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# **The Role of the Management Accountant in the Swedish Public Sector**

**An Empirical Study**

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## ABSTRACT

The management accountant has been a part of European corporations since the nineteen seventies when they started to divisionalise, but the profession has been an important part in American corporations for much longer. Of course there had been accountants in European organisations before, but with this rearrangement they had to take on new tasks and to be more future-oriented.

In the nineteen eighties, when the profession was still rather young in Europe, both management accounting as a subject and the role of the management accountant attracted substantial attention within the academic and business worlds and several investigations and theories were made to describe the new phenomenon. As for most new phenomena, the interest decreased after a few years, but after a down period the management accountant has now again started to attract attention with new studies as a result. Albeit there to date have been a number of investigations they have typically dealt with corporations within the private sector and very few about the management accountant in the public sector even though he/she is frequent there and the public sector employs a large number of individuals. To change the common focus we have made this study about the role of the management accountant in the Swedish public sector.

The purpose of the study is to contribute to the knowledge within the area of management accounting by examining and analysing the role of the management accountant in the public sector. To do this we have studied the management accountant in the central level of the public sector where we examined both central authorities and state owned companies. This was done by sending a questionnaire to role practitioners within the Swedish public sector and then compiling and analyzing the result.

When analyzing the result some interesting facts were found. The management accountant in the Swedish public sector devotes a lot of his time to the traditional accounting areas of budgeting and reporting. This implies a role of the management accountant that is more internally than externally focused although he/she to some extent also uses external information and influences others within the organisation in his work. In other words the role has not developed as earlier has been expected. The differences within the three organisations in the public sector investigated are not obvious, but it seems that the role of the management accountant in central authorities is somewhat more developed compared to the role in state owned companies. When comparing the management accountant's role in the public sector to the private practitioner's it is seen that they are mainly the same. Although the role in the public sector is slightly more distinct than, and not as influencing on others as the role of the private management accountant.



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## 1 INTRODUCTION

*Here the background of the study is explained together with a review of previous studies of relevance, both early studies about the management accountant as well as more recent ones. Following is the problem discussion which flows into the research issue. After comes the declaration of the purpose of the study and at the end of the chapter the structure of the thesis is outlined.*

### 1.1 Background

The interest in the management accountant's role is again increasing after a period of low attention in the first part of the nineteen nineties. Already in 1980 speculations about an augmented role for the management accountant were made as a consequence of better education and development in information technology (Frenckner, 1980). According to studies in the mid nineteen nineties and later, the role is still changing and it is becoming broader and less distinct (Baldvinsdottir, 2001; Sillince & Sykes, 1995). It is from this recent wave of attention for the role of the management accountant we became interested in the subject and decided to further examine it.

The management accountant has since long been an important person in American corporations but in Europe the role was first seen when the large European corporations started to divisionalise in the nineteen seventies (Samuelson, 2004). Together with increased market orientation the development of information technology changed the economic routines and the corporations needed to be more business oriented (Mattsson, 1987). This was also true for the traditional accountant who got some additional tasks and needed to be more visionary and forward oriented to manage them (Källström, 1990). The management accountant can be found at different levels within the organisation and he/she is considered to be of such importance that he/she sometimes is included in the organisation's top management group (Mattsson, 1987). The new tasks has led to discussions about what the function of the management accountant is and should be and the debate has, expect for a period of low attention, been active since the introduction of the role in the corporations (Källström, 1990, Samuelson, 2004).

### 1.2 Early Studies of Relevance

In the nineteen eighties different investigations about the management accountant were made in Sweden. By conducting survey investigations as well as in-depth interviews and by studying the situations-vacant in newspapers, the role of the management accountant was discovered. Frenckner (1980) declared that the tasks were to collect and interpret data of significance as well as give feedback from operations to the top management. Mattsson (1987) stated that the most important tasks for the management accountant was to contribute to a higher profitability and to a solid financial position of the organisation through influencing decisions and behaviours within it. The main tools for doing this was budgeting, calculating, compiling reports and participating in investment decisions as well as managing the accounts. He also concluded that the difference between the management accountant and the traditional accountant was that the previous was more future oriented than the other. According to Källström, (1990) the management accountant sometimes shared the tasks of the chief accountant which made the roles fuzzy and difficult to separate from each other. A study about the management accountant in the municipalities was also



made. It concluded that there were no specific differences between the role of the management accountant in the public sector and in private corporations. The diversions between different management accountants' tasks rather depended on the decentralization of the organisation. (Egegren et al., 1986)

