

MA wanted: The role construction and socialization of the management accountant in job advertisements

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MA WANTED: THE ROLE CONSTRUCTION AND SOCIALIZATION OF THE
MANAGEMENT ACCOUNTANT IN JOB ADVERTISEMENTS

Research objective

The theoretical objective of our research was to bring together two seemingly different disciplines – social sciences and accounting – by threading socialization theory and its concepts together with management accounting role literature. The empirical objective was to apply our integrated viewpoint into a practical research setting and examine how recruitment material with its information content and discourses contribute to the construction of the MA's role as part of the professional and organizational socialization processes.

Empiria

In our research we used both domestic and foreign literature related to management accounting role studies and socialization theory. As our empirical data we used 289 job advertisements concerning management accounting work that had been published in *Helsingin Sanomat* during years 1978, 1988, 1998 and 2008.

Methodology

The job advertisements were analysed using categorization dictionaries that were formed on the basis of prior research, role models and the selected ads. This method allowed us to transform the information content of the ads into quantitative form and to perform statistical frequency analysis on it. In addition, the content of the ads was analysed qualitatively by applying the principles of functional discourse analysis.

Results

The anticipatory socialization content of job advertisements has increased towards the 21st Century in terms of increased specificity of job descriptions and skill requirements. The examined ads displayed three different discourses – that of a beancounter, change agent and a “pure breed” – the last two of which have recently been on the rise. The identified discourse changes match the results of prior management accounting role studies, which suggests that recruitment rhetoric, a means for anticipatory socialization, is used to support the management accounting role change and competency development in Finland.

Key words

Management accounting role change, socialization, competency development, recruitment

PALKATAAN CONTROLLER: CONTROLLERIN ROOLIN RAKENTUMINEN JA ROOLIIN SOSIAALISTAMINEN TYÖPAIKKAILMOITUKSISSA

Tutkimuksen tavoitteet

Tutkimuksen teoreettisen osan tarkoituksena oli sovittaa johdon laskentatoimessa tehty roolitutkimus yhteen sosiaalistumisteorian ja sen keskeisten käsitteiden kanssa. Tutkimuksen empiirisen osan tarkoitus oli osoittaa tämän poikkitieteellisen näkemyksen soveltuvuus käytännön tutkimukseen sekä selvittää miten työpaikkailmoituksissa käytetyt diskurssit vaikuttavat suomalaisten controllereiden roolimutokseen osana ammatillisia sekä organisatorisia sosiaalistumisprosesseja.

Lähdeaineisto

Tutkimuksessa käytettiin johdon laskentatoimen roolimutokseen ja sosiaalistumisteorioihin liittyvää koti- ja ulkomaista lähdekirjallisuutta. Empiirisenä aineistona tutkimuksessa käytettiin 289:ää johdon laskentatoimea koskettavaa työpaikkailmoitusta, jotka oli julkaistu Helsingin Sanomissa vuosina 1978, 1988, 1998 ja 2008.

Aineiston käsittely

Työpaikkailmoitukset analysoitiin rakentamalla aiemman tutkimuksen, roolimallien sekä valitun tutkimusaineiston pohjalta kategorisointisanakirjoja. Näiden avulla ilmoituksien informaationsältö pystyttiin jäsentämään kvantitatiiviseen muotoon ja altistamaan tilastolliselle frekvenssianalyysille. Lisäksi työpaikkailmoituksien sisältöä analysoitiin kvalitatiivisesti funktionaalisen diskurssianalyysin periaatteita noudattaen.

Tulokset

Työpaikkailmoituksien sosiaalistamisinformaation tarjonta on enimmäkseen kasvanut 2000-luvulle tultaessa tarkempien työnkuvausten ja vaatimusten muodossa. Ilmoitukset edustivat kolmea eri diskurssia – beancounter, muutosagentti ja puhdasrotuinen business controller – joista kaksi jälkimmäistä ovat muodostuneet valtakirjalliseksi viime vuosina. Tunnistetut diskurssit heijastelivat aiempien johdon laskentatoimen roolitutkimusten tuloksia. Tämä viittaa siihen, että rekrytointiretoriikalla, joka on eräs sosiaalistamiskeino, pyritään Suomessa tukemaan johdon laskentatoimen roolimutosta ja sen edellyttämää osaamisen kehittämistä.

Avainsanat

Johdon laskentatoimen roolimutokset, sosiaalistaminen, osaamisen kehittäminen, rekrytointi

1. INTRODUCTION	3
1.1. MOTIVATION FOR AND BACKGROUND OF THE STUDY	3
1.2. RESEARCH OBJECTIVES.....	5
1.3. METHODOLOGY OF THE STUDY.....	6
1.4. STRUCTURE OF THE STUDY	7
2. INTERPLAY BETWEEN ROLE, STEREOTYPE AND SOCIALIZATION	8
3. SOCIALIZATION OF MANAGEMENT ACCOUNTANTS	10
3.1. PROFESSIONAL SOCIALIZATION	11
3.2. ORGANIZATIONAL SOCIALIZATION	13
3.2.1. <i>Process and tactics</i>	14
3.2.2. <i>Content and information acquisition</i>	16
3.3. SOCIALIZATION AND COMMITMENT	20
3.4. SOCIALIZATION AND RECRUITMENT	22
4. THE CHANGING ROLE OF MANAGEMENT ACCOUNTANTS.....	25
4.1. ANALYSING THE FORCES FOSTERING ROLE CHANGE	28
4.2. PRACTITIONERS' PERCEPTIONS OF THE FORCE FIELD	32
4.3. RELATING ROLE AND CULTURAL CHANGE WITH SOCIALIZATION	34
4.4. RECRUITMENT AS A CHANGE MANAGEMENT TOOL	37
4.5. ROLE ACTIVITIES AND SKILLS OVER TIME	40
5. FRAMEWORK FOR ANALYSIS.....	45
6. METHODOLOGY.....	51
6.1. FUNCTIONAL DISCOURSE ANALYSIS.....	53
6.2. VALIDITY OF THE RESEARCH DATA.....	55
6.3. PROCESS DESCRIPTION OF THE DATA ANALYSIS.....	57
6.4. LIMITATIONS OF THE RESEARCH DATA	59
7. EMPIRICAL FINDINGS	61
7.1. ON THE CASTING DIRECTOR AND THE CASTING CALL.....	62
7.2. YOUR MAIN RESPONSIBILITIES	66
7.3. AN IDEAL CANDIDATE	71
7.4. WE OFFER YOU	77
8. DISCUSSION AND CONCLUSIONS.....	79
9. REFERENCES	91
10. APPENDIXES	95
APPENDIX A: DICTIONARY OF CATEGORIZATIONS.....	95
APPENDIX B: EXAMPLES OF WANTED ADS FROM YEARS 1978-2008.....	97

List of Figures

FIGURE 1. THE SOCIALIZATION PROCESS OF THE CONTROLLER AND IMPACT ON ROLE EXPECTATIONS.....	11
FIGURE 2. POSITIONING OUR STUDY WITHIN PRIOR SOCIALIZATION RESEARCH.	20
FIGURE 3 THE ANTECEDENTS AND OUTCOMES OF OCCUPATIONAL REALITY SHOCK.....	21
FIGURE 4 FACTORS IMPACTING CONTROLLER'S ROLE AS IDENTIFIED IN PRIOR RESEARCH.....	29
FIGURE 5 EIGHT CULTURAL CHANGE INTERVENTIONS FOR MANAGEMENT ACCOUNTING WITHIN OUR SOCIALIZATION FRAMEWORK.	35
FIGURE 6 THE ONION MODEL FOR MANAGEMENT ACCOUNTING CHANGE.....	46
FIGURE 7 FRAMEWORK FOR ANALYZING INFORMATION CONTENT OF JOB ADVERTISEMENTS FROM A ROLE CONSTRUCTIVE VIEWPOINT	47
FIGURE 8 TWO FICTIONAL JOB ADVERTISEMENTS	50
FIGURE 9 NATURE OF COMPANY OWNERSHIP 1978-2008.....	63
FIGURE 10 THE DISCLOSURE OF COMPANY SIZE-RELATED INFORMATION 1978-2008.....	64
FIGURE 11 DISTRIBUTION OF THE DIFFERENT MANAGEMENT ACCOUNTANT TITLES 1978-2008.	65
FIGURE 12 DISTRIBUTION OF THE MA'S SCOPE OF RESPONSIBILITIES 1978-2008.....	67
FIGURE 13 THE NATURE OF JOB ACTIVITIES 1978-2008.....	69

List of tables

TABLE 1 DIFFERING EXPECTATIONS OF BEANCOUNTER AND CONTROLLER CHARACTERISTICS AND OPERATIONAL FORMS.	49
TABLE 2 YEARLY DISTRIBUTION OF THE ANALYZED JOB ADVERTISEMENTS.	58
TABLE 3 PERCENTAGE OF ADS THAT CAST THE MA WITH A DEVELOPER ROLE.	71
TABLE 4 REQUIREMENTS FOR PRIOR EXPERIENCE 1978-2008.....	72
TABLE 5 THE NATURE OF IT SKILL REQUIREMENTS 1978-2008.	73
TABLE 6 SOCIAL SKILL REQUIREMENTS 1978-2008.	73
TABLE 7 THE MA'S FIELD OF INFLUENCE 1978-2008.....	74
TABLE 8 THE MOST OFTEN ATTACHED PERSONAL QUALITIES TO THE MA 1978-2008.....	75
TABLE 9 THE MOST CITED PERKS 1978-2008.....	77
TABLE 10 SUMMARY OF THE CHANGES IN MANAGEMENT ACCOUNTING JOB ADVERTISEMENTS 1978-2008. .	79

1. Introduction

1.1. Motivation for and background of the study

Increased competition, internationalization, fast pace of technology and overall a more dynamic business environment over the last decades have forced many organizations to change their modus operandi, from top management all the way down to the shop floor. There has been a significant amount of academic discussion during that time about the role change that management accountants (MA) are going through. Studies have shown a variety of new forms of management control being deployed through MAs' work such as working in cross-functional teams and on business processes, involvement in decision making and integrating financial and non-financial information on operational and strategic levels (Byrne & Pierce 2007, 471).

As contingency theory suggests, the MA's role change has been observed as being more concrete in some circumstances than in others. For example Byrne & Pierce (2007) found in their field study that MAs didn't participate as actively in decision making in the executive level as some other studies have suggested (see Granlund & Lukka 1997, Lunnas 2007, Andrade 2008). However, there seems to be a somewhat academic consensus on the notion of MAs growing out of their beancounter suits and into the shoes of business partners (Baker 1994, Granlund & Lukka 1997, Järvenpää 2001, Burns & Baldvinsdottir 2005, Vaivio & Kokko 2006, Lunnas 2007, Byrne & Pierce 2007, Andrade 2008).

The expanding role that management accountants play in modern day organizations requires an array of new competencies. In fact, Järvenpää (2001) identified in his case study several ways through which an organization might try and facilitate the new roles for management accountants. The main development avenues were

- decentralizing the controller function
- implementing new accounting innovations and software systems
- utilizing job rotation, **recruitment policy**, and managerial training

Two of the above listed avenues have received much attention in prior research concerning accounting change¹. However, there has been little attention to the issue of recruitment within the accounting discipline despite the fact that research into the field of recruitment generally has grown over the last 30 years (Breugh & Starke 2000).

Järvenpää (2001) argues that skills to manage the accounting function's staff are important, adding that as not everyone can be controllers, *casting* is an extremely important issue in organizing the accounting function (p.447). Also Byrne & Pierce (2007) find that the strongest antecedents to the role of controllers are the management and the management accountants themselves. Recognizing that both the role and effective role performance are influenced by the individual – his or her competencies, skills, characteristics and orientation – it should be examined further how these are addressed in the recruitment of MAs.

Already in the early nineties Fogarty (1992) proclaimed that how individuals become, or fail to become, the type of accountants that can carry organizations toward their desired goals, is an issue that needs more consideration in the realm of accounting research. Both professional and organizational socialization² have since been increasingly researched; also in accounting context (see Fogarty 1992, Anderson-Gough et al. 2001, Cooper & Robson 2006, Ashforth et al. 2007).

Prior socialization research has been focused on the chartered public accountant and the regulation of the audit profession as well as the socialization processes taking place inside the organization within internship and trainee programs, organization culture and through routines. However, the *anticipatory* socialization of the recruitment process has been vastly neglected in prior research. Only recently has there been any consideration for the importance of recruitment processes and information content concerning the socialization of accountants.

¹ For studies concerning the decentralization of the accounting function see e.g. Hopper 1980 and for studies concerning implementing new accounting innovation and software systems see e.g. Baker 1994, Granlund and Malmi 2002, Friedman and Lyne 1997.

² Professional socialization can be broadly defined as the process of acquiring values, attitudes, skills and knowledge pertaining to a professional subculture.

Jeacle (2008) argues that already the recruitment material can be regarded as being designed to convey the organization's desired skills and norms of behaviour, and as such it acts as an early and important device in the socialization process (p.1299). Socialization undeniably plays a part in the construction of the management accountant's role. Still, the socialization of the management accountant has attracted little attention.

1.2. Research objectives

The purpose of this study is two-folded. First, we aim to bring together two seemingly different disciplines; social sciences and accounting. We wish to introduce socialization theory as a relatively new theoretical avenue along which we believe management accountant role change should next be researched. Naturally, we also wish to be one of the first ones to walk along this research path and thus light the way for others. To this end we also aim to investigate the casting call of management accountants, that is, the representation of the "wanted MA", from a socializing and role constructing perspective. How recruitment material with its information content and rhetoric contribute to the construction of the MA's role as part of the professional and organizational socialization processes?

Our research objective is carried out by analyzing how MAs and their organizational roles have been portrayed in Finnish wanted ads during the last 30 years, between 1978 and 2008. What has been divulged and what has been omitted in job ads? What is an MA expected to do? What is the ideal MA like? How is the position being *sold* to the applicant?

Our hypothesis is that job ads should reflect the progressive expansion of the MA's role that has been the main argument of numerous management accounting field studies and surveys conducted during the past few decades. The premise for our hypothesis is the assumption of an effective recruitment policy within the management accounting profession. If the role of the MA has changed within the organization it should follow that the portrayal of the ideal candidate for that position has changed also.

With our exploratory and preliminary study concerning the socialization of the MA we hope to offer a breath of fresh air to the academic discussion regarding MA's roles, professional identity and the competency development of the management accounting profession.

1.3. Methodology of the study

The purpose of this study is to analyse wanted ads as relatively accessible indicators of the knowledge, skills and competencies required of management accountants by employers. In order to analyse the information content and role communication of wanted ads we use a framework derived from prior research on management accountants' roles and competencies. In addition, the roles identified in the ads and those previously observed and documented in the field by other researchers are discussed and compared. Both quantitative and qualitative means are used in the analysis.

This study will be conducted by comparing and analysing wanted ads for management accounting positions published in the Finnish newspaper '*Helsingin Sanomat*' during a 30-year period (1978-2008). The content of the wanted ads will be quantitatively analysed using an interpretive framework integrating the antecedents and characteristics influencing the management accountant's role as identified in prior management accounting literature. Qualitative analysis in the form of discourse analysis will also be performed on the data.

Quantitative analysis offers the possibility to recognize overall changes and trends in the data over time whereas qualitative analysis allows us to compare our data with prior literature and thus to further develop the role discussion of management accountants. Moreover, qualitative analysis helps us to form a deeper understanding of what kind of roles job advertisements put forth of the management accountant. Role construction means and techniques are also expected to be better discovered in the course of qualitative analysis.

The main limitations of our research data are both the type of employing organizations (the companies that solicit job candidates through newspaper ads) and geographic location. The data will include organizations of all sizes, varied organizational structures and represent several different industries. The data is restricted by geographic area to a part of Finland, the greater Helsinki area. It cannot be claimed that the positions advertised in *Helsingin Sanomat* are representative of Finland even though it is the major newspaper of the largest city in the country.

1.4. Structure of the study

The first section of this paper summarises the motivation, research objective, and method of the study. Section two discusses two essential concepts; role and stereotype, and their interplay that is rooted in the motivational background for this study. It also provides their definitions as used in the study.

Sections three, four and five present the theoretical backdrop of our study. They summarize previous literature and unfold the theoretical framework that we will use in our analysis. Section three concentrates on introducing professional and organizational socialization and the role that recruitment plays in both of them. Section four draws attention to all the different forces argued to impact the management accountant's role and proceeds to integrate these with socialization theory. It also offers prior research results concerning changes in 1) the activities attached to management accounting work and 2) the individual competencies, skills and characteristics that performing those activities are said to require. Section five finally develops the framework upon which we base our analysis of the job ads.

The methodology of the study is presented in section six with the empirical findings being discussed in the section following it. This paper ends with section eight providing both discussion and conclusions of the study all the while keeping an eye out for future research needs.

2. Interplay between role, stereotype and socialization

We feel it is important to open this study by first discussing the interplay between role, stereotype and socialization concepts as well as their research as it forms the rudimentary basis for this study's motivation. It is argued here that these two seemingly two distinct arrays of research, role and stereotype, are in fact closely connected – they are two sides of the same coin.

In this study, role is understood as the position one occupies and the activities one engages in while trying to accomplish the goals attached to that position. A stereotype on the other hand may be defined as a collection of attributes believed to describe the members of a social group. Thus role and stereotype are two easily distinguishable concepts. The other is about actuality while the latter is about perception. Interestingly, management accounting research has been more interested in role studies³ (investigating the activities accountants are involved in) whereas accountancy research has been more interested in stereotype studies⁴ (investigating how other social groups regard accountants). However, it is our view that both of these lines of investigation actually have similarities in their underlying motivations.

Studies concerning the stereotypical representation of the accountant have generally been motivated by the notion that *how we are seen determines in part how we are treated; how we treat others is based on how we see them; seeing comes from representation* (Friedman & Lyne, 2001, p.424, italics added). Interpreted from an organizational theory viewpoint stereotypes linked to different social groups may affect the interaction between different functions. An important implication of this is that the way in which management accountants are seen inside the organization may influence their ability to perform in their organizational role as it affects how they are treated. Is accounting information being

³ See for example Baker 1994, Granlund & Lukka 1997, Järvenpää 2001, Burns & Baldvinsdottir 2005, Vaivio & Kokko 2006, Byrne & Pierce 2007.

⁴ See for example DeCoster & Rhode 1971, Cory 1992, Bougen 1994, Beard 1994, Friedman & Lyne 2001, Dimnik & Felton 2006, Czarniawska 2008, Jeacle 2008.

marginalised in organizational decision-making because accountants have a reputation for understanding more about numbers than about business or people?

Studies concerning management accountant's roles haven't explicitly stated performance aspects as being motivators for their research. With this study we wish to bring together socialization theory with prior MA's role research all the while anchoring our line of thought in performance optimization. The motivation for the exploratory study at hand stems from the simple concern that unrealistic expectations during the *role socialization* process and bad matching between role requirements and recruit's competencies may adversely affect the management accountant's ability to perform in his/her role.

In other words, whereas research on stereotypes is concerned with the effective interaction between the accountant and others, the study at hand is concerned with the effective alignment between the accountant's own competencies, expectations and his/her own role. Our study can thus be said to have a rather self-indulgent undertone with an eye out for the construction of professional identity. Does the management accounting profession use effective recruitment policy to attract the right kind of job candidates? Even though we do not claim to answer this question with our present research setting, by exploring representations of the management accountant's role in job advertisements, we hope our study helps to further along this issue later on.

It is further acknowledged here that using publicly available job advertisements as our data we continue to place our research in close quarters with stereotype research as firms can consciously or unconsciously construct images of professions through job advertisements that may have an audience beyond the targeted recruits and thus contribute to the construction of the stereotype in the minds of the general public. Thus role and stereotype representation and construction are unavoidably intertwined in the anticipatory socialization process.

This complex interplay between role and stereotype is further emphasised in researchers' hypothesis that individuals choose occupations based partly on society's stereotypical representations of that career (DeCoster 1971, p.41). Thus role socialization processes, such as recruitment discourse, may have an effect on stereotype construction all the while stereotypes may have an effect on role construction assuming the expectations derived from stereotypes are carried by the recruit through the socialization process⁵.

In closing, the interplay between roles, stereotypes and socialization is fully acknowledged by the researcher. However, the influence of stereotypes in socialization is outside the scope of this study. Rather, role socialization here is looked at from the perspective of professional socialization with an emphasis on realistic role representation motivated by its possible effect on future job performance from an individual recruit's point of view.

3. Socialization of management accountants

Socialization can be usefully defined as the process by which individuals are molded by the society to which they seek full membership (Fogarty 1992, p.130). One means of reducing the scope of inquiry into the otherwise vast socialization arena is to conceive of the phenomenon as role acquisition.

Role theory proposes that roles (the focal roles) are determined by the expectations of other members of the same social system (the role senders) (Byrne & Pierce, 2007, p.471). Role can be defined as a position in the social structure that links individuals through the construction of expectations regarding behavioral and affective responses. The emphasis upon role does not preclude a consideration of the ways in which roles, and expectations surrounding them, are socially constructed. (Fogarty 1992, p.130).

⁵ Research shows that stereotypical thinking isn't always eradicated by e.g. increased socializing with the *stereotypee*.

In this section we outline the different layers of socialization affecting the controller's journey in defining his/her role (see Figure 1). We start our presentation chronologically with professional socialization and then moving on to organizational socialization. From there we backtrack a little and focus on pre-organization-entry, anticipatory socialization around which our study is anchored. By the end of this section we aim to have provided the reader with an integrated view to socialization, recruitment and the role of job advertisements in management accountants' role construction.

