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Outi Junnikkala

# The Changing Role of the Accountant

## A Case Study in a Finnish Accounting Company

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<p>The work of an accountant has transformed during the last decades. There are multiple reasons for it such as globalisation, technological developments and enhanced competition. The change process in the field of accounting has been relatively popular topic among scholars.</p> <p>This paper analyses the perceptions of accountants working in an accounting company in regards of the changing role they have faced. There are many attributes that should be considered when implementing change. In addition, to help in understanding this change, institutional theory, role theory, and structuration theory are utilised.</p> <p>The results indicated that there are not specific skills or age that would enable more smooth transition to the new role. However, clear was that the ones who have favoured the changing role have also showcased more positive attitude on other areas. Correspondingly, the ones who have disfavoured the change have displayed more negative thoughts related to the change. Further, there are many among the respondents who stayed with their opinions somewhere between these two more plain options. Future will show how these more reluctant accountants will be able to adapt to the new role and transform themselves.</p>	
Keywords	Accountant, Change, Institutional theory, Role theory, Structuration theory

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## 1 Introduction

The field of accounting and the change it has undergone has been relatively frequent topic among scholars. Especially since technological developments, the fundamental work of accountants have changed. In addition, other factors in the business environment such as reinforced competition, have altered what is required from the modern accountants.

The related literature has focused on the accounting change from various perspectives. For instance, there have been studies in regards of institutions, change, stability, role, and readiness to change. In addition, many theories have been connected to this issue. Some have decided to concentrate on one theory and thus explain the change process, and some have utilised a combination of theories to have more comprehensive understanding of the topic. The latter manner was also utilised in this paper as the three theories, structuration theory, role theory, and institutional theory, were integrated.

Even though many studies have been contributed, they have not focused on the opinions of accountants about the change. Many have showcased that there is a change and the process of it but not that how do the accountants themselves feel about it. Moreover, many of the studies remain relatively distant of the issue, and thus the topic was chosen for this paper as it enables to get more closer contact of the thoughts of the accountants. Especially as the accountants in question were employed by one company. The organisation is a Finnish accounting company, called Talenom. Additionally, there has been implemented a change “from accountant to consultant” in which the accountants are gradually introduced and transformed to fulfil the new role as a consultant.

This paper first views the literature connected to accounting, accountants and the transformation as well as theories associated with them. After the literature review, the conceptual model and the methods how the data is attained for the research. From which the paper continues by presenting the findings derived from the questionnaire. Followed by the analysis of these and finished by the conclusion.

## 2 Literature review

It is clear that the business environment nationally and internationally is constantly changing, and according to Galarza (2017) accounting has to evolve as well. Jones and Glover (2018) acknowledge that due to dynamic developments in the business environment, organisations must be reflexive in their reaction for such changes. Jones and Glover (2018) narrate that reasons for change are technological advancements, changing regulation or socio-political occurrences. Hoiberg (2000) adds globalisation and the opening of international and national markets as reasons for changes. Burns and Baldvinsdottir (2005) state that the main reasons for increased business orientation are changing business markets, increased complexity in the business environment and within businesses, developments in the human resources and technology as well as innovation. Burns et al (1999) regard that due to enhanced competition and globalisation of markets there has been increasing focus on customers and markets. Jones and Glover (2018) believe that company's accounting professionals are brought in to tackle these changes and to turn over value to the organisation; and this is done by changing the role and responsibilities of them.

### 2.1 Accounting

Tóth (2012) determines accounting as a closed-system recording, which constitutes of methods, techniques, rules and regulations. Accounting functions comprise of preparing, sorting, recording, analysing, storing, interpreting and reporting different business transactions (Robinson and Alexander, 1971; Tóth, 2012). Taipaleenmäki and Ikäheimo (2011) describe accounting as a changing phenomenon. In Schweikart's (1992) opinion, accounting is an art instead of science, because of the many unwritten alternatives which accountant can make. According to Tóth (2012), people have an essential role in qualities and activities of accounting system. She also brings out the increased demand for variety of skills, competence and experience which employees face, as does O'Connor (1963) and Hoiberg (2000).

## 2.2 Technology

According to Drew (2015), by utilising technology, accountants are better equipped to serve clients with up-to-date information, and by utilising automation in processes, accountants can improve the client relationship and simultaneously reduce costs. In fact, Drew (2015) believes in technology as the main component enhancing the relationship between accountant and the customer because of its boost for more continual communication. Messmer (2003), Hoiberg (2000), and Tóth (2012) also emphasise the role of technology in accountancy, and its influence on the accounting work itself.

Galarza (2017) depicts that accountants and accounting must conform to the impact of automation, artificial intelligence (AI) and the internet, as other business fields have done before it. Big accounting companies have already observed the change in the demands towards the profession, for instance by utilising AI to improve and expand their businesses (Galarza, 2017). Boggs (1999) points out that even though technology has enabled more efficient managing of data, it also has resulted in proliferation of data. Whereas, Jordan (1999) states that even though technology has transformed accounting, it is not clear is it for better or worse. In either case, change is influencing accountants and they must adapt to it (Jordan, 1999). Jordan (1999) expounds that even though technological developments could be beneficial for organisations, it is a liability for the accountant in the organisation. Jordan (1999) believes that supplying constantly up-to-date and detailed information, is been given at the expense of confidentiality. After all, “technology is a product of human innovation, and therefore, repeats human error” (Jordan, 1999:345).

According to Gibbins (2000), accounting competency has always been based on technology. In Gibbin’s opinion (2000) the current technology has caused accountants’ focus to be shifted to analysing and interpretative tasks. Gibbins (2000) adds that such tasks have been demanded for centuries, but he emphasizes that the task structure of accounting is changing in accelerating pace.

According to Hoiberg (2000), technology is a necessity in operating in the complex world of business environment. Hence, accountants must adapt to the changes caused and enabled by technology (Hoiberg, 2000). Similar thoughts are share by Brands and

Holtzblatt (2015), Boggs (1999), and Hoiberg (2000) who think that in order to survive, accountants must adapt to the technological advancements, as the emerging technologies are reshaping the organisational efficiency (Palmer and Gupta, 2011) and the accountant's role (Brands and Holtzblatt, 2015). CPA Journal in 1999, narrates that the reason for the changing role of corporate accountants is technology, as it allows them to focus on strategic decision making instead of producing financial reports. Partridge and Perren (1997) believe that accountants who do not transform their roles will decrease in numbers and eventually disappear.

### 2.3 Skills of accountants

Messmer (2003) realises that advancements such as financial software applications and different features, may seem challenging for accountants. Therefore, Messmer encourages accountants to uphold their skills modern and current and reminds that this demands commitment to continuous learning process.

Hoiberg (2000) and Gibbins (2000) narrates that employers are expecting from their accountants' interpersonal skills, extended communication capabilities (verbal and written), self-assurance, and good presentation readiness, in addition to traditional accounting skills. Competencies such as communication skills and team-work capabilities have become essential in recruitment for accountancy firms (Evans et al, 2012). Furthermore, Evans et al (2012) and Anderson-Gough et al (2000) specify that some companies require from candidate's ability to build strong customer relationships, by listing capabilities such as bringing value to the customer and being excited about customer service. Hence, having adequate interpersonal capabilities are prerequisites for accountancy work, as often accountants are faced with direct communication with the customers, for instance to retrieve information or data (Evans et al, 2012). Galarza (2017) narrates that students even have to learn new competencies right after their graduation from university or college. Low et al (2016) share this view by defining that there is disparity between the learned competencies and skills gained from studying, and the expectation of the employers. Additionally, due to globalisation, international connections have created a demand for ability to communicate with customers from different cultural backgrounds or different location (Hoiberg, 2000). Similar views share Low et al (2016) and Burns et al (1999). Burns et al (1999) even describe accountants



with capability to combine financial expertise and commercial awareness, as hybrid accountants.

Similarly, Partridge and Perren (1997) emphasise the need to adapt, and they continue by affirming that simple financial skills have lost their worth, and capabilities such as strategic thinking and people skills have gained foothold. Moreover, Messmer (2003) states that technological competencies have become crucial in the accounting field.

Galarza (2017) express that for accountants the greatest difficulty is to determine the role they possess. Moreover, Galarza (2017) accentuates that accountants should specify their skills and competencies into a certain role. Jordan (1999) agrees and encourages accountants to constant learning and education too, as for instance software developments can become out-of-date in short periods of time. Consulting services have gained a substantial section in accounting companies, and it is likely that it will expand more together with growth of technology consulting in the 21<sup>st</sup> century (Jordan, 1999). Some even believe that the whole profession should be renovated, and to support this is the loss of relevance in some of the accounting practices (Jordan, 1991). Increasing number of customers demand services that can increase the value of their business, and often accountant is among the first who to turn to (Hoiberg, 2000). Even though this is the situation, one should be aware of potential competition, therefore Hoiberg (2000) reminds that there are many competitors who provide services and external advice. If accountants do not conform to changes the competition such as consulting companies and financial advisors could replace them (Jordan, 1999).

## 2.4 Accountant's identity

Brouard et al (2017) believe that professional identity foregoes organisational one. According to Brouard et al (2017) the identity of an accountant is influenced by numerous factors, such as companies, accounting associations, stakeholders, and environment. Brouard et al (2017) narrate that social identity theory involves the acknowledgement that people have personal identity (feeling of oneself) and social identity (perception of oneself in particular group). Further, once a person perceives themselves as part of the group it offers a sense of security (Brouard et al, 2017). Furthermore, once an accountant classifies herself or himself as a professional accountant, it could improve their self-esteem (Brouard et al, 2017). Moreover, accountant may connect themselves to various

groups, such as accounting profession, accounting companies, and accounting associations (Brouard et al, 2017). Additionally, Brouard et al (2017) notice that within the accounting profession, there may be many subclasses such as whether one is employed by small or big firm, local or national or even international company, not to mention the experiences depending on the cultural background or gender. In addition, professional accountant's identity and evolvment are influenced by issues such as globalisation, corporate crises, enhanced commercialism, competition and transitions in accounting profession (Brouard et al, 2017).

In the context of identity formulation and its development, stereotypes and images are crucial in exchange dynamics for accountant (Brouard et al, 2017). Brouard et al (2017) compile that the accounting profession's image can be regarded as the interaction between the society and the accounting profession per se. As the profession is influenced by the changes in the environment, stereotypes and images also change (Brouard et al, 2017). Moreover, when the accounting professions try to manage the stereotypes and images, the identity of them is altered too (Brouard et al, 2017). Exchange dynamics occur between the accounting profession and others such as government, organisational culture (cases involving unethical behaviour, bribery and corruption) media, public, customers, accounting firms (international ones like Big Four companies or smaller local ones), other professions and the society as whole (Brouard et al, 2017). These audiences have stereotypes and images of the accountants and their profession, and as they try to respond to these perceptions the identity of accountants is shaped (Brouard et al, 2017).

## 2.5 Change

According to Scapens (1994) organisations must react to changes in their environment and particular conditions. Granlund (2001) continues by stating that change, stability and resistance are normal and connected to each other and fundamental parts of organisations' existence.

Ma and Tayles (2009) stress that it is necessary to recognise that organisations differ from each other, and that there are groups which are functioning and pursuing their own

interests (Ma and Tayles, 2009). Therefore, it is not surprising that organisations respond to changes differently, for instance, different interests among actors in organisational context are crucial in motivating change (Ma and Tayles, 2009). Additionally, Ma and Tayles (2009) state that in order to change even to happen, organisation need to comprehend its capacity, capabilities, and destination, and furthermore its ability to get there.

Englund et al (2011) narrate that there are five sources for change in accounting practices. Firstly, accounting practices may evolve because of the change in circumstances, secondly, the reason may lie in the individuals' unintentional comprehension of change and alignment for change, thirdly, change may result in prevailing and conflicting habits, fourthly, unplanned change may take place because of the implicit obscurity of accounting practices, and fifthly, change may occur due to change in the context where the practices happen (Englund et al, 2011).

However, Englund et al (2011) also recite five central categories as for reasons for continuity. First assumes that accounting change is opposed due to people's feeling of security with routines, second considers that embedded practices result in undisputed behaviour, third presumes that actors are constrained by their own knowledge and abilities to create new habits, fourth concludes that individuals oppose new initiatives due to their possibility to conflict with the prevailing structures, fifth assumes that there exists a reasoning for power and control and resource asymmetry (Englund et al, 2011).

Burns and Scapens (2000) affirm that there is always possibility for change, as humans possess an interest towards change and so to finding alternatives for current situations. Therefore, together with humans, routines and habits are a combination of change and stability, and as such they are not separate; instead, change and stability are components of the same continuous processes (Burns and Scapens, 2000). Therefore, in order to understand organisational actions in a case of change, it may be beneficial to hold on to existing remaining institutions (Burns et al, 1999). Even though, Burns and Scapens (2000) advocate change process, they recognise that change is not always necessary, however, they state that organisations should be aware of the possibility to challenge the prevailing routines and institutions.

Burns and Scapens (2000) introduced three separate methods of determining disparate processes of change. These are formal versus informal, regressive versus progressive change, and evolutionary versus revolutionary (Burns and Scapens, 2000). The separation between formal and informal change could be also called as intentional and unintentional (Burns and Scapens, 2000). Formal change relates to intentional decision to change for example through suggesting new rules, whereas the informal change refers to more unspoken level, for example in situations where routines evolve over long period of time (Burns and Scapens, 2000). Intentional change is more observable than the unintentional one; however, both of them are equivalently valuable in the perception of accounting change (Burns and Scapens, 2000). Regressive change consists of value system where humans are disfavoured, and the power relations are maintained, whereas progressive change involves the application of leading accessible expertise and technology and attempts to improve relationships (Burns and Scapens, 2000). Revolutionary change refers to constitutional disturbance of the prevailing institutions and routines and capability to influence them, whereas evolutionary change is more accumulative which only slightly interrupts the current institutions and routines (Burns and Scapens, 2000).

Scapens (1994) describes evolutionary change as more adaptive and imitative process. Same conclusion has reached Siti-Nahiba and Scapens (2004) who suspect that change which is not adjusted to the prevailing institutions may be opposed or transformed to habits which are compatible with them. According to Burns and Scapens (2000) change which is aligned with the prevailing routines is more feasible to carry out, rather than a change in which the institutions and routines are disputed.

