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When being a partner means more: The external role of football club management accountants

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ABSTRACT

The literature on management accountants mainly discusses them in terms of how they relate to the organisation's internal actors. Whether considered as routine and technical 'bookkeepers' or as serving a more rewarding 'business partner' role, it is their relationship with corporate management and/or operational managers that is often put under the spotlight. This paper explores the extent to which management accountants can play an active role in how their organisation interacts with the external environment. The research is based on ethnographic immersion in the management accounting department of a French professional football club. It shows that management accountants can extend externally the business partner role they play within the organisation against the industry's financial regulatory body. This external role brings to the fore the 'critical competences' (Boltanski, 2009) mobilised by management accountants to challenge the institutional domination of the regulatory body. By influencing the rules and practices with which their organisation must comply, management accountants engender its possible 'emancipation' (Boltanski, 2009).

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1. Introduction

The literature on management accountants mainly discusses them in terms of how they relate to the organisation's internal actors. Whether considered as routine and technical 'bookkeepers' or as serving a more rewarding role of 'business partners', it is their relationship with corporate management and/or operational managers that is predominantly emphasised. This paper explores the extent to which management accountants can also play an active role in how their organisation interacts with its external environment. It investigates this 'external' role by examining (a) how it appertains to the role played by management accountants internally, and (b) the competences of management accountants on which it builds.

The research is based on ethnographic immersion in the management accounting department of a French professional football club, combining observation and interview phases with attendance at meetings and analysis of internal documents. Football constitutes an integral part of popular culture (Cooper and Johnston, 2012; Jeacle, 2012). In France, football is the most popular sport, wielding considerable influence. For example, total stadium spec-

tators for *Ligue 1*¹ matches reached almost 8 million during the 2013/2014 season (LFP Website, 2014), the *Fédération Française de Football*² (FFF) granted 2 million licenses in 2012/2013 (FFF Website, 2013), and football is the most widely broadcast sport on French television. I have chosen to focus on the French football industry in this study since it has its own financial regulatory framework; 'regulatory' in this instance signifying regulation, control and governance. In addition to international or local accounting norms and legal audit obligations (statutory auditing, for example) with which clubs must comply, specific accounting and finance rules and practices are imposed on them by the financial regulatory body (the *Direction Nationale du Contrôle de Gestion*³ or DNCG). This institution audits the accounts of professional clubs several times a year in order to verify compliance with rules and practices, thereby maintaining regular contact with clubs. The French football industry thus provides an original setting in which an organisation's management accountants are in regular contact with the members of the body that defines the financial regulatory framework with which it must comply.

¹ *Ligue 1* is the top division of the French football league system.

² The *Fédération Française de Football* (FFF) is the French football association/federation.

³ *Direction Nationale du Contrôle de Gestion* can be translated as *National Directorate of Management Control*.

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The paper draws upon two types of literature: (a) the literature discussing the roles of management accountants,⁴ and (b) Boltanski's sociology of critique.⁵ The former is used to understand the interrelations between the internal and external roles played by management accountants. The extent to which the external role adopted by management accountants can be explained by the role they play within the organisation is thus explored. The latter is used to analyse the specific competences on which management accountants build in their external role. Boltanski (2009) enables an understanding of critique as a 'competence' that permits actors to invest in an emancipating role with regard to institutional domination. Boltanski (2009) thus expands on the research initiated and developed by institutional theorists by placing critique at the heart of the competences of actors facing institutions.

The paper shows that management accountants can extend externally the business partner role they play within the organisation against the industry's financial regulatory body. Internally, management accountants work to ensure that operational managers receive as much money as possible for sports and players. Externally, they continue this quest for player funds by fighting regulator prudence and interference. This external role thus brings to the fore the 'critical competences' (Boltanski, 2009) mobilised by management accountants to challenge the institutional domination of the regulatory body. By influencing the rules and practices with which it must comply, management accountants engender their organisation's 'emancipation' (Boltanski, 2009).

The paper contributes to the literature on the roles of management accountants (and more specifically to the literature on the business partner role: see, for example, Ahrens, 1997; Burns and Baldvinsdottir, 2005; Caglio, 2003; Emsley, 2005; Goretzki et al., 2013; Granlund and Lukka, 1998) by showing that the business partner role attributed to management accountants is not only limited to within the organisation, but can be extended externally, too. Management accountants can thus continue to act as partners of their organisation's business externally against regulatory bodies. The roles of management accountants should not then be considered merely in relation to the organisation's internal actors, since they can also be played out relative to the external environment. Externally, these roles can take different forms from those habitually observed internally. For example, acting as a business partner outside the confines of the organisation means – in the present study – investing in an emancipating role for the organisation with regard to institutional domination. The paper also contributes to the literature on the competences of management accountants (see, for example, Caglio, 2003; Friedman and Lyne, 1997; Granlund and Lukka, 1998; Sathe, 1983; Vaivio and Kokko, 2006) by emphasising the critical competences mobilised in the external role.