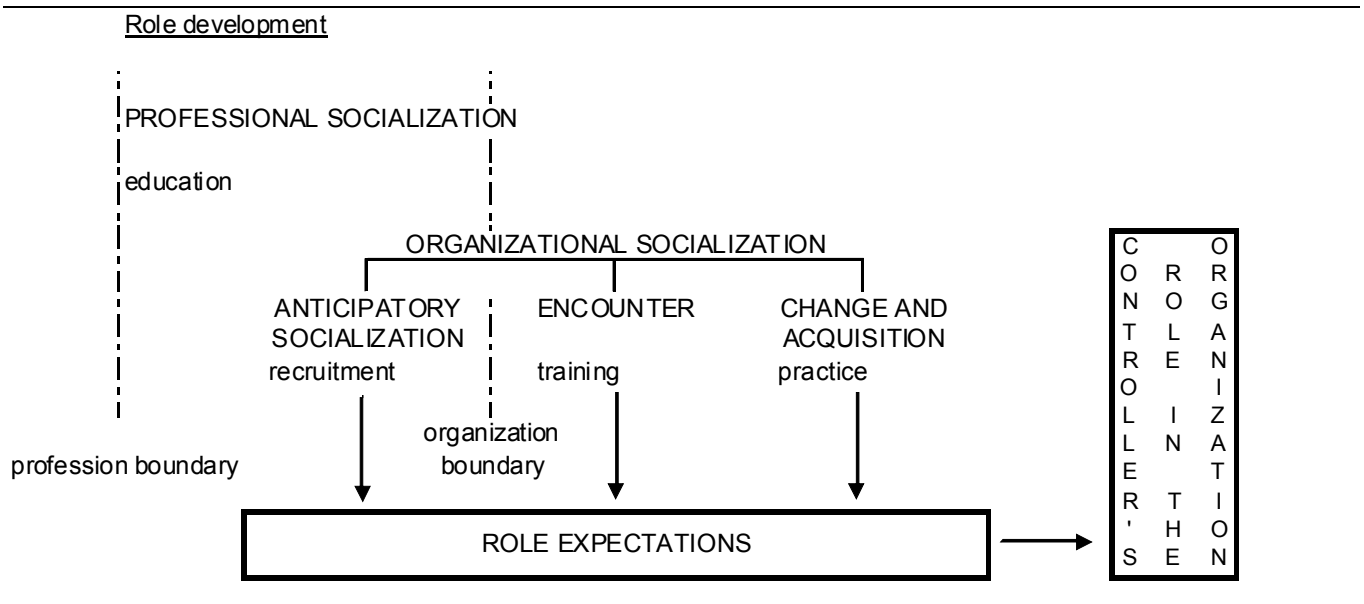


Figure 1. The socialization process of the controller and impact on role expectations.

3.1. Professional socialization

One key aspect of professional socialization, regarded as central to progress within the professional organization, is presentation of the self. Having the “correct” image can be seen as essential to fitting in and demonstrating commitment to many organizations or professions. As members of certain occupation identify themselves as belonging to a profession, their self-image underlies how they structure, rationalise and re-present their actions. (Anderson-Gough et al. 2001, p.100).

What members deem as “appropriate” or “professional” conduct are constitutive elements of their identity as “professionals” (Anderson-Gough et al. 2001, p.100). An accountant’s training is not really about developing technical expertise, although this is obviously a factor, but it has much more to do with becoming acceptable (Hanlon 1994, p.215; in Jeacle 2008, p.1315).

Professional socialization research is available in many fields: nursing, pharmacy, teaching, MBAs and law, to name but a few. However, the literature is very thin when we look for socialization in the field of business (Page 2004, p.4).⁶ In essence, professionalism, the end result of professional socialization, has two important attributers; regulation and education. Looking at the accountancy profession, the former has a greater emphasis on the professionalization of accountants and auditors whereas the latter holds greater meaning to the profession of the management accountant.

The significance of education in professional socialization is highlighted e.g. by Taylor & Dixon’s (1979, see Dimnik & Felton 2006) survey study investigating business students’ attitudes toward accountancy. They reported that accounting students viewed the profession as challenging and requiring initiative, whereas non-accounting majors perceived accountants as dull, methodical, rigid, authoritarian and aloof. Hunt et al. (2004) conducted a similar study later and also found that accounting majors viewed the profession more favourably than other business majors – regarding accountants as leaders and valued business advisors where as the other students perceived accountants as inflexible, unexciting and details-oriented.

It is our view that these reported differences in the perceptions of profession “insiders” (accounting students) and “outsiders” (non-accounting majors) can at least to a degree be attributed to the professional socialization the insiders have succumbed to during their studies. Accounting students possess a more versatile image of their future profession due

⁶ For a review of professional socialization research in business and law with an emphasis on the role of universities see Page (2004).

to the shared understandings, knowledge and skills they have acquired during their education, on their way to become fully socialized into the profession.

Professional socialization continues after organization entry through, e.g. regulation but also because professionalization is a normative force encouraging organizational newcomers to become similar to their profession, not only as it is embodied by other organizational members, but also as it is defined by the profession's espoused ideals. (Fogarty 1992, p.139).

3.2. Organizational socialization

Individuals confront their employer organization as the most important environment for their careers. Therefore they have incentives to adopt attributes that are consistent with that milieu. (Fogarty 1992, p.132.) Organizational socialization is often identified as the primary process by which people adapt to new jobs and organizational roles. It is a process by which an individual learns appropriate attitudes, behaviors and knowledge associated with a particular role in an organization. (Chao et al. 1994, p.730.) Organization's practices influence the self-presentation, or image, of its professionals (Anderson-Gough et al. 2001, p.100). Organizational socialization is concerned with the learning content and process by which an individual adjusts to a specific role in an organization (Chao et al. 1994, p.730).

Most of the socialization literature examines the process of socialization. It is concerned with understanding the stages through which a newcomer passes as he or she develops into an organizational member. More recent research has focused on the information-acquisition and feedback-seeking behaviors of organizational newcomers. A third area of research is concerned with the content of socialization – that is, what is actually learned during socialization. (Chao et al. 1994, p.730.) All these three research avenues are introduced next and their linkage with the study at hand is brought forth. Emphasis will be placed on 1) introducing the concept of anticipatory socialization, 2) discussing socialization's influence on role construction and 3) presenting job ads as informational devices.

3.2.1. Process and tactics

Much of socialization literature is concerned with socialization processes and their operationalized forms, such as tactics, that take place inside organizational boundaries, after the organization entry, post hire. There are several stage models of organizational socialization; each describes evolving experiences of newcomers as they adjust to a new job or organization. Feldman (1981) proposes a three-phase socialization process for organizational socialization. The first phase is *anticipatory socialization*, which encompasses all the learning that occurs before a new member joins an organization. We will come back to this phase in more depth shortly.

Feldman's (1981) second phase of the process is called *encounter*, in which the new recruit sees what the organization is truly like, and in which some initial shifting of values, skills, and attitudes may occur. It is in this stage that the newcomer learns how to do the job as well as tries to reconcile any unmet expectations and surprises (Chao 2005, p.2).

It is in the third phase, *change and acquisition* that relatively long-lasting changes take place: new recruits master the skills required for their jobs, successfully perform their new roles, and make some satisfactory adjustment to their work group's values and norms. (Feldman 1981, p.310.) In this stage the organizational newcomer is transformed into an organizational insider who has "learned the ropes" (Chao 2005, p.2).

The anticipatory socialization stage describes how early job expectations are shaped as a person selects and prepares for a particular career (Chao 2005, p.2). Organizational socialization researchers have identified four major sources of pre-entry expectations; stereotyping, early childhood experiences, professional orientation (experience from universities and professional schools) and organizational entry, namely recruitment, selection and orientation processes (Dean et al. 1988, p.236). In general terms, the anticipatory phase includes all the input from family, teachers, friends, university faculty and fellow students that help a job applicant form specific expectations about an

organization and the applicant's role within that organization. Chao (2005) also highlights the role of managers and recruiters in this process.

Organizational newcomers' orientation processes and different kind of induction programs have earned a lot of interest in socialization research. Management literature has tended to emphasize post-entry organizational influences in newcomer socialization (Scholarios et al. 2003, p.182). A particularly widely researched area is the way in which information relevant to the organization and one's future role in it is passed on to newcomers after organization-entry. Even though our study is anchored in examining role-related information available prior to organizational entry, post organizational entry research is relevant in its investigation of socialization tactics and their influence on role development.

Organizations typically develop formal socialization programs with the explicit intent of imparting organization-relevant content to newcomers. Organizations structure newcomers' early work experiences to help impart certain values, norms, and beliefs that center on "the way things are done around here" (Ashforth et al. 2007, p.453). Several socialization tactics can be used to this end, such as training classes, training schemes and mentors. Together these form *institutionalized socialization*⁷. According to Jones (1986) these kinds of tactics encourage newcomers to passively accept preset roles and thus maintain the status quo. He argues that institutionalized socialization tactics leave little room for role innovation⁸.

⁷ Jones (1986) has created the polar categorization of institutionalized and individualized socialization based on Van Maanen & Schein's (1979) work identifying six dimensions of organization's socialization tactics; collective, formal, sequential, fixed, serial and investiture tactics constituting institutional socialization and their opposites individualized socialization.

⁸ Van Mannen & Schein (1979) originally theorized the opposite; that role innovation is actually fostered by institutionalized socialization because it decreases uncertainty and thus creates a home-like environment where organizational role occupants dare to experiment. However, later research hasn't offered any support for this view.

The polar opposite is *individualized socialization*, which refers to the situation where newcomers are left to “sink or swim” without having any socialization structures or processes in place (Ashforth et al. 2007, p.450.). This approach may foster role ambiguity and a sense of abandonment but it may also encourage role innovation (e.g. Allen & Meyer 1990, Ashforth & Saks 1996). Individualized socialization tactics encourage newcomers to question the status quo and develop their own approach to their roles (Jones 1986). Still, in the absence of institutionalized socialization tactics all the information made available already in the recruitment process (i.e. in the job advertisement) might prove to be very valuable and supportive for the newcomer in constructing his or her role later on.

It is evident that information plays an important role in socialization. It is thus no surprise that socialization content is another, although much less researched area opposed to processes in socialization literature.

3.2.2. Content and information acquisition

Socialization content refers to the substance of what an individual learns (or should learn) in order to become a proficient and comfortable member of the organization. The assimilation literature suggests that newcomers need several types of information to reduce the uncertainty surrounding organizational entry (Morrison 1995, p.131). Although various typologies of content domains have been suggested (e.g., Chao et al. 1994; Morrison 1995) the typologies tend to agree that knowledge acquisition spans the job and role, interpersonal and group relationships, and the nature of the organization as a whole (Ashforth et al. 2007, p.448).

Content research has focused on the individual perspective examining information seeking by newcomers as they attempt to comprehend the organization and its defining characteristics. This research has examined what newcomers attempt to learn (content) and how they attempt to learn it (process). (Chao 2005, p.2.) As already mentioned, there are several models of socialization content describing what a newcomer learns during the adjustment process. Chao et al. (1994) have developed six content areas for

organizational socialization⁹. Their typology is based on their research of what kind of knowledge organizational newcomers generally score lower than organizational insiders. However, this research setting leaves the anticipatory socialization phase unaccounted for by measuring only learning taking place after the organization encounter. For instance, pre-organizational entry learning explains Chao et al.'s results on how the mean ratings for e.g. organizational goals and values scales were comparable across groups. Congruence between the organization's and the individual's goals and values is very much achieved already in the personnel selection process.

Drawing from Chao et al. as well as others researchers' results Morrison (1995) has built a typology with seven content areas. Morrison's typology for information content domains includes:

- technical (how to execute required tasks, professional jargon)
- referent (what is required and expected as part of one's job role, responsibilities, goals and objectives)
- social (how to get along and behave with other people, organization politics)
- appraisal (how performance and behavior are evaluated, feedback)
- normative (organization's culture and history)
- organizational (firm's structure, procedures, products/services, performance)
- political (distribution of power within the organization)

(Morrison 1995, p.133-134)

Morrison (1995) tested her typology by surveying organizational newcomers for what information they felt was useful in their job and found that the domains seemed to capture the responses well. According to Morrison's results newcomers regarded appraisal (performance) and referent (role) information as most useful types of information. Also

⁹ Chao et al. (1994) presented six content domains: (1) performance proficiency (learning the tasks), (2) people (establishing work relationships), (3) politics (information about power structures), (4) language (jargon, slang and acronyms), (5) organizational goals and values, (6) history (organization's traditions, customs, myths and rituals).

her results suggested that an important priority for newcomers is to learn about organizational politics. Somewhat surprisingly, social information was rated as relatively low in usefulness. However, Morrison's categorization, too, focuses on the information sought post organization, and thus it may poorly lend itself to the needs of research on anticipatory socialization like the study at hand.

In its simplicity Feldman's (1981) rudimentary presentation of what information is learned during anticipatory socialization seems to be the most applicable information content categorization against which to reflect our study's results. Feldman presents the four following factors to determine the success of anticipatory socialization:

1. *Realism about the organization:* A full and accurate picture of what the goals and climate of the organization are really like.
2. *Realism about the job:* A full and accurate picture of what the new duties will entail.
3. *Congruence of skills and abilities:* The [possession of] appropriate skills and abilities to successfully complete task assignments.
4. *Congruence of needs and values:* Sharing the values of the new organization and having personal needs that can be met by the organization. (ibid, p.310)

Applied to job advertisements, to increase the effectiveness of anticipatory socialization they should provide specific information about organization goals, job responsibilities, skills and abilities required to perform successfully in the job and organizational values. Traditionally, these content areas are usually found in a job advertisement. In this respect recruitment material and recruitment discourse can be argued to be an important device in the socialization process. Our study will contribute to determining just how specific and accurate information job advertisements offer to management accountant candidates.

To obtain an accurate and complete understanding of information acquisition during assimilation, research needs to consider all of the information that newcomers obtain (Morrison 1995, p.149). Researchers have focused almost exclusively on newcomer information seeking and have paid relatively little attention to the *unsolicited* information that newcomers receive (ibid, p.132, italics added). There is evidence that following entry into a new organization, newcomers need to acquire information about their jobs, role, performance, other persons, organization's culture, political system with the organization, and attributes of the organization in general. However, there hasn't really been much research concerned with how much of this information is available to newcomers unsolicited¹⁰ and already prior to organizational entry, e.g. in the recruitment process. Our study aims to contribute to both of these sparsely researched areas by exploring what kind of information has in the past decades been made available through job advertisements.

Various forms of recruitment and selection experiences provide a forum through which clearer and more realistic perceptions of a profession develop. The inclusion of recruitment and selection experience amongst the anticipatory socialization variables represents an advance in a sparsely researched area (Scholarios et al. 2003, p.195). In summary, the study at hand lends itself to exploring the Bermuda triangle of socialization theory: unsolicited anticipatory information. What kind of information are management accountants provided with about their future role within an organization before organization entry and without engaging in active information seeking tactics?

¹⁰ Morrison's (1995) study is an exception. In addition to, what kind of information newcomers acquire Morrison also researched, *how* they acquire it during organizational encounter. She found that newcomers acquired more technical, referent, appraisal, social, and political information through active rather than passive means. For organizational information, on the other hand, newcomers received more information passively.

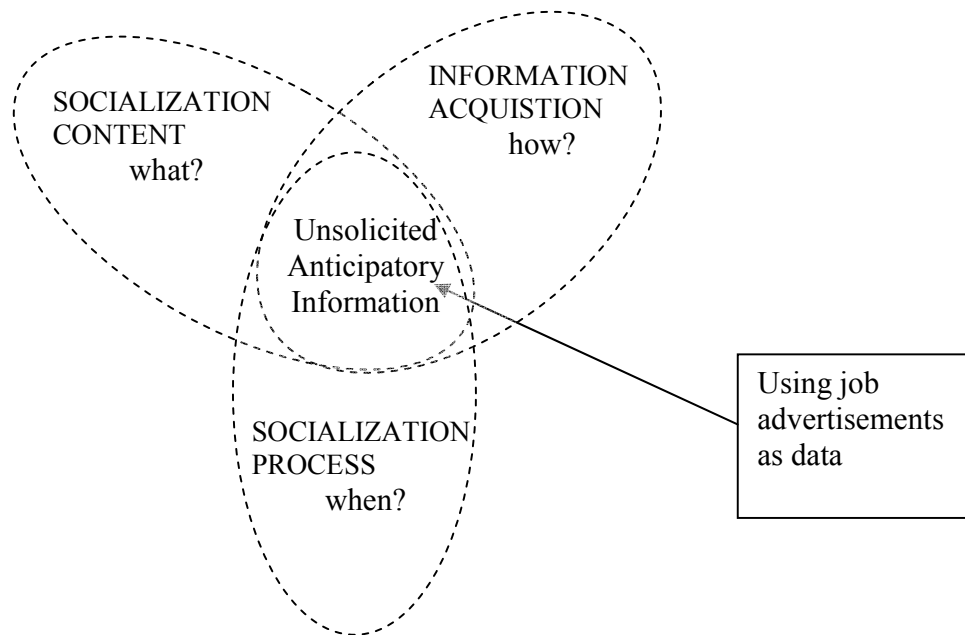


Figure 2. Positioning our study within prior socialization research.

3.3. Socialization and commitment

Fogarty (1992) suggests that organizational commitment is the outcome of socialization processes. He states that while the socialization literature is specific about mechanisms and the process of change, it is indefinite about outcomes, whereas the commitment literature is clear about results but rather vague about antecedents. The combination of the two extracts the strength of each, when the latter provides dependent variables and the former serves as the source of independent variables. (ibid, p.132). Sharing this view, we now look at what human resource management literature has to say about expectations management, an important part of the socialization process.

If an employer is interested in influencing such post-hire outcomes as job satisfaction, initial job performance, perceptions of violations of the psychological contract, and first-year retention rate, it should be particularly concerned with whether job applicants have an accurate perception of what a job entails (Breaugh & Starke 2000, p. 411). Exposure to employers through recruitment and selection processes with important informational qualities is argued to be one part of a series of social episodes which influence the development of appropriate expectations. (Scholarios et al. 2003, p.183).

Drawing from prior research, Feldman (1981) lists that if individuals do not portray themselves correctly to the organization, or if the organization does not portray the job correctly, the chances are increased that persons (1) will be hired for jobs that they are not well suited for; (2) will not receive the type or amount of training needed; (3) will exhibit more anxiety about job performance; (4) will be less likely to survive the first year; and (5) will be less satisfied with the new job (ibid, p.313).

Occupational reality shock (ORS) refers to the discrepancy between an individual's work expectations established prior to joining an organization and the individual's perceptions after becoming a member of that organization (Dean et al. 1988, p.235) (see Figure 3). In the case of management accountants, ORS may result from unmet expectations with respect to organizational norms and values, the specific organizational setting (job context) and the specific job content. Research results suggest that if organizations can effectively manage the impact of ORS on their employees, they may increase their ability to retain desired employees and induce higher levels of performance from them (ibid).

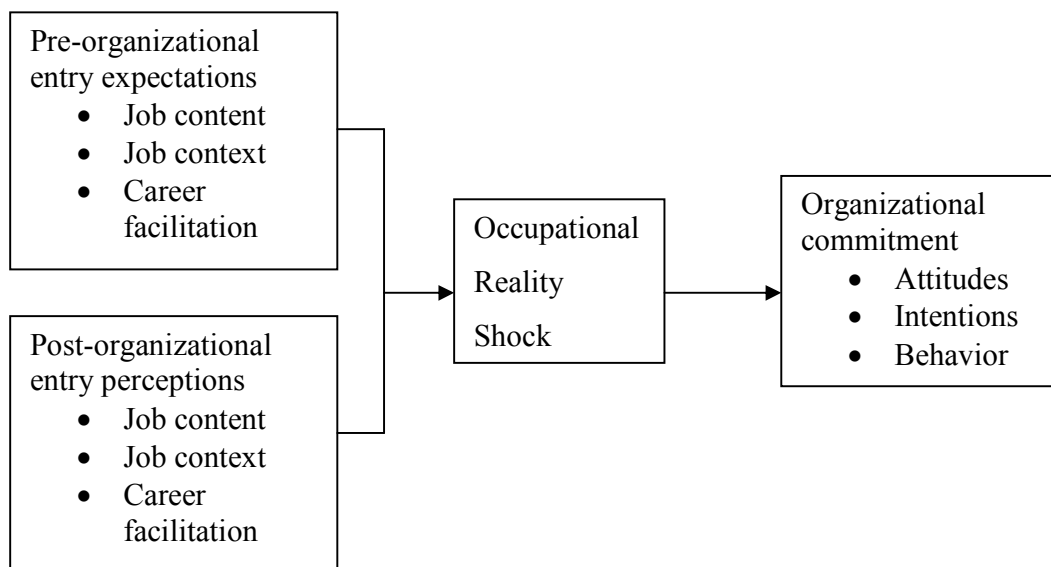


Figure 3 Antecedents and outcomes of occupational reality shock (Dean et al. 1988).

Dean et al.'s (1988) results indicate that reality shock associated with job context¹¹ and career facilitation was far greater than with respect to job content. However, as they defined job content drawing from motivation literature as e.g. skill variety, it can be argued that their results only reflect the impact of perceiving the job more complex or simple in nature than expected. Skill variety (measured as the job requiring many or few skills) can be achieved through very different skill combinations. It doesn't necessarily accurately measure the perception gap between the expectations concerning the job description and actual responsibilities. This may explain Dean et al.'s results concerning job content's seemingly low impact on ORS.

Misrepresentation is inevitably followed by disillusionment. This has also been noted in later studies concerning the accountant profession. Jeacle (2008, p.1317) raises her concern in a recent article over the accountant identity being constructed through recruitment discourse not necessarily bearing a resemblance to the reality of the job at hand. Also Anderson-Gough et al. (1998) have remarked for example upon the frustration experienced by accountant trainees when work commitments prevent them from engaging in the same sporting activities which the firms so highly cherished at the recruitment stage.

Dean et al. (1988) suggest two strategies for coping with ORS in the profession of accounting: (1) screening potential employees with respect to realistic expectations and hiring the set of job-candidates with the most realistic work expectations, and (2) utilizing job previews as a means of establishing realistic work expectations during the organizational entry phase.

3.4. Socialization and recruitment

Indeed, the organizational socialization process unfolds within human resource management processes. Recruitment and selection systems identify candidates who are considered for employment and those who are eventually hired. These processes are often

¹¹ Defined as satisfaction with e.g. job security, pay and personal growth.

designed to hire a particular type of person who will fit into the organization. Furthermore, recruitment and selection activities are often first-contact experiences for the newcomer and organization; they help shape initial expectations each has about the other. (Chao 2005.)

It has been argued that exposure to employers through recruitment and selection is a social process where employers and potential employees gradually perceive a match. Through job search activities and awareness of employers' recruitment literature and events, students gather information about organization goals, values, climate and work practices to guide their ultimate decision. (Scholarios et al. 2003, p.182).

Jeacle (2008), too, notes the importance of understanding the recruitment process better as an early stage in the socialization of the accountant. The recruitment material is designed to convey the firm's desired skills and norms of behaviour. As such, it acts as an early and important device in the socialization process (ibid., p.1299). When a person thinks about entering the professional world and is applying for a job, the medium of professional socialization that he/she immediately comes into contact with is the job ad. That person reads the ad and already forms a *mental image* of what that job is going to be like. More importantly, the job description and requirements listed in the wanted ad immediately start to shape the reader's understanding of how he/she should *be* (how to act, how to present oneself, what knowledge to possess, what characteristics to display) in the pursuit of that job wishing to be hired for.