Granlund (2001) approached the change by focusing on the stability. Granlund (2001) believes that in order to study change and stability, it is necessary to analyse the resistance to change. Granlund (2001) concluded that there is a connection between institutional, economic, and human factors, and therefore all these aspects and their interrelatedness should be considered when implementing change. Granlund (2001) does not take a stance whether accountants are more resistant or receptive for change, however, he does suggest that accountants' professional standards for prudence may constitute cautious mindset in terms of change.

According to Burns and Scapens (2000) the reasons for resistance to change may be intentional or unintentional. The former for instance in a case of merger, and the latter for instance in a case where there are misunderstandings or rules are unsuitable for the situation (Burns and Scapens, 2000). According to Ma and Tayles (2009) the reasons for resistance to change lies in the conservative culture of the company, in its routines and inability to legitimate change initiatives.

Burns et al (1999) narrate that if an accounting change confronts a company's institutions instead of settle into them, it is more likely to face resistance from the employees and even be the source of conflict. On the other hand, it may be challenging to learn away from the learned taken-for-granted habits (Burns et al, 1999). Burns et al (1999) point out that if resistance is taken place, politics and power relations within an organisation may play an essential role in implementing the change. However, one should not forget to consider and scrutinize the established institutions and their necessity (Burns et al, 1999).

## 2.6 Accountant's changing role

According to Siegel et al (1997), accountant's role in businesses is changing. Accountants' role has transformed from number crunchers -role to consultants, business partners, and analysts (Siegel, 2000; Albu et al, 2011; Latshaw and Choi, 2002). Due to the expanded role accountants have transformed to active participants in businesses, in the decision-making process and as strategic partners (Latshaw and Choi, 2002; Journal of Accountancy, 1999; Partridge and Perren, 1997, Boggs, 1999). Burns et al (2011) believe that accountants' role has changed from someone who offers information, to a consumer of information system.

In fact, similarly as his fellow researchers, Hoiberg (2000) affirms that the role of accountants is changing as conventional accounting tasks are diminishing and the new services are strengthening their foothold. Customers and businesses expect their professionals to offer a wide range of different business solutions and advisement (Hoiberg, 2000). Similarly, Drew (2015) states that the consulting services and value pricing are increasing in accounting firms. Hence, the sphere of services offered by accountants has expanded over the traditional tasks of accounting, although

accountants core competencies such as evaluating and reporting information maintains their prominence (Hoiberg, 2000). Moreover, Drew (2015) affirms that value pricing will enhance its momentous in accounting firms as it supports the evolved dynamics of company-client relationship. It is possible that the customer lacks the comprehension of accounting related issues, and therefore it is on accountant's responsibility to explain them (Evans et al, 2012). Hence, Evans et al (2012) emphasize the need for interpersonal skills, as well as the technical and scholar qualifications. Evans et al (2012) recite that the requirement for soft skills is dependent on industry and even sector. For instance, it is their presumption that developing soft skills is more essential in the private sector, where those capabilities can have an impact on the company's success and competitive advantage (Evans et al, 2012).

Brouard et al (2017) assert that there are four factors that influence the accounting profession; these are identification, structural boundaries, power, and ideational boundaries. Identification relates to movement from traditional professional identity towards exclusive one, which can be witnessed in the increase of special and exclusive accounting titles, as well as the opposition of these actions by the traditional accounting professionals (Brouard et al, 2017). Structural boundaries refer to deviation to the influence and power the multinational accounting firms possess (such as Big Four companies), and the shift towards transnational accounting standards (Brouard et al, 2017). Power comprises of the shift to soft actors, such as Big Four organisations, from the hard ones, such as nations and associations (Brouard et al, 2017). Ideational boundaries relate to the movement from professionalism to commercialism of competence, an example of which could be the enhancement of consulting services emerging from the demand to produce more revenue (Brouard et al, 2017).

## 2.7 Readiness

Yigitbasioglu (2017) narrates that businesses which operate in more dynamic environments have higher urgency to adapt to changes. Matthysen and Harris (2018) believe that there is a relationship between readiness to change and work engagement and that they are essential in terms of company's success and necessary in implementing change successfully. They state that once the company and its employees have the readiness for change, there is a better possibility to grasp change and

simultaneously the resistance can be diminished. Due to change, employees may face greater demand to exceed working hours and responsibility which in turn may result as a resistance towards the change process (Matthysen and Harris, 2018). This phenomenon is amplified if the management excludes employees from the process and is unable to handle the change process appropriately, after all, employees will affect the implementation of change and its success (Matthysen and Harris, 2018). Components of change process, such as participation and communication, as well as the attitudes towards management, trust and support, are impacting the employees' readiness to change (Matthysen and Harris, 2018). From their study, Matthysen and Harris (2018) concluded that high degrees of work engagement will provoke high degrees of readiness to change. Hence, it is imperative to preserve work engagement throughout the changes in the company (Matthysen and Harris, 2018). Hough et al (2015) discovered that organisational trust intercedes the relation between employee engagement and ethical circumstances. Signifying that employees' perception of the company's ethics is consonant with their trust in the company (Hough et al, 2015).

## 2.8 The Big Four

Shore and Wright (2018) affirm that the Big Four companies (EY, PwC, Deloitte, and KPMG) control the accounting industry, as they make up a network which share name, brand and standards of quality even though they are independently managed and controlled. Moreover, Shore and Wright (2018) assert that the role they possess together with change towards consulting services are generating conflicting interests.

According to Shore and Wright (2018) the rise of consulting services over traditional accounting services have been the cause of shifting role of the accounting companies. Moreover, Shore and Wright (2018) depict that accounting firms are transforming constantly to more scheming and commercial bodies. Shore and Wright (2018) narrate that the reason for this change in the services of the Big Four results from the changes in the global trade since 1970s as their clients intended to go global and multinational corporations with their businesses and the Big Four companies wished to serve them. In addition, this shift enabled misconduct and frauds, which was shown in the form of scandals (Shore and Wright, 2018). The greatest of such scandals was the case of Enron Corporation in 2001, which finally resulted in the creation of the Big Four from the former



Big Five (Shore and Wright, 2018). To prevent this kind of behavior the Sarbanes-Oxley Act was created in 2002 by US Congress, which ensured that consulting services offered by an audit company were constrained, and that veracity of organisations' announcements and statements were enhanced (Shore and Wright, 2018). Shore and Wright continue by bringing out that after decreased by one the Big Four companies understood that governments were hesitant to punish them. Shore and Wright (2018) explain that there existed a dread that the Big Four could turn into the Big Three which in turn would enhance their power.

Plender (2018) questions whether the Big Four accountancy firms are too big to fail similarly as the banks, which has been the topic since the global financial crisis in 2008. In addition, Plender (2018) recites that the Big Four companies are profiting from their tax avoidance possibilities. Plender (2018) states that this is questionable as accounting companies are supposed to provide sound financial information, which is the base of capitalist system, and simultaneously the essence of them is endangered. Therefore, Plender (2018) claims that together with accounting scandals, auditing has become out of shape. Additionally, Plender (2018) and Shore and Wright (2018) narrate that the reason for dubious auditing lies in the conflicting interests. This is showcased in the rise of consultancy services which is awarded instead the upright full low-margin auditing services (Plender, 2018).

Issues such as tax avoidance, could be related to lack of obeying accounting standards. There are many international accounting standards which are developed for companies to follow with their accounting and financial statements, for instance Generally Accepted Accounting Principles (GAAP) is commonly used in the United States, and (International Financial Reporting Standards) IFRS is utilised in the European Union area. According to Ford (2019) the amount of misleading reports has expanded, in addition he claims that there is exploitation of so-called non-GAAP numbers which are both disingenuous and do not apply to specific rules, and hence cannot be monitored. However, Ross (2018) narrates that GAAP is not law, they are just guidelines to follow for the accounting purposes.

Shore and Wright (2018) declare that the relationship between customers and accounting companies have without doubt transformed increasingly commercialised.



Shore and Wright (2018) continue by stipulating that this creates strains, as organisations' managers are pressured to enhance earnings for both the company and they, and employees are urged to sell consulting services for the sake of position. Moreover, customers may menace to stop the contract with consulting services if the financial statements are not approved (Shore and Wright, 2018). It is Shore and Wright' believe that there is a higher demand for surveillance and scrutiny for the accounting firms' actions, although it appears that the Big Four companies are immune for it. "The Big 4 are relatively free from external oversight and continue to promote the idea that the industry's expertise and highly complex and technical nature require that it regulates itself" (Shore and Wright, 2018:319).

Spence and Carter (2014) summarises the complexity of accountant's role by establishing that accountant's commercial aspect rises from serving the customer and their needs, yet this profit-making drive should be moderated by the professional ethics. The professional logic and the public's comprehension of the accountancy profession is that accountants operate according to set of ethics, rules and accounting standards, with sole intention to serve the public interest (Spence and Carter, 2014). However, commercial logic entitles customer interests and profit making over the public (Spence and Carter, 2014). According to Spence and Carter (2014) these two institutional logics, professional and commercial, are part of accounting and thus accounting companies as well. Spence and Carter (2014) point out that one should not assume that if a person typifies professional logic, that person is not commercial, and vice-versa, although, it is their presumption that professionalism is transforming, and therefore they suggest a technical-professional/commercial-professional classification instead. The technical-professional logic relates to devotion for accounting standards and code of conduct, whereas, commercial-professional logic refers to profit-making and maintaining customer relations (Spence and Carter, 2014). Spence and Carter state that both of these logics exist in the Big Four companies, however the commercial-professional logic is preferential by them. Additionally, Spence and Carter (2014) narrate that having that logic, person will advance to the top of the organisational hierarchy, while a person with technical-professional logic will probable achieve lower levels.

## 2.9 Institutional theory

Institutional theory has been as basis in many studies in the field of accounting by many scholars, such as Arroyo (2012), Burns and Baldvinsdottir (2005), and Granlund (2001). With the institutional perspective, the study has focus on institutions, and the phenomena that is connected to it, such as norms, routines, rules, habits and culture (Burns and Baldvinsdottir, 2005). Arroyo (2012) depicts that management accounting literature includes many studies of the change process, in which two prospects of institutional theory is considered; old institutional economics (OIE) and new institutional sociology (NIS). Similarly, as Burns and Baldvinsdottir (2005) in their study about management accountants' role change, in this thesis institutional theory is adopted to research the changing role of accountants in an accounting firm. According to Burns and Baldvinsdottir (2005), when studying changing role of accountant, it is about studying institutional change and to regard it as an ongoing process.

Institutional economists are interested in social institutions and the relations they have with economic activities (Scapens, 1994). Scapens (1994) claims that institutions form psychological concepts through which particular behaviour gains its taken-for-granted nature, in addition to instructing current activities and actions. However, it is necessary to acknowledge that there is not a straightforward connection between actions and institutions; instead there is a sense of duality (Scapens, 1994). "Institutions which influence actions are themselves the outcome of those actions. Thus, we cannot say that institutions determine actions, nor that actions create institutions." (Scapens, 1994:309). Burns and Scapens (2000) continue by narrating that this duality is fundamental in the agency-structure relationship which remains a topic in the social sciences.

Burns and Scapens (2000) utilise institutional theory because of its ability to showcase the stability within rule-based behaviour and routines in organisation, and also its ability to distinguish that routines can change. Tsamenyj et al (2006) utilised NIS in order to comprehend and describe the change in accounting and financial information system. Ma and Tayles (2009) used it in their study because it consist of analysing the influence of competitive pressures and institutional pressures for change, in addition to considering politics and power in terms of change process. Tsamenyj et al (2006) believe that NIS specifically useful when examining companies which are facing uncertainties and

because of that are competing both the market position and the institutional as well as political validity. Even though Tsamenyj et al (2006) put their faith in NIS, they do acknowledge that NIS has faced some criticism from its insufficient take on the dynamics of organisational change. Moreover, it is in Burns and Scapens' (2000) believe that NIS is entrenched in neo-classical economic theory, and because of that it cannot analyse change process adequately, therefore their focus is more in the OIE as it is their perception that OIE apply well to analysing institutional change. However, Siti-Nahiba and Scapens (2004) criticise OIE for its negligence of external impact to the organisation's institutions.

### 2.9.1 Institutionalisation

Burns et al (1999) state that comprehension of institutions and institutional differences are important when analysing change process. Institutions influence the nature of change (Burns et al, 1999). Burns et al (1999) narrate that institutions are the taken-for-granted presumptions which are shared by groups of people. Institutions create procedures for human action and as such they provide the means to act in situations and in complex world (Scapens, 1994). Burns and Scapens (2000) begin by identifying that accounting habits can mould and be moulded by institutions. Burns et al (1999) continue by explaining that as the accounting methods are often routinised, they can be referred to as institutionalised (taken-for-granted). "As rules become implemented, routines will emerge through the remembering and repeating of past behaviour." (Burns et al, 1999:29).

Burns and Scapens (2000) state, that routines depict actions and thoughts of groups of individuals, whereas habits are more personal. According to Burns and Scapens (2000) one of the main reasons for individual's actions is the willingness to follow rules. Hence, behaviour which is based on rules, could be drawn from estimating different options from which the rules are chosen in an attempt to refrain frustrations and problems if such valuation is done every time (Burns and Scapens, 2000). Unsurprisingly, such behaviour may begin to resemble programmatic way of doing things, and as such could be characterised as routines (Burns and Scapens, 2000). Hence routines portray the habits of group of individuals (Burns and Scapens, 2000). However, Burns and Scapens (2000) continue by explaining that rules are commonly altered at distinct intervals, whereas

routines may evolve in more cumulative process while they are repeated emulated. Institutions may constrict or mould actions either synchronically (at particular moment), or diachronically (over a period of time) (Burns and Scapens, 2000). Though, in the institutional context, change process develops in a more lengthy period of time (Burns and Scapens, 2000).

Scapens (1994) believes that routines and habits are helpful in situations where uncertainty and complexity occur. This way routines can be the explanation for common and anticipated behaviour, and people can comport their and others' actions, and even imitate them (Scapens, 1994). However, even though Scapens (1994) have advocated for routines, he stresses that routines may foster change also.

Scott (1987) regards that in order to comprehend institutions, it is necessary to consider their historical context and the process in which they have surfaced. Institutions are more abstract than routines and rules, and as they are connected to certain historical situations, as they endure in the comprehension and awareness of individuals and groups (Burns and Scapens, 2000).

Once a routine is institutionalised, essentially it has the possibility to impact the whole organisation and its activities, and because of that be immune for objection (Burns and Scapens, 2000).

