



The role of management accountant in enterprises operating in Poland

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Abstract

The short period of the functioning of management accounting in enterprises operating in Central and Eastern Europe may suggest that advanced professional models identified by management accounting researchers and described in world literature have not developed in this region. The main objective of the study was to identify the role of a management accountant in enterprises operating in Poland as compared to international solutions. The set objective has been met thanks to the analysis of the information included in job offers seeking management accountants. The obtained results show that in enterprises operating in Poland, management accountants play the role of in-house business consultants strongly oriented towards matters of the organisations for which they work. However, they do not participate in the decision-making processes on equal terms with other managers, which means that they are not business partners yet. The study broadens the existing state of knowledge by adding a description of the current level of development of the role of management accountants in Poland as compared to the concepts considered to be models in developed countries. It is also a starting point for further, more detailed research on the development of this profession in Central and Eastern European countries, which to date has not been a subject of research.

Keywords: management accountant, role, requirements, Poland.

Streszczenie

Rola specjalistów rachunkowości zarządczej w przedsiębiorstwach działających w Polsce

Krótki okres funkcjonowania rachunkowości zarządczej w przedsiębiorstwach działających w Europie Środkowo-Wschodniej może sugerować, iż w tym rejonie nie doszło do wykształcenia się rozwiniętych modeli zawodowych zidentyfikowanych przez badaczy rachunkowości zarządczej i opisanych w literaturze światowej. Głównym celem badania była identyfikacja roli specjalisty rachunkowości zarządczej w przedsiębiorstwach działających w Polsce na tle rozwiązań międzynarodowych. Dzięki analizie informacji zawartych w ofertach pracy poszukujących specjalistów z obszaru rachunkowości zarządczej cel został osiągnięty. Uzyskane wyniki pokazują, iż w przedsiębiorstwach działających w Polsce specjaliści rachunkowości zarządczej pełnią rolę wewnętrznych konsultantów biznesu silnie zorientowanych na sprawy organizacji, w której pracują. Nie współuczestniczą oni jednak na równych zasadach z innymi menedżerami w procesach podejmowania decyzji, co oznacza, iż nie są oni jeszcze partnerami biznesu. Badanie wzbogaca istniejący stan wiedzy o opis aktualnego poziomu rozwoju roli specjalistów rachunkowości zarządczej w Polsce na tle koncepcji uznawanych za modelowe w rozwiniętych krajach świata, a także jest punktem wyjścia dla dalszych pogłębionych studiów nad rozwojem tego zawodu w krajach Europy Środkowo-Wschodniej, co jak dotychczas nie było przedmiotem badań.

Keywords: rachunkowość zarządcza, rola, wymagania, Polska.

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Introduction

Management accounting as a provider of information for decision-making and business management is becoming increasingly important in the global economy. A controller or management accountant, being ‘an information specialist’, becomes one of the most important employees of an enterprise without whom managers are not able to effectively manage the organisation (Burns and Scapens, 2000).

At the turn of the twentieth and the twenty-first centuries, however, there were opinions that the traditional set of tasks for management accountants, consisting in providing managers with information needed for decision-making and supporting them in these processes, was extended by the following roles: active participation in the processes of decision-making, and management and strategy creation as fully-fledged members of the managing group (Granlund and Lukka, 1998). Such a change, even in developed countries, is evolutionary and has not taken a similar course in all companies. In many organisations, a complete transformation of the traditional management accountant into a modern business partner has not taken place, and the practitioners working there are at an intermediate stage of development (Byrne and Pierce, 2007). This transformation increases what is demanded of management accountants. Currently, these specialists must not only have a broad knowledge in the area of finance, accounting or economics, but they must also be characterised by specific traits and skills that will enable them to function in modern organisations and accomplish the tasks put before them (Granlund and Lukka, 1998).

The period of management accounting functioning in the practice of enterprises operating in the countries of Central and Eastern Europe, and in programs of academic training, is relatively short compared to the experiences of developed countries. This is due to the fact that the market economy was introduced in the region in the 1990’s. It was only then that enterprises in this part of Europe discovered the need for management accounting. As such a short period of time has passed since the moment of the system transformation, it may suggest that in this region there has been no development of advanced professional models identified by management accounting researchers and described in world literature.