In theory, the recruitment and selection process can substitute for socialization. Researchers have argued that organizations can concentrate either on selecting those recruits who best match their requirements or on training new hires once they become members. If an organization is highly selective (assuming that clear and valid criteria for selection have been established), the socialization costs such as orientation, training, and other methods of teaching new employees how things are done are presumably lowered. Conversely, as selection ratios become less favourable for the organization (due to fewer

qualified applicants), socialization mechanisms will need to be enhanced so that those entering the organization will become appropriately assimilated. (Chatman 1991, p.463.)

But, rather than being substitute processes, selection and socialization may actually be complementary or additive determinants of person-organization fit. In practice, no matter how thorough that process is, there is usually a need for at least residual organizational and individual adjustment (Ashforth & Saks 1996, p. 153).

Most recruitment research has focused on the effects of recruitment sources, recruiters, and realistic job previews (RJP)¹² (Breugh & Starke 2000). Our study relates to the research avenue of realistic job previews by contributing to the following research calls:

- One can only imagine the potential effects RJP might have if future studies involve situations in which RJP are targeted at applicants (not new employees) who lack realistic job information and have other viable job opportunities.
- There may be value in focusing less on an RJP as a specific event (e.g., showing a 10-minute video) and instead focusing more on the process of providing accurate job information at several points during the recruitment process. For example, an employer could begin to provide realistic information with its job advertisement.

(ibid.)

In addition, our study adds to the scarce research area of job advertising. Although firms spend considerable money on job advertising, little research has addressed this topic (Breugh & Starke 2000, p.429).

¹² Do individuals referred by current employees have a lower turnover rate than persons recruited via newspaper ads? Do recruiters who offer more information about a job make a better impression on job applicants? Does providing accurate job information result in a higher level of job satisfaction for new employees?

4. The changing role of management accountants

In Finland the task of management accounting is to support managerial decision-making and organizational control (Granlund & Lukka, 1997, p.214). The Finnish management accounting culture seems [traditionally] to have been (and in many companies still prevails to be) characterised by “bean-counting”-type accounting. It has been labelled by careful tallying of figures, and composing of reports without any better idea of their end purpose. (ibid, p.245).

Beancounter is an accountant who produces financial information which is regarded as of little use in efficiently running the business and, as a result, its production has become an end in itself. The label of beancounter is well-known in the US and UK (Friedman & Lyne 1997, p.20). It refers to a stereotype of accountants being people who are single-mindedly preoccupied with precision and form, rather than content; people who are boring, methodical, impartial and conservative, who honestly and precisely count the beans. It is generally used to describe accountants who have no understanding or feel for the business. This stereotype refers primarily to financial accounting but it has been widely adopted into the field of management accounting also. Moreover, Friedman and Lyne (ibid) have found that many management accountants themselves recognize the beancounter label as appropriate.

There currently seems to be a widespread belief that accounting, and indeed accountants, can play much more of a role in organizations than has traditionally been the case. (Lukka 1998, p.335). Recent field research has documented the role change of management accountants from traditional control-type scorekeepers and beancounters to change agents, business controllers and organizational consultants (Granlund and Lukka 1997, 1998; Järvenpää 1998, 2007; Lukka 1998; Friedman and Lyne 1997; Burns and Baldvinsdottir 1999; 2005).

In Finland, today, controllers should ideally act as advisers of the company, divisional or profit centre management, at best being members of the managerial team. Controllers' most important task is to bring the financial perspective into managerial decision-making situations and to ensure that this information will truly be received by the participants of the organisation. (Granlund & Lukka 1997, p.237-238).

Large-sample professional surveys of management accountants have supported the view that the tasks and competence requirements of accountants have indeed changed (Phillips and Ross, 1996; Russel et al. 1999; Siegel and Sorensen 1999). However, these surveys have been conducted in the UK and US. In a Finnish study Malmi et al. (2001) were not able to conclude that a clear shift from beancounters to business partners would have occurred. The most common work activities in 2001 were budgeting, financial reporting, system development and ad hoc financial analyses – all fairly traditional accounting tasks (ibid). Interestingly, respondents in the same survey still perceived skills and abilities typical of a business-partner¹³ to be the most important as opposed to any accounting-specific skills¹⁴.

Nevertheless, Malmi and others (2001) offer their support to previous field research by arguing that their survey does detect some signs of the growing importance of business partnering as the respondents' future expectations are in alignment with that type of change. Thus, the researchers do not relinquish the idea of the “new management accountant” but instead propose that the change should be interpreted to be more gradual than revolutionary (ibid, p.498). Later, Järvenpää (2007) states, drawing upon Malmi's study, that “there is a real role change [in Finland], observed statistically, but it is not nearly as great as has been argued in some professional journals and management seminars” (p.106).

¹³ Ability to analyze and solve problems, understanding the big picture, oral and written communication skills, understanding cost behavior, business processes and competition as well as having good interpersonal skills.

¹⁴ Such as variable costing, standard costing, inventory valuation, matching of direct and indirect costs etc, target costing, etc.

However, Malmi et al's (2001) results did show an increase in activities such as the preparation of ad hoc analyses, internal consulting, process improvement, performance measurement and the development of reward systems. A completely new task of the development and use of ERP-systems had also invaded the controller's job description. In general, these results suggest that management accountants are not doing different things than before but rather more things. The same conclusion was reached even earlier by Granlund and Lukka (1998) during a case study as they argued for emerging transformations in the daily work of Finnish management accountants, all the while stressing that the role change should be understood as a role expansion.

More recently, Vaivio and Kokko (2006) have tried to refute the notion of beancounter by putting forth the idea that the activities of management accountants could even stay the same and it would not matter because the way the activities are done has changed. A typical beancounting activity such as analyzing and processing performance measurement is used to illustrate how the business-oriented controller engages in organizational social networks in order to develop the necessary cognitive and interpretive frame which allows him/her to analyze and process information rapidly. Controller analyzes and computes "data" based on qualitative information, personalized judgement (as a result of organizational detective work), market observations, face multipliers and filters that urge the controller to doubt, seek confirmation, marginalize and to probe deeper (ibid, p.72). Vaivio and Kokko conclude: "It is no longer possible to clearly identify the beancounter in the investigated Finnish context" (ibid, p.69).

In the next three sections we review the management accounting role literature more closely from the perspective of change drivers, controller's tasks and required competencies all the while keeping in mind how these different aspects might be expected to translate into job advertisements.

At the end of chapter four the reader should have an understanding of, according to management accounting literature,

1. What challenges the modern society and business environment pose to the MA's role and, why is it believed to change accordingly. Also, how recruitment can be used as a change management tool.
2. What the MA's responsibilities are in his or her expanded role.
3. What kinds of knowledge, skills and abilities the new tasks demand from management accountants.

4.1. Analysing the forces fostering role change

Part of accounting research is concentrated on the question how change in management accounting and subsequently in the roles of management accountants takes place. The question has been tackled from many different perspectives, such as investigating the change process itself or factors initializing change. Most relevant to our study is the research concerning change drivers. Figure 4 summarizes all the different change drivers identified in prior research as impacting the controller's role (see Friedman & Lyne 1997, Granlund & Lukka 1997;1998, Chenhall & Langfield-Smith 1998, Vaivio 1999, Burns & Scapens 2000, Granlund & Malmi 2002, Scapens & Jazayeri 2003, Burns & Baldvinsdottir 2005, Järvenpää 2007).

Change has clearly been seen to emanate from wide business environment contingencies (globalization, increased competition, and different managerial philosophies gaining ground) as well as organizational context (accounting innovations and information systems in use). It is important to notice that all the while some of these change drivers can be seen as unmanageable and given, something an organization has to "deal" with, most of them are controllable and should be managed. They are not simply things that randomly impact the MA's role, they need to be understood as a means to introduce change and consciously contribute to the MA's role development.

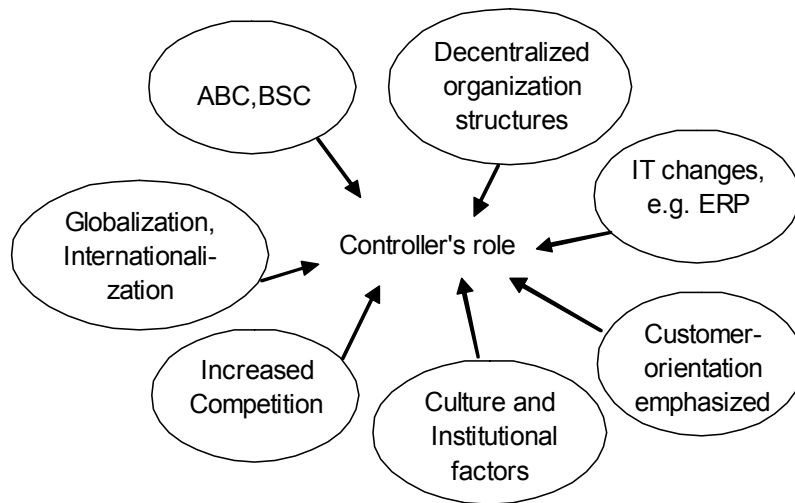


Figure 4 Factors impacting controller’s role as identified in prior research.

Next we go through these different factors and discuss the nature of their influence – whether we feel they are drivers, important facilitators or potential barriers to the management accountant’s role change.

Today, organizations’ information needs are undeniably different than just a few decades ago. As management accountants are organizational information providers, any changes within the organization’s information needs are obviously influential to the accountants’ role. First, internationalization and globalization have increased organizations’ reporting responsibilities. Closely connected to internationalization is the increased competition that most organizations are facing nowadays. Fiercely competitive environment has organization management needing faster and more meaningful information to safeguard the company’s agility and ensure profitability.

Competition has also given rise to several managerial philosophies (e.g. TQM, JIT) according to which “not only the design or accounting systems, but also the actual use of accounting information, and the roles of accountants, should change in line with changes in the operational environment, and with the strategies and operational philosophies firms apply in order to cope with these changes” (Lukka 1998, p. 334). Subsequently, both

customer and business orientation have increased inside organizations, starting with top management and ending with the shop floor personnel.

Thus, completely new kind of information is also being coveted, such as industry know-how, customer profitability as well as non-financial performance knowledge. Together these three factors (internationalization, increased competition and business orientation) can easily be regarded as change *drivers* concerning the management accountant's role. More to the matter, these factors affect the management accountant's work in a comprehensive way not only changing the information content (what is reported) but also the context and delivery of it (to whom, how and when is it reported), thus affecting more profoundly the way in which information is provided.

Prior literature has also argued that different kind of accounting innovations or techniques are driving forces when it comes to the management accountant's role change. Activity-based costing (ABC) and balanced scorecard (BSC) have been seen as increasing the organization and its personnel's ability to be business oriented, thus resulting in a more business savvy management accountant.

It has been argued that the implementation and use of activity-based techniques demands a high degree of interaction, in e.g. multi-disciplinary teams, between management accountants and operational managers which in turn enables the generation of common understanding and mutual trust to develop between the two. The end result of improved relations should be the provision of more useful information to managers and the decline of the beancounter image. (Friedman & Lyne 1997). Similarly, the balanced scorecard is argued "to connect the accounting function to other parts of the organisation in a more business and future oriented manner, pointing to new possibilities for accounting to intervene in such previously 'taboo' areas as product development and marketing, for instance" (Lukka 1998, p. 334).

Also, enterprise resource planning (ERP) systems have been argued to facilitate role change (e.g. Friedman & Lyne 1997). Having sophisticated information systems in place

means that management accountants are able to carry out routine activities more effectively, to handle large databases quickly, and report faster and more flexibly. Hence, ERP implementations (as well as of other systems) are argued to save time in routine activities and create time for management accountants to perform more value added activities. Among Finnish accountants there seems to exist an emerging belief that, at their best, the modern integrated accounting systems might relieve the pressures caused by current reporting routines and give room for more profound analysis and genuine decision support (Granlund & Lukka 1998, p.195).

Clearly, accounting innovations and information systems are factors that can influence the management accountant's role. However, we see these factors more as *facilitators* in nature than change drivers. They can support the role expansion but they are not strong enough on their own to induce it. As Friedman and Lyne's (1997) study shows, ABC can be implemented without the 'death of the beancounter'. Conversely, the business controller role can exist in an organization not having ABC, too. The same applies to the balanced scorecard and ERP¹⁵. These techniques and systems are all tools that can be operated in very different ways. In their ideal form and application they might require the contemporary business controller to manage them but in reality they might just as well be managed by the beancounter type one. In other words, they are neither change drivers nor prerequisites, they are – facilitators.

As mentioned before in regard to ABC implementation, increased interaction between management accountants and non-accountants has been recognized to bring forth the more contemporary business controller in organizations. It follows, that decentralization is generally listed as a change driver in management accountant's role literature. When decentralised, the management accounting takes care of the production of standardised and timely financial information for the use of corporate reporting but also offers financial control and decision support in the local units as members of their managerial teams (Granlund & Lukka 1997, p.232). Decentralization is a change *facilitator* as it

¹⁵ See e.g. Granlund & Malmi's (2002) field study for results that indicate how ERPS projects have led to relatively small changes in management accounting and control procedures in Finland.

supports more “face time” and trust to build among management accountants and non-accountants.

4.2. Practitioners’ perceptions of the force field

Not surprisingly, practitioners seem to have clear opinions concerning the fore-mentioned change facilitators. New accounting techniques have been rated among the least significant change drivers affecting management accounting practices and roles in both Malmi et al.’s (2001) and Yadzifar and Tsamenyi’s (2005) surveys, which supports our view that these alone are not enough to incite change. However, according to the same studies, information technology development and new software as well as organizational restructuring have been perceived as vitally important change drivers. This might seem somewhat contradictory to our argument of these being change facilitators and not drivers.

We feel that the practitioners’ perception is however understandable as changes in IT and organization structures are very concrete and easily observable matters to MAs. Moreover these changes easily change how things are done without changing what is being done¹⁶. We thus explain this perception gap by proposing that practitioners are simply noticing the tip of the ice berg whereas we and other researchers are objective enough to see beneath the water surface, that the IT and structural changes are either a symptom of or just happen to coincide simultaneously with more profound changes that are harder for the practitioners to see for themselves.

On that note, MAs have consistently rated globalization and increased competition as having little influence on their content of work (Malmi et al. 2001, Yadzifar & Tsamenyi 2005). As noted earlier, researchers have fostered rather opposite opinions in regard to these change drivers. We argue that socialization can prove to explain why practitioners do not recognize globalization and competition as vital change drivers for management accounting practices and their roles. Globalization and competitiveness are forces that are

¹⁶ Reporting practices may change while their information content and use stay the same. This kind of change could be perceived as affecting management accounting practices while not the MA’s role.

not confined into the organizational arena but that are also present outside of it, in the wider cultural context. MAs do not confront them for the first time in an organizational setting. They are part of the contemporary MA's everyday life, social networks, education and these days even upbringing. We thus argue that the modern world's globalization and competitiveness shape the MA's identity and role already prior to organization entry.

That is, internationalization and competitiveness are embedded in both the professional and anticipatory socialization of the MA. The farther along the socialization line the previously described forces are encountered the harder it is for the MA to take a step back and analyse their impact on his or her own work and role as these become embedded in his or her practices. From a socialization point of view, asking MA practitioners to tell what factors impact their role is likely to result in only answers related to events and phenomena encountered post organization-entry. This also explains why practitioners have not included their own personal characteristics or orientation as factors influencing their role.

Also from a practice theory viewpoint increased internationalization, competition and business orientation can be all interpreted as building blocks for the *modus operandi* of MAs – their attitude, predisposition and operation style that form the starting point in defining how an MA goes about doing his or her job¹⁷. Hence, an explanation for the differing opinions of change drivers and the forces altogether shaping the roles of MAs can be socialization in that globalization and competitiveness are simply so deeply woven into the MAs' train of thought that they cease to be conscious of their influence.

¹⁷ See Baxter and Chua (2008) for a review of Bourdieu's practice theory that introduces habitus (the logic which facilitates practical functioning in different kinds of situations) and disposition as the producers of the management accountant's *modus operandi*. For instance, management accountants have a habitus which predisposes them to engage in the calculation of costs or the provision of financial support and advice in a certain kind of way (ibid, p.214).

4.3. Relating role and cultural change with socialization

Järvenpää (2007) argues that the management accountant's role change is actually a result of the management accounting's cultural change. Järvenpää's holistic view serves well to bring together both the before mentioned change factors as well as our socialization framework introduced in Chapter 3. The change process of management accounting is not just about implementing new accounting software or changing the way of allocating costs, neither is it just about reorganizing the accounting department; instead it is a multidimensional issue constituted by several aspects from very different realms, which should be considered and hopefully managed. In addition to the concrete interventions in structures, systems and innovations, there is also the realm of human resource management (HRM). (Järvenpää 2007, p.129).

In Figure 5, we position Järvenpää's eight cultural interventions within the organizational socialization process to illustrate how these factors shaping management accounting can be interpreted and conceptualized as contributing factors to the MA's role construction within the organizational socialization process. The nature of the interventions changes from formal to informal when moving further along the socialization process. Globalization and increased competition are left outside this illustration as they have been previously in this paper argued to contribute in the MA's role construction already prior to engagement in organizational socialization, i.e. during professional socialization.

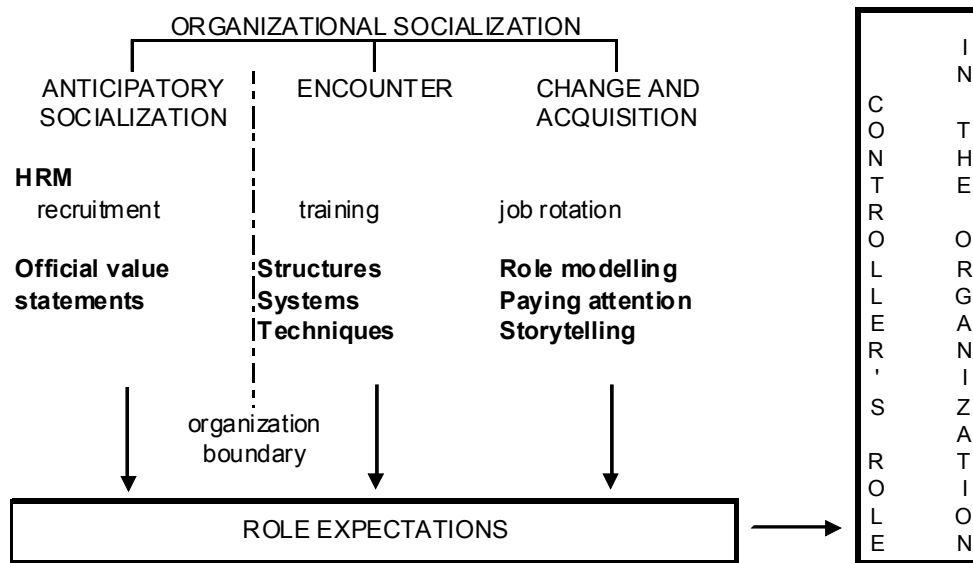


Figure 5 Eight cultural change interventions for management accounting (Järvenpää 2007) within our socialization framework.

The human resource processes and organization’s official value statements are what greet the organizational newcomer first. These build the initial expectations of what the future job holds; the responsibilities, challenges and rewards attached to it. Moreover, during the recruitment process the newcomer already learns what kind of qualities, abilities and behaviors are expected and encouraged by the organization. In a way, official value statements stage the scene for the job seeker while job advertisements deliver the lines regarding the kind of person the organization is looking for to cast in a specific role. It is noteworthy that much like corporate values human resource processes also continue to influence and shape the newcomer’s organizational reality and behavior long after the anticipatory socialization phase, e.g. when participating in training programs or job rotation.

Management accounting innovations and accounting information systems are hypothesized here to take part in the socialization process post organizational entry in the following way. Once inside the organization, the management accountant learns the existing organizational and power structures as well as accounting systems and techniques in place. More importantly, he also builds the social networks needed to

operate both the different systems and techniques in the manner exercised by the organization. Together these create a sort of preliminary road map of the accounting culture and the everyday life of the controller. Organization structure signals about the goals set for the management accountant, who he is supposed to serve, where his loyalties should primarily lie. The accounting systems and control mechanisms show the accountant what is regarded as important in the organization while understanding power structures reveal information on his role concerning decision making.

In the change and acquisition part of the socialization process, the map is more defined and sustained by colleagues' role-modeling, management's attention-paying and the company's story-telling – through the different organizational networks of the controller.

In summary of sections 4.1-4.3, changes in the business environment (such as globalization, increased competition and quality/customer orientation) seem to *drive* change where as organization structures, IT systems and accounting techniques *facilitate* change. This force field surrounds the MA partly prior to organization entry, constructing the controller's role already in the anticipatory phase of organizational socialization. Building on Järvenpää's (2007) notions, changes in the MA's role can be viewed as rooted in a wider, organization culture change. Moreover, we have shown how cultural interventions for managing change can be integrated with the socialization process of MAs.

Management accounting literature has mainly focused on the technical aspects of accounting and typically passed the deeper behavioural and individual questions. (Järvenpää 2001, p.433). What prior research has vastly neglected as an important influence for the controller's role are the controller's competencies and characteristics. Personality and individual competencies should be noticed as an essential part of the work role composition (ibid, p.439). The MA's personal orientation, operation and management styles have a big impact on the role that he or she adopts. The MAs themselves play a critical part in the determination of the roles of MAs in general (Byrne & Pierce 2007).

Subsequently, we feel it is important to add human factors into our force field of denominators impacting the MA's role – acknowledging that the personal characteristics, operation style and self image of the MA may result as either facilitators or *barriers* to role change. If the people sent from the centralised staff function to the “battle field” are active persons by nature, it is believed that decentralisation leads to an increased appreciation of management accountants (Granlund & Lukka 1997, p. 231, emphasis added). Whereas Chenhall and Langfield-Smith (1998) discovered in their case study that some MAs were unable to perform as change agents, even when encouraged to do so by their managers, simply because they did not see their role as introducing change.

Thus, the MA's self image can act as a role limiter, too. Deservingly, the human dimension of introducing management accounting change is discussed next.