### **1.3 Recent Studies of Relevance**

Later, in the latter part of the nineteen nineties, when the interest in the management accountant blossomed out for a second time, a Finnish investigation stated that the most important task for the management accountant is to bring financial perspectives into managerial decision-making situations and to deliver information of this kind to the rest of the organisation (Granlund & Lukka, 1998). Scapens et al. (2003) agreed on this key role of the management accountant when examining the future direction of UK management accounting practices. From this survey it was moreover discovered that the practitioner expect new management accounting techniques to become more important in the future alongside the continued use of the classic ones, the same conclusion as in an Australian study of management accounting practises conducted by Chenhall & Langfield in 1998.

After a survey investigation about the management accountant in Swedish corporations Barkstedt and Ronnesjö (2001) concluded that the traditional techniques of management accounting such as budgeting and reporting still are the most significant parts of the management accountant's tasks. They although revealed that the respondents in their survey expected the tasks to change in the coming years. Also in the Swedish military organisation the practice of the management accountant is considerable traditional. The main tasks here are operations management, efficiency stimulation, target management and strategy. (Grönlund, 1999) Recently a Finnish study based on the situations-vacant showed that the traditional task of accounting was found important to the management accountant and it was concluded that the change from traditional accountant to management accountant can be a long process that probably will demand more changes than simply a title alteration (Lassi, 2003).

### **1.4 Problem Discussion**

The role of the management accountant can, as seen above, be studied in many different settings although private corporations mainly have been the focus of the previous studies within the area. The public sector construct a large part of the Swedish economy (Lybeck, 1984), and what is still missing is a quantitative survey exploring the management accountant in this large sector. Some researchers state that the definitions of the management accountant's role in the private sector are applicable in the public sector too (Egegren et al., 1986; Lapsley & Wright, 2004) while other seem to reveal a more traditional role of the practitioner in, at least some parts of, the public sector (Grönlund, 1999). What is true? To know this it would be interesting to examine the role of the management accountant in the public sector.

Most of the previous research in the area of management accounting, except for some of the studies in the nineteen eighties, have been qualitative analyses and in 2001 Bromwich and Scapens made a request for research that draw conclusions from mathematical analyses. A quantitative approach to examining the role of the management accountant in the public sector would





thus most likely be welcomed. Because of these reasons we find it interesting to study the role of the management accountant in the public sector through conducting a quantitative survey. We base our examination on the following research issue:

- What is the role of the management accountant in the Swedish public sector?

To answer this we will study the management accountant at the central level of the Swedish public sector, both the one working in central authorities and the one in state owned companies. We will examine what tasks he/she performs, which ones he/she is responsible for and how he/she divides his time between these. Further we will look at how he/she estimates the future changes in work time between these and also look into what is considered the most important characteristics for the management accountant.

## 1.5 Purpose of the Study

The purpose of the study is to contribute to the knowledge within the area of management accounting by examining and analysing the role of the management accountant in the public sector.

## 1.6 Outline of the Thesis

**Chapter two** describes the methods we find appropriate for this study. Further it presents how we have chosen to deal with some of the problems arising when conducting this kind of study, such as for example choice of respondents, analysis of replies and presentation of the result.

**Chapter three** presents the theories for the study. That is, it presents management accounting theories as well as information about the Swedish public sector that we find relevant for the role of the management accountant in the public sector.

**Chapter four** presents the empirical result of the quantitative investigation on which this study is based in the form of tables. Altogether with showing the statistics for the public sector as a whole it presents the statistics for both central authorities and state owned companies separately. To complement the statistics the result is also discussed in words.

**Chapter five** contains an analysis of the role of the management accountant in the public sector in connection to the theory we find most adequate. After the public management accountant is compared to the private equivalent using the result from the study by Barkstedt and Ronnesjö in 2001.

**Chapter six** presents the conclusions from the study as well as potential implications for the practice of the management accountant and suggestions for further research within the area.