The institutionalisation of the routines and rules comprises of separation of patterns of behaviour from the past conditions in a manner that routines and rules capture a regulative and legitimate character, which is able to block out the interests of various actors, thus, routines become taken-for-granted, and turn into unquestioned and unquestionable habits and behaviour (Burns and Scapens, 2000). Moreover, the wider the magnitude of an institution, more probable is the institution to arouse action and also oppose change (Burns and Scapens, 2000). However, one should acknowledge that there is always institutions before the new ones are introduced, and therefore they impact the employment of the new ones and the change process (Burns and Scapens, 2000). Therefore, it is necessary to consider the prevailing institutions, when one attempts to study change process (Burns and Scapens, 2000).

In Van der Steen's (2011) view point concept of routines is inadequate to explain the complex nature of change, even though it aids in comprehending routines as collective process. Moreover, considering routines as patterns of interaction accentuates the cohesion of social order and behaviour (Van der Steen, 2011). In Van der Steen's opinion, instead of considering routines as sole patterns, routines should be described as "ongoing systems of interaction, which are not limited to single sets of action" (Van der Steen, 2011:510).

## 2.10 Structuration theory

The term structuration comprises of the circumstance in which social systems and structures evolve, and additionally it refers to the customs for social behaviour and agency hold a repetitive relation (Busco, 2009). Anthony Giddens (the creator of structuration theory) views recreation of society as a pragmatic event connected to the activities that must be completed for the continuation of social life (Tucker, 1998). Giddens major concern of sociology lies in its inadequate conception of reflexive person (agent) who can justify their own actions, thus, concept of agent should be connected to circumstances and consequences of actions (Tucker, 1998). Therefore, for Giddens social structure has both enabling and constraining nature (Tucker, 1998). Structure refers to macro level external factors such as resources, rules and systems, and agency refers to capability to affect which occurs on micro level (Oppong, 2014).

Structures are abstract patterns which depict the rules of human behaviour in a particular social situation, or system (Busco, 2009). The interaction between actors is situated in the process of structuration, in which social systems are created and recreated (Busco, 2009). Hence, there is interdependency among systems and structures (Englund et al, 2011), and agency and structure serve as duality, instead of separate, and as such serve as the medium and effect of the activities they formulate (Busco, 2009).

Structuration theory divides three separate structures; signification, legitimation, and domination (Englund et al, 2011). Signification refers to the explanatory patterns for communication, and therefore facilitate viewing and interpretation of happenings and as such offer meaning for interplay (Englund et al, 2011). Legitimation relates to the rules that punish certain behaviour (Englund et al, 2011). Domination consists of two power

resources, allocative and authoritative, the former includes raw materials and technology, and the latter knowledge and skills (Englund et al, 2011).

Continuity and power are also closely connected to structuration theory, as it is Giddens believe that they distinguish social life (Englund et al, 2011). Power may relate to the channel to make things happen, or it may refer to the ability to have power over others (Englund et al, 2011). However, Giddens encourages not to consider power too definite, as it is his believe that inferiors have the possibility to empower and utilise resources in order to impact the actions of their superiors (Englund et al, 2011).

Englund et al (2011) as well as Englund and Gerdin (2014) identify limitation of structuration theory to be the shortage of unattached empirical achievement. Giddens himself also advocates utilising structuration theory more as a sensitizing tool for understanding accounting practices and the evolution of them, instead of a solid theory (Englund et al, 2011). According to Roberts (2012) structuration theory is invaluable for studying to understand accounting and its organisational context. According to Burns and Scapens (2000), Giddens' structuration theory is not suitable in studying the change process. They narrate that the structuration theory connects the conscious capabilities of humans and institutions. Oppong (2014) states that Giddens' criticism is in the separation of agency and structure. Hence, structuration theory will be utilised in this paper as a sensitizing tool as suggested by Giddins himself.

## 2.11 Role theory

Similarly, as stated by many scholars before (and also in this thesis), Byrne and Pierce (2007) continue by identifying that the shift in accountant's role have impacted the responsibilities of the accountants and their roles too. For instance, the bean counter role is associated with clearly determined tasks and responsibilities, whereas the role with more servicing nature contains higher degree of risk, stress and uncertainty (Byrne and Pierce, 2007).

Byrne and Pierce (2007) depict that role theory assumes that organisational roles (focal roles) are concluded by expectations of others (role senders). Moreover, organisational

factors such as organisational culture and company's size, are impacting role senders as well as the focal roles, and their relationship (Byrne and Pierce, 2007).

Hiebl (2013) narrates that person does not hold only one role, but it varies according to situations and others who are in the situation. According to Byrne and Pierce (2007) the role of accountant may vary due to differing management styles and approaches also. Role theory supposes that role bearer executes the role according to the expectation of the role sender (Byrne and Pierce, 2007). Hence the accountant's role may be dependent upon the managerial style and approach (Byrne and Pierce, 2007). Moreover, the expectations for the role consists of particular duties and practices that the one in the role is assumed to carry out (Hiebl, 2013). However, one should not assume that mere tasks could determine the role, because the expectations of the role may differ, and hence the role agent need to decide which ones to adhere to (Hiebl, 2013). Hiebl (2013) adds that the role bearer's capacity is varying according to particular situation. Qualifications are identified as the competencies of person which cannot be repeated by someone else (Hiebl, 2013). Those competencies are essential for role bearer in order for him or her to fulfil the role (Hiebl, 2013). In addition, as introduced by Daniel Katz and Robert Kahn in 1978, the relationship between role receiver and role sender is subject to characteristics of the receiver, in addition to interpersonal issues (Hiebl, 2013). Hence, role behaviour comprises of qualifications, capacity and thus it showcases the suitability of person to a situation (Hiebl, 2013).

According to role theory, other issues that influence the expectations of role senders are personal characteristics and interpersonal relationships (Byrne and Pierce, 2007). Byrne and Pierce (2007) state that factors such as environment, regulation, technology, culture, and background impact the role of the accountant, and the way they execute it (Byrne and Pierce, 2007). Moreover, people may have sense of direction either to traditional accountant role or to more extended partnering accountant role (Byrne and Pierce, 2007).

### 3 Conceptual model

The changing role of an accountant has been relatively common topic over the last decades in academic literature. Consequently, there has been various standpoints and theories to address this issue. However, for this paper the chosen ones are role theory, institutional theory, and structuration theory. Instead of employing only one theory, the combination of multiple theories provides the possibility to consider the issue more comprehensively. Theories are introduced more thoroughly in the literature review.

In addition to the theories, there are other factors that affect the change process. For instance, accountant's readiness to change is influenced by trust and engagement to work. These are important things to consider when implementing change and therefore also relevant for this paper. Moreover, technological developments have transformed the work in multiple industries and accountancy is no different, hence, technology alone has been the cause of changes as well. However, technology is not the main cause for the change, especially when compared to the impact of the Big Four companies, which possess substantial domination in the accountancy industry. Many smaller accounting firms have followed their footsteps in offering consulting services, and Talenom is no exception.

Accordingly, changes in organisation impact the work of an accountant, whether it is to improve productivity by adopting new technological advancements or enhance earnings by altering offered services. Either way, accountants and their willingness to change and adapt to evolving role can play a meaningful part. Moreover, accountant's skills and ability to develop them can be most valuable. Interpersonal skills and good communication capabilities have risen to one of the most essential competencies of modern accountants over the more traditional ones such as pure accounting capabilities.

Even though transformation in accounting has been popular topic, the changing role has not received similar attention from the perspective of accountants and their perceptions. In addition, to some extent such transition and its implications have not been studied in particular companies.



Thus, in this thesis these theories and other aspects, which are covered in literature review, are used as support in analysing the changing role of an accountant in a Finnish accounting company, Talenom. The intention of this thesis is to answer the research question of 'How does the accountant perceive the changing role of the profession?'.

The hypothesis is that most of the accountants have embraced the changing role, however there are some who are reluctant to change and wish to stay in the one-time act. Even though the presumption is that many adapt to the new role, it is not surmised that this is done without hesitation.

## 4 Methodology

This paper's research intends to answer question how accountants in a particular accounting company (Talenom Plc) have perceived the changing role of their work. Talenom is a Finnish accounting company, which operates nationally in Finland. Although, Talenom just expanded internationally when they started operating in Sweden in spring 2019.

In the company there has been a distinct career development path, called 'from accountant to consultant' in which accountants are familiarised with the new consulting role to serve customers. During this path new consulting services have been introduced, which accountants can offer to their clients. In addition, emphasis has been put on the accountant-customer relationship.

In order to have sense of the accountants' perception of this matter, a questionnaire was developed. This questionnaire was distributed to 268 accountants in the company, of which 99 replied.

As this thesis focuses on a particular company, a primary research was chosen to receive and have as relevant results as possible in terms of the topic of this thesis. Naturally, secondary data was not suitable for the same reasons.

Furthermore, quantitative study was contributed because it supports the way the thesis and the research question were constructed, by building on three theories, role theory, structuration theory and institutionalisation theory. Quantitative study comprises of conclusions of earlier studies, preceding theories, determining concepts, and identifying hypothesis (Hirsjärvi et al, 2009). Additionally, the target group is a sample selected from a basic group (Hirsjärvi et al, 2009). Theories which can be build, reformed, reconstructed, applied and dismantled, explain previous empirically discovered regularities and simultaneously forecast new similar regularities (Hirsjärvi et al, 2009). Another reason why theories constitute part of this thesis is their benefits. Hirsjärvi et al (2009) narrate that theory offers a shortcut for communication, as it organises ideas and simultaneously can unravel hidden assumptions, creates new ideas, produces explanations and projections, and it may expose the complexity of an issue and can identify connectivity of presumably separate issues. Besides, theories evolve from

pragmatic research, and they result from human actions, and they can be evaluated (Hirsjärvi et al, 2009).

In qualitative study people are viewed as the instruments of collecting data (Hirsjärvi et al, 2009). In addition, inductive analysis and qualitative methods are utilised in qualitative study (Hirsjärvi et al, 2009). Qualitative study does not focus on testing a theory or a hypothesis but instead it attempts to observe (Hirsjärvi et al, 2009). Further, the target group of the study is carefully elected, and consequently the cases are considered unique and information is interpreted accordingly (Hirsjärvi et al, 2009).

Hence, in a way both quantitative and qualitative study were chosen for this thesis. The main focus lies on quantitative study due to its support on theories and target group being a sample of a greater group. However, there are important aspects to consider with qualitative study as it leans on observation and considers situations unique. These elements are important for this thesis as the focus is on one hand in part of greater group (accountants representing all accountants to some extent), and on the other hand the target group is unique as the accountants are employed by the same company. In addition, as mentioned earlier in this chapter, three theories are the basis for this thesis, which is typical for quantitative study, but also this study is qualitative as the results are dependent solely on the answers of the respondents. A questionnaire was chosen to collect the data for this thesis, and it relies on answers of the accountants. The aim of the questionnaire was to retrieve the perceptions and opinions of the respondents of the change the company has undergone.

Questionnaire is one method to collect data, and in it information gathered is standardised and the target group form a sample of a certain basic group (Hirsjärvi et al, 2009). Standardised refers to the way questions are asked; in an exactly same manner from all the respondents (Hirsjärvi et al, 2009). Information which is retrieved by survey, are commonly processed quantitatively (Hirsjärvi et al, 2009), hence quantitative study is preferable for this thesis.

The reason why questionnaire was chosen over interviews was that more responses would be received, it was less time consuming, and anonymity was better perceived. It was considered that with this type of research it is more suitable to have more respondents than only few in order to have wider extent of the thoughts of the

accountants. Another consideration was time, to fill a questionnaire would demand less time than an interview. Although, it is understood that interviews would enable more comprehensive understanding of the accountants' reflections on the matter. Moreover, questionnaire has few impediments as one cannot be sure of the respondents' sobriety or awareness on the matter, and whether there are misunderstandings due to poor formatting and word selection in the questionnaire (Hirsjärvi et al, 2009). Although, there was no doubt of the respondents' knowledge of the issue as the questionnaire concentrates on the perceptions of them and they are experts on their field of profession. Moreover, it was assumed that the ease to answer questionnaire in terms of anonymity would be suitable. The presumption was, that once the questionnaire did not demand any identification, and anonymity was ensured in connection with distributing the questionnaire, the respondents would be more likely to answer honestly their true opinions.

After compiling the questionnaire, it was distributed via email to the respondents. Due to demanding schedule the time frame to answer the questionnaire was short, which could have impacted to the respondent rate. Moreover, the timing of the questionnaire created its own challenges as it was in the spring time. As probably many of you know, spring is the most hectic time for accountants due to preparing of financial statements for the customers. Thus, adding to the haste a questionnaire, which is not mandatory, could have affected the amount of answers received.

As for the validity and reliability of this research, could be said that this research is valid as the answers retrieved were distributed only to accountants in this company, for their work emails and simultaneously it was indicated that the questionnaire was distributed only for the accountants. Moreover, there is no reason to believe that the respondents would not answer truthfully. In addition, the questionnaire was compiled only for the sake of this thesis and it focused on the accountants' opinions on certain matters. However, as the questionnaire focused on the perceptions of the accountants, the reliability is not completely certain, as for instance the mood, level of stress, and work load of the respondent may have impacted the answers. Thus, it could be determined that this research is valid and relatively reliable, as it is acknowledged that since the respondents worked only in one company the results cannot and should not be generalised to comprehend all the accountants in the whole industry. Nevertheless, this research could

be useful when recognising its narrowness and that the answers have been based on individuals' own thoughts. It could give an indication of the accountants' perception of the changing role, and thus be beneficial for instance in implementing similar change, or trying to understand the mindset of an accountant in corresponding circumstances.

## 5 Findings

### 5.1 Generic information

Majority of the respondents were females with 84 percent, and male respondents constituted 15 percent and one percent of the respondents did not want to identify their gender, as seen in Figure 1 below.