Taking the above into consideration, the main objective of the research is to identify the role of management accountants in enterprises operating in Poland against international solutions. The critical analysis of scientific knowledge on the management accounting profession carried out within the planned study will answer many important research questions, among others:

- What is the current role of management accountants in enterprises operating in Poland?
- What tasks do they currently carry out?
- What requirements, in terms of skills, knowledge and character traits, are necessary for this profession?

The choice of Poland as the country in which the research was carried out is due to the fact that it is one of the most dynamically developing countries in Central and Eastern Europe, where the level of foreign investment, capital market development, and the presence of branches of the largest transnational enterprises suggest that the development of the profession under research should be the most advanced in comparison to other countries in the region.

The set objective will be accomplished by analysing the information contained in job offers seeking specialists in the area of management accounting. The proposed research will enrich the existing state of knowledge with the description of the current level of development of the role of management accounting professionals in the region of Central and Eastern Europe against the concept considered as a model in the developed countries of the world, which has not yet been researched. Taking into account the specific conditions under which management accounting in the region has developed, it is an interesting issue. For the question arises whether the most developed model of the professional management accountant, which is a business partner, is possible to evolve in the countries of Central and Eastern Europe. The research will also allow us to define the differences between the development of the profession in Poland and in developed countries. The results can also serve as a guide to universities to shape and improve education programs as well as helping employers increase the efficiency of the recruitment process for positions related to management accounting.

The first part of the article includes a review of world literature on the role of specialists in management accounting. The second part contains the results of the research carried out. The last element is a summary containing the findings and discussion.

1. Literature review

The discussion on the changes that have occurred in the profession of management accounting flared up along with the criticism of this domain made by Johnson and Kaplan in the publication *Relevance Lost: The Rise and Fall of Management Accounting* (1987). Its authors blamed management accounting for not responding to the changes taking place in the business environment of organisations, wherefore it does not accomplish its core tasks. On the groundwork of this discussion, Kaplan (1995) suggested that the financial controller should be part of the team which adds value in the enterprise. He also drew attention to the usefulness of management accountants in the process of formulating and carrying out the strategy of the enterprise, as well as improving processes in the organisation.

Kaplan's approach was consistent with the opinion presented the year before by Lebas (1994, p. 39) in which the author criticised the existing attitudes of management accounting practitioners who focused on measuring results. Lebas was one of the first researchers to note that in subsequent years, the role of this group of specialists would be radically changed and that they would become active participants in the process of

managing costs, results, and decision-making. He predicted that in the next decade they would step out of the shadow and isolation from the rest of the organisation's members, standing in the centre of decision-making and management. Johnson's opinion (1995) concerning the importance of management accountants in organisations in the twenty-first century is even more critical. The author drew attention to the need for change in the attitudes and behaviour of this group of specialists, as they are useless and even harmful to these processes. In the first place, he recommended that management accountants stop focusing on financial quantities when presenting internal reports, but report information more useful and understandable for managers. Instead of measuring the effectuations and financial information, they should focus on supporting the processes of improvement, drafting and implementing patterns of conduct, and on standardisation processes, to ensure long-term results.

Granlund and Lukka (1998, p. 187) also noted that the traditional role of management accountants has been extended and their existing, traditional tasks have been accompanied by new ones. Thus, they become not only 'historians' of the organisation and its 'guardians', but also 'consultants' and 'advisers', and even 'agents of change' or, finally, fully-fledged members of the managing group. The authors stressed that specialists accomplish not only traditional management accounting tasks involving the provision of information and the monitoring of the financial situation of the organisation, but they are increasingly engaged in management processes and creating strategies. According to the authors, such a specialist brings in the financial perspective to the processes of making decisions by organisation managers (1998a). The authors introduced the idea of a modern and business-oriented accountant, which should synthetically settle the traits and tasks of management accounting specialist in global enterprises.

The broadening of the role and tasks of management accountants was also spotted by Jablonsky et al. (1993) and Jablonsky and Keating (1998), who divided this category of specialists into 'business advocates' or 'corporate policemen'. 'Business advocates' support the business in decision-making and are involved in creating an organisation's strategies, whereas 'policemen' are responsible for making sure the actions comply with the rules, standards and procedures accepted and applicable in the entity. According to the authors, a 'business advocate' is characterised by involvement in the activity of the organisation and by knowledge of its specifics. His main task is to support managers at various levels in the accomplishment of operational objectives and to coordinate these objectives with the strategic objectives of the corporation. The profile requires analytical skills and a broad knowledge in the area of finance, as well as treating co-workers as internal clients who are to be provided with a specific service – information. In turn, a 'corporate policeman' deals with the widely understood idea of supervision. His main task is to make a settlement with the internal as well as the external responsibilities in the enterprise. Such tasks require that the specialist have knowledge in the areas of accounting and auditing as well as knowledge of the procedures and regulations in a given entity (Jablonsky et al., 1993).