The paper is structured as follows. First, I give insight into the literature on the roles and competences of management accountants, introducing the different theoretical tools which guide the understanding of the case. Second, I present Boltanski's sociology of critique and emancipation. Third, I describe the research methodology and the organisation under study. Fourth, I offer a presentation of the French football industry's governing bodies. Fifth, I present the findings. Sixth, I discuss how my findings can contribute to the existing body of literature. I conclude by outlining the limitations of my work and suggesting avenues for further research.

⁴ See, for example: Ahrens, 1997; Burns and Baldvinsdottir, 2005; Byrne and Pierce, 2007; Caglio, 2003; Clarke et al., 1999; Emsley, 2005; Friedman and Lyne, 1997; Goretzki et al., 2013; Granlund and Lukka, 1998; Hopper, 1980; Jablonsky et al., 1993; Järvenpää, 2007; Lambert and Sponem, 2012; Maas and Matejka, 2009; Mouritsen, 1996; Pierce and O'Dea, 2003; Sathe, 1982, 1983; Vaivio and Kokko, 2006 (non-exhaustive list).

⁵ Mainly in its more recent form, as developed in Boltanski's *On Critique* (2009).

2. Roles and competences of management accountants

The literature has long emphasised the diversity of activities and practices undertaken by management accountants. In a survey of chief management accountants, Mouritsen (1996) uncovers five different types of activities in the work undertaken by the accounting department: 'bookkeeping', 'administrating' (client and supplier management), 'controlling' (budgeting), 'banking' (cash and currency management) and 'consulting' (internal assistance). Ahrens (1996) argues that the practices of management accountants vary in accordance with the 'style of accountability' practised by the organisation in question and culturally grounded at the national. He observes, for example, that in the brewing industry, British practices tend to reflect a certain financial discipline, while German practices focus on operational quality and safety. Ahrens and Chapman (2000) thus question whether it is relevant to group these different practices under one term ('management accounting'), yet simultaneously show that a common professional identity is maintained amongst management accountants from different national cultures and with diverse practices.

According to Bollecker (2007), the literature has attributed multiple roles to management accountants. These roles include the surveillance of activities for the benefit of management, consulting, vertical and horizontal coordination, change and information. Morales and Lambert (2013, p. 229) explain that the literature nevertheless tends to 'relate [the diversity of tasks and practices undertaken by management accountants] to two alternative roles for management accountants – the bookkeeper role and the business-oriented role'. The bookkeeper role primarily involves data treatment and calculative techniques (data collection, preparation of financial accounts, statutory reporting). Mouritsen (1996, p. 288) distinguishes bookkeeping from other activities performed by the accounting department, stressing that the bookkeeping management accountant 'detaches [him/her] from organizational operations as [he/she] records rather than acts upon them'.

However, the view of management accountants as mere 'bean counters', confined to a routine, technical and narrow role, has rapidly become limited and unsatisfactory in describing the contemporary management accountant (Burns and Baldvinsdottir, 2005; Friedman and Lyne, 1997; Mouritsen, 1996; Vaivio and Kokko, 2006). Indeed, the literature now emphasises the business-oriented role of management accountants, which encompasses assisting and advising operational managers, participating in strategic decision-making, contributing to the development of systems and actively partaking in everyday operational decisions (Ahrens, 1997; Burns and Baldvinsdottir, 2005; Caglio, 2003; Goretzki et al., 2013; Granlund and Lukka, 1998). The business-oriented role of management accountants also leads them to become more innovative (Emsley, 2005). The literature highlights the strong technical and analytical competences of the bookkeeper management accountant – someone who is frequently described as methodical and rigorous, yet individualist and distanced from organisational reality (Friedman and Lyne, 1997; Granlund and Lukka, 1998; Vaivio and Kokko, 2006). As for the business orientation of the management accountant, it is often associated with the development of strategic, social, communication and interpersonal competences (Caglio, 2003; Järvenpää, 2007; Vaivio and Kokko, 2006). For Hopper (1980), the bookkeeping management accountant is often trapped in a centralised, functional hierarchy, while the service-aiding management accountant is turned towards the information needs of managers and thus often evolves in decentralised units. The literature also considers the challenges posed by the dual responsibilities of management accountants evolving in decentralised units regarding corporate control and local operational management (Lambert and Sponem, 2012; Maas and Matejka, 2009; Sathe, 1982, 1983).

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