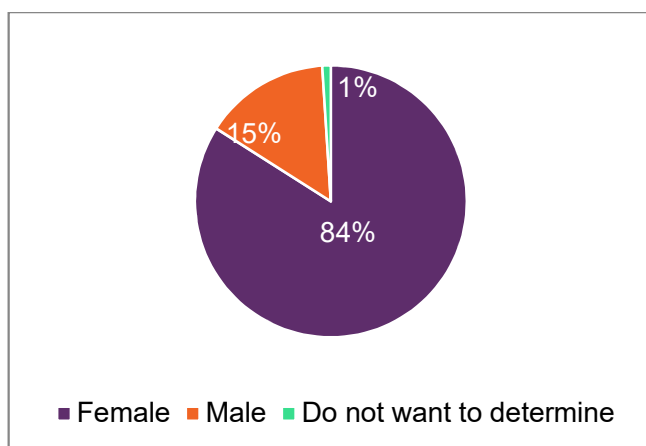


Figure 1. Gender distribution

As for the education of the respondents, from 99 respondents as many as 69 had bachelor's degree. Graduation from vocational school was the second highest degree among the respondents, as illustrated in Figure 2. Four percent of the respondents hold a master's degree, and five percent had finished High School with matriculation examination. One respondent had completed matriculation examination simultaneously with vocational school.

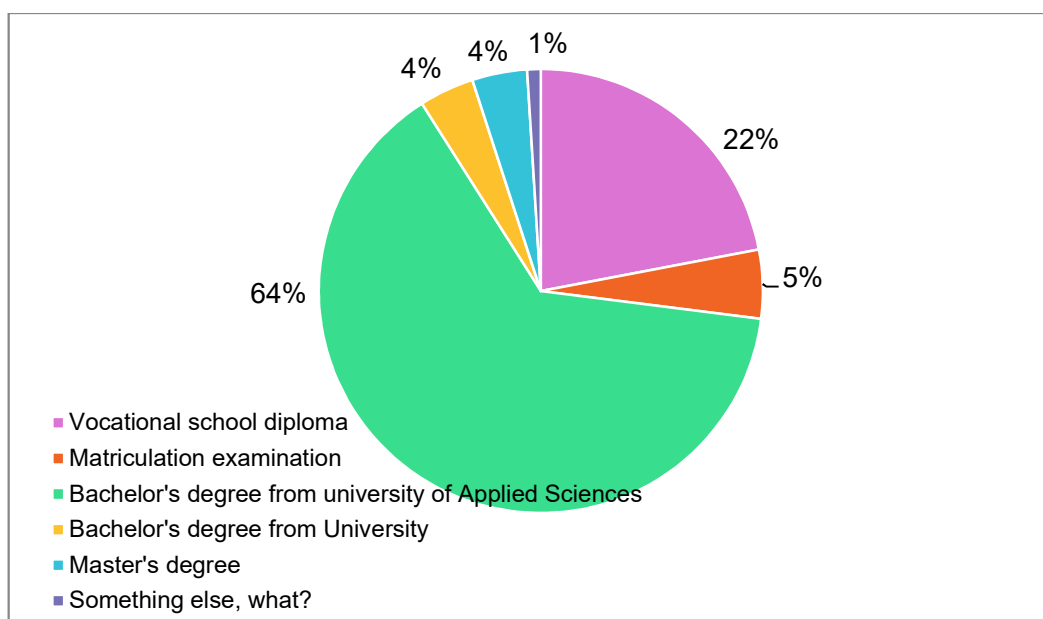


Figure 2. Educational background

As displayed in Figure 3, most of the respondents had been employed by Talenom from two to four years as an accountant. A change in the title was made in the end of year 2018, from accountant to financial management consultant, which corresponds to the change in the role identified as “from accountant to consultant”. However, for the sake of simplicity in this thesis the title accountant will be used. The second most common working time at the company was under two years, and the third was working time between five and seven years. There were not that many respondents who were employed eight to ten years by Talenom. Employees working at Talenom over ten years was twelve percent of respondents.

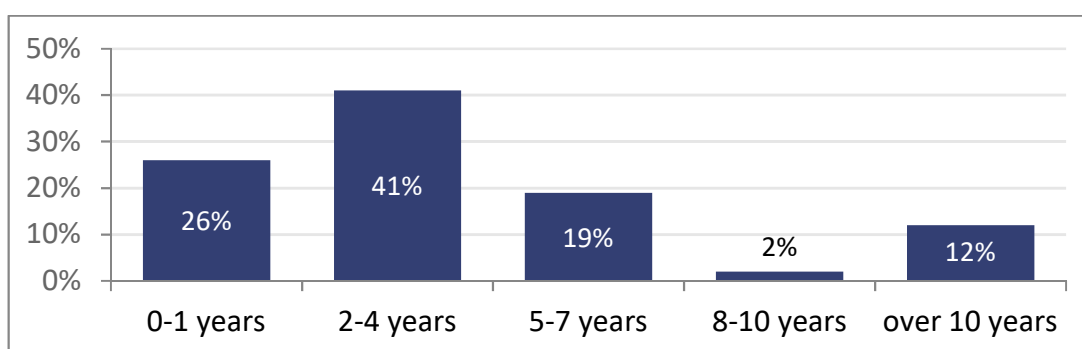


Figure 3. Working time at Talenom

From the respondents were also asked about their total working time as an accountant, but the answers were very similar as in the above graph. Hence that question could not bring further value, and therefore it is not discussed more in this thesis.

Figure 4 demonstrates that most of the respondents were between the age of 31 and 35. The second greatest group were from 26 to 30 years old. The third highest was the age group under 25 years. Other age groups were distributed evenly as can be seen from the Figure 4 below.

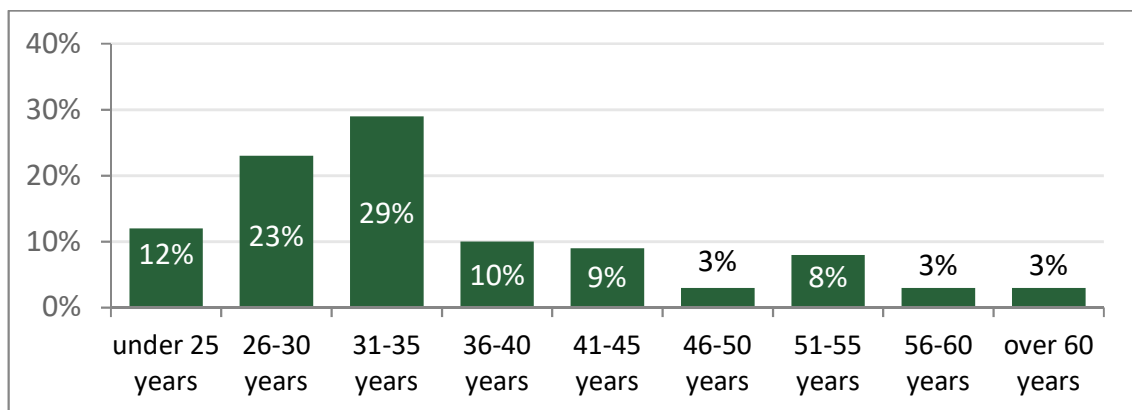


Figure 4. Age distribution

Majority of the accountants who responded the questionnaire were located at Northern Finland, and the remaining areas represented equal percentage distribution as seen in the Figure 5 below.

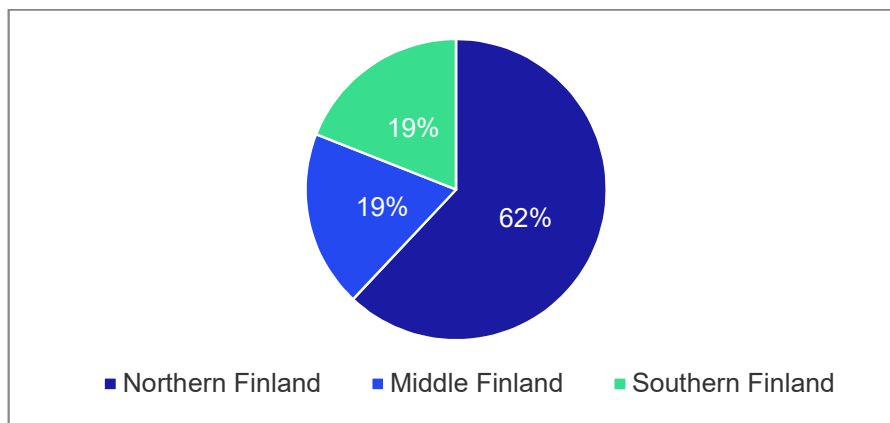


Figure 5. Location



## 5.2 Skills of the accountants

Respondents were asked to choose the most important skills of the accountants from a list of competencies from one to five alternatives. All the respondents did not choose the maximum number of five capabilities, and some wrote down other skills. The possibility to write down own answer was possible for two options. The options for the skills were flexibility, strategic thinking, team spirit, sales skills, change positivity, resistance to pressure, willingness to learn, efficiency, accounting know-how, good interpersonal skills, and customer service propensity.

Accounting expertise received the greatest amount of choices from the respondents as seen in Figure 6 below, which is not surprising taking the field they are working at. The top three competencies (with over 60 percent of the respondent rate) chosen, after accounting know-how, were customer service, good interpersonal skills, and resistance to pressure. The second group with approximately 45 percent were change positivity and willingness to learn. The rest remained under 30 percent. The other skills which employees had listed in addition to the ones on the list of choices were problem-solving skills, good skills to sell products, and ability to determine one's limits.

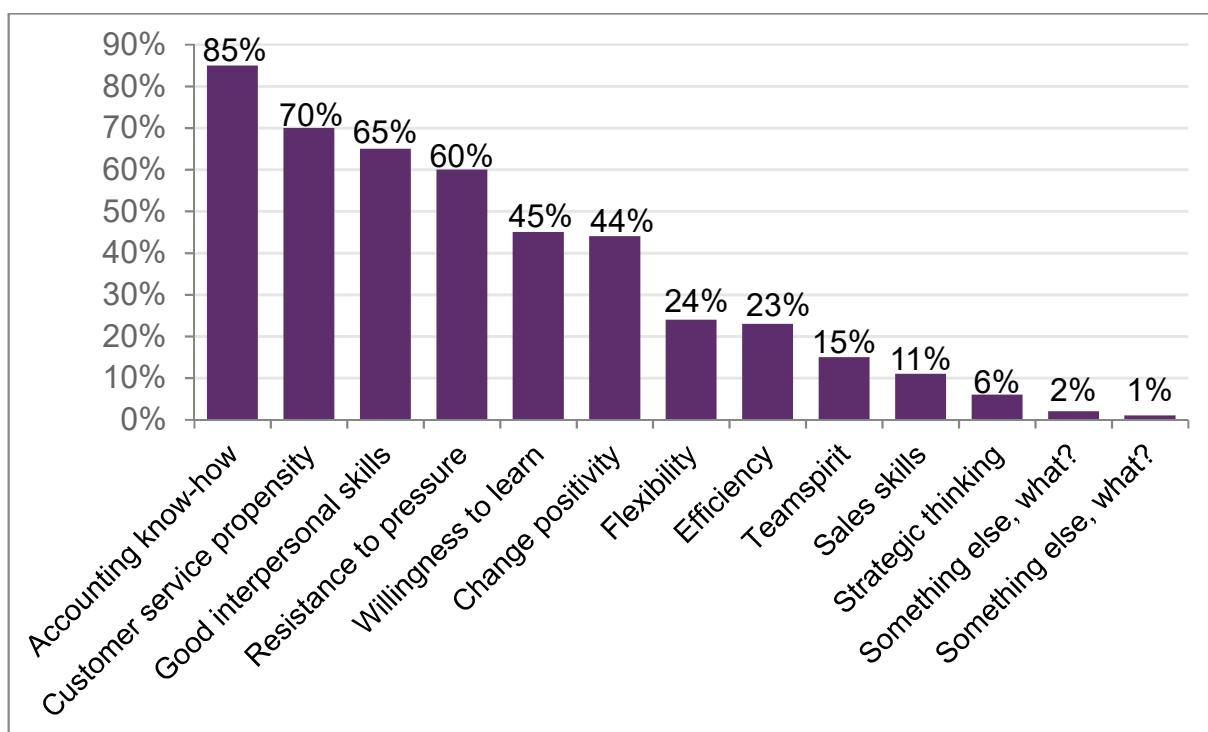


Figure 6. Skills of accountant

When asked about the changing role of the accountant and the change itself, the most extreme choices hold minor portion (see Table 1), and the rest were allocated quite equally among the options in the middle. In terms of all the measured perceptions, the average was above the middle, although, not substantially.

Table 1. Adaptation to the new role

	1	2	3	4	5		Average
Difficult	3,0%	32,3%	26,3%	30,3%	8,1%	Easy	3,08
Unpleasant	7,1%	22,2%	30,3%	32,3%	8,1%	Pleasant	3,12
Unmotivating	7,1%	17,1%	25,3%	35,4%	15,1%	Motivating	3,34

Can be seen from the Table 1 above that only few of the respondents perceived the adaptation to the new role difficult, however 32,3 % feel that it has been relatively difficult. Though, almost similar amount of the respondents has answered that it has been relatively easy or alternatively the third option. The third option can signify convenient, or alternatively respondents have chosen this option because it can be considered as “I cannot say” -option.

When considering the pleasantness, the answers distributed quite similarly as with the previous one. However, more of the accountants felt that the transformation and adaptation to the new role has been very unpleasant, on the other hand only few considered it quite unpleasant. The most common answers were options three and four, referring that most of the accountants perceive the change more positive than negative.

Though respondents have expressed with their choices that the changing role and adaptation to it has been to some extent difficult and unpleasant, they still seem to feel that this change is motivating. This can be seen as the increasing portion of choices of four and five. The most significant change is the decreasing amount from the option number two.

Even though there can be seen a slight inclination to the positive perceptions, one should not ignore the ones on the negative side. For instance, in all three questions there are

accountants who feel that the changing role has been difficult, unpleasant and unmotivating.

When respondents were asked to express what was their opinion of the change from accountant to consultant, can be seen from Figure 7 that most of the respondents (59 %) felt that the changing role brings opportunities, even though it demands adaptation for change. Other answer possibilities had received almost similar amount of responses almost 10 % of the total, as seen in the Figure 7. The respondents were given a possibility to determine the answers by themselves, if none on the list describe their opinion on the matter. Such answers were written down by five respondents, and they were the following; attitude suffers as the job title and work tasks are updated but the salary remains the same, change has been made in too rapid pace, change itself is positive but not enough time is given to adjust to it and learn the new routines, salary has not been updated to match the increased workload and responsibility, adds workload because automation has not freed the time for new tasks.