Research carried out at the end of the 1990's showed that there have been significant changes in the profession of management accounting. Siegel and Sorensen (1999a) observed that even in a relatively short period of time, between 1995 and 1999, their role, functions, and tasks have changed. The authors' first observation involved a change in the nature of the work, from collecting data and preparing reports to interpreting the information and being involved in decision-making processes. What is more, the burden was transferred from operations connected with financial reporting and accounting to the processes of improvement, planning, including long-term planning, as well as implementing new solutions. Another change involved the perception of this group of specialists by other managers, as a source bringing value to the organisation. The very same specialists acknowledged that during the period being researched, their work became more interesting, in part owing to the fact that it has become increasingly oriented to working in a team and to integrating with other business functions as well as communicating with them.

Burns and Scapens (2000) introduced the idea of a 'hybrid accountant' to the literature of management accounting. According to these authors, management accountants are no longer only bean counters, but they are largely advisers in the area of financial and non-financial consequences of actions taken within the enterprise, as well as the processes that take place in the organisation. 'Hybrid accountants' have knowledge not only of finance and accounting, but they also perfectly understand the operational activity of the organisation and its specifics. Most often you can meet them in process-oriented enterprises where, working alongside process managers, they serve at the same time as managers, advisers, and consultants within the given process. They are not merely part of the accounting team, they are mainly part of *the team* managing the process. The tasks of 'hybrid accountants' involve (Scapens, 2004, p. 5), among others, evaluating the financial consequences of the decisions taken by operating managers, short-term tax and foreign exchange issues, supporting decisions concerning new contracts and agreements and, ultimately, research and development works.

Another interesting term for management accountants was introduced by Burns and Vaivio (2001), who called them internal *business consultants*. For what has become an important aspect of their work is not only providing information, but also advising the managers and the Board, supporting them in decision-making processes, as well as reporting proposals for optimisation and improvement actions.

The wide participation of representatives of management accounting departments in teams managing organisations has caused the term 'financial controller', as a business partner, to appear in the subject literature (Gibson, 2002; Pierce and O'Dea, 2003; Siegel et al., 2003; Baldvinsdottir et al., 2009; Lambert and Sponem, 2011). Although the term was born in the management of human resources, it was very soon adopted also in the accounting and finance area. A management accountant in the twenty-first century should not only provide information necessary for decision-making but also participate in these processes as a fully-fledged member of the managing group (Byrne and Pierce, 2007). In many organisations, management accountants become trusted advisers of

the Board, which means that not only do they perfectly understand the organisation in which they operate, but they excellently co-work with the entire team (Siegel et al., 2007). A CIMA report (CIMA, 2009) contains the characteristics of a business partner who is the heart of the entire system which the enterprise is, and their main task is to support managers in the processes of continuous improvement of financial result and maximise the value. This means that, in addition to tactical and operational information, they should be guided by a strategic orientation. Thus, management accounting practitioners should become leaders to managers and workers in the accomplishment of long-term financial goals.

Changes in the global economy, as well as the results of research carried out, have prompted leading organisations and professional institutions to redefine management accounting. One definition which deserves special attention is the one by the *Institute of Management Accountants* (IMA), launched in 2008, in a study *Statements on Management Accounting* (2008), entitled *The definition of management accounting*. Indeed, it underlines the fact that management accounting is a professional activity whose representatives should participate in decision-making processes, develop and improve the planning and management of achievements, as well as provide knowledge in the area of financial reporting and control, in order to assist managers in the process of formulating and implementing the strategies of the organisation. In the light of this definition, the role of modern management accountants is to create and implement the system of management accounting in the enterprise as well as to participate, as a business partner, in the entire informative chain of value of the enterprise, not only to provide information but also to serve with expertise and to contribute to decision-making processes.