## 2 METHODOLOGY

*This chapter deals with the methodology in connection to the study. It describes the data collection with respect to both primary and secondary data. The chapter then deals with the validity and the reliability of the study before ending with reviewing the criticism of the sources.*

### 2.1 Data Collection

As the purpose of this study is to examine and analyse the role of the management accountant in the public sector, an area where not much information exists, we had to collect primary data. This primary data collection consists of answers to a questionnaire<sup>1</sup> which we sent by e-mail to practitioners within the Swedish public sector. To have some background information about management accounting, the management accountant and the Swedish public sector we also had to search for secondary data. It mainly consists of relevant literature and scientific articles within the area of management accounting.

#### 2.1.1 Primary Data

For collecting the primary data in this study we used the quantitative approach which means to collect numerical data and to analyze it using statistics (Lekvall & Wahlbin, 2001). This came natural since we wanted to be able to draw conclusions for the whole population of management accountants at the central level of the Swedish public sector despite not being able to investigate them all.

#### Survey Type

The interview is a form of getting the wanted information from the respondents by asking them questions opposed to just observe their actions. It can be conducted orally as well as through written communication. Written surveys where the respondents are asked to answer a form with questions are called questionnaires. The most important advantage of the questionnaire is that it is a cheap way of conducting investigations but at the same time it has some disadvantages such as for example being time-consuming and usually having a high rate of answers dropping off. Internet can be used as a communication tool to send questionnaires to the respondents. The main principle is the same as for a survey distributed by ordinary post, but with some finesse such as it is relatively quick and cheap. (Lekvall & Wahlbin, 2001)

As we wanted to investigate the role of the management accountant the most practical way of doing that was to use an interview technique and because of the large number of questions we wanted to ask the respondents we chose to use a questionnaire. By choosing this method we were able to use the questionnaire made for the study by Barkstedt and Ronnesjö in 2001, which enables us to compare our results with the results from that study. From the financial aspect of our study this method also fitted well and the disadvantages we were able to bypass to some extent. The time-consuming characteristic of the questionnaire we evaded by using e-mail. The respondents were sent, as well as returned, the questionnaire as a file attached to an e-mail. This way of

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<sup>1</sup> For questionnaire see appendix two



delivering the investigation was possible because all the respondents in our investigation had access to a computer connected to the internet. By using e-mail we saved a lot of time through not having to use the slower ordinary post system. The respondents were at the same time able to get in contact with us in a quick and easy way without having to make time-consuming telephone calls, which we believe some respondents appreciated. The fact of respondents dropping of from questionnaires we tried to diminish by making them interested in the investigation. This was mainly done by calling them before sending out the questionnaire but also through the e-mail to which we attached it. When waiting for the responses we further tried to increase the number of responses by e-mailing and calling the respondents again who had not yet answered.

### **Questionnaire**

A questionnaire can be more or less standardised. The more standardised version is used when the researcher needs to be able to compare the answers or to make generalizations. It can also be more or less structured. The more structured questionnaire gives the respondent less space to answer in the way he/she wants whereby the answers often can be predicted. (Patel & Tebelius, 1991) When using a questionnaire for an investigation it is good to try it first on a small group of respondents in order to discover any problems in the construction, or if the respondents seem not to understand the questions or instructions correctly. If this is done there is also an opportunity to see if all the variables wanted have been dealt with and if there are too many or too few questions. (Dahmström, 2000)

We have chosen to base our investigation on a questionnaire already made by Barkstedt and Ronnesjö for the previous study of the role of the management accountant in the private sector. This way we can use the result from their study for comparisons with our result and as it has already been tested on respondents and proved to be well-functioning it is to be considered as a reliable instrument of measurement and we did not have to go through the process of altering it. In order of facilitating an analysis of the role of the management accountant the questionnaire is divided into different parts regarding a number of work areas where several questions are asked. The questions are based on elaborate literature studies about management accounting and the management accountant. To not confuse the respondents and to make them feel familiar to the questionnaire the questions are based on relevant business terms well-known to them. In each question the respondents are supposed to fill in if they perform the task, whether they are responsible for it or not and how much of their time it occupies at a discrete scale with seven alternatives reaching from insignificant to significant. Above the parts relating to the tasks of the management accountant there are some questions dealing with, for example, the characteristics wanted for a management accountant and estimates of how the time spent on different tasks will change in the coming years. The questionnaire in concern is both standardised and structured to a high degree in that it has the same questions in the same order for all the respondents and that it has mostly predetermined alternatives for answering. That is one reason why we will be able to make generalizations for a larger population than the investigated individuals. Space is although given to the respondents in order for them to fill in any tasks of work that the questionnaire might not cover.