4.4. Recruitment as a change management tool

Already more than ten years ago Granlund and Lukka raised concern for the crucial issue of how to realise the new job description of management accountants (1997, p. 251). As the general belief then was that in order to survive in international competition, Finnish companies had presumably been forced to change their operating styles, from salesmen to CEOs and controllers, “a true controller does indeed differ by his/her personality and job description from -- the bean-counter stereotype” (ibid, p.250). It was noted how the increased business orientation and the aim to become a serious member of managerial teams place new requirements for the management accounting abilities, too. Granlund and Lukka expressed their disbelief of one person being able to manage both roles. They also saw it as evident that it is different kind of persons who apply for controller-type work than for work typical for the bean-counter model (ibid, p.250).

Still, not much attention has been given to the competence development of the accounting function or to the role human resources play in this quest. Whilst several more or less new skills and knowledge requirements set by this [expanded] challenging role [of management accountants] have been identified, the ways in which such capabilities are

developed have received surprisingly little attention (Tuomela & Partanen, 2001, p.504). Tuomela and Partanen (ibid) have studied the competency development of management accountants post organization entry. In their single case study including eight subsidiary companies, they found that the development of business controller's and financial managers' knowledge and skills was less controllable than that of accountants and the responsibility for competency development had been left to the individuals themselves. In other words, there were no institutional socialization tactics or structures in place for the management accountants to "learn the ropes". A similar observation was reported by Chenhall and Langfield-Smith (1998).

In the same study Tuomela and Partanen (2001) also identified four learning challenges pertaining to business controllers: (1) the unlearning of financial accounting details and old routines; (2) the gaining of business understanding; (3) the improvement of teamwork and communication skills; (4) the learning to implement and develop strategies and gaining the ability to mediate and to act as a change agent. With this kind of results it would appear that the MAs were perhaps not hired with their later assumed organizational role in mind. This leads to making the point that competence development in management accounting could highly benefit by better aligning competence acquisition (hiring) and role definition as this would decrease the need for learning on the job.

Chenhall and Langfield-Smith (1998) noticed a change in human resource policies in one of their case studies concerning accounting change. Part of this [management accounting] change was the new policy of recruiting accountants who had stronger technical skills, including experience in developing performance measures, and who had broad-based business skills (ibid., p.376). In this particular case recruitment policy had been seen to support well the MAs' role change into change agents. Already in 2001 Järvenpää argued that the individual organizational location, post and responsibilities, gained experience and education are important determinants for the role of a single accountant, adding that the management could promote and enhance the expansion of the MA's role by influencing some of these underlying factors. (ibid, p.438). But, it wasn't

until later that he in any particular way emphasised and properly included human resource and recruitment policy in the accounting change discussion.

In 2007 Järvenpää reported that in his single case study, recruitment policy together with job rotation and training programmes were at the core of the management accounting change process. Drawing from both interviews and dozens of observed recruitment announcements, Järvenpää states that the recruitment policy had clearly changed in accordance with the new requirements¹⁸ (ibid, p.122). According to the case company's rhetoric, controllers should be managerially active, business-minded and understand the business. They should have good interpersonal skills regarding both communication and cooperation. (ibid, p.124). The same rhetoric was applied to the company's recruitment efforts. The announcements reflected the new kind of accounting duties, the decentralization of accountants and the overall permissive culture and dynamic spirit in the case company. The new recruitment policy facilitated the management accounting to change as, 'these kinds of values were easy to sell, particularly for the new recruits who had been already employed with these criteria in mind' (ibid, p.124). In other words, the recruited MAs were pre-socialized through an effective recruitment process.

Our study continues in Järvenpää's (2007) footsteps and takes Tuomela and Partanen's (2001) concern one step further by examining companies' competency development in the accounting function already prior to organization entry through the analysis of job advertisements and their changes in both information content and recruitment rhetoric across three decades. We explore the recruitment policies of accounting functions and their possible deployment as a realisation mechanism for the change in accounting culture and the role of the MA.

¹⁸ The new requirements were long-term and future oriented as well as being interested in business processes and strategies instead of only in matters of purely financial nature.

4.5. Role activities and skills over time

Considering the role expansion as suggested in prior research we now turn our focus to the different tasks and the required skill set for the (contemporary) MA. We offer next some research results on the MA's activities and competency requirements as well as expectations related to how both of those will evolve in the future. At the end of this section we will present how prior research results will be taken into consideration in our analysis of job advertisements.

Practice research has been concerned with how the activities of MAs have changed during the few past decades (see Granlund & Lukka 1997,1998, Lukka 1998, Malmi et al. 2001, Burns & Baldvinsdottir 2005, Yadzifar and Tsamenyi 2005). Research on competence development, in turn, examines what the key skills, knowledge and competencies needed in contemporary management accounting are and how the development of these is realised in organizations (see Partanen & Tuomela 2001, Järvenpää 2001).

In a UK survey (Yadzifar & Tsamenyi 2005) conducted in 2005, CIMA¹⁹ members were asked to report the skills required from them in the 1990s as well as what they thought would be required from them in the future²⁰. The reported basic skill set of the MA consisted of analytical capability, ability to integrate financial and non-financial information as well as having broad business knowledge. Perhaps a bit surprisingly the same skill set was regarded highly both retrospectively in the 1990s and in the future in the survey. Whereas, according to several case studies conducted in the late 1990s or in the 21st Century non-financial information and business orientation are competency requirements that are still on the rise (see e.g. Lukka 1998, Granlund & Lukka 1997, 1998, Vaivio 2006).

¹⁹ Chartered Institute of Management Accountants

²⁰ Out of one thousand members surveyed, 279 questionnaires were returned. These were a) fully qualified for at least 7 years by CIMA and b) had been with their present organization for more than five years.

Whilst research articles call out the need for more business-savvy and -oriented MAs equipped to handle non-financial information as fluently as financial practitioners report no increased requirements for either of those skills. This discrepancy leaves us baring the question: which one is it. Are the case studies' results on increased expectations only exceptions to the rule? Or, is there a misconception amongst practitioners about what is expected from them as MAs?

Admittedly, the above line of thought is putting it quite strongly and we fully recognize the weaknesses of Yadzifar and Tsamenyi's survey concerning its research setting²¹. Moreover, geographic situation may also explain the different results between a UK-based survey and Finnish case studies. However, putting it strongly or not, we feel that there is a clear need for more research on the topic of competency requirements for MAs covering all times and spaces, including the past, the present and the future. The study at hand will shed some more light on the matter by examining research data emanating from both the past and the present.

Part of the MA's knowledge base is basic technical accounting skills and the principles of financial analysis (see Lukka 1998, Granlund & Lukka 1997) but just how big of a part? Traditionally MAs have been mainly responsible for business performance evaluation and cost/financial control, usually by means of budgeting. Yadzifar and Tsamenyi (2005) found that these activities were viewed the most important tasks both in the past and in the future.

Similarly in a Finnish management accountant survey, Malmi et al. (2001) found that the most common work activities still in the beginning of the 21st century were those of budgeting and financial reporting. However, differentiating from their UK counterparts, Finnish MAs saw the importance of budgeting and budget control to diminish in the future. This is somewhat contradictory to both the UK survey results and to the general

²¹ The survey was conducted in 2005 so the accuracy of the respondents' recollection and perception of what the competence requirements had been in the 1990s can be questioned.

understanding that “the core of Finnish management accounting is budgeting” (Granlund & Lukka 1997, p.233).

Friedman and Lyne (1997) suggest that as the MA’s professional turf expands to non-accounting issues the threat of engaging in a jurisdictional battle with other organizational functions increases. They further speculate that this might well be the reason why the beancounter dimension of the MA’s role has been well preserved and kept in the picture. Thus, in a manner of speaking the beancounter view of accounting may not only help in safeguarding the professions integrity in outsiders’ eyes (see Bougen 1994), but also it might be used as a safety buffer in the project of professionalization.

The importance of activities such as profit and process improvement, strategic planning and decision making is expected to increase a great deal both in the UK and in Finland (Yadzifar & Tsamenyi 2005, Malmi et al. 2001). In addition, in the UK new accounting tools and techniques, strategic management accounting, as well as value added accounting were expected to continue their growth in importance (Yadzifar & Tsamenyi 2005). As an example of a strategic management accounting activity it has been suggested that MAs can take initiative even in terms of organizational learning and knowledge creation (Vaivio 2006).

One aspect of the role expansion of MAs is the idea of the contemporary MA spreading knowledge of financial issues across the entire organisation in order to make people from all functions cost and profit conscious in a proactive manner. Accordingly, the responsibilities of accountants have increasingly been seen to include the teaching and counselling of production, marketing, logistics and product development personnel in financial issues so that they gradually are able to incorporate the financial perspective into their own everyday operational business. Quoting Lukka (1998): “The ultimate goal of a modern management accountant might be to make him/herself eventually unnecessary” (ibid., p.335).

All the modern management accounting activities listed above signal a trend of decentralizing the accounting function and engaging MAs in both non-financial and strategic management accounting activities, which means that personal interaction and teamwork will in all likelihood become an inevitable property to the MA's job description and role. Much more than before, [management] accountants are expected to share the everyday life of people from other functions, and to be able to act in cross-functional team-work conditions (Lukka 1998, p.334).

When it comes to skills required from management accountants in the future, curtailing the partnering type of activities mentioned above (internal consulting and ad hoc analyses) practitioners also expect that the need for interpersonal skills will become more emphasised together with highly developed communication skills. In regard to strategic management accounting activities Vaivio (2006) states that "verbal competencies coupled with analytical skills, an inquisitive mindset -- are essential especially if the business controller is actively involved in organizational learning-efforts, seeking to uncover niches or tacit knowledge" (ibid., p.199).

The expectation of management accountants working as change agents, carrying out different kind of change projects within the organizations has been presented in several case studies and survey results offer at least indirect support for this. Strategic thinking and change management skills made the top ten list in the UK (Yadzifar & Tsamenyi 2005). In the past these skills were ranked much less important. However, in Malmi et al.'s (2001) Finnish survey change management activities or related skills didn't make the grade. Change management skills require having a combination of well-developed technical, social as well as leadership skills. Chenhall and Langfield-Smith (1998) have reported in their case study how, while the case company's accountants had sufficient technical skills their lack of social skills prevented them from successfully interacting with teams and contributing to the change processes. Vaivio (2006), too, notes how both advanced communication and argumentation skills as well as the ability manage conflict are essential to the business controller's identity (ibid., p. 199).

In Finland, activities expected to increase the most in importance in the years to come are related to system development (Malmi et al., 2001). Accounting, management and multidimensional measurement systems were all perceived to consume more of the controllers' time in the future. Although their UK counterparts didn't perceive these activities as more time consuming in the future or that their importance would increase, they did rate IT and systems knowledge a very much needed skill in the future (Yadzifar & Tsamenyi 2005). This difference might imply that technology-wise speaking Finnish management accounting might be ahead of that of the UK. Nevertheless, with organizations increasingly implementing new accounting software, ERP systems and a variety of relative database solutions for analysis purposes it seems inevitable that the expectations and requirements concerning MAs' IT savviness will only increase as time passes.

In this section we have presented various observations and results from previous case studies and practice surveys regarding the activities and skills of MAs. Drawing from all of them, in our analysis of management accounting job ads from three different decades we will pay close attention to the following questions:

- 1) How has the inclusion of traditional management accounting activities in the job advertisements changed over time? Do they still form the cornerstone of the MA's role?
- 2) In addition to beancounter activities, how has the beancounter discourse altogether evolved in management accounting job ads? Is it still recognizable?
- 3) How has the diffusion of modern management accounting activities in job ads changed over time?
- 4) What do the ads tell us about the social sphere of influence of the MA? With whom does the MA work and how closely (e.g. team configurations, reporting relations etc.)?
- 5) How have the skill requirements related to social interaction changed over time?

- 6) Is there such a thing as a change agent in the Finnish management accounting discourse? If a change agent role can be found from the job advertisements then special attention will be given to the required set of skills attached to it.
- 7) How has the information content concerning system development activities and IT skill requirements changed in job advertisements during the last three decades?

How these questions can be conceptualized together with our overall research question is presented in the next chapter that outlines the theoretical framework used for our analysis.

5. Framework for analysis

Development of management accounting can be at least conceptually divided into three dimensions; new management accounting innovations, more effective accounting information systems and a human dimension. The human dimension includes the role of management accounting as a function and moreover, as a single individual (Järvenpää 2001, p.432-433). For studying the development of management accounting from the perspective of the accounting function and especially from the perspective of individuals Järvenpää has introduced the “onion model” to explain the change in management accountants’ roles. This model is used as the basis of our framework.

The onion model consists of four different layers of contributing factors concerning the management accountant’s role construction. The outer layer, the force field in which management accounting operates with all its change drivers, facilitators and barriers, impacts the role that management accounting is given in an organization in relation to management. That role is then reflected upon in the tasks and activities that management accountants are expected to carry out in their work. This in turn defines the kind of competencies, skills and characteristics that are required of the MAs. And finally the configurations of the previous levels together call for a suitable orientation from the management accountant performing the specified role, that is, either an instrumental or participation-oriented manager type. See Figure 6 for an illustration of the model.

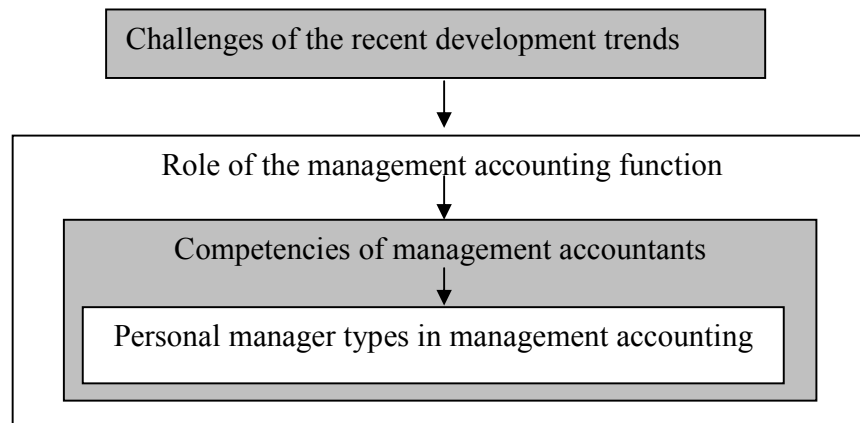


Figure 6 The onion model for management accounting change. Outer managerial challenges cause changes in the role of the accounting function, which cause changes in the competencies of accountants, which cause changes in the personal manager types in accounting. (Järvenpää 2001).

Pierce and Byrne (2007) divide role antecedents into external, internal and individual. External and internal relate to the operation environment and organizational setting whereas individual to the management accountant, e.g. personal orientation and background. Role characteristics are divided into the activities that the management accountant is supposed to engage in and the individual characteristics and skills that the MA possesses. Pierce and Byrne's categorization and summary of role antecedents and characteristics is a useful addition to Järvenpää's onion model for it offers not only an easily applicable frame of reference for our analysis but also a useful categorisation of terms. The framework that we will use for analyzing the information content of job advertisements from a role constructive viewpoint is illustrated in Figure 7.

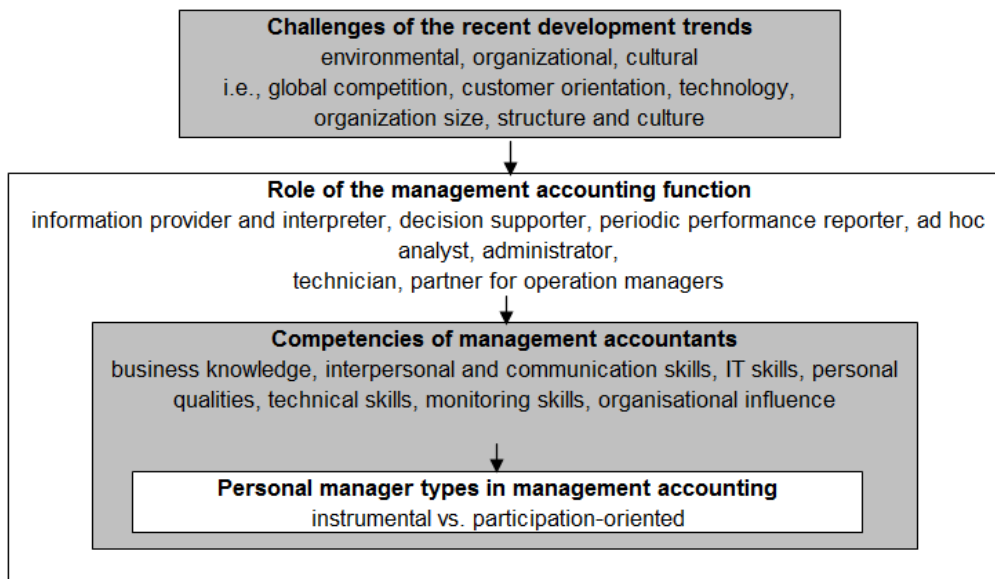


Figure 7 Framework for analyzing information content of job advertisements from a role constructive viewpoint – modified from Järvenpää’s (2001) onion model together with Pierce and Byrne’s (2007) summary of management accountants’ role antecedents and characteristics.

Following from our framework, the main areas for analysis on the job advertisements are:

1. Context
 - a. disclosure of external and internal organizational characteristics, such as company size, structure, ownership
2. Role of management accounting - nature of activities and sphere of influence
 - a. emphasis between traditional accounting, management accounting, administrative, and/or other tasks
 - b. nature of management accounting tasks (monitoring and periodic reporting, decision supporting, developing or learning related)
 - c. sphere of immediate influence (finance department, business unit, executive board, etc.)
3. Competency requirements
 - a. requirements for prior work experience, expertise, skills and personal qualities
4. Manager type

Position context, nature of activities and competency requirements as areas for analysis are in alignment with a job advertisement's general information content and structure. Usually a job advertisement starts with a short introductory of the employing organization, then the main activities and responsibilities of the vacant post are listed, after which the requirements for the job applicant are presented. The outer three layers of the onion model can thus be analysed objectively and in a relatively straightforward manner in the job advertisements.

In contrast, the analysis of the fourth layer – that of the management accountant's personal manager type – will more likely require both reading between the lines and deduction from the three other dimensions of the research data. If at all possible, the determination of the manager type will thus include a more subjective judgement from the researchers. Nevertheless the management style of the MA is taken into consideration in our analysis as its omission in job advertisements may be construed as leaving more leeway and power to the individual concerning his or her own future role. In other words, if the candidate's personal manager type is not a part of the casting call, it might mean that the propagation of the modern management accountant role is more dependent on the human dimension – on the MA's individual properties – than previously suspected.

In addition to the first three sections, a job advertisement also typically includes a short "we offer you.." paragraph which can be considered as the final sales pitch for the reader to apply for the job. The nature of the motivational factors discussed in job advertisements say something about the management accountants to whom these are meant to have an impact on. Thus this section of the ads clearly is an important part of the management accounting discourse, too. Subsequently this section will also be included in our analysis even though it doesn't per say fit any of the four layers of our framework.

Before moving on to the actual analysis, we want to spend some time on hypothesizing what kind of changes we might find from the job advertisements. How could the management accountant's role change be visible in job advertisements? Granlund and Lukka (1998) offer a useful summary on the main differences between expectations

concerning beancounters and contemporary MAs' characteristics and operational forms. As job advertisements are basically just that, lists of expectations about the ideal candidate, we can build on Granlund and Lukka's work and come up with possible "translations" for the changed characteristics and operational forms of MAs in the context of job advertisements. Table 1 shows how we expect for these changes to manifest in job ads.

Characteristic or operational form	Beancounter	Contemporary MA
Temporal orientation	Emphasis on the past	Emphasis on the present and the future →Provision of ad hoc analyses part of tasks
Knowledge of the business	Not expected →Prior accounting experience only required	Expected →Prior experience of the industry required
The primary aim of communication	Fulfilling of formal information requirements → Written communication skills emphasised	Active attention attraction in order to get the message through →Good social and verbal communication skills required, Analytical skills required
Felt scope of responsibility	Narrow; covers the production of correct accounting reports in time →Few tasks →Accuracy and punctuality required	Wide; covers both the production of relevant accounting figures and their application in business decisions →Higher number of tasks
Cross-functional appreciation	Limited →Independent working →Located in centralised accounting department	High for an active and capable person →Team work skills →Customer orientation →Decentralized location
General operating style	Information collector and processor	A member of the management team and a change agent →Ability to carry out change projects, leadership skills

Table 1 Differing expectations of beancounter and controller characteristics and operational forms. Modified from Granlund and Lukka (1998, p.202-204).

In an attempt to further stage the scene we present two fictional job ads in figure 6. This is done in order to illustrate both the applicability of the above described framework as well as our literature derived hypothesis that the change in the management accountant's role could and should be observable in job ads.

In Figure 8, the job ad on the left applies to the traditional beancounter archetype of the management accountant while the one on the right is more applicable to the contemporary management accountant archetype. We have also included in the figure some of the earlier discussed change drivers for explanatory purposes concerning the expected information context differences between the two job advertisements.