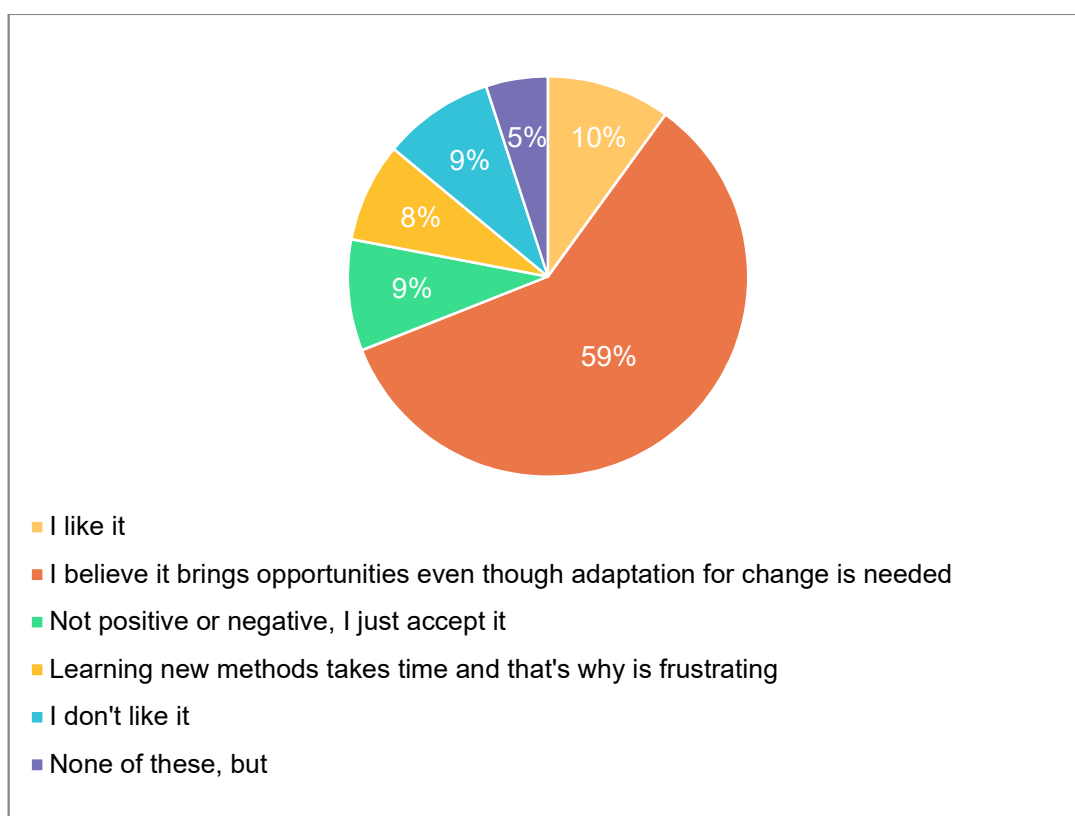


Figure 7. Perceptions of the change from accountant to consultant

When asked about the gained benefit for customer, accountant, and the company, Figure 8 illustrates that there is differentiation between respondents' answers. Despite the variation, it appears that most of the responses have been mostly positive, indicating that the common perception among the respondents is that the change has been beneficial for all three parties.

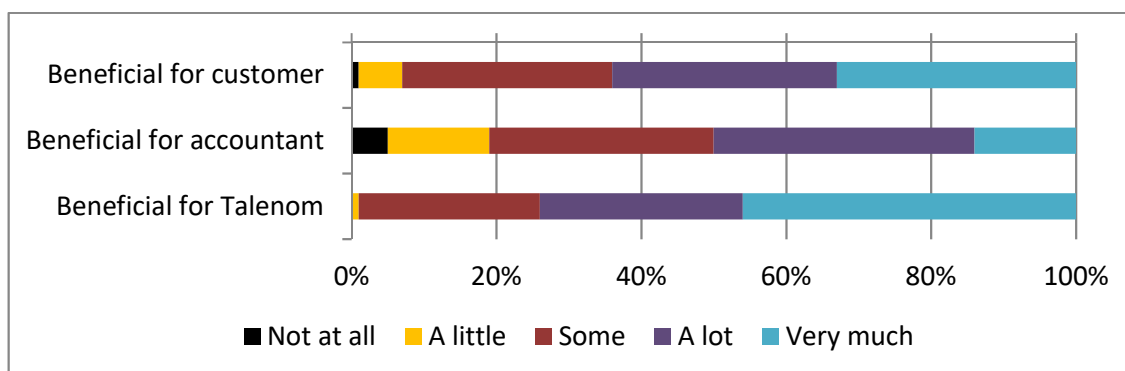


Figure 8. Benefit for customer, for accountant, and for the company

When the respondents were asked whether they can serve customers worse or better thanks to the changing role, most of the accountants felt that they are better equipped to serve customers (see Table 2). Though, 25 % percent answered number three which could be translated to "I cannot say" -answer, or that there has been some benefit for customer service. However, less than 10 percent of the accountants believed they can service the clients worse. The average was 3.8 illustrating that the common presumption among the respondents was that they are better equipped to serve clients due to the change.

Table 2. Customer service

	1	2	3	4	5		Average
Worse	1,01%	8,08%	25,25%	43,44%	22,22%	Better	3,78

When it comes to customers' attitude towards the accountants, Figure 9 demonstrates that 49 % of the accountants estimated that there had not been a change, although as many as 39 % of the respondents did not want to or know how to estimate it. Only 12 % of the respondents felt that there has been a change in the attitude of the customers.

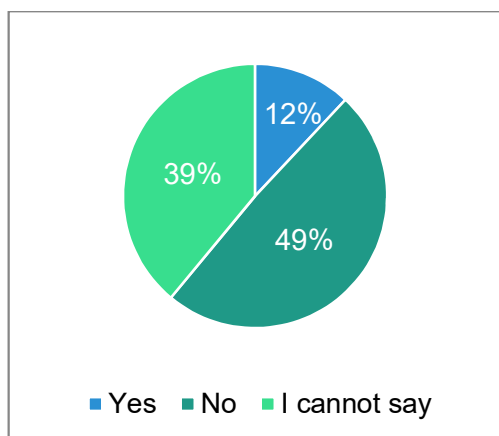


Figure 9. Customers' attitude

As for the feedback from the clients about the change, the respondents had the opportunity to choose on a scale from one to five, in which number one demonstrated that there had been negative feedback from customers, and correspondingly number five expressed that there had been positive feedback. As many as 72 % of the respondents, chose the alternative three, which could be understood that in their opinion there had not been a change in the feedback or alternatively the accountant did not know how to answer. The remaining answers divided the following way; 23 % of accountants chose option 4 illustrating that there had been some positive feedback observable, and 5 % of them chose the 5<sup>th</sup> option demonstrating that there had been clearly more positive feedback from the customers (see Figure 10).

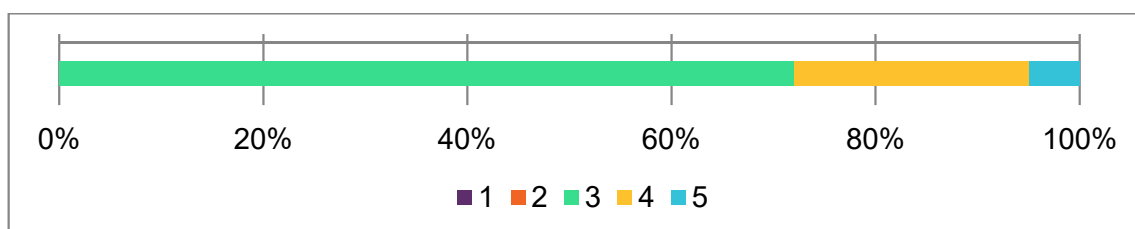


Figure 10. Feedback from customers

Moreover, in the questionnaire the respondents' perceptions were asked on several issues (see Figure 11 below). The respondents were asked to estimate on a scale of one to five, with one corresponding to not at all and five to very much.

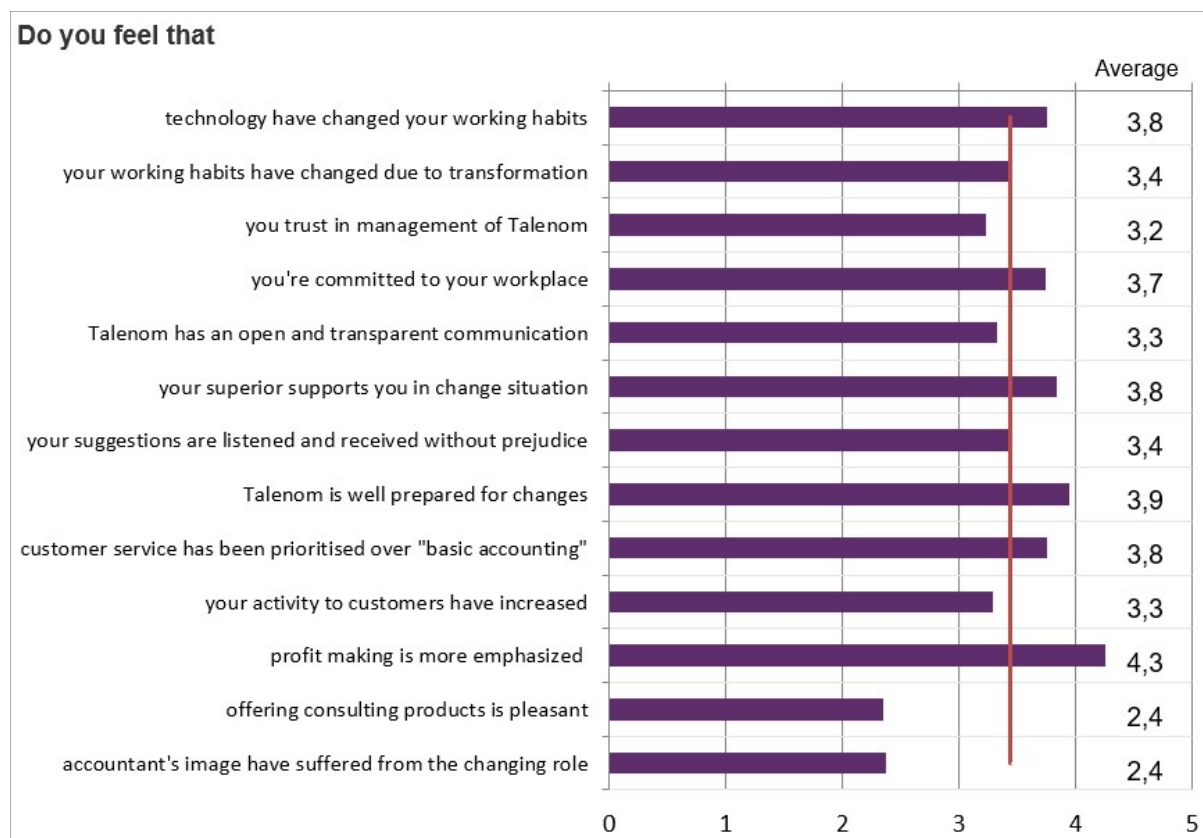


Figure 11. Perceptions of accountants on several issues

Accountants distinguished that their working habits have changed due to technology, with an average of 3.8. Similarly, respondents assessed that the transformation in the role have caused changes in the working habits. The average on this particular issue was 3.4, which would indicate that not that many of the respondents have experienced the change as strongly as with technology. Although, one should be aware of the possibility that the average number is close to number three because the respondents may have had difficulties to evaluate it and therefore have chosen neutral number three.

When asked about the trust in management of Talenom, the average was 3.2. Again, this could be explained because option three is understood as "I cannot say" -option, or alternatively it would suggest that some of the respondents felt that they do not trust in management at the company. When valuing the commitment to the workplace, the

average of the respondents' answers was as high as 3.7, which would indicate that substantial part of the respondents felt committed to Talenom.

When considering the communication at Talenom, and whether it is transparent and open, responses' average was 3.3, which could be interpreted either as "I cannot say option", or that many of the respondents felt that the communication remained on moderate level. Thus, it is not closed but not open either.

When asked about the support received from superiors in the change situation, the average of the responses was 3.8, showcasing that accountants feel secure at their workplace in terms of support. Most of them feel that they are not left alone with change, to a certain degree of course as the average is not at five or even above four.

The average of 3.4 was from the answers concerning the suggestions of the accountants. The question related to the perception of suggestions made by accountants. The average of above three would suggest that respondents felt that their suggestions and ideas are listened and included for instance in decision making and in change process. However, as the number is close to three it is possible that there is a lot of variation in the answers, or that the respondents were unable to evaluate this matter.

When asked about the preparedness of Talenom to changes, clear positive number and average number of 3,8 was retrieved, which would suggest that majority have faith in the company's operation and actions.

When considering about the relationship between customer service and "basic accounting", majority have experienced a shift from fundamental accounting tasks towards customer service. This would illustrate that there has been enhancement towards customer service. The average in this question was 3.8. Part of the path "from accountant to consultant" have been the focus on customer service, but when asked about respondents' perceptions about the activity to customers, the average of the answers was only 3.3. This showcases that there has not been increased customer contact, or the respondents did not know how to evaluate it, or the change to more active has been moderate, which would also suit to third option choice.

Clear majority of the respondents have felt that profit making and increasing earnings have been emphasised (average 4.3). Moreover, when considering the pleasantness of offering products and consulting services to customers, the average of the responses was only 2.4. Indicating that minority of the respondents felt that offering products is amiable.

Respondents' perception of the matter of accountant's image was also queried. Majority of the respondents regarded that the image of accountant has suffered only a little due to changing role.

In the questionnaire, the respondents' opinion was asked about Talenom's decision to follow other large financial corporations in increasing the provision of consulting services and non-statutory services. As Figure 12 illustrates, 73 percent of them believed that it has been a good solution, and only two percent thought that it was a bad idea. Whereas 25 percent did not want to answer or did not know how to answer this question.

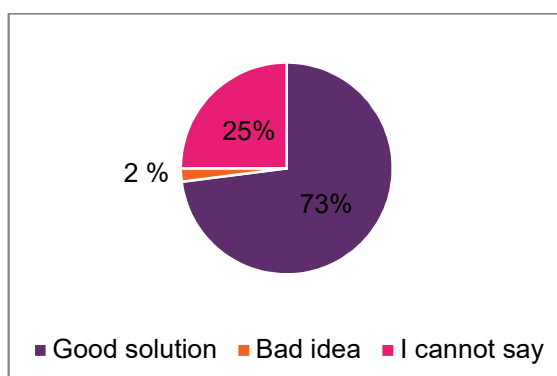


Figure 12. Respondents' opinion of the Talenom's solution to alter offering

In the end of the questionnaire, it was queried whether respondents would change work place in the next five years. As Figure 13 demonstrates, out of 99 respondents, 29 % said yes and 45 % I cannot say.