### Choice of respondents

To be able to make a good statistical investigation with a reliable result it is important to know what and who is going to be examined. The group of interest for which the researcher wants to draw conclusions is called the population. (Dahmström, 2000) It has to be clearly defined before starting the investigation (Lekvall & Wahlbin, 2001). If the population is small or if there are resources enough the researcher may examine the whole population but if there by any reason is not possible he/she have to make a sample of individuals from the population to represent it. If the sample is made in an appropriate way it is possible to draw conclusions from it and generalise them in a reliable way to the whole population of interest. (Patel & Davidson, 1991) When making an investigation there are usually respondents dropping of to some degree. It is important to try to minimise this dropping of and then analyze the reasons for this to know whether the respondents differ from the ones answering in any important characteristic. (Lekvall & Wahlbin, 2001)

In our study we have chosen to examine the role of the management accountant in the Swedish public sector why the population for our research includes all persons in the public sector having this title or doing this work but having another title. After studying the Swedish public sector we chose two areas of interest to investigate, the regulated central authorities and the public companies with less restrictions to answer to. By taking these two different areas we believe we have a sufficient number of organisations to be able to generalise the research to most of the public sector, at least the central level.

To get a picture of the organisations within the Swedish public sector and then to make a sample of the central authorities we used an internet register over all the organisations in the Swedish public sector<sup>2</sup>. By using this public register we feel assured that we have made our choice from the whole population of interest whereby the potential errors are diminished. As small organisations tend not to have an own management accountant we concentrated on central authorities with more than 500 employees. We found that Sweden has 63 central authorities with more than 500 employees, a number to large to examine them all why we, by using the random function in the computer program Microsoft Excel, we made a simple random sample to get 32 units from the total population of 63. A simple random sample is characterised by that you do not in any way guide the selection, why it is completely random. This number of units in a simple random sample is enough to make sure that the investigation should give the same result 95 times out of 100 if using the whole population to draw from. (Dahmström, 2000) That level of statistical evidence is frequently used in research and it is satisfying for our intended purpose.

When looking for public companies to investigate we found that the criterion of having more than 500 employees did not leave many companies to be included in the research. To increase the number of respondents we therefore chose to lower the limit to 250 employees instead of 500. We only wanted our study to include companies controlled by the state why we chose to disregard the ones with state ownership less than 50 percent. From this search we found 25 public companies that matched our criteria, a number suitable to include them all in our investigation. For the public companies we also found another interesting dimension. 13 of them operate under conditions almost the same as private owned companies while the other 12 exist to carry

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<sup>2</sup> [www.offentliglistan.se](http://www.offentliglistan.se), 2004-11-19



out activities that are of special interests to the society and thereby operate under other conditions, most commonly some kind of monopoly.

To get in touch with the management accountants in the 57 chosen organisations we phoned their reception desks and asked to talk to the management accountant or some other relevant manager working with management accounting tasks. To have the chosen individuals interested in our study we presented our selves and the aim of the study. We then sent out the questionnaire to them by e-mail together with a letter of introduction, instructions on how to fill in the questionnaire and a letter of liability which guaranteed them complete secrecy and anonymity from us<sup>3</sup>.

The respondents were given two weeks to answer the questionnaire but even though we sent them an e-mail of reminder after half the time we got a low response rate. To make the result of the study more accurate and minimise the problem of missing answers we then decided to call the respondents who had not sent back the questionnaire once again. Some of them excused themselves due to lack of time but said they would answer if they were given more time, why we gave them a third week to answer. The last day to answer we e-mailed the ones that still not had answered a last time. By repeatedly contacting the respondents like this we increased the response rate to some extent. In the area of central authorities 21 of 32 answered, in the area of public companies with community interest 10 of 12 answered and in the area of public companies under market conditions 7 of 13 answered the questionnaire. From these we had to exclude two respondents from central authorities and one respondent from the companies working under special conditions due to a very low rate of answered questions. This means that we finally got 35 responses which give a response rate of 61 percent.