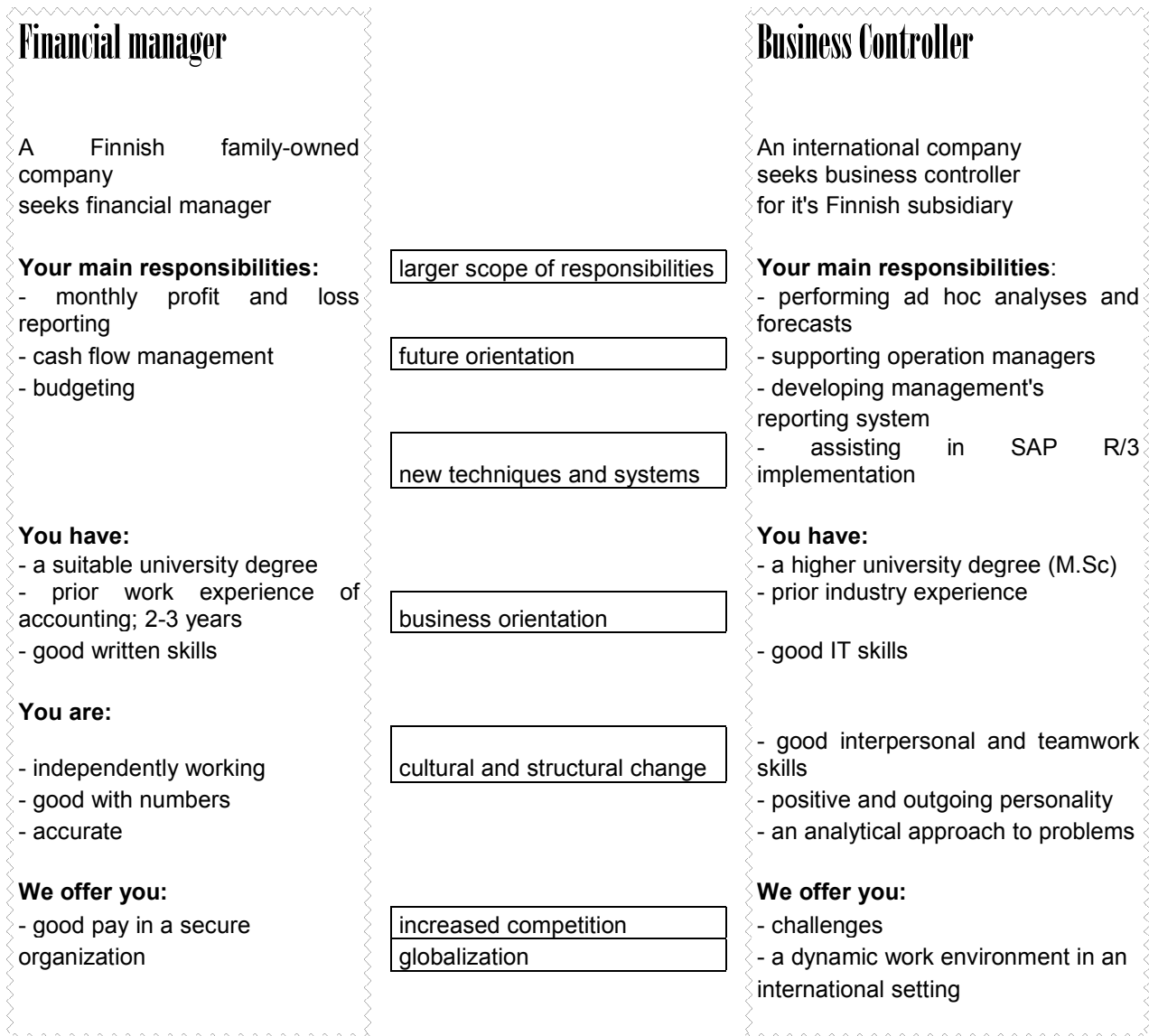


Figure 8 Two fictional job advertisements illustrating how change drivers and trends can be expected to translate into different kind of portrayals of the management accountant's role.

6. Methodology

We start out methodology chapter by offering some criticism on the research settings of the field studies and practice surveys concerning management accounting presented in previous chapters. However, our critique should be taken more as a provocative remark than as an active effort to refute the arguments put forth in prior research. We conclude this remark by stating how the study at hand attempts to address the weaknesses of prior studies and offer added value to the research field of the management accountant's role change in Finland.

Although the contemporary controller's role has attracted much interest in the Finnish accounting field, proof of any such role change is perhaps left anecdotal as best. Case studies have illustrated the emergence of the modern business-oriented controller whereas large survey studies have come up slightly empty-handed in capturing any real change in management accounting practices. Thus far the examination of the Finnish management accountant and the controller's role change is limited to in-depth case studies and to a small number of organizations²². The observed role change, or expansion, could thus only be accounted to a few atypically operating individuals or organizations. This type of reasoning could be supported by the fact that large-scale practice surveys (e.g. Malmi et al. 2001) have provided much less evidence for the role shift from bean counter to business partner than case studies.

The need for controller's role change, which has been perpetuated in Finnish management accounting literature, has for the most part emanated from the perceptions and expectations of practitioners, of both controllers and CFOs²³. Internationally as well as nationally speaking fewer studies have addressed their questions on the need for change to the business side of the organization, i.e. by asking CEOs or other managers for their opinion on the controller's (future) role (see Pierce & O'Dea for an exception).

²² Usually studies have covered everything between 1 to 8 case sites.

²³ Both can be broadly conceived as being controllers in their companies (Vaivio & Kokko 2006, p.55).

A characteristic tendency in Finnish management accounting practice of the last decade or so is the felt need to be increasingly business-oriented (Granlund & Lukka 1997, p.237). The basic motivation underlying this discussion seems to relate to a fear of the collapse of appreciation of the accounting profession (Granlund & Lukka 1998, p.187). It is possible that the documented “transition in the role of management accountants --, or at least the *claimed* need for it” (Granlund & Lukka 1998, p.187, italics added) is actually the profession’s way to conform to the larger cultural change surrounding it²⁴.

By creating the appearance that accounting can be as dynamic, inspiring and challenging occupation as any other in today’s global, rapidly changing business environment, the profession might be securing the next generation of management accountants seeking into its ranks. However, this kind of image management is more likely to occur within traditional accounting where professional firms (i.e. Big 4 -companies) and professional accountancy bodies are able to execute these efforts more unilaterally (see Jeacle 2008) than in the field of management accounting where practitioners are more scattered and less organised or unified.

Still, even with the acceptance of case studies’ low generalizability and even less robust evidence from bigger sample surveys, the controller’s role change seems to be a widely accepted phenomenon in the academic world. Already during introductory courses to management accounting at the Helsinki School of Economics (HSE) it is taught that management accounting’s role in organizations is to 1) produce and *analyze* information, 2) *consult*, and 3) *participate* in both setting and assuring the achievement of organizations’ goals.²⁵ It is hard to see how this role could be carried out without being a “business-oriented”, contemporary management accountant.

²⁴ Finns are becoming more international in several respects: relationship skills, interaction and individualism have gained their foothold in Finnish values and attitudes. (see Granlund & Lukka 1998)

²⁵ see *Management Accounting I* course slides, 2008. <https://cie.hkkk.fi>

By examining job advertisements that span three decades, we seek to shed some more light on the management accountant's role in Finland and how the profession has evolved. First, we try to avoid the focus of prior research on the perceptions and expectations of the practitioners themselves assuming that wanted ads (should) reflect more the wants and needs of organizations as a whole. Also, as mentioned earlier, we highly doubt the management accounting profession's image management capabilities and believe that the job advertisements are designed – for the lack of a better word – sincerely and aligned with the human resource policies of the organizations in question. Secondly, our large data sample will help us to tackle the issue of generalizing our observations concerning the controller's role.

6.1. Functional discourse analysis

We analyse the discourses embedded in management accounting job ads published in Finland between 1978 and 2008 in the newspaper 'Helsingin Sanomat'. Discourse as a part of social praxis constructs social identities and relations, and produces knowledge and meaning systems in a given group or society. However, a given discourse is also constituted by social praxis and social structures. (Fairclough, 1995.) Thus discourse or any of its manifestations, such as text, cannot be examined without consideration for its context.

Our research approach is functional in that we regard language embedded in job advertisements primarily as a means to communicate and interact. Functional discourse analysis emphasises language as a social phenomenon and a means for interaction (Luukka 1995). Before, text was considered to be only dependent on its creator. If there were no flaws in the delivery of the message its content was transferred to the recipient unaltered. In the last few decades interest has shifted on to text itself and increased support has been given to the viewpoint that both the producer and the recipient of the text influence the end result of the communication event. Increased attention has been given to analysis of text and the roles prescribed within it (Karvonen 1995, p.22).

Functional discourse analysis is anchored in the notion that text has a purpose and some specific function. And in that purpose there is embedded both the reader and the producer of the text as well as their interrelationship. In our analysis of job advertisements we embrace the concept of interpersonal metafunction of language; the way in which language and communication maintains social relations and creates roles. The interpersonality function of language use is manifested in the writer's choices and strategies (Halliday 1973, p.41). These choices and strategies together reflect the writer's attitudes towards both the content of the text itself and its audience (Luukka 1995, p.97-98).

From a discourse perspective, a job advertisement can be looked upon as a social practice constituted by its use of specific discourses (Fairclough 2003). A particular advert's use of specific genre, types of arguments and forms of language produces the social identity of the accountant. Discourse produces social identity through the specific way it makes representations of the individual person, social relations and structures, artefacts and knowledge systems. A discourse analysis can uncover whether the communicative events contribute to a change in the ideological underpinnings of the social identity of the accountants and whether this change follows the general flow of our society. (Baldvinsdottir et al. 2008, p 6-7.)

When it comes to job advertisements we can analyse the structural and word choices of the writers. We can analyse what is being communicated in job advertisements but just as importantly, what is left unsaid. These choices can communicate loudly about the attitudes and values of the writer – what they consider as being important, non-important or plain self-evident and taken for granted. Discourse can have both explicit and implicit content. Some important characteristics related to management accountants may be taken for granted and thus be left un-communicated through job advertisements. These unspoken characteristics and competencies may relate to the stereotypical management accountant, linking the discussion back to stereotype deployment in recruitment processes.

Also, the modality of the text, how things are being presented in the ad, is of interest to us. Is the tone of the ad controlling and prescribing or motivating? Are skills nominated as prerequisites, necessities or of value? By analysing the interaction embedded within a text between the writer and the reader we should be able to say something about the mechanisms of role casting in the researched job advertisements.

The functional approach to text analysis emphasises the uses and goals of communication in different contexts. The intertextual context of our research data is a newspaper. The cultural and social context in which the ads are produced can be interpreted as the organizations placing the ads in the newspaper as well as the readership of the ads and the newspaper. The wider social or institutional context of the ads is the Finnish society of years 1978, 1988, 1998 and 2008.

6.2. Validity of the research data

Validity addresses whether or not a research explains or measures what it is intended to measure or explain. The researched job ads are produced with the aim of filling an accounting position in an organization. They discuss management accountant activities and qualities. Their primary audience is management accountants. Job advertisements “bluntly state necessary and desired employer requirements from candidates, -- it is how the employment market communicates its needs to individuals seeking to engage with it” (Cullen, 2004, p. 138; in Kennan et al. 2006, p. 180). It is thus quite reasonable to assume that job ads targeted for management accountants say something about the management accountant profession and the role of the management accountant.

The intention of the recruitment advertisement is that those persons attracted to this idea of self as portrayed in the ad, looking for a career that has these characteristics, and believing they are the sort of person capable of being successful in such an environment, will apply for interview (see Jeacle 2008 p.1299; Anderson-Gough et al., 1998a, p.56). By looking at MAs’ wanted ads, we will attempt to investigate the nature of the social identity to which the adverts appeal, and the extent to which this reinforces the

established social identity of management accountants, or whether it contributes to the creation of new ones.

By making a longitudinal analysis of adverts published during the last three decades, we are specifically able to see how the role of the management accountant is produced by selected job ads and their discourse and whether these discourses, and hence the social construction of the management accountant's role, has changed during that period. The specific time interval from 1978 to 2008 was chosen because of the increased attention that has been given to the role change in management accounting literature during it. This increased attention is interpreted as signalling a likely time period for capturing a discourse change in our analysis. In addition, the introduction of new accounting innovations (e.g. ABC, BSC) and changes in information technology (e.g. ERP), both of which have been regarded as drivers for management accountant's role change, have gained ground during that same time period.

According to prior Finnish management accounting practice studies, job titles may not well describe the content of the actual work activities. Granlund and Lukka (1997) noted in their study how the replacement of old accounting titles (i.e. accounting manager or financial manager) by the title of controller had perhaps sometimes been nothing but a cosmetic following a fashion, the tendency to appear as more business oriented. And still in 2001 Malmi et al. found in their study that some controllers appeared to perform fairly few management accounting activities whereas some financial managers worked mainly in management accounting.

We have tried to mitigate this validity risk by taking the job description and main responsibilities into consideration while sourcing our research data. We included in our research data only wanted ads that specifically contained responsibilities and/or tasks related to management accounting. Thus we have also included in our analysis several job ads that do not contain the word "controller" but clearly showcase management accounting responsibilities.

Looked from another viewpoint neither could this inclusion be prevented during data gathering as the term “controller” wasn’t part of the Finnish accounting recruitment rhetoric before the 1990s. That said, our data from 1998 and 2008 clearly consists of controller ads (verbatim) for the most part and other job titles were more directly disregarded in order to keep the data set to a controllable size²⁶.

We have nevertheless included all ads with the title “controller” or “business controller” into our data set, as we feel that whether or not the described positions actually represent management accounting in their “purest” form they undeniably belong to the controller discourse and thus contribute to the role construction of the controller, unintentionally or otherwise.

The above mentioned newspaper is chosen as a data source as it is a readily available source that has existed during the whole time period under examination. *Helsingin Sanomat* has a readership of almost one million people (one fifth of the country’s population). In 2009 it is Finland’s most used recruiting media²⁷ with 42 % of its readers having higher degree education²⁸.

6.3. Process description of the data analysis

The job advertisements are sourced from microforms of the newspaper ‘Helsingin Sanomat’ which is published daily. Of all the newspapers published during the chosen four years (1978, 1988, 1998 and 2008) we examined 408, which cover close to a third (28%) of all the editions. Every month of each year was examined using a weekly snapshot, that is, by going through roughly one week’s newspapers, published always

²⁶ Newspaper advertising has increased dramatically between 1970s and 1990s. It wasn’t in the scope of this research to include all possible management accounting related job titles in our analysis.

²⁷ <http://medianetti.helsinginsanomat.fi/Ty%C3%B6paikkailmoittelu+Helsingin+Sanomissa/1101979225058>, accessed Feb 26, 2009.

²⁸ <http://medianetti.helsinginsanomat.fi/1135236537086>, *Opas työpaikkailmoittajalle*, accessed Feb 29, 2009.

during the approximately same week-long time period (e.g. we examined all the newspapers published during the first week of January of all four years in question).

Out of the 408 newspapers examined we sourced 310 job advertisements that were perceived as being management accounting (related) positions. These advertisements were all recorded as image files (snapshots of the microform), dated and given individual IDs for later analysis. After a secondary go-through of the data and disregarding all duplicate, visually corrupted²⁹, non management accounting related, and ads not belonging to the comparable time periods, the number of ads to analyze was reduced to 289 (see Table 2).

	# of ads	% of ads
1978	53	18 %
1988	116	40 %
1998	73	25 %
2008	47	16 %
total:	289	100 %

Table 2 Yearly distribution of the analyzed job advertisements.

In addition to qualitative discourse analysis our research data is subjected to quantitative analysis. Previous researchers have used the examination of classification terms, such as headings or descriptors, for structural content analysis of job advertisements (see Kennan et al. 2006; McCain 1995, Marion and McCain 2001). The critical step is creating a dictionary or categories of terms that constitute the basis for further analysis.

²⁹ Some images of the ads sourced from the microforms were later revealed to be too sketchy or blurry in order to be thoroughly processed for analysis.

A categorisation dictionary was created from a combination of sources including:

- literature review
- the structure of the selected ads
- the terms most frequently used in the selected ads
- the researchers' own knowledge and experience of management accounting

The categorisation dictionary is thus the combined result of both the theoretical framework derived from prior management accounting role literature presented earlier in this study (see Section 5) and the selected ads themselves. Appendix A contains all the main categories used in our quantitative analysis of the job advertisements whereas Appendix B presents a few examples of the selected ads.

The coding of all information content of the advertisements into these categories was done in phases. First, all relevant information from the images of the selected ads was entered into electronic text format (i.e. into a spreadsheet) and divided into the four main categories; 1. external company-related role antecedents, 2. internal company-related role antecedents, 3. individual characteristics and competencies (knowledge, skills, personal qualities), and 4. job activities. After reviewing the data several times the created categorisation was then gradually refined and subcategories were formed. Prior surveys and case studies assisted with the creation of synonyms and the allocation of terms to categories. This process was re-iterated several times until all the data from the advertisements had been assigned to a specific category of terms of which its frequency and correlations with other categories could be established using quantitative means.

6.4. Limitations of the research data

How much about the management accountant's role can be said on the basis of management accounting discourse? We now go through some of the concerns that we acknowledge might limit the scope of making conclusions about the management accountant's role in regard to the information available in the analysed job advertisements.

As previously mentioned, job advertisements like any texts are dependent on both the author and the reader. Thus the information content of the ads may vary depending on who writes them, whether it is e.g. the CEO, the CFO, the human resource department or an outsourced recruiting agency. The management accountant's role depicted in the job advertisement reflects the expectations of the hiring party, whoever that is. Subsequently, the information laid out in the ad may be far from reality depending how knowledgeable the person writing the ad actually is about the offered position.

However, it has to be remembered that whoever writes the ad and whether or not it compares to the actual role given to the management accountant once hired, the ad is still the communicative tool that the organization puts forth and through which it participates in the management accounting discourse with people looking for a job. It is the organization's responsibility to act as the gatekeeper and decide who will voice out their casting calls. In a sense, the researchers of this study are putting themselves in the job applicants' shoes in analysing the selected job advertisements – no more information is given to them than to the actual prospect applicants flipping through the wanted ads. In addition to a research restriction this can also be seen as an opportunity – the researchers are forced to look at not only what is being said but also what is *not* being said.

On a related note to the possible discrepancies between job advertisements' portrayal of the management accountant's role and that of reality, it has to be kept in mind that wanted ads depict the ideal candidate and not necessarily the person who is ultimately hired. In other words, there can be requirements and then there can be "requirements" for the job applicant. That is, job advertisements can include personal traits or technical skills deemed as "nice to have" even though they might not translate in any way into more effective performance in the management accountant's role. Sometimes these criteria are clearly distinguished in the ads with the use of headers such as "required skills" and "valued assets" but not always. It follows, that the management accounting discourse that we will discover in our analysis of job advertisements will inevitably and more likely represent that of the ideal candidate than that of the position's minimum requirements.

A text always has a context. An important antecedent to the management accountant's role is position context. Information related to the business environment and organizational context of the management accountant is however largely omitted, at least in detail, in job advertisements. This kind of information is usually given more explicitly further down the recruitment process, as in the interview phase, or during on-the-job-training and learning. Not knowing the specific organizational contexts of the job advertisements limits the performance of any kind of contingency analysis on our research data.

Our research data only includes publicly available job advertisements, ads published in a newspaper. In other words we are not analysing any intra-organization job ads employed by in-house recruitment. Thus our management accounting discourse analysis doesn't take into consideration the different discourses that may be present inside organizations when trying to groom existing personnel resources into the management accountant's role. Determining how much of management accountants' recruitments take place inside organizations through e.g. job rotation and promotions and what kind of discourses can be found there are both valid questions when discussing the role construction of job advertisements but outside the scope of this study.

7. Empirical findings

In this chapter we present the findings of our analysis that was performed on almost three hundred job advertisements promoting the role of the management accountant while making use of the onion model framework introduced in Chapter 5. These findings will be gone through in the same manner that a job advertisement unfolds to its reader. First we will look at the information given about the organization seeking to hire a management accountant – the disclosure of the most outer layer of factors impacting the management accountant's role. Then we will move on to the second layer of contributors – what kind of activities the management accountant is expected to engage in. Thirdly we will present the most common skills and attributes required from the MA – the ideal

candidate. And last but not least we will see how the management accountants are being motivated to apply – what the organizations are ready to offer them in return.

7.1. On the casting director and the casting call

The casting director, the placer of the job advertisement, can be the organization looking for a management accountant or a recruiting intermediate. A majority of the job advertisements that we analysed were placed by the employing organizations themselves. Under one fifth of the ads both in 1978 and 1988 were published in the name of an outside recruiting agency, 17 and 18 % respectively. Interestingly, it was found that during the 1970s and 1980s companies used CPA organizations³⁰ in addition to HR agencies as intermediates for recruiting their financial personnel.

Concerning the first two time periods it is claimed here that the connection made between auditors and management accounting in the 1978 and 1988 ads leaves the management accounting discourse with a somewhat beancounter type undertone. The reader of the job advertisement can easily interpret from the use of this recruitment channel choice, especially in the cases where the ad is short and less informative, that the hiring party will probably regard highly of any auditor-like qualities, that candidates with beancounter qualities would probably be regarded as more suitable for the job. Thus, the use of CPA organizations as recruitment intermediates can be seen to implicitly attach a beancounter aspect to the discourse of management accounting work at the time.

Further analysis tells us that more recently the role of outsourced recruiting consultants has grown; almost a quarter of the ads in 1998 (44%) and one third in 2008 (30%) implicated their use. This increased use of HR specialists in drafting up job advertisements during the last two decades might be attributed to the general trend of organizations outsourcing their non core activities. On the other hand, it might imply that increased attention has been given to organizations' competency development and attracting the right kind of job applicants, which in turn has translated to an increased use

³⁰ CPA organization = tilintarkastusyhteisö

of recruitment specialists. Still, a clear majority of organizations seem to produce their job advertisements internally and independently³¹.

A clear majority of the employing organizations were introduced as private, limited companies (see Figure 9). In 1978 all job advertisements were part of this category. In 1998 and 2008, around 10 % of the ads represented publicly traded companies and discussed the implications it had on the management accountant's work (e.g. participating in quarterly reporting activities). The biggest change in the information context regarding organizational setting is the disclosure of the organization's location in the corporate family tree. That is, starting from the 1980s the organization's introduction has included references in more than 70 % of the ads to either being a subsidiary of a larger corporate group or having its own subsidiaries. These family ties were also usually reflected on the job responsibilities of the management accountant (e.g. consolidation, reporting and monitoring activities).

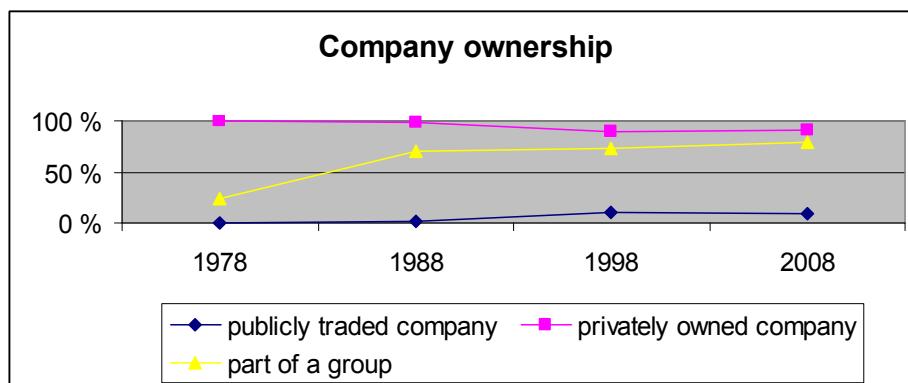


Figure 9 Nature of company ownership 1978-2008.

The disclosure of information related to the organizational setting of the vacant position is very limited in job advertisements throughout the decades under examination. The most commonly included characteristics of external and internal organizational factors are that of company size and ownership. Company size is usually communicated through

³¹ It is possible that organizations use outside HR specialists in their recruiting activities even for ads placed in their own name and without any mentioning of the outside party. However, determining the occurrence of this type of situation is impossible on the basis of the ads alone.

the presentation of personnel and turnover figures. The release of both of these figures together increases when moving from the 1970s towards the 21st Century (see Figure 10).