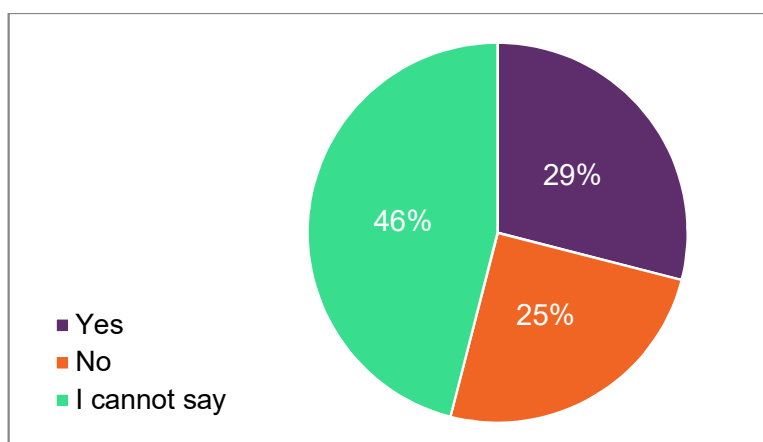


Figure 13. Respondents' thoughts of changing workplace in the next five years

If the respondents answered the previous question yes or I cannot say, the reason for changing the work place was asked. The most common reason for possibly changing the work place was low wage level with 74 % (see Figure 14). The second greatest reason with 64 % was too big workload. Other issues such as inadequate work progression possibilities, insufficient support from the work community and too demanding work tasks were also relatively common choices for possible change of work place. The respondents were given a chance to choose many of the alternatives as there may be many reasons why one might think to change jobs. Out of 99 respondents 73 responded for this question, and most of them chose several options. Personal chemistry in the work environment and inflexibility of the workplace contributed only in total of ten percent of the answers.

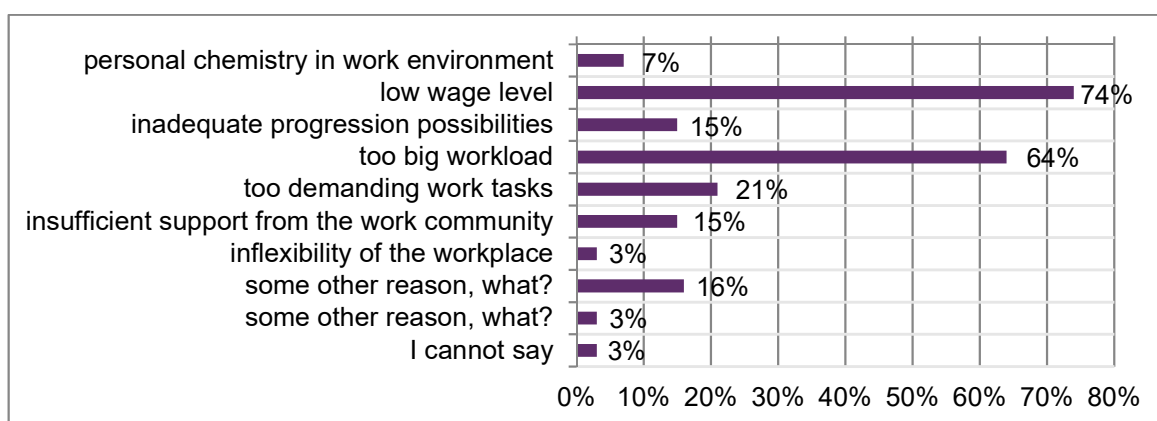


Figure 14. Reasons for changing workplace

In addition to the options listed, the respondents were given a chance to write down themselves reasons why would they choose to seek employment elsewhere. The other

reasons were: variation, too tight processes, personal willingness to change and try new places and other profession, too fast pace to espouse new products, the possibility to work with same salary without similar mental load, favouring of men and the company's owner family, retirement, selling new products and pressure to sell them to increase the billing, not feeling suitable with the job description (especially in the future), inability to use tax account, and workplace harassment is not intervened.

### 5.3 Respondents' opinion of the change - comparison

#### 5.3.1 Age

When comparing the age of the respondents and the way they feel about the changing role, can be seen in Figure 15 that there is dispersion among the answers.

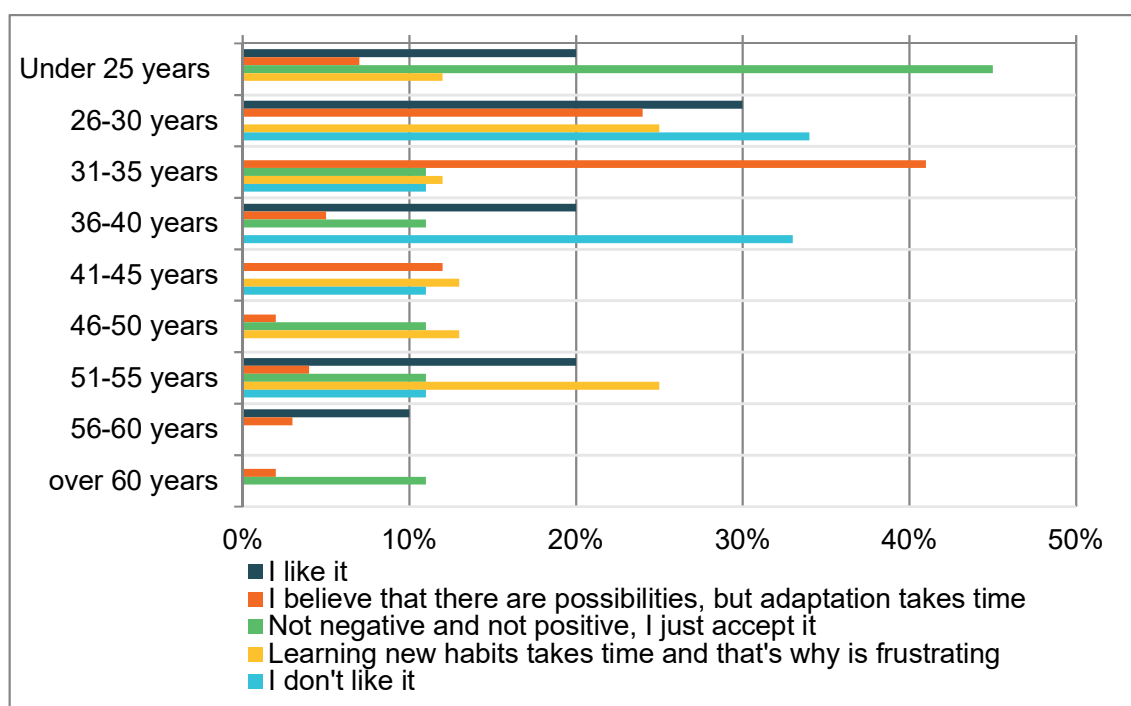


Figure 15. Age and perception of the change comparison

Accountants under the age of 25, have felt most commonly that the change is not positive or negative and they just accept it. Whereas, for the respondents between the age of 26 and 30, almost equal amount expressed that they like it and don't like. For the age group of 31 to 35 the most selected answer was that they believe in the change and its

possibilities, but they also realise that adaptation to the change takes time. For 36 to 40-year-old respondents, the most common choice of options was that they don't like the transformation from accountant to consultant. For the ages between 41 and 50 there did not surface one major choice, but the answers distributed quite evenly between presumption that the change has possibilities, learning takes time and therefore frustrates, the change is neutral and hence it needs to be accepted, and finally that change is disliked. For the ages between 51 and 55, the highest alternatives were that the transformation is liked, or that due to the learning process the change may be frustrating. For the age group of 56 to 60, the common presumption was that the change was liked. For the employees over 60 years old, most of them had resulted in the option of accepting the change, and thus had neither negative or positive feelings of it.

### 5.3.2 Skills of the accountant

When comparing the respondents' answers based on opinion about the transformation in the role and the skills of modern accountant, can be seen differing results as demonstrated in Figure 16.

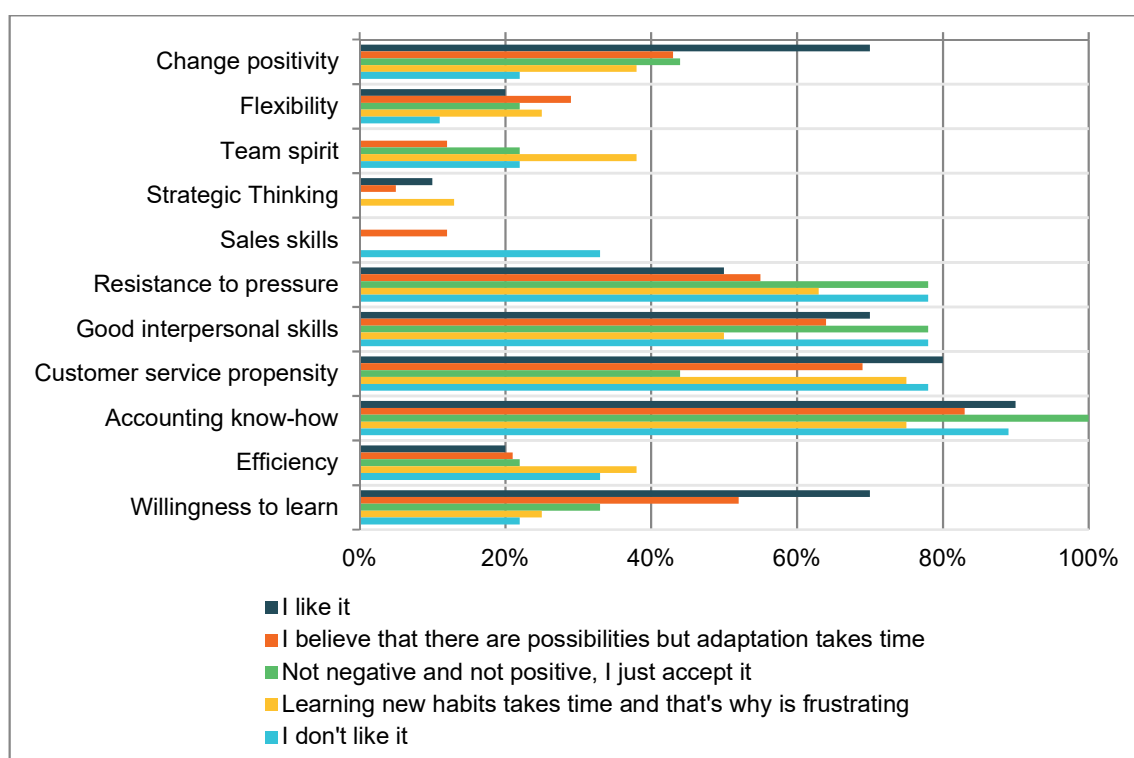


Figure 16. Skills of the accountants and perception of the change comparison

For the ones who have expressed that they like the change from accountant to consultant, have chosen for the most important skills change positivity, accounting know-how, customer service, good interpersonal skills and willingness to learn (as seen in the Figure 16 above). For them the change positivity and willingness to learn have gained the highest support when compared to other groups of respondents. Resistance to pressure is not valued equally important capability as by many others such as the ones who accept the change and who dislike the change.

Respondents who have faith in the transformation's possibilities but recognise that time is still needed to adapt to it, believe that the most significant skills are the same as the ones who like the change. However, there is more distribution in the skills, for example change positivity and willingness to learn are not as highly valued as by the ones who cherish the change.

For the ones who accept the change and do not have negative or positive thoughts of the change itself, consider that the most important skills are accounting know-how, good interpersonal skills and resistance to pressure. For them customer service propensity is considered only relatively important when compared to the other respondents. In fact, they value change positivity and customer service as important capabilities. For this group the most important skill is the accounting know-how in relation to others.

For accountants who find learning new habits time consuming and therefore get frustrated from the change list the most essential skills as accounting know-how, customer service and resistance to pressure. For them the good interpersonal skills are not as imperative as for other groups, however this does not mean that they do not find this capability important. Other abilities are quite valued by them also, such as change positivity and flexibility. Moreover, this group has valued team spirit, efficiency, and strategic thinking the most important capabilities in relation to other groups.

The respondents who dislike the changing role, have chosen the most important skills as accounting know-how, customer service, interpersonal skills, and resistance to pressure. For them sales skills have also gained relatively high importance, especially as any one other group have not even listed this competency.

### 5.3.3 Adaptation to the change

As one may expect, when looking at the answers from the perspective of preference and the adaptation to the change, the answers are linked to each other. For instance, when examining the difficulty and ease of adaptation to the change, Figure 17 illustrates that the ones who like the change have had the most positive and easiest adjustment to change, and correspondingly the ones who dislike the change have had the most difficulties in adaptation.

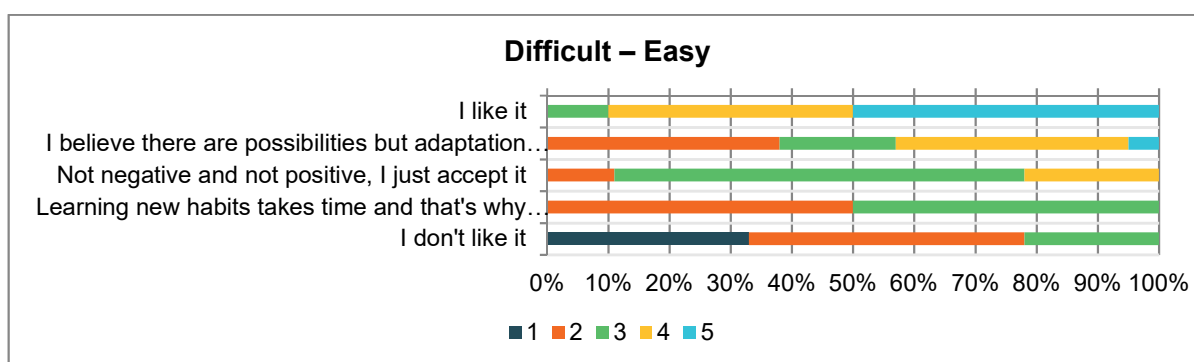


Figure 17. Difficulty to adapt and perception of the change comparison

There is similar continuation with pleasantness, as demonstrated in Figure 18. The ones who like the change, have expressed the most positive feelings and seem pleasant with the change. The more negative the respondent is about the change, the more negative the feelings are.