In *Global Management Accounting Principles*, published in 2014, CIMA (2014) defines management accounting as acquiring, analysing, communicating, and using information relevant in the decision-making processes of financial and non-financial information in order to create and secure the values of the organisation. The authors of the definition explain that a modern management accountant must understand the business model of the enterprise and know perfectly the environment in which it operates. Management accounting is the heart of an organisation, combining finance and management, providing consistent solutions for unstructured problems, and helping to make better decisions by extracting value from the information.

The latest definitions of professional accounting emphasise the evolution of the traditional role of the management accountant, which is to provide managers with information necessary for decision-making, as well as support them in these processes and advise them, turning them into a fully-fledged member of the team, a decision maker, and one responsible for the formulation and accomplishment of the strategy aiming at adding value to the organisation on a par with other managers.

While in the case of developed countries one can talk about the development of a new professional type, which is the business partner, in Poland and other countries of Central and Eastern Europe, the issues connected to the changes of the role and tasks of management accounting practitioners are the subject of few scientific publications. The

majority of researchers concentrate on the tools and methods of management accounting applied in enterprises operating in these countries, and not on the role of specialists in organisations. Empirical research of management accounting systems shows that in enterprises operating in this region, the methods and techniques of operational management accounting prevail, in particular, short-term budgeting in the form of a *master budget*, the analysis of the variance of costs, revenues and results (Vamosi, 2000; Haldma and Lääts, 2002; Prochazka, 2010; Sobańska, 2010; Albu and Albu, 2012; Grosu et al., 2014). One may notice that there are gradual changes in these practices which consist in implementing new costing systems, including action costing or target costing and modern systems for performance measure, for example, the balanced scorecard (among others: Szycha 2002; Wnuk-Pel, 2013). This condition is, however, far from that which functions in enterprises operating in developed countries. What becomes important is the answer to the question whether the role which management accountants play in the countries of Central and Eastern Europe also significantly departs from the standards around the world. It is also significant to know the tasks and requirements of this group are in countries after the system transformation.

2. Research design

As mentioned in the introduction, the main objective of the research is to identify the role of management accountants in enterprises operating in Poland against international solutions. Thus, the set objective requires research tasks to be accomplished, which consist in carrying out research allowing us to define the tasks and what is required of management accountants, and on this basis it will allow us to make a conclusion about the role they play in the organisations operating in Poland.

The concept of recognition of the professional type and the role of management accountants by examining their tasks and what is required of them was inspired by the 'onion model' of Järvenpää (2001). According to this author, the role of management accounting practitioners governs the requirements towards them in terms of competencies and skills as well as creating a new professional type. For the purposes of this research, this model has been expanded by one element, namely the tasks. This is due to the fact that the new role is manifested in accomplishing specific tasks, and they require appropriate skills and competencies.

The results in terms of tasks and requirements will be compared with the results of research in developed countries, making it possible to determine the similarity between the specialists accomplishing tasks of management accounting in Poland and around the world and to state what type of professional type Polish practitioners represent.

Recognising the tasks and requirements will be accomplished by analysing the content of information contained in job offers seeking specialists in the area of management accounting. This is because they contain information that is most relevant to the organisation from the point of view of the recruitment process (Jeacle, 2008), in particular

information relating to the tasks and requirements with regard to candidates' competence or skills. As a result, they are a reflection of the employer's expectations, providing a source of knowledge about how the organisation sees a particular professional group and allowing us to research the role, tasks, and requirements just from the perspective of the organisation.

The use of job offers is an underrated approach to the research on management accounting. Many researchers emphasise that advertisements are a rich source of information about the profession (Kennan et al, 2006). Job advertisements are one of the most widespread and well-known methods of recruitment, used when an organisation is seeking individuals who possess the knowledge, skills, and competencies. They indicate, in a factual and direct way, the most necessary and desired requirements of an employee (Cullen, 2004, p. 138). The analysis of information contained in job offers can be carried out on five levels: individual, professional, organisational, from the point of view of the type of business, or social. What is especially interesting is the professional level, as job advertisements contain professional terminology, creating professional artefacts (Rafaeli and Oliver, 1998, p. 344). The research presented in this article will be carried out at the professional level.

As already mentioned, the use of job offers and the analysis of the information they contain has been used before for research in the field of management accounting, though in few cases. Weber and Kosmider (1991) and Weber and Schäffer (1998) used them to do research on controlling development in Germany in the years 1965-1989 and 1990-1994. Research using job offers was also carried out in Australia to identify the needs of the labour market for this group of specialists, with particular emphasis on what was required of them and the consequences for the education system which resulted from that (France, 2010; Waldmann, 2011). Quinn and Rochford (2013), when giving an overview of the tasks and requirements mentioned in 200 job offers in Ireland, noted the rise of this professional group to business partner.