When going through the respondents dropping off the investigation some of them mentioned that they had technical problems filling in the questionnaire. From a few organisations there were no answers because the respondent was ill or the position being vacant and there were no other management accountant able to answer the questionnaire. Analysing this we found no reasons for worrying that these missing answers would deviate from the ones we got in any significant way. To be sure about that the responses in the survey represent the population we divided the organisations into groups regarding their size. This would reveal any patterns of missing answers among them but as can be seen in table 2.1 no obvious systematic differences were found when looking at the different groups of organisations. When looking at the total public sector we although found that the response rate was higher for the largest organisations. We can not explain this but we do not think that it significantly affects the investigation as there were not that many respondents from these organisations.

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<sup>3</sup> For letters to the respondents see appendix one



Table 2.1 Response Rate

250-999 Employees	T	A	SC	MC
Population	21	11	5	5
Responses	11	6	3	2
Missing answers	10	5	2	3
Response rate	52%	55%	60%	40%
1000-5000 Employees	T	A	SC	MC
Population	25	14	5	6
Responses	15	7	5	3
Missing answers	10	7	0	3
Response rate	60%	50%	100%	50%
5000- Employees	T	A	SC	MC
Population	11	7	2	2
Responses	9	6	1	2
Missing answers	2	1	1	0
Response rate	82%	86%	50%	100%
Total	T	A	SC	MC
Population	57	32	12	13
Responses	35	19	9	7
Missing answers	22	13	3	6
Response rate	61%	59%	75%	54%

A = Central Authorities  
 SC = Companies with Special conditions  
 MC = Companies with Market conditions  
 T = Total of all three groups of organisations

### Processing of Data and Analysis of Responses

After collecting primary data it needs to be arranged in a way that makes sense and conclusions can be drawn. When doing this cautiousness is important not to bring unnecessary sources of error into the result. Areas where faults often emerge are when the data is registered into a computer program for processing and the way that program is used. (Dahmström, 2000)

We have used a manual way of transferring the primary data of our investigation into a computer program. In order to minimise possible faults by doing this we have been cautious and double checked that every data has been located in the right place. Further we have used Microsoft Excel for doing the statistic processing, a computer program which we are both familiar with. Altogether we believe this vouch for a minimum of faults while processing the primary data.

The result of our investigation is presented in tables as well as in written text in order to be easy for the reader to grasp and understand. Most of the tables are divided into three parts, as the questions in the questionnaire, with respect to if the respondents are performing the task, if they are responsible for it and how significant part of their working time it occupies. The data in the first two parts of the tables are mean values shown as percentages and the last part shows a mean



value in ordinary numerical form. To calculate mean values from answers in a discrete scale like this is not completely statistically correct but in order to be able to draw conclusions we have chosen to present the answers this way. Each table have four columns with statistics of which three represents the different groups of organisations in the investigation and the fourth is a total of these. The total column is a weighted mean value from the mean values in the three strata constituted by the different groups of organisations. In order to represent the public sector as a whole the three groups of organisations have been given the same weight as the size of their share of the public sector as a whole, that is central authorities 71,6%, companies with special interests 13,6 % and companies with market conditions 14,8%.

### **2.1.2 Secondary Data**

Fairly little is written about the role of the management accountant in recent years, especially about the role of the management accountant in the public sector. Today the interest is rising, for example was the fall volume 2004 of Management Accounting Research, a respected periodical about management accounting, specifically dedicated to management accounting in the new public sector. Except for research articles about the role in the public sector we have studied the general literature about management accounting and the management accountant which mostly presupposes the private sector. To make up for this inconsistency and to know more about the Swedish public sector in general we also studied literature about the structure of it and how it is run.

The literature for our study we found mainly using Gunda, the database for the Göteborg University library and Libris, the database for all university libraries in Sweden. The scientific articles were found by searching for periodicals at the Gunda web portal and searching via different databases, for example Business Source Premier. To complete our research of previous studies within the area we used different search engines at the web such as Google and Alta Vista where we looked up the following words: Management Accountant, Management Accounting and Controller.