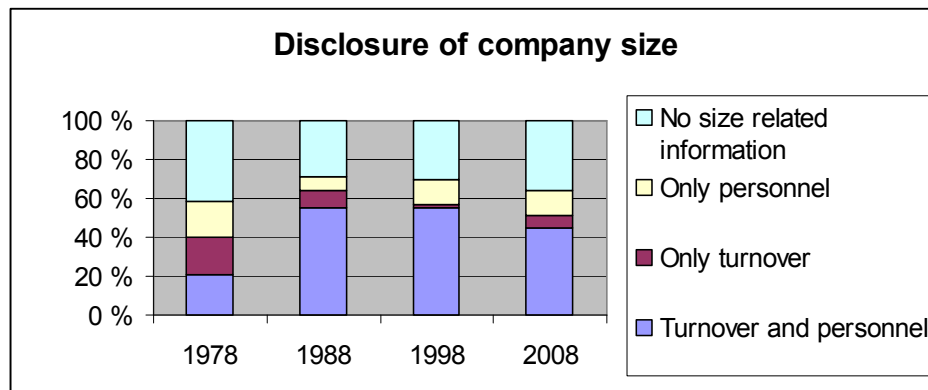


Figure 10 The disclosure of company size-related information 1978-2008.

However, the overall disclosure of size related figures has not improved that much over time as around 40% percent of ads continue to include no references to organization size in 2008. In fact, the number of ads that offer no size-related information seems to be slightly on the rise. At first glance, this is quite a surprising result considering the 21st Century's general trend of information overflow. But when we take into consideration that a majority of the 1998 and 2008 ads also include an Internet address for the company's home page for additional information, the release of less background information about the position context may actually bear out to be a rather predictable change. On the other hand, omission of size-related information may also imply that accounting work is seen as being either completely irrelevant of organization size (i.e. not impacted by it) or simply not of interest to the job seeker.

Our research data shows a clear change in the rhetoric used in the casting call for management accounting positions in the last three decades. According to the data, management accounting activities can be found under a wide umbrella of different organizational positions, the labels of which have evolved drastically. The managerial positions (e.g. Office Manager, Financial Manager, Accounting Manager) which reigned in the 1978 ads have gradually become a minority among the titles used in the 21st Century. At the same time the use of general titles such as Accountant or Economist has

been marginalized. In contrast, starting to lift its head already in the 1980s but not reaching full speed until the 1990s, is the bushfire-like spread of the Controller title. By 2008 a vast majority of management accounting positions in Finland have incorporated this foreign word in their title (e.g. Controller, Business Controller, Assistant Controller).

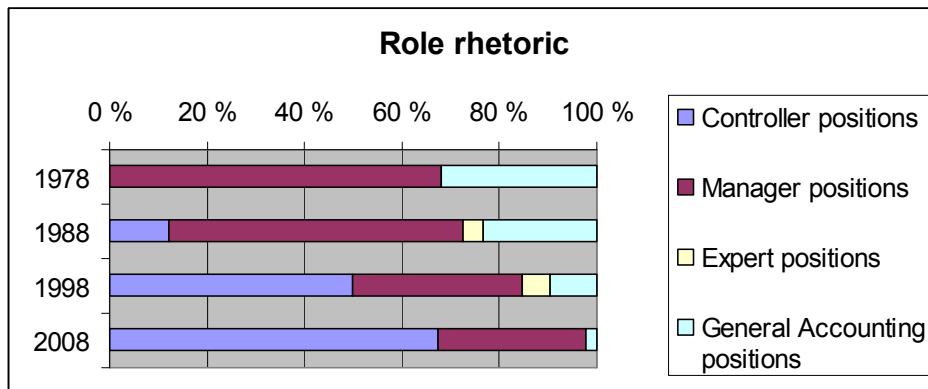


Figure 11 Distribution of the different management accountant titles found in job ads 1978-2008.

Our analysis suggests that the development of management accountant labels reflects the progress of the professionalization project of management accounting – moving from the managerial and general towards more specified and expert. Moreover, the decreased use of the words like “financial” and “accounting” and replacing them with “business” and “control” stage the role of the management accountant away from the organizational periphery and closer to the center of the business arena. Similarly, changing the title from “Economist” to that of “Controller” portrays the management accountant as someone much more active, dynamic and hands on, as someone who can see beyond the numbers. In conclusion, our data clearly shows that when it comes to the naming policy of management accounting positions, the beancounter discourse has been increasingly replaced by that of the contemporary management accountant – the controller. Next we will discuss whether or not this change is purely cosmetic or bares also implications to the actual job responsibilities and activities of the management accountant.

7.2. Your main responsibilities

Our analysis concerning the management accountant's main responsibilities during the course of three decades revealed another interesting viewpoint to the professionalization project of management accounting in Finland. As already mentioned, according to the job advertisements we examined, the concept of a specialized management accountant didn't exist in the 1970s. Rather, management accounting responsibilities such as budgeting, cost accounting and management reporting were carried out by (in addition to Financial Managers) Office Managers and Directors of Administration. Thus, during that era in half of the ads management accounting activities appeared to coincide with human resource and IT responsibilities (see Figure 12).

“-- responsibilities include: budgeting, bookkeeping, cost accounting, finance planning, IT and HR functions”

HS 10.2.1978a, Financial Manager

“-- responsibilities include accounting, finance and credit matters, HR matters and administrative matters”

HS 2.4.1978a, Financial Manager

“-- responsibilities are primarily management accounting, planning and control systems as well as the development of IT functions”

HS 8.10.1978a, Accounting Person

According to the job ads, in the 1980s the human resource side of the job responsibilities had already become a much more rarely observed occurrence and by 2008 human resource -related tasks were strictly confined to the recruitment and development of the personnel belonging to the management accountant's own department (i.e. the finance department). We argue that this reduction in the MA's responsibilities not only reflects the professionalization of management accounting but also the professionalization project of human resources - the creation of specialized, separate HR departments and specialists to take care of this kind of matters.

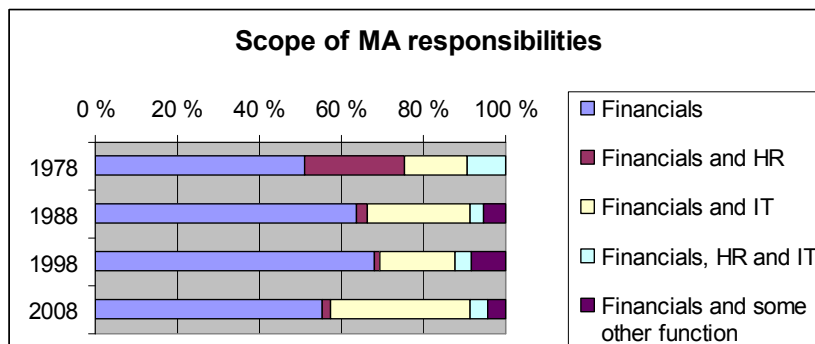


Figure 12 Distribution of the MA’s scope of responsibilities 1978-2008 (according to the number and nature of all the functions the advertised position’s job responsibilities were concerned with).

In contrast to HR, the job ads show that IT related responsibilities have only grown in popularity in the MA’s job description since 1978. In 2008, more than third of the examined ads included IT related responsibilities. In 2001 Malmi et al. deemed the common activity of system development as a relatively traditional accounting activity. However, we tend to disagree with their statement. According to our analysis, the nature of the MA’s responsibility has shifted from that of managing the IT function and being the administrator of all computer-related matters to that of developing accounting-related systems and reporting tools as well as managing their implementation projects. In other words, the MA previously accountable for IT management and even non-accounting system implementations and working as a general helpdesk for the whole organization in the 1970s and 1980s now only has the mandate to effectively use IT and harvest its potential in accounting-related matters. Thus while we to acknowledge system development as a “traditional” part of the MA’s job description we refuse to categorize it as a “traditional accounting activity”.

“--responsibilities include the development of the group’s management reporting system together with the IT department”.

HS 22.3.1998a, Controller

“You will participate in the maintenance and development of the R/3-ERP system’s cost accounting module.”

HS 8.11.1998g, Cost accountant

“Your primary responsibility is to develop management accounting by exploiting accounting information systems.”

HS 16.3.2008c, Controller

By analyzing the changing scope of responsibilities in job advertisements we are able to trace the professionalization project of the management accountant to having had close relations with both human resources and IT functions not so long time ago. In fact, our analysis clearly suggests that the position of the specialized management accountant is hence a relatively young one in Finland.

When it comes to activities, we divided the management accountant’s tasks by their nature into three distinct categories; traditional accounting activities, management accounting activities and non-financial activities. Due to the manner in which we sourced our research data, almost all of the examined ads contained management accounting activities. Only a few ads in the data set of years 1988 and 1998 were deemed purely traditional accounting related positions. These were titled e.g. ‘Assistant Controller’, ‘Accounting Manager’, and ‘Accounting Economist’.

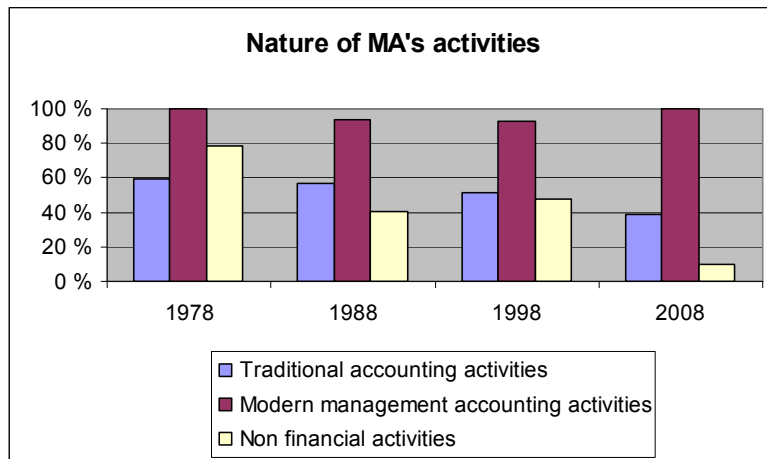


Figure 13 The nature of job activities 1978-2008.

Along with the narrowing scope of responsibilities, also the non financial activities have almost altogether disappeared from the management accountant's to-do-list (see Figure 13). Yet the data reveals that management accounting positions continue to fairly often include engaging in traditional accounting activities. The percentage has gone a bit down from the 60 % that it was thirty years ago but in 2008 still 38% of the ads listed e.g. bookkeeping and consolidation activities as part of the MA's job description. This result is supported by prior research presented in Chapter 4, which argues that a role expansion is the best suited description for the management accountant's role change. Undeniably, the beancounter activities are still in the picture.

“—your responsibilities include the production of timely and IFRS compliant financial information.”

HS 1.6.2008a, Financial Controller

“-- one of your most important tasks is both the consolidation and reporting of the Group's monthly profit statements.”

HS 16.3.2008g, Controller

“ -- you’re responsible for one of the subsidiaries bookkeeping.”

HS 16.3.2008b, Assistant Controller

However, an important note to make here is the fact that in our research data we also found *pure breeds* of modern management accountant roles – job ads that did not contain any traditional accounting activities or non financial activities. In 2008, more than half (57%) of the ads’ job descriptions consisted of solely management accounting activities while the equivalent figures in earlier years were 33% (1998), 31% (1988) and 25% (1978). Thus the activities described in job advertisements seem to follow the same development pattern than the management accounting job titles, which tells us that there is more to the contemporary management accountant than a fancy name.

”—you’re responsibilities include supporting executive decision making; develop the monitoring, analysing and planning of the business; reliability of accounting information; participating in the planning and implementation of development projects; being in charge of risk management development.”

HS 10.2.2008d, Business Controller

“Your responsibilities include monitoring profitability of the business; developing ways to analyse profit and measurements for operation; helping the management to concentrate on their core competencies; being a liaison between subsidiaries and the mother organization.”

HS 22.2.1998a, Business Controller

Analysing the information content concerning the management accountant’s responsibilities and activities and the discourses related to them, we were able to derive two functional roles for the MA. The most frequent role attached to the management accountant position was that of monitoring, controlling and reporting. This was evident in 86%-100% of the ads in each of the years examined. A close second by 2008 was that of a developer as 85% of the job advertisements then included activities concerned with developing, e.g. reporting, business, systems, or accounting procedures (see Table 3).

We argue the rising development discourse emphasises how the modern management accountant is dynamic, constantly evolving and changing and looking for improvements. Although working as a change agent is not explicitly part of the MA's job activities, it is implicitly adhered to the developer discourse – indeed, how can one develop without change?

1978	1988	1998	2008
23 %	57 %	60 %	85 %

Table 3 Percentage of ads that cast the management accountant with a developer role.

After having analysed the management accountant's job description, we now move on to reflect on the ideal candidate. In the next sub-chapter we ask what kind of expectations organizations are placing on the job applicant through job advertisements, and on the other hand, what kind of people they expect to perform well in the management accountant's position.

7.3. An ideal candidate

The ideal candidate for a management accounting position is a well educated person with prior experience from the field of accounting. In a vast majority of the ads educational requirements comprised a minimum of a college degree. In half of the ads the expected background was either a B.Sc or M.Sc. in accounting. A fifth of the ads omitted to education related requirements. There were no differences in the results between the years that we analysed.

In contrast, there were clear differences to the type of prior work experience that the ideal candidate should have and on average 90% of all ads expressed expectations about it. Today's management accountant is expected to have a much wider range of prior employment experiences than thirty years ago (see Table 4). The MA's knowledge-base is expected to draw from not only basic accounting know-how but also from industry understanding, use of more sophisticated accounting techniques and IT, and from international experiences as well as others. The fact that these types of prior experiences (IT related, internationality, industry history) are held as requirements for the ideal

management accountant implies that they are also considered important factors impacting the MA's role in the organization.

Type of prior accounting experience required			
1978	1988	1998	2008
<i>general (55%)</i>	<i>general (53%)</i>	<i>general (57%)</i>	<i>general (34%)</i>
	<i>industry (15%)</i>	<i>industry (14%)</i>	<i>IT (develop + use, 26%)</i>
		<i>techniques (10%)</i>	<i>international setting (17%)</i>
			<i>industry (15%)</i>
			<i>managerial (15%)</i>
			<i>reporting (13%)</i>
			<i>group (11%)</i>

Table 4 Requirements for prior experience 1978-2008. The ranking of the most popular (cited in more than 10% of the ads) experience types in each year.

When it comes to the ideal candidate's skill set, the demands for various skills have also expanded and become more and more vocalized in job advertisements. The volume of different kind of skill requirements have been on the rise during the last three decades; language, social and IT skills are all more frequently included in the ideal candidate's description. Among them, language requirements have been the steadiest skill set throughout the years: on average in 60% of the ads examined the MA was expected to be knowledgeable in 2 foreign languages; English and Swedish being the most popular requirements.

IT related skill requirements haven't become as popular as one could have anticipated – on average just under half of the ads include them. However, it is noteworthy that the level of IT skills required has become markedly greater. In fact, the different nature of the IT skills being in demand each year as time goes by reflects well the general development phases of harnessing IT to produce financial information in an effective manner. In 1970s and 1980s the level of skills expected was general IT and PC experience. In 1998, skills needed to operate MS Office and special accounting software entered the job ads, and by 2008 the management accountant is expected to be familiar with different ERPS or relational databases in a quarter of the ads.

IT skill requirements for the MA	1978	1988	1998	2008
IT skills required				
General IT skills / experience / knowledge	23 %	26 %	13 %	4 %
PC experience		14 %	7 %	
MS Office; excel, word etc.		2 %	11 %	6 %
Specific accounting software		7 %	11 %	9 %
ERP systems (SAP, Microsoft Dynamics)			4 %	19 %
Relational databases, reporting tools				6 %
Development, programming		1 %	1 %	
No IT skills required	77 %	51 %	53 %	53 %

Table 5 The nature of IT skill requirements 1978-2008.

Inclusion of social skills in job advertisements has increased the most over time. Only one fifth of the ads in 1978 had any kind of social skills listed as requirements, whereas in 2008 over two thirds of the ads include them (see Table 6). The importance of being a team player and having communication and interpersonal skills has grown when approaching the 21st Century. Moreover, in 2008 new additions to the social skill vocabulary of the MA were abilities to convince and network.

Social skill requirements for the MA	1978	1988	1998	2008
Co-operation skills	21 %	30 %	28 %	30 %
Team-player		3 %	10 %	11 %
Communication skills		1 %	11 %	19 %
Interpersonal skills		2 %	3 %	21 %
Intercultural skills		1 %	1 %	
Negotiation skills	2 %		3 %	2 %
Motivating skills		1 %	6 %	2 %
Presentation skills		2 %	3 %	
Convincing communicator				6 %
Networking skills				2 %
Non specified; "social skills"				2 %
No social skills mentioned in the requirements	77 %	60 %	46 %	36 %

Table 6 Social skill requirements 1978-2008.

“You’re able to work with other people”

HS 14.2.1988, Controller

“—we hope you have good negotiation, co-operation and motivating skills”

HS 8.11.1998a, Financial Manager

“You’re able to inform and communicate clearly to operations about conclusions based on figures.”

HS 5.10.2008b, Business Controller

We claim that raising the bar for the social aptitude of the management accountant implies that the role of management accounting is nowadays somewhat more people-oriented and its activities consist of a higher level of human interaction than before. The existence of a discourse – even though a minor one – in job advertisements looking for a MA that is able to motivate, negotiate and communicate convincingly further implies that management accounting is gaining or trying to gain a more influential role in organizations. These are both supported by the expanded field of influence of the management accountant (see Table 7).

MA's field of influence and co-workers	1978	1988	1998	2008
“You will be working closely with the...”				
Financials department / team	17 %	23 %	33 %	49 %
Of which directly due to a supervisor position	15 %	21 %	24 %	40 %
Controller organization			1 %	11 %
Group's financial dep. / subsidiary's financial dep.		8 %	19 %	13 %
CFO		3 %	10 %	11 %
Other departments or business units		3 %	19 %	15 %
CEO			10 %	15 %
Executive board	4 %	11 %	18 %	26 %
Average # of interfaces inside the organization	0,2	0,6	1,1	1,4
No mentioning of interaction at all	79 %	53 %	32 %	15 %

Table 7 The MA's field of influence 1978-2008.

In 1978 job advertisements didn't really advertise the social arena of the management accountant. During the course of the last three decades that has changed drastically. It is very apparent from the ads that the management accountant is no longer depicted as the loner, the quiet type working alone in the office at the end of the long hall isolated from everybody else. Our analysis suggests that the discourse regarding the social context of management accounting has become very popular in job ads and the management accountant's work is being associated with plenty of interaction with many different kinds of organization members. In addition to carrying out accounting activities together

with other accountants, controllers or financial people (e.g. in teams), the MA's sphere of influence has expanded to the business side of the organization. According to the job advertisements, he has close relationships with other departments, business units, CEOs and the executive board.

“The job contains lots of co-operation with different organization levels. You belong to the executive board of your own business area.”

HS 5.10.2008b, Business Controller

“You will be working in close contact with the heads of different business units as well as the company's CEO.”

HS 7.10.1998a, Business Controller

Finally we get to the personal characteristics of the ideal candidate for a management accountant. In our analysis of personal qualities we listed all the different adjectives used for describing the ideal candidate. Then we ranked these according to their popularity in each time period. In Table 8 we have included the 10 most common adjectives from each year's data and whether or not those have maintained, lost or gained importance during the whole time period under examination.

The most sought after individual characteristics	1978	1988	1998	2008	
Independent	1	1	2	1	
Energetic, zealous, dynamic	2	7	11	12	↓
Proactive	3	3	1	4	
Willing to grow and develop (oneself and others/things)	4	4	3	5	
Active	5	8	9	19	↓
Adaptive	6	21	22	22	↓
Organized, systematic	7	6	7	8	
Flexible	8	5	6	10	
Result-oriented, determined	9	2	4	7	
Willing to travel or work abroad	10	10	10	11	
Business-oriented	-	9	5	6	↑
Analytical	-	-	8	3	↑
Ability to see the big picture	-	22	23	2	↑
Accurate, precise	-	25	13	9	↑

Table 8 The most often attached personal qualities to the MA 1978-2008. The highlighted qualities and their persistent ranking over time are seen as important contributors in maintaining a beancounter undertone in the management accounting discourse.

The most common personal characteristics sought after consistently in all of the four years analyzed are independent, proactive, and willing to develop both oneself and others as well as things. The biggest change from 1978 has been the loss of appreciation or need for a zealous, active and adaptive management accountant of that time. In their place, qualities such as the ability to see the big picture, an analytical mind, and business orientation have become most popular in the more recent years. The last mentioned characteristics clearly belong to the modern management accounting discourse and portray the poster boy image of that of the ‘controller’. However, it is important to note how the preferred personal qualities also maintain a traditional accountant undertone in the discourse by also characterizing the ideal candidate as ‘independent’ and ‘systematic’ which have both prevailed in the top 10 all these years while adding ‘accurate’ in the mix more recently.

“You have a systematic yet creative way of working. We expect you to be willing to develop yourself and grow into more challenging assignments.”

HS 14.8.1988k, Cost Accountant

“He/she is interested in our operative business model and willing to contribute in our continuous process development. Other required qualifications are a proactive approach and willingness to change.”

HS 4.10.1998c, Business Controller

“To be successful in the job requires a proactive and independent approach; an analytical approach together with the ability to see the bigger picture.”

HS 16.3.2008d, Controller

We conclude our job advertisement analysis by looking at the different kind of perks organization’s feel that they can offer for the management accountant.

7.4. We offer you

The usually last section of a job advertisement is that of the employing organization's sales pitch for the reader. It is here that the organization makes its case, why the reader should apply for this particular job. The sales points are things that not only reflect the values of the employer but also those of the management accountant. Or, at least the values the employer perceives to matter for the management accountant. On average, slightly over 50 % of the ads examined included a section often titled as "we offer you...". There were no changes between the years in the frequency of which this last plea was made part of the job advertisement. The most cited perks are summarized in Table 9. At the top of the table are perks that have become increasingly more popular and at the bottom of the table are those that have lost importance over time.