The literature of the subject does not describe how to classify or quantify the language used in recruitment documents published electronically, although Backhaus (2004) stated that within the framework of each industry one may notice elaborated ways of describing and presenting positions. Therefore, we have developed an original method of research. Due to the fact that job offers published on one popular website were selected, the offers analysed are standardised in terms of the elements they should contain, and their length, making their content comparable.

Firstly, to research the professions related to management accounting, an analysis of job advertisements was used. The collected material was codified and subject to quantitative research. Coding proceeded in phases and consisted in entering all the information contained in a given job advertisement into a spreadsheet, and then dividing it into three research areas: requirements, tasks as well as job description, and characteristics of the company. The data, after the repeated overview, was divided into categories which were then subjected to quantitative research. In this way, two approaches were combined, i.e., the interpretative and qualitative research was supplemented by

quantitative methods, which is suggested as the best research solution (Weber, 1990). Qualitative analysis of the content aims at researching the meanings and patterns in the text, both hidden and explicit, whereas quantitative research will show the strength of their importance.

In order to determine the most important tasks carried out by management accountants, and the requirements of these positions, structure indicators determining the intensity of their occurrence was designated. As a result, a ranking of expected requirements and tasks accomplished by management accountants was established.

3. The results of the research carried out

3.1. Description of sampling

In 2014–2015, job offers appearing on the popular website *pracuj.pl* were collected. For further analysis, 499 jobs which concerned management accounting were chosen. Youth positions concerning internships/on-the-job training employment were not included in the research, and positions indicating the management of a department, for example, Director/Controlling Manager, were also omitted. The choice of the electronic form of job advertising over traditional forms, e.g., in a newspaper, was dictated by the fact that the electronic means of recruitment is gaining more and more popularity and is most often used, especially for certain professions (Kim and O'Connor, 2009).

The vast majority of companies surveyed (74%) were companies with foreign capital, as it is they that usually have management accounting departments. Just over half the companies surveyed (56%) were involved in production while the others were not.

3.2. Results in the area of the nomenclature used

The first interesting conclusions can already be drawn from analysing how job titles are named in the offers. In the offers being researched, those for ‘controlling specialist’ and ‘financial controller’ prevailed. While in the case of Polish companies controlling specialists were more often wanted, in those with foreign capital they were looking for financial controllers. It should be noted that in enterprises operating in Poland, the names applied to determine the specialist accomplishing the tasks in the area of management accounting are very different, including, among others: ‘financial analyst’ and ‘cost controller’. Offers seeking ‘specialists in management accounting’ or a ‘business partner’ appear relatively rarely. In the case of this first name, it is surprising, because to determine courses in the area of management accounting/controlling, Polish universities often use the name ‘management accounting/cost accounting’ rather than ‘controlling’. The lack of offers for the position of business partner is proof that in Poland this profession has not yet evolved.

Such a variety of terms used to describe specialists carrying out management accounting tasks in Poland is not surprising, as Quinn and Rochford (2013) in Ireland, as well as Waldmann (2011) in Australia also identified all these positions while researching

the job markets in those countries. In the case of those countries, the term most commonly appearing in job advertisements was ‘management accountant’, although increasingly sought-after was also ‘cost accountant’, ‘financial controller’, ‘controller’ or ‘financial/business/costs analyst’. The next step of the research concerned the analysis of the requirements and tasks carried out by the sought-after specialists, in order to determine their role in the organisation.

3.3. What is required of management accountants

The analysis of job offers allowed us to first of all determine a detailed ranking of requirements, from those which most commonly appeared to the least frequent. Fifty detailed requirements were identified. Further in-depth research was made possible through grouping the numerous and detailed requirements into more general categories. The analysis of the content of the job offers allowed us to group them into 15 categories, so that we could research what their key requirements regarding individual positions are. The positions which appeared most frequently are: financial controller, controlling specialist, financial analyst, and cost/business controller, which were subject to further analyses. The remaining positions were combined and appear as ‘other positions’. This information can be found in Table 1.