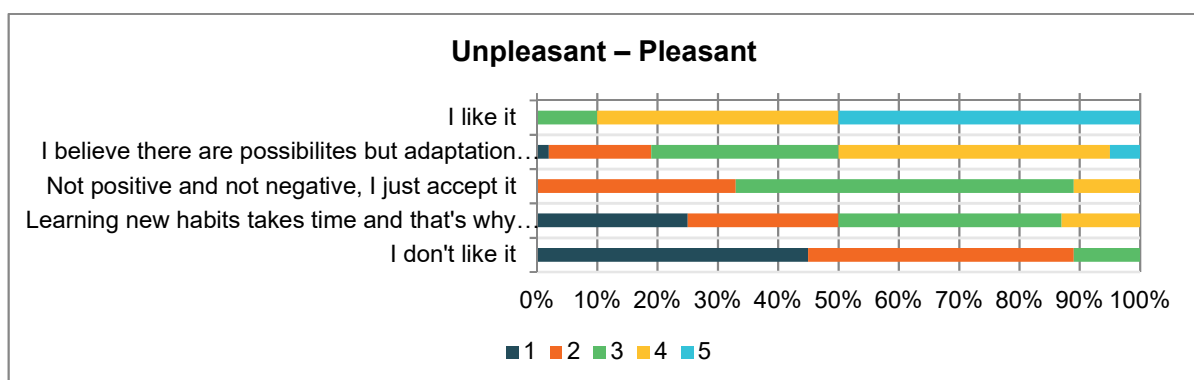


Figure 18. Pleasantness to adapt and perception of the change comparison

When looking at the motivation from the same angle as with difficulty and pleasantness, the same pattern in answering questions continues (see Figure 19).

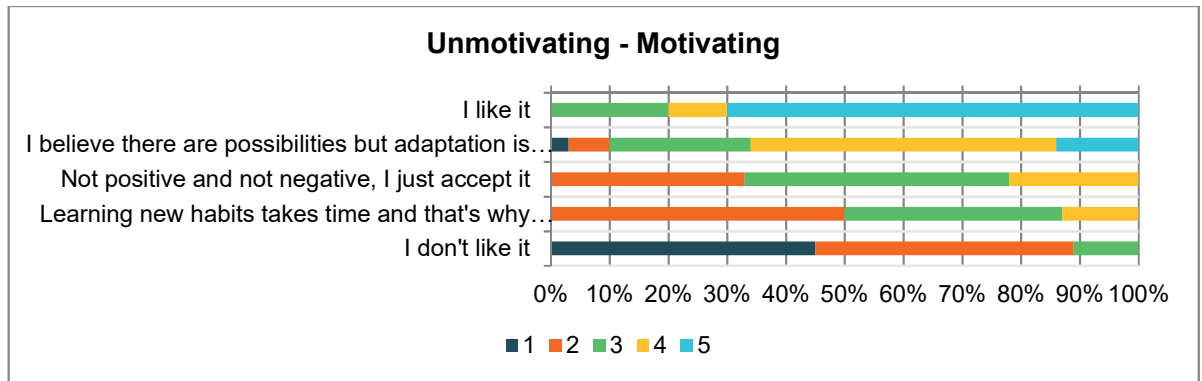


Figure 19. Motivation to adapt and perception of the change comparison

#### 5.3.4 Customer service

As with the perception about the difficulty, pleasantness, and motivation, there is a similar pattern in the way respondents answered the question about the customer service, as seen in Figure 20 below.

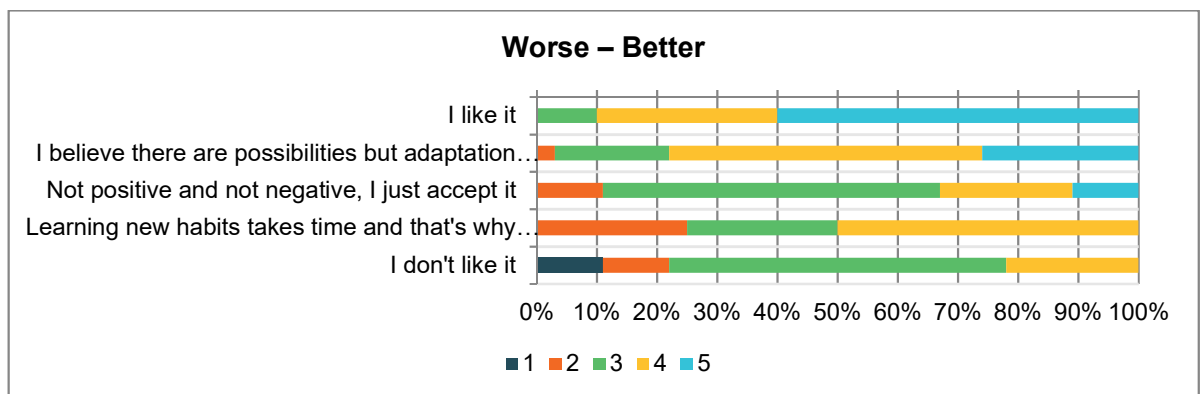


Figure 20. Customer service and perception of the change comparison

The ones who considered that they liked the change, felt that they can serve customers better because of the changing role. Correspondingly, the ones who disliked the change, felt most negatively of the other respondents and thought that they can serve customers worse because of the transformation.

### 5.3.5 Other issues

When viewing the respondents' answers of the disparate issues, the answers are relatively similar among different groups, as seen in Figure 21. However, there are few observations that should be acknowledged.

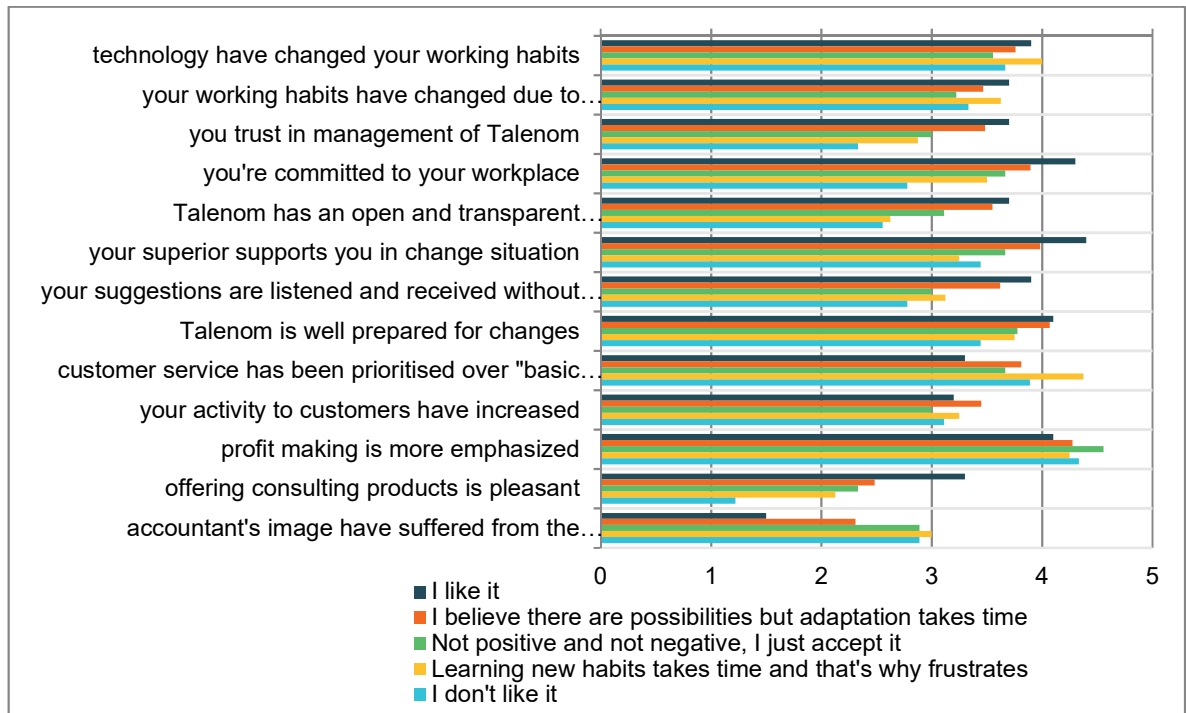


Figure 21. Perceptions of other issues and perception of the change comparison

The respondents who have found the changing role welcoming, are the most committed to Talenom, they have trust in the management, they believe that there is transparent communication at the company, and that they are well supported by their superiors. Further, among the other groups they feel the most that Talenom is well prepared for changes, and that offering consulting products is pleasant, and that their suggestions are well received (see Figure 21 above). Furthermore, they believe the least that accountant's image has suffered from the changing role when compared to other respondents.

On the contrary, are the ones who have disliked the change, and have the lowest trust in the management of Talenom, lowest commitment to the company, and they believe the least that Talenom has open and transparent communication, when compared to other respondent groups. Moreover, when contrasting their answers with others, in their

opinion their suggestions are not received without prejudice. In addition, they have lowest belief in Talenom's preparedness to changes. Further, they are among the top respondents who believe that accountant's image has suffered from the changing role, and that customer service has been prioritised over "basic accounting". Additionally, they find offering consulting products relatively unpleasant.

The other answers between the groups who like and dislike the change, follow the pattern in selecting their answers. Meaning that the more negative the perception of the change itself, the more negative is the answers in other issues, and vice-versa. This can be clearly seen in the Figure 21 above.

Despite of these acknowledgements, all the respondents have experienced that their working habits have changed due to technology, and the transformation in the role. The variation in these two alternatives does not follow the order that complies in other alternatives, and the answers are very close to each other. In addition, from the perspective of activity to customers, all the respondents have felt similarly that it has enhanced to slightly. Moreover, all the respondents have felt that profit making is more emphasised.

Furthermore, the ones who have been most reluctant about the change have expressed that they are most likely going to change work place in the next five years, as seen in the Figure 22 below. In addition, the ones who have enjoyed the transformation, have showcased most considerable part that they do not wish to change the job in the following five years. The respondents who fell into different groups chose most often "I cannot say". Signifying that they had not yet made decision of the matter or had not thought about it.

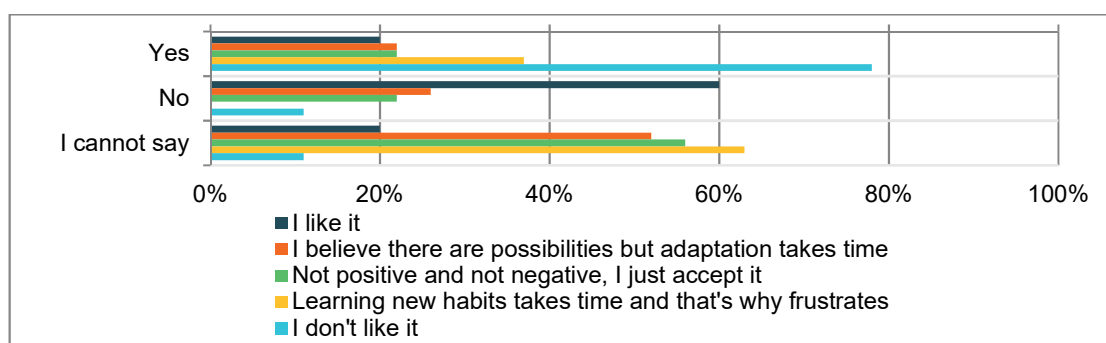


Figure 22. Changing workplace and perception of the change comparison



## 6 Analysis and discussion

As stated by Holtzblatt (2015), Boggs (1999), and Hoiberg (2000) adaptation to the technological advancements is necessity for modern accountants, thus it is hardly surprising that technology has shaped the working habits of the accountants as illustrated in Figure 11.

Jordan (1999) pointed out that competition may take over in offering consulting services if accountants do not adopt to the changing role. Offering consulting products at Talenom showcase the adjustments made in the organisation to prevent losing customers to competition. Moreover, Hoiberg (2000) suggested that it is expected that accountants offer wide range of services for customers. This can be seen also in the increase of consulting products, but also in the enhancement of the customer service over the “basic accounting”, see Figure 11.

Brouard et al (2017) regarded that once a person feels being part of the group they feel safe. This can be related to the relatively high levels of trust the respondents had on Talenom, and the level of commitment to the company also. However, as accountants may connect themselves to other groups too (Brouard et al, 2017), a sign of this could be that many of the respondents felt that in case of changing jobs one of the main reasons were low salary and too big workload. This refers to how the accountants value themselves. Thus, if the respondents feel unappreciated they might consider changing the workplace.

As Talenom has made intentional decision to alter their services, the change occurred at the company is both formal and intentional, the distinctions made by Burns and Scapens (2000). One could assume that the change has been more progressive than regressive and evolutionary, separations also made by Burns and Scapens (2000), as the respondents felt that their superior has aided in the change situations. Moreover, respondents felt that the change is relatively pleasant and motivating as seen in Table 1. On the other hand, quite many had expressed that they have found the change difficult, yet one may feel change demanding as one needs to step out of comfort zone and withdraw from the learned habits, as suggested by Burns et al (1999). In addition, the

reason may lie in the accountant's belief that the company is unable to justify change initiatives, as stated by Ma and Tayles (2009).

Brouard et al (2017) affirmed that identification, structural boundaries, power, and ideational boundaries influence the accounting profession. Firstly, the changed title of the accountants to financial management consultant at Talenom display the identification. Secondly, the power the Big Four companies already possess, and the international accounting standards identify both the structural boundaries and the power. Thirdly, the ideational boundaries can be seen in the intensification of consulting services at Talenom, by for instance offering consulting products.

As Matthysen and Harris (2018) suggested that in order for change to be implemented successfully it is necessary to have readiness to change and work engagement. The successful implementation of change is also influenced by the fact whether the employees are included in the process by management or not (Matthysen and Harris, 2018). As narrated by Matthysen and Harris (2018), trust and support as well as attitudes towards management are impacting the readiness to change, as Figure 11 illustrates there is relatively high readiness at Talenom. More specifically, respondents have proportionately high levels of trust, support, communication and feeling of being part of the change.

Shore and Wright (2018) asserted that the Big Four companies control the financial management industry. In the questionnaire the respondents' opinion was asked on the Talenom's decision to follow other great companies in offering consulting services and non-statutory services. Most of the respondents assessed that it was a good decision (see Figure 12). However, one should be aware that 25 % did not know how to answer this question. Moreover, the question could have been misleading because of the chosen wording; suggesting that big companies would be more likely successful. In addition, the consideration of the Big Four's ability to disregard the international accounting standards, could have impacted the answers of the respondents if they would have been aware of it. Though, it is impossible to know which respondents were aware of this and which were not.