Most cited perks of the "we offer you" section	1978	1988	1998	2008
Interesting, challenging job and responsibilities	61 %	74 %	63 %	85 %
Internationality (environment, contacts, travel)	4 %	16 %	33 %	55 %
Nice job environment (e.g. co-workers)	27 %	44 %	37 %	42 %
Personal growth opportunities and learning	4 %	27 %	43 %	31 %
Interesting industry	0 %	3 %	6 %	24 %
Influence (developing processes, the business etc.)	8 %	5 %	12 %	20 %
Security of a well-established organization	0 %	6 %	6 %	16 %
Career opportunities	22 %	27 %	16 %	16 %
Competitive compensation	43 %	39 %	12 %	4 %
Benefits (in general terms)	31 %	15 %	14 %	11 %
Apartment, car or other	27 %	5 %	0 %	0 %
Employee benefits	0 %	3 %	0 %	2 %

Table 9 The most cited perks 1978-2008.

The increasingly popular sale points can be seen to appeal to the contemporary management accountant where as the depreciated ones may be interpreted to have appealed more to the beancounter type of MA. Especially benefits such as working for an interesting industry and offered influence over processes and the business itself should appeal more to the business oriented MA. All in all, the perceived motivator for management accountants and the focus of the sales pitch accordingly has moved away from simple monetary compensation and financial benefits towards meeting needs higher

up the hierarchy³² – those of self-expression. Here is where challenging tasks and learning opportunities enter the picture. Put differently, today's MA is not looking for just a meal ticket.

The two perks that are highlighted in the middle of the above table offer an interesting contrast to the rest of the table's rather straightforward results. That is, against the researchers' expectations, the inclusion of career opportunities has decreased and the statement of the organization's secure financial position has increased. It seems that there is a conflict between increasingly motivating the job seeker to apply for the position by offering challenging activities and opportunities for personal growth but not by offering career opportunities. Same applies for the decreasing mentioning of financial benefits together with more frequent citations of the organization's solid financial stance. However, we are more prone to believe that there has simply been a change in the wider social praxis surrounding the job advertisement, which has lead to a change in how the MA's particular needs are met in different points of time.

Looking from the organization's point of view offering career opportunities and personal growth mean completely different things: the first requires sustainability and long-term commitment from the organization while the latter constitutes a much more short-term and flexible promise. Still, it can be argued that both of these sales points appeal to the same level in the MA's need hierarchy; to that of self-expression and personal development. Similarly, competitive compensation and security of a well-established organization can be interpreted as both appealing to the MA's need for security while, again, the latter obligates the organization to a much lesser degree of action in order to fulfill that need.

Before moving on to the next chapter Table 10 summarizes the main results of our analysis on the role change of the management accountant as depicted in job advertisements.

³² In reference to Manslow's hierarchy of needs which builds on basic needs and ends with self expressivatory needs on top.

Table 10 Summary of the changes in management accounting job advertisements during 1978-2008.

	Traditional MA	Contemporary MA
Title	Accounting Manager	Controller
Scope of responsibilities	Financials and HR	Financials and IT
Job activities include	Budgeting, bookkeeping, financial reporting, human resources and administration -related tasks	Supporting decision making, developing profit analyzing methods, budgeting, monthly reporting and monitoring duties, system developing, working closely with the executive board
Background	B.Sc in Accounting, prior experience from accounting	B.Sc or M.Sc, prior experience from accounting, international settings, and IT development
Required skills	- Co-operation skills - Fluent in Finnish and Swedish	- Co-operation and communication skills - ERP-related skills
You are	Independently working, energetic and proactive	Independently working, able to see the big picture, analytical
We offer you	Interesting job with competitive compensation	Interesting job in an international setting with personal growth opportunities

8. Discussion and conclusions

The first part of our research objective study has been to thread socialization theory and its concepts together with the management accounting role literature. This we have done and presented in the literary review chapters of this paper. Our secondary goal has been to apply our integrated viewpoint into a practical research setting. By analyzing management accounting wanted ads as instruments of anticipatory socialization we have proceeded to meet that goal. In Chapter 7 we have presented the main results of our analysis concerning the information content and recruitment rhetoric of wanted ads in the years 1978, 1988, 1998 and 2008. We will now discuss these further and draw our conclusions concerning the interrelationships of wanted ads, socialization and the role construction of MAs.

Unsolicited Anticipatory Information Content of Job Advertisements

In order to maximize job advertisements' effectiveness as instruments of anticipatory socialization they should, according to socialization theory, provide specific information about organizational goals and values, job responsibilities, as well as skills and abilities required to perform the job successfully. Socialization research is concerned with knowledge acquisition – with both the content and processes of learning that an individual comes into contact with when constructing and assuming his or her role. Knowledge acquisition spans the job and role, interpersonal and group relationships and the nature of the organization as a whole (Ashforth et al. 2007, p. 448). Anticipatory socialization is the process which encompasses all the learning that occurs before a new member joins an organization.

According to our analysis a typical management accounting job advertisement consists of four different sections; 1) organization introduction, 2) job responsibilities and activities, 3) required skills and characteristics, and 4) perks offered. The structure of and the main information categories that are included in job ads have remained rather unchanged during the three analysed decades.

Our analysis shows that information provided in job ads about the hiring organization has remained scarce. Moreover, when it comes to divulging information concerning the organization's goals and values, it appears that organizations do not practice it, not even in-between the lines. However, as the employer's Internet address for additional organization-related information has been included in job ads during the more recent years it cannot be concluded that the ads' information content would have clearly decreased towards the 21st Century. Taking into consideration the growing number of references made to companies' Internet pages in wanted ads we argue that the anticipatory socialization information content of the ads has indeed increased over time in this regard. After all, the companies' internet sites are a readily available information source for the applicant to learn about the organization's goals and values and other organizational characteristics prior to organization entry.

Nevertheless, not including the organization's value statements in printed job ads suggests that value congruence, an important factor for organizational performance according to both socialization and recruitment literature (see Feldman 1981, Chao et al. 1994, Breugh & Starke 2000), might not be perceived as the most crucial selection-socialization factor when recruiting management accountants. This conclusion is drawn upon the fact that the value statements are not part of the organization's *unsolicited* information provision to the job applicant. In other words, ensuring value congruence between the applicant and the employing organization in the anticipatory socialization phase seems to require active information seeking behaviour from the applicant's part. Only by actively searching additional information from the hiring company's internet site can the applicant establish whether or not the organization shares his or her own values when making the decision to apply for a position.

As prior research suggests that information about the organization's goals and values is acquired already prior to organization entry (see Chao et al. 1994³³) our finding puts forth the following hypothesis; ensuring value congruence between the organizational newcomer and the organization itself is dependent on 1) the applicant's active information seeking behaviour and/or 2) the unsolicited information provided during e.g. job interview. Clearly future research is needed to test these hypotheses. And, as Morrison's (1995) research shows that organizational newcomers have in the past received information about the organization as a whole more passively than actively, this further elaborates our hypothesis to include a temporal dimension – either the information acquisition processes are changing from passive towards more active ones or the medium for unsolicited information content of this type must have been shifted from recruitment literature into other kind of recruitment events, e.g. job interviews.

Our analysis also revealed that the specificity of job responsibilities and required skills has increased in management accounting job ads during the last three decades. We do not attempt to argue without a doubt that this more detailed job description gives the prospect

³³ According to a study conducted by Chao et al. (1994), organizational newcomers and organizational insiders had the same level of knowledge concerning the organization's values and goals.

applicant a more realistic job preview, and thus achieves “realism about the job” and “skills and abilities congruence “ as Feldman (1981) put it. However, the changes in the job responsibilities and in the portrayed role of the MA do match much of the observations made by prior research conducted in the field, among practitioners. Keeping this in mind, our analysis at least suggests that the level of job realism in wanted ads has improved during the past three decades. Thus the concerns of Jeacle (2008) and Anderson-Gough et al. (1998) about misrepresentations in the accounting profession’s recruitment rhetoric need not necessarily migrate into the realm of management accounting.

As recruitment and selection processes influence the development of appropriate expectations (Dean et al. 1988, Scholarios et al. 2003), it stands to reason that increased specificity of job responsibilities, activities and skills in wanted ads helps to battle against occupational reality shock – a more specified and detailed ad in all likelihood gives a more accurate perception of what the job entails. Management accounting job advertisements offer nowadays a more comprehensive reference point against which to compare one’s own aspirations and abilities when deciding whether or not to apply. In regard to job responsibilities and activities as well as skills and characteristics required we thus argue that the degree of which job advertisements can (and seem to) be used to socialize the possible new recruit has indeed increased during the last three decades.

Staging the wanted MA

Returning to our modified onion model and peeling off one by one the different layers affecting the MA’s role, let us start with the challenges of the recent development trends as identified in the wanted ads. Our analysis shows that internationalisation, globalization, increased competition and the requirement to be more business-oriented are all part of the rhetoric used for setting the scene for most management accounting positions nowadays. All of these trends are related to changing information needs; information content, context and delivery within organizations are evolving in a way that affects the MA’s job and role, and this is reflected also in the wanted ads.

Business orientation and internationalisation with the rest of the above mentioned change drivers are recognizable in the MA's expanding sphere of influence – in becoming part of the executive board, partnering up with managers from all functions of the organization (e.g. marketing, logistics, product development) and working with foreign subsidiaries and/or group companies. In addition, these change drivers are illustrated by the changing skill requirements for the wanted MA – through the increasing demand for good communication and interpersonal skills together with more evolved IT skills. It is our view that all of the change drivers that contribute to describing the role of the MA by “setting the scene” in wanted ads should be considered as important role antecedents.

Perhaps surprisingly new accounting innovations and technologies such as ABC and BSC have not been part of the management accounting recruitment rhetoric. This would suggest that contrary to expectations presented by e.g. Friedman and Lyne (1997) and Lukka (1998) these are not regarded as important denominators for the MA's role. This result supports our previous argumentation that ABC and BSC may facilitate role change but are not strong enough drivers by themselves to induce it. Our argument is further supported by both Malmi et al.'s (2001) and Yadzifar and Tsamenyi's (2005) survey results according to which new accounting techniques have been rated among the least significant change drivers affecting management accounting practices and roles.

Somewhere in the middle of these two categories (of change drivers and facilitators) fall ERP systems and other types of advanced relational database solutions. Modern IT systems seemingly both change the way things are done but also affect what is being done. IT systems have invaded the management accounting recruitment rhetoric towards the 21st Century in the sense that their use has resulted in heightened IT skill requirements for the MA as well as in new type of job activities such as system development. The development of ERP systems has been documented as a recent management accounting activity also by Malmi et al.'s (2001) survey. Thus from a socialization point of view, our analysis suggests that the IT systems and infrastructure deployed by organizations also bound the MA's role.

The role call for the wanted MA

The second layer in our modified onion model is the role of management accounting. In our analysis we found two main discourses constructing the MA's role. The majority of the wanted ads examined depicted a role of monitoring, controlling and reporting. This was evident in 86%-100% of the ads in each of the years examined. The other main discourse we found and which is still on the rise was the role of developer. In 2008 as much as 85% of the management accounting job ads included activities related to developing (e.g. reporting, business, systems, or accounting procedures). The MA's role as a change agent has been advocated for by prior management accounting literature. We argue that the role of developer we found embedded in the recruitment rhetoric is one of its representations as how can one introduce development without change and change management skills.

Chenhall and Langfield-Smith (1998) have displayed their concern for MAs not considering themselves as change agents and thus failing in their contemporary roles. In addition Finnish researchers have argued the importance of change management skills in management accounting (see e.g. Vaivio 2006). Nevertheless, while change management skills have been surveyed in the UK to be one of the most important skills on the rise (Yadzifar & Tsamenyi 2005), practitioners in Finland have not identified these as being important (Malmi et al. 2001). Is or will there be a misconception of role expectations in Finland between MAs and organizations? According to our analysis, the recruitment rhetoric applied to management accounting wanted ads of today is key to repel this type of concerns. Today's recruitment discourse communicates clearly to the future MAs how development work and thus change management is and will be an important part of their role. Articulating expectations in a clear and concise manner should result in fewer change implementation failures due to misperceptions about the MA's role.

The reported role change of MAs in late 1990s and early 21st Century has been regarded as gradual, as more of a role expansion than a 180 degree turn in Finland. The MA survey conducted by Malmi et al. in 2001 was not able to show a clear role shift from

beancounters to business partners within management accounting. The gradual change perspective has also been assumed by e.g. both Granlund and Lukka's (1998) and Järvenpää's (2007) case studies. All of these studies have witnessed the increase of at least some business partnering activities³⁴ but also the stability that traditional accounting tasks³⁵ possess when it comes to the MA's responsibilities. What we can conclude from these earlier results is that by the early 21st Century MAs were doing more things but not completely different things.

Our analysis lends support for this type of argumentation to a certain extent. Beancounter activities and character traits have admittedly proven to be rather stable ingredients of the management accounting recruitment rhetoric over the years. In addition, administrative activities of non-financial nature, relating to e.g. HR, have been a big part of the MA's job description in 1970s and 1980s although nowadays they are a rare art form. From almost half of the ads of all the decades analysed we were able to recognize the independently working, accurate and well-organized accountant engaged in budgeting and financial reporting activities. Thus there still can be found a minor discourse in management accounting wanted ads that both emanates from and continues to maintain the beancounter side of accounting alive and entangled with the MA's business controller streak. However, this discourse seems to be toning down and making room for a completely other type of discourse.

According to our analysis there is a new breed of MAs being incubated – the “pure breeds”. A growing part of the examined management accounting wanted ads have started to portray “pure breeds” of MAs that engage purely in business partnering, attention directing and development activities. The activities that Malmi et al.'s (2001) survey said to become more important in the future seem to have done just that³⁶. Hence our research suggests that the gradual change in the role of Finnish management

³⁴ ad hoc analyses, internal consulting, process improvement, performance measurement, development of reward systems, development and use of ERP-systems

³⁵ budgeting, financial reporting, system development and ad hoc financials

³⁶ With the exception of one – the development of reward systems. In fact, in all the decades and close to three hundred job advertisements analysed the references made to reward system related activities or responsibilities were extremely rare.

accounting has evolved from the 1990s into something more profound by the end of the first decade of the 21st Century. It seems that already in the near future one could actually use the expression of “role change” wholeheartedly and would no longer be required to reduce it into the notion of “role expansion”.

The introduction of the “pure breeds” into the management accounting recruitment rhetoric nevertheless raises the concern of possible misrepresentation followed by disillusioned MAs if these contemporary role portrayals are later proven to be more hype and marketing gimmicks than reality. Subsequently, it is worthwhile to stop for a moment and recall Jeacle (2008) and Anderson-Gough’s (1998) cautionary tales of the questionable recruitment rhetoric employed by “Big 4” –companies to lure in young accountancy talents under false (to a degree) pretences. Future research is needed to ascertain the degree of realism in management accounting wanted ads. Not only is it important that wanted ads reflect reality in terms of the position’s minimum requirements – to minimize training costs and maximize performance – but they should also not promise too much regarding its role – to minimize violations of the psychological contract (between the employee and employer) and maximize job satisfaction.

The wanted MA

The inner layer in the onion model is concerned with the man or woman playing the role, in other words, with the MA oneself. According to the Finnish management accounting recruitment rhetoric the wanted MA of the 21st Century is a business-savvy and –oriented individual drawing from a wide spectrum of experiences and abilities. He or she has preferably at least some prior experience of the industry and from IT development work within an international setting. He or she has good business understanding, ability to see beyond the numbers and moreover the ability to introduce numbers in the decision making of others. It comes with the territory that this individual is highly social and a convincing communicator. In addition to bringing financial perspective into the organization, the wanted MA is expected to have a streak of “propeller-headness” – the tendency and capability to develop things and to be interested in contributing and making

a change. Last but not least he or she is motivated by a challenging and versatile role that offers personal growth opportunities.

With a special interest on the competency development of management accounting functions, Tuomela and Partanen (2001) have presented four learning challenges for MAs. All of these challenges have been addressed in the most recent wanted ads. The necessity of unlearning of financial accounting can be interpreted from the lack of requirements regarding specific accounting techniques as well as from the increasingly popular requirement to see beyond the numbers and understand the bigger picture. The need for gaining better business understanding is highlighted by the requirements of both prior industry experience and business orientation. The demand for improvement of teamwork and communication skills is addressed by providing more specific information of the different social configurations in which the MA is expected to carry out his or her activities. And last but not least, the challenge of learning to implement and develop strategies as well as the ability to mediate and to act as a change agent subsequently has been mitigated by accentuating the developer role that the MA is expected to assume. Thus, our analysis suggests that the competency development and acquisition of management accounting in Finland has improved in the 21st Century by the efficient use and harnessing of recruitment rhetoric in socializing and constructing the roles of future MAs.

Anticipatory competency development of MAs by selection-socialization

Järvenpää (2007) observed in his case study that the case company used recruitment policy changes and recruitment rhetoric effectively in order to support management accounting role change in the organization. Our study has continued in Järvenpää's footsteps but taken the examination to a wider research arena as we have analysed nearly 300 job advertisements from three different decades. We have also taken Tuomela and Partanen's (2001) concern one step further by examining companies' competency development in the accounting function already *prior* to organization entry.

We have found that according to the analysed wanted ads, the recruitment rhetoric of management accounting functions in Finland has changed a great deal between 1978 and 2008. The change in the portrayal of the MA's role matches to a large extent the results of prior management accounting research concerning the MA's role change. This finding supports our original hypothesis that job ads reflect the progressive expansion of the MA's role. It thus seems that the MA's role change in Finland has been supported and facilitated also by recruitment policy changes. Moreover, the case study results of Järvenpää (2007) seem not to limit to a single incident but span a wider phenomenon in the Finnish management accounting field. Changes in the recruitment rhetoric, that is, in the anticipatory socialization content, of MAs have been used as one of the realisation mechanisms for the change in management accounting culture and the role of the MA in Finland.

Implications for future socialization research

Breaugh and Starke (2000) have called out for studies that focus on the process of providing accurate job information at several different points during the recruitment process as well as for studies considering information provision to applicants specifically instead of only new employees. Our preliminary study has paved the way for both these types of research studies. We have researched what kind of information is available to management accounting job applicants and analysed its content. Future research is needed to analyze in more depth the accuracy of the information content of management accounting job ads. This will require longitudinal case and survey studies that will include the examination of the job applicant's perceptions of his or her future MA role at different points in time during the recruitment process as well as some time after organization entry. This type of examination would not only reveal the accuracy and realism of job ads but also how well human resource policies are managing the occupational reality shock in management accounting functions.

Another avenue for future research is to examine the recruitment process from the human resources side; what kind of people are actually hired for management accounting

positions – do their skills and abilities match those of the “wanted MA” or not? A longitudinal case study would be the most suitable approach to tackle this research question with. If we look at job advertisements as instruments of socialization and mediums to communicate expectations to the applicant, and the hired person turns out to be something different from the “wanted MA” then we have a completely new and interesting research setting in our hands. Are there some un-communicated selection criteria in place? Is the new recruit expected to develop into the “wanted MA” later on? Whatever the explanation would then turn out to be it would hardly make for an efficient way to organize recruitment. After all, anticipatory socialization is presumably more economical than the deployment of post-entry socialization programs (see Chatman 1991).

In addition, prior studies (see Chenhall & Langfield-Smith 1998, Tuomela & Partanen 2001) have shown that organizations tend not to have any institutional socialization tactics or processes (e.g. formal procedures and programs to impart organization-relevant information content to the newcomer) in place for the socialization of MAs post organization entry. This suggests that the importance of anticipatory socialization is heightened in their case. If no institutional socialization tactics are used to teach the MA the ropes and thus help steer the construction of the MA’s role after organization entry, then the organization’s best chance to exercise its role influence might very well be during the anticipatory socialization phase – by regulating the information content, its accuracy and availability for the applicant during the recruitment process. In this type of situation, ambiguity in e.g. the job ad itself would only leave more room for role innovation and thus impart power on the newcomer to develop his or her own role as pleases. In other words, overlooking the anticipatory socialization process and its importance to role construction might result in an amplified state of individualized socialization.

Thus future research concerning the socialization tactics used in management accounting functions together with research concerning the accuracy and realism of anticipatory socialization content would give us important information on the division of power in the

construction of the MA's role. To what degree are organizations prescribing the role in detail and governing its realisation to the letter? To what degree is the MA exposed to ambiguous expectations and instructions with no structured follow-up and thus given free reigns to define his or her own role as pleases?