Table 1. Structure indicators for individual requirements and for the analysed positions among the researched job offers (data in %)

Requirements	Financial analyst	Financial controller	Controlling specialist	Cost/business controller	Other	All positions
Experience	92	96	91	85	94	93
IT skills	89	85	94	77	94	89
Higher education	84	84	91	77	75	87
Foreign language	76	82	70	88	81	77
Analytical skills	71	70	81	88	63	76
Knowledge of accounting and finance	68	63	58	46	38	60
Accuracy	39	49	57	42	31	51
Organisational skills	42	51	47	42	44	48
Communication and interpersonal skills	66	43	37	54	44	43
Teamworking skills	39	38	32	19	38	34
Commitment and drive for development	21	22	33	27	31	27
Presentation and formulation of conclusions skills	13	14	18	19	31	17

Table 1. Structure indicators for individual requirements and for the analysed positions among the researched job offers (data in %) (*cont.*)

Requirements	Financial analyst	Financial controller	Controlling specialist	Cost/business controller	Other	All positions
Availability	13	12	13	19	31	14
Resistance to stress	13	10	8	19	31	11
Contacts and business understanding	16	9	7	19	31	10

Source: author's own elaboration

The most common requirement that appears in job advertisements is to have prior experience in a similar position. The average period of experience expected is 2.5 years and almost half the offers (49%) require 2–3 years' experience. In the case of 30% of offers, at least one year's experience was required. It is a signal that employees carrying out management accounting functions must have a good understanding of the economic and business environment in which enterprises currently function and knowledge of how they work. What is more, this means that the profession requires previous practice and preparation. According to employers, one cannot do this job having only studied an appropriate course at university.

Having studied an appropriate course at university is an essential requirement, though offers do not indicate whether it refers to a bachelor's or master's degree. What employers are looking for is a university degree in finance and accounting or economics. Graduates of mathematics or econometrics were also sought-after for the positions being researched. When it comes to other requirements, they concerned IT skills (84% of offers seek people with a good knowledge of MS Office, and 42% with a knowledge of ERP systems, mainly SAP) as well as analytical thinking. Science graduates generally possess such skills. In view of the fact that a large part of the advertisements came from foreign companies, a knowledge of English is also required. Polish companies which have departments of management accounting typically operate also on an international scale, which means that the knowledge of a foreign language is necessary for cooperation with foreign partners. 'Soft' skills, such as communicativeness, teamwork, and organisational skills, are highly valued.

The undertaken analyses allow us to prepare a synthetic juxtaposition of required skills and traits which have been identified on the basis of job offers, as a result of which it can be said that the model of candidate for positions connected with management accounting in enterprises operating in Poland is evolving. The model candidate should have previous experience in working on similar positions and possess knowledge in the area of management accounting and finance, but he should also be a graduate. IT skills, foreign languages, but also analytical skills and accuracy are highly appreciated. Due to the specifics of ongoing tasks, good work organisation, resistance to stress, and availability are also important. This is due to the fact that information or reports must

be prepared on time and also immediately after being ordered by other members of the organisation. Working in these positions requires good communication with other employees and the ability to work in a team. Finally, we can list commitment and the desire to develop; these requirements are expected by employers for virtually every position. The complete set of expectations is closed by: presentation skills and the ability to formulate conclusions, as well as a knowledge of business, though it is not of such importance as the former.

Noteworthy is the fact that in few job advertisements requirements concerning ethical attitudes appeared, though it is commonly stressed that ethics plays a huge role in the profession of accounting. Additionally, leadership or management skills are not crucial for this profession. This is surprising, because positions which require management accounting tasks to be carried out are often managerial positions, though the name does not contain the word 'manager' directly.

The vast majority of requirements which we identified coincide with the requirements indicated in the results of other foreign research, among others Scapens et al. (2003), Siegel and Sorensen (1999, 1999a), or Weber and Schäffer (1998). Though the meaning of some of them is a bit weaker than these researchers pointed out, it can be concluded that in the area of requirements, the expectations of the Polish labour market are similar to those of the German, English, or American markets. The strong similarity between the expectations of employers in Poland and Germany is especially visible, as Weber and Schäffer (1998) identified higher education, professional experience, and knowledge of foreign languages and IT as the most frequently indicated. In the case of requirements concerning personal traits, German representatives of the profession, as was stated in Poland, should be characterised by analytical skills and the ability to work in a team, as well as communicativeness and independence. In contrast to Poland, leadership and enforcement skills are also highly prized there.