## **2.2 Reliability**

Reliability is about how the instrument of measurement withstands different influences of chance. An instrument which gives obtained values close to the true values is said to be reliable and reliability exists if several independent investigations about a phenomenon give approximately the same results. (Holme & Solvang, 1991) A low reliability in a survey can for example be caused by uncertainties in the questions which results in different interpretations of the respondents, layout factors such as too little space for giving answers as well as pure factors of chance (Lekvall & Wahlbin, 2001). A good way of testing a questionnaire before handing it out to the real respondents is to try it on a test group to discover any faults that may occur. (Patel & Davidson, 1991)

The questionnaire we have used in our study was made for a previous investigation with a similar purpose as this one and because of that it can be said to have been tested before and faults that might occur are already discovered. In that way we feel that we have avoided difficulties with the questionnaire as for example that the respondents have enough space to fill it in and that





our instrument of measurement is good and reliable. In order of avoiding misunderstandings and to be sure that the respondents understood the questionnaire and felt secure about giving us information about their work situation we sent it together with a letter that explained the purpose of the study and also attached detailed instructions on how to fill it in and a liability of secrecy and anonymity. To diminish the risk of misinterpreting the questions we also gave them our telephone numbers so they could call us if they had any questions regarding the investigation.

## 2.3 Validity

Validity is a way of measuring the conformity between the phenomenon the researcher intended to investigate and what actually is investigated (Patel & Davidson, 1991). Within quantitative research it is also important that the result is valid in other situations than the specific one investigated to make conclusions about a large population. That is the same as it is possible to make generalizations. (Patel & Tebelius, 1987) One way to increase the validity in a questionnaire is to let persons, well-informed about the subject, look at the questions to see if they are relevant to the purpose. Another way is to compare the result with the theories on the subject to see if they are equal. If using this method one should though be aware of that the theories might be wrong. (Lekvall & Wahlbin, 2001)

To secure the legitimacy of the investigation and to make sure that the result of our study is as valid as possible, even for other individuals than the ones actually investigated, we made a simple random sample of the respondents in the area where we did not investigate all of the organisations. Further, we analysed the reasons for respondents dropping of the investigation and found no remarkable characteristics differing from the respondents who answered. The questions in the questionnaire have been read through by the tutor of this thesis who is very familiar to the subject and this also vouch for a high validity. The questionnaire has also been used before for the same purpose where it proved to be valid and include relevant areas of importance why we believe that the result of our study is relevant and that the instrument of measurement is able to capture the role of the management accountant in the Swedish public sector.

## 2.4 Criticism of the Sources

All sources from where secondary data used in a thesis are collected should be subject to a critical review to judge whether the sources are reliable and if they are valid. Things to look for when doing a critical review of the sources is that they are not too old, who the author is and the interests of the author and also whether the different sources are dependant on each other in some way. (Eriksson & Wiedersheim-Paul, 2001)

The theories are based on literature and articles found through university libraries and databases as well as other databases with high credibility. Many authors are well-known authorities within the area of management accounting and we therefore judge the sources as scientifically approved. Some of the authors have participated in more than one of the sources we used but due to the kind of information we were looking for we do not think that it is a problem in this case. Another thing to keep in mind is that parts of the sources are fairly old. Since it has not been published a lot of relevant material on the subject lately we have had to use the sources available, but





knowing this fact we have taken it under consideration while writing the thesis and complemented the sources with a number of up to date research articles.



### 3 THEORIES

*Here facts and theories relevant to the subject are given. The chapter starts by explaining management accounting in general and then moves on to the management accountant in particular. The role of the management accountant according to theories and previous investigations is explained before moving on to the tasks of the management accountant. At the end of the chapter the public sector and the role of the management accountant in the public sector is considered.*

#### 3.1 Management Accounting

The term management accounting is defined in different ways in the literature. The traditional way of defining it is that management accounting includes all planning and monitoring in an organisation where the measured unit is monetary. The focus is on economic goals with financial character and concepts like income, expense and profitability are important. Today the definition of management accounting includes more non-monetary measures, such as customer satisfaction and learning, and in a broader way, planning, monitoring, evaluation and adaptation of an organisation's operations striving for financial goals. (Ax et al., 2002)