Institutional theory has been one of the theories utilised as a basis on this thesis. As institutional theory is focused on the habits and routines, those issues were also asked in the questionnaire. However, to evaluate habits and the development of them can be demanding. In order to study the changing role in this context, an interview would have been more suitable way of collecting information because it would enable more precise explanation of the complexity of institutions when necessary. Nevertheless, it was asked whether technology had impacted respondents' working habits, of which the answers' average was 3.8, suggesting that some change has occurred. Additionally, the respondents were asked to evaluate whether the transformation from accountant to consultant have impacted the working habits of the respondents, the average of this answer was 3.4, which indicates that either there has not been considerable change, or that the respondents had difficulties in assessing the issue and thus answering the question. The fact that the average is above three signifies that there has been some change but in a very discreet level. One reason why this may have been difficult to analyse by the respondents may be that the change in the habits have been so gradual and taken so long that the alteration has been almost unobservable. On the other hand, as the changing role does not include repetitive action but human action with customers, it is even more difficult to establish a certain habit or alter one. Customer service is a relationship with customer, and the communication with them varies according to the other person. Studying habits would have been very interesting issue to focus on, but it would demand more precise knowledge of the actual habits in use.

Structuration theory includes the concept of structures which are in short patterns of human behaviour in a certain situation (Busco, 2009). Englund et al (2011) explained that there are three structures. The first, signification, can be seen in the changing role of the accountant and in the emphasis on the customer service. The second, legitimation, cannot be displayed as there is not any information whether the company has a system for punishing behaviour. Although, accountants' inability to transform to the consulting role may result in negative feedback and more, and hence could be perceived as a form of punishment. Though, this is purely speculation as there is not any data of this matter. The third, domination, can be displayed by the developments in and utilising of technology in the accounting work as well as the emphasis made on skills of the accountants. Moreover, the power mentioned by Englund et al (2011), is showcased in

the decision made by the management of Talenom to add the consulting and non-statutory services to the job description of the accountant.

Byrne and Pierce (2007) affirmed in the context of role theory that the role of accountant is influenced by their responsibilities. Moreover, the new role which accountants are expected to adopt includes higher risk, stress and uncertainty (Byrne and Pierce, 2007). This can be seen in the answers by the employees of Talenom, in their way of adapting to the changing role. Further, from the written answers retrieved in relation to question for reason to changing job place, clear indication was that the pressure and work load have become too demanding for many. In role theory the role is dependent on the expectation of the role sender (Byrne and Pierce, 2007), thus new expectations of the customers lead in to the necessity to alter the role. Changing own role and in a sense a status at work environment for multiple respondents (accountants have multiple customers, colleagues, and supervisors) can be demanding task. This is indicated in the answers about the adaptation to the new role (see Table 1), where respondents identified that they have had difficulties in adjusting but that they are also motivated of the change.

Even though all the skills on the list in Figure 6 were selected on the basis of the related literature, not all of them were perceived important by the accountants at Talenom. For instance, Messmer (2003) believed that continuous learning is essential for accountants in order for them to maintain their skills, and accountants at Talenom agree, as can be seen from the Figure 6, that one of the important skills is accountant's willingness to learn. Unlike Evans et (2012) stated, in respondents' opinion team working skills were not substantially relevant. Moreover, Partridge and Perren (1997) believed that strategic thinking would be relevant competency for accountant, however respondents gave only little credit for this particular skill. On the other, Evans et al (2012) believed that communication skills are important, and in that respondents agreed on. Moreover, as stated by Evans et al (2012) and Anderson-Gough et al (2000), also accountants at Talenom have experienced the enhancement of customer service.

One of the most interesting parts of the questionnaire was the part where respondents' opinions and perceptions of several issues were asked (see Figure 21). The average of many of the issues was close to three or above three, except for the last question where the low number signifies positive perception. In addition to the things already discussed

in this chapter, another point should be recognised. That is, that most of the respondents felt that profit making is emphasised, and the average of this was the highest of 4.3. This is closely linked to the Spence and Carter's (2014) statements in relation to the Big Four companies. Thus, commercialism has been enhanced. Nevertheless, the common presumption is that customer service is prioritised over traditional accounting tasks at least to some extent, as the average in this part was 3.8.

It seems that the most optimistic age groups in regard of the perception of the change itself, are the ones between the age of 26 and 30, as seen in Figure 15. On the other hand, in this group there are also even more respondents who dislike the changing role. Moreover, when examined the answers of this age group, can be seen that all of the answers have received almost equal endorsement, apart from the ones who accept the situation. This signifies that there is great variation. From the company's perspective it will important that how they will turn the negative thoughts to more positive ones.

As mentioned, the respondents between 26 and 30 years old have expressed their dislike of the transformation in the role. In addition to them, the age group between 36 and 40 have asserted that many dislikes the change, in fact, these two groups are the most reluctant to the change, and perhaps the most resistant too. Resistance is important aspect to consider as it may obstruct the change.

The respondents under 25 years seem relatively positive about the change, but they have chosen the most option three of accepting the change, which may indicate that they have found it hard to estimate this issue. The other reason may be that due to their young age, they have not had much of experience of the previous way doing things. Nevertheless, the company should consider how to engage these young employees in order to make them committed to the change and its potential.

As for the other age groups, there were not such considerable differences in the answers. One might have expected that the older the respondents were the more reluctant they would have been about the change, but this was not the case. There were negative answers in all age groups, except by the ones over 56 years old. Perhaps one reason may be that respondents with more experience are already used to constant developments.

As discussed in relation to Figure 16, the respondents who have favoured the transformation in the role, have chosen the most important skills according to competencies which are needed in case of change. Especially change positivity and willingness to learn were highly valued, in addition to the accounting know-how, good communication skills, customer service, and resistance to pressure.

With the more commercial aspect of accounting, one might relate it to sales skills, and so have done the respondents who have disfavoured the changing role. They have listed the same top skills as others, however, they acknowledge that sales skills and efficiency are essential for modern accountant. These seem to be the capabilities which they find challenging and thus dislike the change. A suggestion is that they are helped more in the transformation and accepting the new role.

In relation to Figure 21, most of the aspects have been considered, however few points should be pointed out. The accountants who have found the change favourable and like it, showcase that the adaptation to change has done right at Talenom. They feel secure, being part of the group, supported and have trust as well as faith in the management of the company. Thus, all the components for successful implementation of change exist.

Contrary to this, are the ones who have disfavoured the transformation. They have felt opposite to the answers of the ones who have enjoyed the change. In order to improve their experience, actions should be taken. The ones who resist change can substantially slow it down, protest it, and thus influence the whole change process and possibly the mind-set of others. Naturally if person feels considerably left out, they may change working place (see Figure 22). Such action should be prevented as the assumption is that the employed staff is the best there is, and among other things it is time- and resource-consuming to find and hire new skilled staff.

For the ones who had selected more moderate answers between these two others, some reactions are recommended. For instance, they should be given the opportunity to influence the change process in order to be part of the it and thus improve the commitment to the work place. In addition, the matter of trust and support should be for example discussed with employees and inquire how those could be improved so that

they feel the change more pleasant. Moreover, some training sessions or comparable could be considered in order to aid in comprehension and adjustment to the changing role. A considerable part of the transformation of the role, may be influenced by the person's own perception of oneself. Similarly, it may work in other issues particularly as the respondents have noticed the enhancement of customer service and profit making. Not to mention that the more disliked the change has been felt, the more the respondents have considered that the accountant's image have suffered from it. Though, this could be partly explained because of the option number three is connected to answer "I cannot say".

## 7 Conclusion

The topic of this paper was the changing role of accountants in a particular accounting company, Talenom. Talenom is a Finnish accounting company. There are multiple aspects to consider in terms of the changing role of accountant, such as readiness, skills of accountants, and the process of change. These are utilised in constructing this paper, in addition to institutional theory, structuration theory, and role theory. There have been several studies of the accounting change, but the literature has not given similar attention to the study in a certain organisation. Thus, this paper could give indications of the change in other organisations as well, on how accountants have perceived the changing role they have faced. The research question was 'How does the accountant perceive the changing role of the profession?'. In order to answer this question, accountants at Talenom were asked to fill out a questionnaire where several issues were covered, in order to comprehend their view of the matter. This topic was especially useful as in the company a transformation in the role of accountant have been altered towards a financial management consultant.

The results of this study showcase that the perceptions of the change and the changing role varies among the respondents. There are respondents who appreciate the change and those who do not, and many are somewhere between. There is not certain trait for why some people like the change and why some do not. Age is not dividing the respondents to particular opinion, and neither does the chosen essential skills of the accountants.

The more positive respondents are about the change, the more positive they feel in other areas as well. Correspondingly, the more reluctant respondents are, the more negative they feel in relation to other issues. An interesting topic for further research would be to find out if the organisation is able to alter these negative perceptions to positive ones, and if so, how it is done.

Despite this paper's implications for understanding the change from the accountants' perspective, it is recognised that the results presented in this paper incorporate only the thoughts of 99 employees in one company. Thus, too general assumptions should not be made. In addition, the timing of the questionnaire in the spring which is commonly



known as busy time at accounting companies due to preparing of financial statements, could have resulted more negative answers than if done another time. Nevertheless, some value should be given for these results and utilise them even as an indication. After all, every organisation is different, and the way they implement change is subject to many variables.

Many studies have applied institutional theory in examining accounting change, however, they lack actual case studies on how the habits and routines become institutionalised and how this change occurs in a particular organisation. Therefore, this should be studied further. Similarly, in the context of role theory as well as structuration theory, would be interesting to study more comprehensively the changing role of accountant in future, as this paper remains in relatively generic level.

In addition, this paper has given a solid understanding of the perceptions of the accountants about the change, but in order to truly comprehend their thoughts, a more in-depth study should have been performed, for instance in the form of interviews. That would enable more detailed knowledge of the matter in regards of all three theories used in this paper, institutional theory, structuration theory, and role theory.

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## The questionnaire for accountants at Talenom

### 1. Are you

- ☐ Female
- ☐ Male
- ☐ Do not want to determine

### 2. What is your highest degree?

- ☐ Vocational school diploma
- ☐ Matriculation examination
- ☐ Bachelor's degree from University of Applied Sciences
- ☐ Bachelor's degree from University
- ☐ Master's degree
- ☐ Something else, what? \_\_\_\_\_

### 3. How long have you worked at Talenom as accountant?

- ☐ 0-1 years
- ☐ 2-4 years
- ☐ 5-7 years
- ☐ 8-10 years
- ☐ over 10 years



**4. How long have you worked as an accountant over all?**

- ☐ 0-1 years
- ☐ 2-4 years
- ☐ 5-7 years
- ☐ 8-10 years
- ☐ over 10 years

**5. How old are you?**

- ☐ Under 25 years
- ☐ 26-30 years
- ☐ 31-35 years
- ☐ 36-40 years
- ☐ 41-45 years
- ☐ 46-50 years
- ☐ 51-55 years
- ☐ 56-60 years
- ☐ over 60 years

**6. Where do you work?**

- ☐ Northern Finland
- ☐ Middle Finland
- ☐ Southern Finland

**7. What are the most important skills of accountant in your opinion (choose 1-5)?**

- |  |  |
|--|--|
| <input type="checkbox"/> Change positivity         | <input type="checkbox"/> Flexibility                 |
| <input type="checkbox"/> Team spirit               | <input type="checkbox"/> Strategic thinking          |
| <input type="checkbox"/> Sales skills              | <input type="checkbox"/> Resistance to pressure      |
| <input type="checkbox"/> Good interpersonal skills | <input type="checkbox"/> Customer service propensity |
| <input type="checkbox"/> Accounting know-how       | <input type="checkbox"/> Efficiency                  |
| <input type="checkbox"/> Willingness to learn      | <input type="checkbox"/> Something else, what?       |
| <input type="checkbox"/> Something else, what?     |  |

**8. How has the adaptation to the new role (from accountant to consultant) been for you?**

	1	2	3	4	5	
Difficult	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Easy
Unpleasant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Pleasant
Unmotivating	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Motivating

**9. What do you think of the change from accountant to consultant?**

- ☐ I like it  
☐ I believe it brings opportunities even though adaptation for change is needed  
☐ Not positive or negative, I just accept it  
☐ Learning new methods takes time and that's why is frustrating  
☐ I don't like it  
☐ None of these, but \_\_\_\_\_

10. Do you think that the transformation from accountant to consultant is

	Not at all	A little	Some	A lot	Very much
Beneficial for customer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Beneficial for accountant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Beneficial for Talenom	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

11. Do you think that due to the changing role you can serve customers

	1	2	3	4	5	
worse	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	better

12. Have you noticed a change in the customers' attitude towards you because of the changed role?

- ☐ Yes
- ☐ No
- ☐ I cannot say

13. Due to the change from accountant to consultant, have you received from customers

	1	2	3	4	5	
more negative feedback	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	more positive feedback

**14. Do you feel that**

	Not at all	A little	Some	A lot	Very much
technology have changed your working habits	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
your working habits have changed due to transformation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
you trust in management of Talenom	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
you're committed to your workplace	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Talenom has an open and transparent communication	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
your superior supports you in a change situation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
your suggestions are listened and received without prejudice	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Talenom is well prepared for changes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
customer service has been prioritised over "basic accounting"	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
your activity to customers have increased	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
profit making is more emphasized	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
offering consulting products is pleasant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
accountant's image have suffered from the changing role	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**15. Do you think Talenom's decision to follow other large financial corporations in increasing the provision of consulting services and non-statutory services is**

- ☐ good solution
- ☐ bad idea
- ☐ I cannot say

16. Do you think you want to change work place in the next five years?

- ☐ Yes
- ☐ No
- ☐ I cannot say

17. If you answered the last question yes or I cannot say, could be the reason be (you may choose multiple options)

- ☐ personal chemistry in work environment
- ☐ low wage level
- ☐ inadequate progression possibilities
- ☐ too big workload
- ☐ too demanding work tasks
- ☐ insufficient support from the workplace
- ☐ inflexibility of the workplace
- ☐ some other reason, what? \_\_\_\_\_
- ☐ some other reason, what? \_\_\_\_\_
- ☐ I cannot say