To summarize, a specialist in Polish enterprises, in the light of the job offers under research, should possess technical qualifications (an appropriate degree, a knowledge of IT tools, a foreign language, and have a background in accounting and finance), business qualifications (a knowledge and understanding of business), and qualifications concerning interpersonal relationships (good communication, teamwork, commitment, and resistance to stress). To meet the conditions demanded of a business partner there is still one final element, which is to lead people. Hence, it can be concluded that, in Poland, the transformation of a management accountant into a business partner has not yet taken place. Preliminary analysis of the requirements for a variety of management accounting positions indicates that among the particular positions analysed, there are no significant differences.

3.4. Tasks put before management accountants

The analysis of job offers also allowed us to compile a detailed ranking of tasks from most to least frequent. Thirty-one detailed tasks to be accomplished by candidates were identified. Further research required grouping detailed tasks into more general categories, as was done in the research by France (2010). To be able to analyse the content of

offers and to research what the key tasks to be carried out at particular positions are, they were grouped into 12 categories, as shown in Table 2. The most common positions were subject to further analyses: financial controller, specialist for controlling, financial analyst, and costs/business controller. Other positions were combined and appear as 'other positions'.

Table 2. Structure indicators for individual tasks and for the analysed positions among the researched job offers (data in %)

TASKS	Financial analyst	Financial controller	Controlling specialist	Other categories	Cost/business controller	All positions
Budgeting and control thereof	76	84	84	69	73	82
Support in decision-making and consultancy for managers and management board	87	78	78	88	81	79
Reporting	71	74	79	81	85	77
Cost and financial control	50	70	72	31	77	68
Measurement of the business entity's performance	42	43	53	63	27	47
Supporting financial reporting	47	50	40	31	50	45
Cooperation in the development of management accounting in the Company	26	44	41	63	35	42
Profitability analyses	16	33	37	31	27	33
Preparation of a proposal of optimisation and improvements	18	41	23	50	62	33
Project profitability analysis	13	34	30	31	19	30
Supporting price decisions	13	9	13	31	19	13
Strategy implementation and development	13	7	7	31	19	9

Source: author's own elaboration

The most important tasks carried out in the positions analysed are budgeting and budget control. Within these tasks, employers indicate the involvement in the budgeting process, the control of the implementation of the budget, and analysis of budget variance. In almost 80% of advertisements, it is emphasised that the professionals they are looking for should support other members of the organisation in decision-making and advise them. This is connected with the next task, which is reporting. In as many as 74% of positions, preparing analyses and system reports was mentioned. In times of crisis, financial and cost control is still an important professional aspect of management accounting. Given that, these specialists, in addition to traditional cost control and calculation of production cost, should also manage working capital, supervise the management of warehouses, fixed assets, and other operating equipment. They also cooperate with internal and external auditors. Almost half of the positions indicate measuring business unit achievements and supporting financial reporting as important tasks. The latter is not limited to participating in the preparation of financial statements and managing accounts data and cost centres, it also involves independent preparation and even consolidation of financial statements. Other important tasks include the development of management accounting in the enterprise, which may result from the fact that it has functioned for a relatively short time in enterprises operating in Poland. Finally, one-third of the researched companies are looking for specialists who would be able to prepare proposals for optimisation and improvement, which makes the profile of this professional group close to the model of a business partner. What is disturbing, however, is the fact that only 9% of offers are looking for specialists who would be engaged in the implementation and elaboration of the strategy of the enterprise. The tasks of increasing the value or strategic planning and strategic decision-making did not appear in the research, which is probably due to the fact that most companies are local offices of foreign corporations in which strategic decisions are made at the head office.

The results obtained largely coincide with other research carried out both in Poland (Szychta, 2005) and abroad (Scapens et al., 2003, p. 31–32). Although currently the importance of tasks is slightly different, the top five most important ones remain similar: budgeting, supporting decisions, reporting and measurement of achievements, cost control and financial control. Also noteworthy is the fact that the percentage of responses obtained is very close to the result of the research carried out among management accountants in Finland by Malmi et al. (2001), France (2010) in Australia and New Zealand, and Quinn and Rochford (2013) in Ireland, which is evidence of the globalisation of management accounting practices. An important difference, however, is the fact that in the case of job advertisements in Ireland, ‘being a business partner’ is strongly emphasised as a task. Up to 82.5% of advertisements contain such information among the tasks. In Poland, the term ‘business partner’ appears rarely and the offers alone still do not give the same image of a specialist – a business partner in management processes, with a holistic vision of the business and able to lead the organisation.