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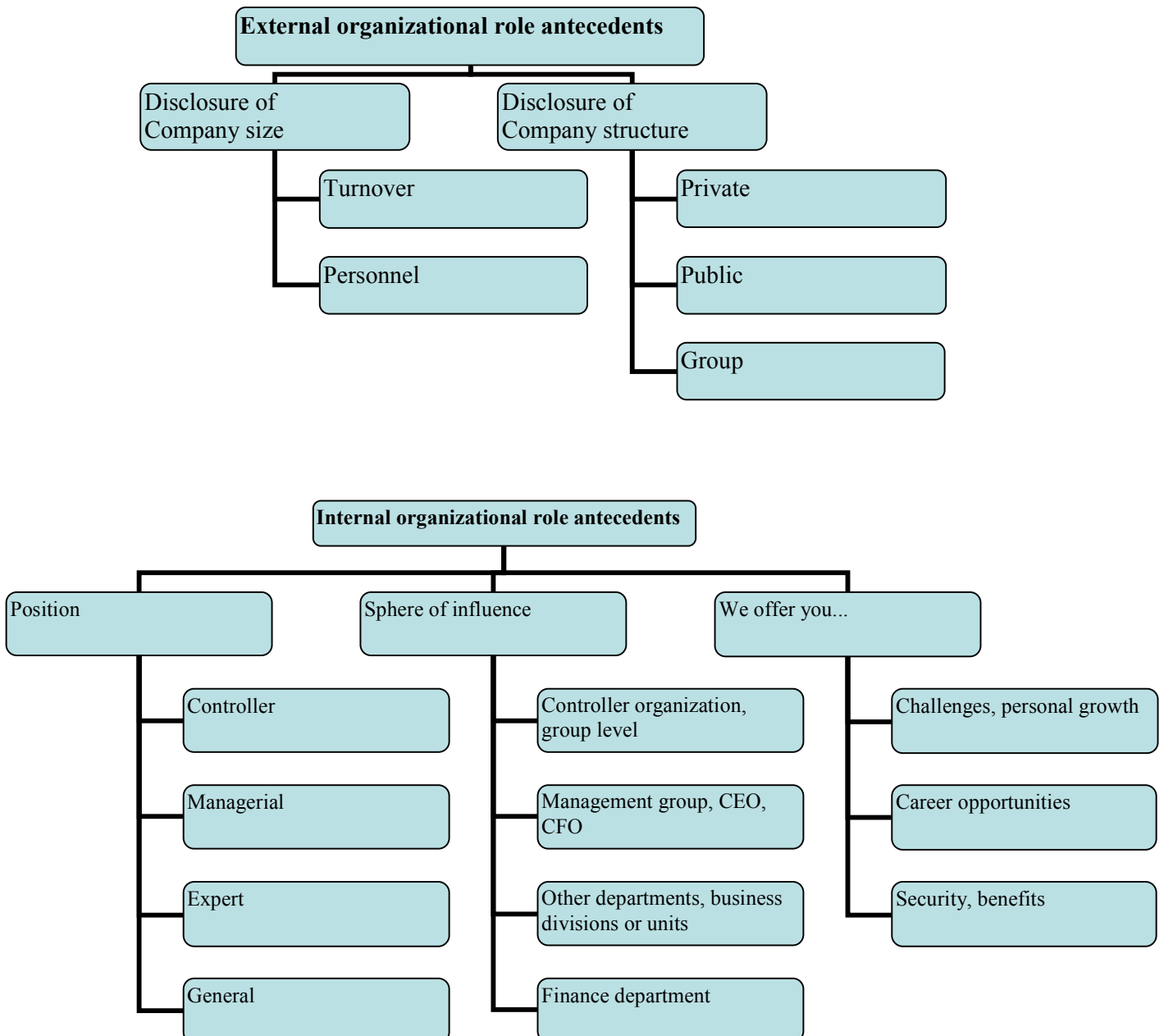
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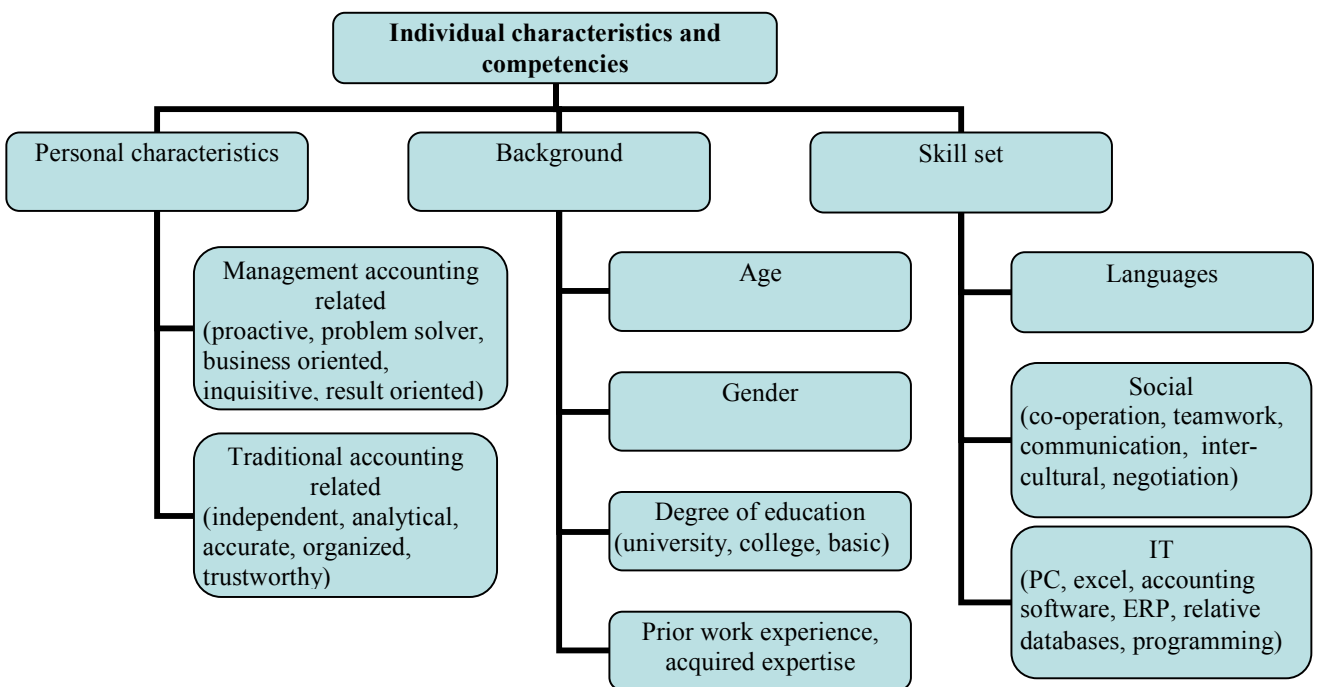
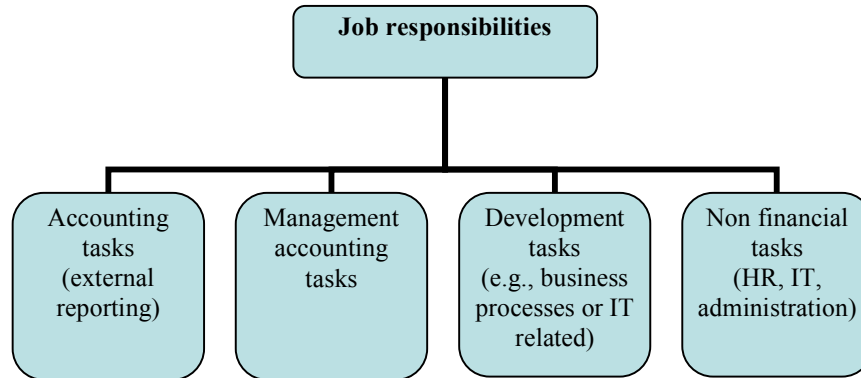
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10. Appendixes

10.1. Appendix A: Dictionary of categorizations used in the quantitative analysis of the job advertisements' information content.





10.2. Appendix B: Examples of wanted ads from years 1978-2008.

HS 17.9.1978b Financial Manager

TALOUSPÄÄLLIKÖ

Valmet Oy tytäryhtiöineen on organisoitu toimialaryhmiksi, joita ovat puunjalostuskone-, telakka-, traktori-, kuljetusväline-, puolustusväline- sekä mittaus-, säätö- ja tietojenkäsittelyteknillään ryhmä. Konsernin liikevaihto oli v. 1977 noin 2,4 miljardia markkaa ja henkilöstö vuoden 1977 lopussa noin 16.000 henkilöä.

Etsimme yhtiön pääkonttoriin Helsinkiin talouspääliikköä toimen nykyisen haltijan siirtyessä osakkuusyhtiömme palvelukseen ulkomaille. Talouspäällikön tehtäviin kuuluvat:

- vastuu liikekirjanpidosta, tilinpäätöksistä ja konsernitiilinpäätöksistä,
- vastuu kustannuslaskennasta,
- budjetointi- ja tarkkailuraportointikierrosten käytännön toteuttaminen,
- laskentatoimeen liittyvän muun taloudellisen informaation tuottaminen,
- budjetointi- ja laskentajärjestelmien dokumentointi.

Talouspäällikön esimies on yhtiön talousjohtaja. Etsimämme henkilö on noin 30—35 vuotias, kielitaitoinen ja korkeakoulututkinnon suorittanut. Hänen työkokemuksiinsa kuuluu useita vuosia kestänyt toiminta vastuualueen edellyttämässä tehtävissä. Hakemukset, joita ei palauteta, pyydämme lähettämään syyskuun 30. päivään mennessä osoitteella talousjohtaja Veikko Jääskeläinen, Valmet Oy, Punanotkonkatu 2, 00130 Helsinki 13.

VALMET



Thomeko Oy on Thomesto-yhtymään kuuluva teknillisen kaupan erikoisliike. Palvelemme kauppaa ja teollisuutta. Viennissä olemme erikoistuneet Neuvostoliiton kauppaan. Liikevaihtomme on noin 100 Mmk ja henkilökuntamme lukumäärä 85.

Jos nautit nopeasta mutta samalla järjestelmällisestä toiminnasta, numeroista, yhteistyöstä, viihdyt vilkkaassa markkinointiyhtiössä, suhtaudut työhösi vastuullisesti, olet optimistinen ja irinostunut . . .

Jos Sinulla on kaupallinen peruskoulutus, kokemusta kirjanpidosta, laskentajärjestelmien kehittämisestä ja atk-käyttöön liittyvistä tehtävistä sekä osaat käyttää PC:tä . . .

silloin juuri Sinä saatat olla etsimämme

Business Controller

Tartu tilaisuuteen. Tule etenemään urallasi. Työvälineinäsi ovat uudenaikaiset atk-järjestelmät. Tehtävä on monipuolinen ja mielenkiintoinen. Olemme valmiit maksamaan siitä kilpailukykyisen palkan.

Kysy lisää johtaja Asta Klementieffiltä tai konttoripäällikkö Eeva-Liisa Hyleltä, puhelin 90-782 833.

Lähetä hakemuksesi merk. "Controller" 21. 3. mennessä.

THOMEKO OY

Tulppatie 14
PI 36
00881 Helsinki



Stockmann on monialainen palveluyritys, jonka liikevaihto on 2,1 miljardia markkaa ja henkilöstön määrä on 4000. Yhtiöön kuuluu neljä tavarataloa, Sesto, Akateeminen Kirjakauppa, Stockmann Auto, Stockmann Tukku, Hobby Hall ja kaikille yhteinen Keskushallinto.

Haemme nyt Keskushallinnon laskentajaostoon laskentapäällikköä, koska jaoston nykyinen vetäjä siirtyy yrityksessä toisiin tehtäviin.

Oletko sinä se

LASKENTA- PÄÄLLIKKÖ

joka vastaa suuren konsernin sisäisestä ja ulkoisesta laskentatoimesta sekä konttoripalveluista.

- Edellytämme, että sinulla on
- ekonomin tai kauppat. maisterin tutkinto
 - vahva ulkoisen laskennan, mielellään konsernitasoisen, tuntemus
 - kyky kehittää sisäisen laskentatoimen analysointimenetelmiä ja raportointijärjestelmiä
 - kokemusta konttoripalvelujen johtamisesta ja kehittämisestä
 - esimies- ja ryhmätyöskentelytaitoa
 - PC-käytön tuntemusta.

- Tarjoamme sinulle
- haastavan ja kehittyvän työkentän
 - hyvän palkan ja suuren yhtiön henkilöstöedut
 - yhtiön tuloksen mukaisen kannustepalkkion
 - leasingauto-oikeuden.
- Avustamme asunnon hankinnassa.

Lisätietoja tehtävästä antavat talousjohtaja Lauri Halsas, puh. (90) 121 3345 ja henkilöstöjohtaja Ilkka Arvola, puh. (90) 121 3422. Odotamme hakemustasi palkkatoivomuksineen 29.2.1988 mennessä osoitteella OY Stockmann AB, Henkilöstöosasto, PL 220, 00101 Helsinki. Kuoreen merkintä "Laskentapäällikkö".

STOCKMANN



Oy Mercantile Ab on teknisen kaupan johtava yritys Suomessa. Toimitamme teollisuudelle koneita, laitteita, tarvikkeita ja kemikaaleja. Liiketoimintomme on yli 400 Mmk ja palveluksessamme on noin 320 henkilöä. Kuulumme Helvar Merca -konserniin, jonka liiketoiminta on noin 1,6 miljardia markkaa ja jonka palveluksessa on 1 500 henkilöä.

Haemme palvelukseemme talousosastollemme Malmille oma-aloitteista ja yhteistyökykyistä

Controlleria

Vastaat myynti- ja logistiikkaprosessien analysointi-, laskenta- ja raportointitehtävistä. Toimit myös ulkomaisten yksiköidemme yhteyshenkilönä talousasioissa sekä tulet vastaamaan luotonvalvontaprosessistamme.

Osallistut liiketoiminnan ja talouden suunnitteluun ja valvontaan. Seuraat ja analysoit organisaation ja prosessien eri osa-alueiden kehitystä ja kannattavuutta. Liiketoimintayksiköiden tukeminen ja konsultointi talousasioissa on työssäsi tärkeätä.

Tulet osallistumaan erilaisiin yksikkö- ja yhtiötason kehitysprojekteihin.

Sinulla on jo useamman vuoden kokemus monipuolisista laskentatoimen tehtävistä. Markkinoinnin ja/tai logistiikan prosessien tuntemus on etu toimen menestyksekkäälle hoitamiselle.

Olet järjestelmällinen, aloitteellinen ja ulospäinsuuntautunut. Toivomme Sinulta kaupallista korkeakoulututkintoa tai vastaavaa, hyvää kielitaitoa (ruotsi, englanti) ja vankkaa tietoteknistä osaamista.

Lisätietoja tehtävästä antaa talousjohtaja Jorma Lappalainen 8.6. koko päivän ja 10.6 klo 10.00-13.00 puh. 09-3450 2202.

Hakemukset pyydämme lähettämään tiistaihin 17.6. mennessä osoitteella Oy Mercantile Ab, PL 129, 00701 Helsinki tai sähköpostiosoitteeseen seija.sarmala@mercantile.fi. Kuoreen merkintä 'Controller'.

HS 10.5.1998a/b Business Controller and Accounting Controller

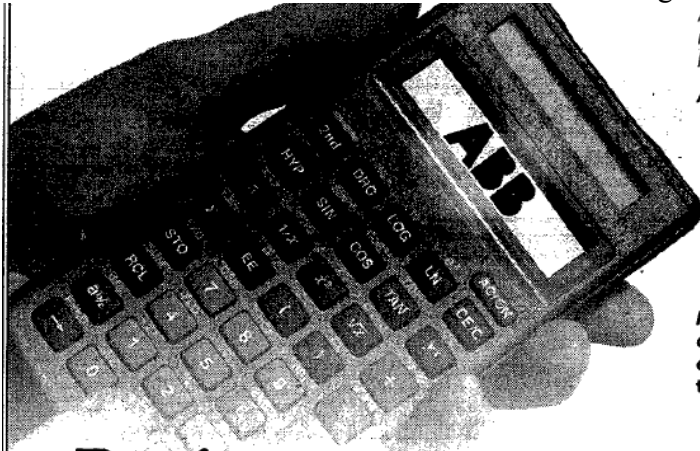


ABB-yhtymällä on yrityksiä 140 maassa ja palveluksessaan noin 200.000 henkilöä. ABB:n osaaminen, tuotteet ja palvelut koskettavat laajasti myös suomalaista yhteiskuntaa.

ABB Oy on suomalaisten ABB-yhtiöiden emoyhtiö. Sen konserni-toimintoja ovat talous ja business control, henkilöstö sekä viestintä ja yhteiset konsernitoiminnot, kuten riskienhallinta, tietohallinto, lakiasiat, materiaalitoinnot, henkilöstön ja johdon kehittäminen, travel management, työvoima- ja työsuhteasiat, ulkomaan-komennukset ja markkinointi.

Konserniesikunta Talous ja Business Control tarvitsee osaavaa vahvistusta riveihinsä. Haemme seuraaviin tehtäviin ekonomia/KTM, joka pääaineenaan on opiskellut laskenta-tointia tai omaa vastaavat tiedot:

Business controller

Sinulla on työkokemusta jo useamman vuoden ajalta ja ymmärrät mitä business control parhaimmillaan tuottaa: lisäarvoa yritykselle ja tukea liiketoiminnalle.

Tehtävässasi tarvitset osaamista strategiasuunnittelun, budjetoinnin, sisäisen raportoinnin, ennusteiden sekä tuote-, kauppa-, projekti- ja asiakaskohtaisen laskennan ja kalkyloinnin alueilta.

Konserniesikunnan business controller toimii linkkinä konserniyhtiöiden ja konsernijohtajan välillä, seuraa ja analysoi liiketoiminnan tavoiteasetannan ja strategoiden toteutumista sekä osallistuu tarvittavien korjaustoimenpiteiden käynnistämiseen ja erilaisiin kehittämissuunnitelmiin.

Hakemamme henkilö on analyyttinen ja business-orientoitunut, hahmottaa kokonaisuuksia ja ymmärtää liiketoimintaprosesseja. Business controller raportoi konsernin talousjohtajalle.

Accounting controller

Tulet toimimaan asiantuntijana erilaisissa liiketoimintaprosessien ja talousjärjestelmien kehittämishankkeissa emoyhtiössä ja konsernissa. Sinulla on jo muutaman vuoden kokemus talouden tehtävistä ja ymmärrät liiketoiminnan tukiprosesseille asetettavat vaatimukset.

Lisäksi vastuualueeseesi kuuluu tehtävät taloustiimimme jäsenenä konserniraportoinnin, kirjanpidon, verotuksen ja rahoituksen aloilta. Tehtävää voidaan muokata erityisosaamisesi ja toivomuksesi huomioon ottaen.

Haettavalla henkilöllä on vankan laskentaosaamisensa lisäksi hyvät tiedot tietotekniikan soveltamisesta laskennassa ja raportoinnissa. Hakemamme henkilö on tekijä ja kehittäjä, tuntee liiketoimintaprosessit sekä erityisesti niissä olevat taloustoiminnot. Accounting controller raportoi konsernin talouspäällikölle.

Molemmissa tehtävissä yllämainittujen valintakriteereiden lisäksi meille tärkeitä asioita ovat henkilökohtaiset ominaisuudet, kuten aktiivinen ja tavoitteellinen työote, halu jatkuvaan uuden oppimiseen, aloitteellisuus sekä yhteistyö- ja esiintymiskyky. Hallitset yleiset raportointi- ja johtamistyökalut. Lisäksi odotamme sujuvaa englannin ja ruotsin kielen taitoa, muu kielitaito on eduksi.

Tarjoamamme tehtävät ovat näköalapaikkoja ABB Oy -konserniin sekä ABB-yhtymän kehittyvään talous- ja business control -ympäristöön. Sijaintipaikka on molemmissa tehtävissä Vaasa. Toivomme sinulta valmiutta matkustamiseen, päätyhtiömme sijaitsevat Vaasan, Helsingin ja Turun talousalueilla.

Lisätietoja business controllerin tehtävästä antaa tiistaina 12.5 klo 13-15 Inkeri Heikkilä, puh. 010 22 41185, ja accounting controllerin tehtävästä keskiviikkona 13.5 klo 13-15 Marketta Koivusalo, puh. 010 22 42108.

Lähetä vapaamuotoinen hakemuksesi maanantaihin 25.5. mennessä osoitteella ABB Oy, Ritva Rosenberg, PL 69, 65101 Vaasa. Kuoreen merkintä Business controller tai Accounting controller.

Lisätietoja meistä saat kotisivuiltamme osoitteesta <http://www.abb.fi>

ABB



Nelonen Media on osa SanomaWSOY:n sähköisen viestinnän liiketoimintaryhmää SWelcomia. Nelonen Median toimialoja ovat TV, radio ja online. TV-televisiosta kuuluvat Nelonen, JIM, KineTV, Urheilukanava ja Urheilu+Kanava. Radiotoiminnan kuuluvat Radio Rock ja Radio Aalto. Onlineen kuuluvat näiden medioiden verkkosivut ja mobiilivälitteiset. Nelonen Median strategian mukainen laajeneminen monikanavataiseksi on johtanut reimaan kasvuun katseluosuutuksissa 2008.

Heittäydy mukaan! Haemme Nelonen Mediaan Talouspäällikköä

Toimit Nelonen Median johdon sparraajana taloudellisissa asioissa. Vastaat Nelonen Median taloudellisesta raportoinnista, seurannasta ja analysoinnista. Vastaat myös Nelonen Median budjetointi- ja ennustamisprosesseista. Osallistut lisäksi sisäisen laskennan kehittämiseen yhdessä SWelcom-divisioonan muiden controllereiden kanssa.

Edellytyksenä tehtävän hoitamiselle on useamman vuoden kokemus taloudellisesta raportoinnista ja analysoinnista. Sinulla on kaupallinen korkeakoulututkinto laskentatoimen alalta. SAP-osaaminen katsotaan eduksi. Ilmaiset itseäsi sujuvasti sekä suullisesti että kirjallisesti myös englannin kielellä.

Johdat myös taloushallinnon tiimiä, joka vastaa käytännön henkilöstöasioista ja hallinnosta. Sinulla on hyvät vuorovaikutustaidot ja kyky työskennellä sekä itsenäisesti että tiimissä. Tiiminvetäjänä esimiestaidot ovat tarpeen.

Olet Nelonen Median johtoryhmän jäsen.

Lisätietoja tehtävästä antavat MPS-konsultit Toni Koskinen ja Jaana Rautiainen, puh. 020 746 9400. Täytä hakemuksesi palkkatoiveineen 20.8.2008 mennessä osoitteessa <http://hakemukset.mps.fi/> tai lähetä osoitteella MPS Search & Selection, PL 44, 02131 Espoo.

 Nelonen Media



Luonnollisesti hyvää
— suomalaiseseen makkuun

Apetit Kala Oy on Suomen johtava kala-alan yritys, jonka palveluksessa on n. 400 henkilöä ja jonka liikevaihto on n. 60 M€. Apetit Kala Oy on osa Lännen Tehtaat -konsernia ja Kuopiossa sijaitsevan päätoimipisteen lisäksi yrityksellä on logistiikkakeskus Keravalla. Lisäksi yhtiöllä on päivittäistavarakaupoissa toimiva 63 Kalatorimyyntiä ketju.



BUSINESS CONTROLLER

Haemme Business Controlleria tukemaan liiketoimintajohdon päätöksentekoa sekä kehittämään Apetit Kala Oy:n liiketoiminnan seurantaan, analysointia ja suunnittelua. Vastaat siitä, että johtoryhmällä on käytössään päivittäinen ja luotettava tieto tuloksen johtamiseksi. Osallistut kehityshankkeiden suunnitteluun ja läpivientiin sekä vastaat yhtiömme riskienhallinnan kehittamisestä. Olet Apetit Kala Oy:n johtoryhmän jäsen ja raportoit yhtiön toimitusjohtajalle. Toimipaikkasi on Espoo tai Kuopio; työskentelet viikoittain Kuopion toimipisteessämme.

Edellytämme sinulta laskentatoimen vankkaa osaamista, liiketoiminnan kokonaisnäkemystä, matkustusvalmiutta sekä käytännön kokemusta yrityksen prosessien mittaamisesta ja kehittamisestä. Arvostamme hyvää englannin ja ruotsin kielen taitoa, viestintätaitoja sekä kokemusta toiminnanohjausjärjestelmän (SAP tai vastaava) hyödyntämisestä.

Lisätietoja tehtävästä antaa ke 13.2. klo 10-12 ja pe 15.2. klo 10-12 toimitusjohtaja Ari Laarne, puh. 010 402 4501. **Hakemukset** pyydämme jättämään to 21.2. mennessä osoitteella sari.linnus@apetit.fi

www.apetit.fi

Apetit Kala Oy
Mastotie 7, 70460 KUOPIO
Puh. 010 402 4500