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Abstract

The changing role of accounting has been a subject for academic debate for a number of years. The suggested change from 'beancounter' to 'business partner' has received significant attention especially in the context of management accounting. Due to the fact that over 90 percent of Finnish companies have outsourced some of their activities to accounting firms, the changing role of accounting touches accounting firms as well. Moreover, it has been repeatedly suggested that accounting firms are increasingly facing pressure for developing value-adding services to better serve the needs of the customers. Despite the role change of accountants in accounting firms being a topical and relevant subject, it is fairly untouched by academic researchers. Therefore, this study set off to study the changing role of accountants in accounting firms, with an aim to uncover in which ways the role of accountants has changed there and how the actual changes happen.

The research approach of the study has elements from case study methodology as well as from action research methodology. Qualitative methods were used in analyzing the work of accountants in three case companies. Altogether 11 semi-structured interviews were conducted. One of the case companies also provided an opportunity to participate in a change project, which enabled the use of action research methodology. In addition to having the possibility to observe the work of accountants from the inside of the company, the participation also allowed access to multiple internal documents which were used to develop a comprehensive picture of the changing role of accountants. To interpret the results, several theories and frameworks, including contingency theory, role theory and institutional theory, were used as theoretical lenses.

To summarize the results, the extent to which the role of accountants has developed varies significantly between companies. The same applies to accounting firms, as in some accounting firms accountants have adopted a role which clearly has elements of the business partner role model, whereas some accounting firms still rely on the traditional ways of working. The change seems to be contingent upon several factors of which the most influential ones are the characteristics of accountants themselves. It was also discovered that, in addition to developing towards a business partner, there might be other development paths for accountants to follow. The actual changes seem to stem from contradictions in the social settings to which accountants and other organisational actors react with corrective actions. In some cases the corrective actions have been strong enough to lead into changes in the role of accountants.

Key words	accounting firm, accounting role change
Further information	