A comparison of detailed tasks carried out in Poland with a standard set of management accounting specialist tasks indicated in *Global Management Accounting Principles*

(CIMA, 2014) shows the areas that Polish management accountants are less likely to be involved in than the latest concepts describing the profession would suggest. Strategy elaboration, project management, risk management, and strategic tax management are not the key tasks in companies operating in Poland. This means that the majority of practitioners of management accounting carry out mostly traditional tasks in this domain. However, with the popularisation of new concepts, including CIMA's good practices (CIMA, 2014), the scope of tasks will be widened with new ones, bringing the Polish model closer to the most advanced standards.

Conclusions

The role of management accountants in Poland, as seen from the perspective of employers, only partially coincides with the IMA directives presented in 2008 in the elaboration *Statements on Management Accounting* (2008) entitled *Definition of management accounting*. The research confirms that, in Poland, management accounting is a professional activity, as evidenced by the job offers. Its practitioners develop and improve systems for planning and managing achievements as well as providing knowledge in the area of financial reporting and control in order to support managers in decision-making processes. A small portion of them, however, participate in formulating and implementing company strategy. They do not participate on equal terms with other managers in decision-making processes, and they have not reached the last link in the informational value chain.

Referring to research by Granlund and Lucca (1998, p. 187) it may be noticed that the role of management accounting specialists in enterprises operating in Poland has increased in accordance with global trends, although the changes are slightly slower. Thus, a Polish specialist is not only a 'historian' of the organisation and its 'guardian' but also a 'consultant' and 'adviser'. Unfortunately, he has not yet become an 'agent of change' or a 'fully fledged members of the managing group'.

Providing support for the processes of decision-making and participating in improving the activities of the organisation, as well as having a broad business knowledge and understanding of the organisation, makes management accountants closer to the 'business advocate' model than the 'corporate policeman' (Jablonsky et al., 1993; Jablonsky and Keating, 1998). They are not traditional 'bean counters', although one cannot talk about the evolution of the business partner model, since they do not participate in the decision-making processes nor in managing the organisation. What is more, they do not share equal rights as members of management teams and, therefore, do not need to possess leadership skills or people management skills. Their role is limited to providing information, and supporting managers and advising managers and the Management Board. They are responsible to a small extent for making proposals for optimisation and improvement as well as building and implementing the strategy of the organisation.

Taking into consideration the needs of employers in regarding the tasks and requirements demanded of management accountants in Poland which were identified in job advertisements, it would be most correct to define this professional group with a term introduced by Burns and Vaivio (2001), namely internal business consultants strongly oriented towards the affairs of organisations in which they work. It may be stated that it is precisely this professional type which is currently sought-after by companies operating in Poland

The research carried out has some limitations, mainly connected to the application of job offers. First of all, a brief written form makes it impossible to identify all the tasks and requirements of the employer. Some advertisements are very vague and general, which prevents an accurate assessment of the state of development of management accounting in an organisation. If the recruitment for a given position is internal, it is omitted in the analyses. Job offers include the expectations of employers, however, they do not guarantee that such a candidate would be found and would meet the requirements and accomplish the tasks indicated in the advertisement. The offers are, thus, the image of an ideal candidate, not necessarily of factual circumstances. Due to the company's strategy or the desire to achieve a certain marketing effect, the very image of a specialist in the offers may be intentionally idealised. On the other hand, job offers provide an interesting, yet little researched, prospect of management accounting specialists: namely, how they are seen by businesses, so one may more objectively assess the role they play in the organisation.

The research is an enrichment of the existing state of knowledge with a description of the current level of development of the role of management accountants in Poland against concepts recognised as models in the developed countries of the world. The results can serve as a guide to universities to shape and improve their education programs, as well as to employers to increase the efficiency of the recruitment processes for positions related to management accounting. The research is also a starting point for further in-depth studies on the development of this profession in the countries of Central and Eastern Europe, which has not yet been researched. Taking into account the specific conditions under which management accounting has developed in this region, it is an interesting issue. For the question arises whether in the countries of Central and Eastern Europe the most developed professional model of management accountant, which is a business partner, will evolve.

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