#### 3.2 Development of the Management Accountant's Role

The management accountant, or controller, was probably first introduced as a profession in the late nineteenth century in the United States. In the nineteen twenties the role was becoming more common in connection to large American corporations splitting into divisions and in the beginning of the next decade the organisation Controllers Institute of America (CIA) was founded. It defined the management accountant's role more clearly and made the "Corporate Treasurers and Controllers Handbook" in 1950. Later CIA changed name to Financial Executives Institute (FEI) and made a new definition of the management accountant's role in a publication and it has been included in most books about the profession since. FEI defined it as planning for managing, reporting and interpretation as well as evaluating and counselling, reporting to authorities and administration of tax questions, review of the environment and finally securing the corporations assets. (Källström, 1990)

In Sweden the management accountant was first becoming customary in the industry in the late nineteen seventies when the Swedish companies split into divisions. Today the Swedish management accountant is defined as not being responsible for accounting, as his American equivalence, but also have responsibility for strategy and business. (Källström, 1990) The role of the management accountant is weaker defined in Sweden compared to countries where a professional organisation exists. In the United States there is a traditional difference between the treasurer and the management accountant. While the treasurer works with capital providing and contacts with banks and investors the management accountant works with planning, reporting, monitoring the environment and counselling. (Olve, 1990) In Europe there is more change in the terminology of management accounting than in the practice and techniques and the purposes and styles of using it. (Shields, 1997)

The traditional role of the management accountant is working with provision and analysis of financial information for monitoring purposes. It involves working with budgeting, variance



analysis, capital appraisal and traditional accounting. (Baldvinsdottir, 2001) Studies from the nineteen nineties and onward suggest that the role is changing and that the management accountant is more involved in the organisation's strategy than before and therefore the role is more proactive (Baldvinsdottir, 2001; Källström, 1990; Sillince and Sykes, 1995). The main reasons for the changing role is external changes to companies, new information technology and new process ways of working. Examples of new trends in the nineteen nineties affecting the role of management accountants are supply chain management, networks, partnerships and strategic alliances. (Baldvinsdottir, 2001) Although there are quite distinct definitions of the role of the management accountant from professional organisations abroad, the tasks differ broadly between diverse organisations in practice. The task and authority spectrum is large and the management accountant can be everything from a glorified bookkeeper to a key person with the position of a vice president. A skilful management accountant can influence through his reporting and interpretation so that top management is led to decisions in accordance with his targets. (Frenckner, 1980)

The management accountant is also defined as the one being responsible for that the management control process gives expected outcome. This definition is more general than one built on tasks for the management accountant. (Källström, 1990) Another perspective of the role, and management accounting as a whole, is gained by looking at the organisational rules and routines (Burns & Scapens, 2000).

### **3.3 Operating and Developing Management Accounting**

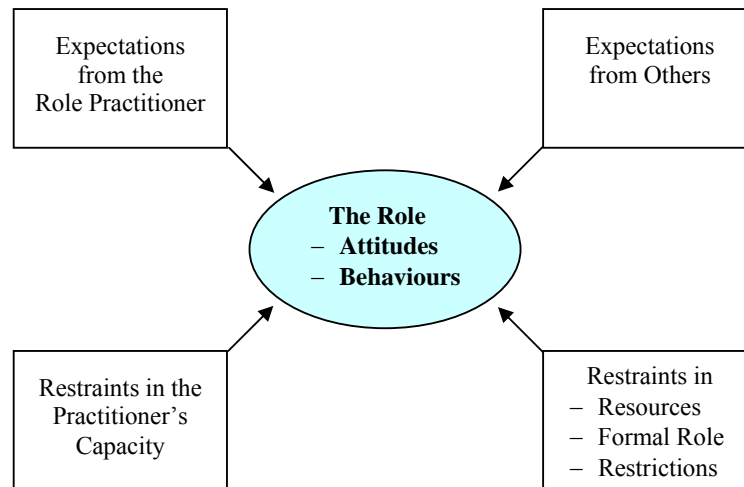
The role of the management accountant can be divided into running administration and developing the management accounting systems. Running administration is the same as monitoring that the management process is effective, meaning that the specified tasks are done in a satisfying way. The management accountant is involved in the process instead of looking on it from outside. An important limitation is although that he/she is not manager or economic responsible outside his own department and thus have to use other methods than direct authority to pursue his tasks in operating the administration. Development adjusts the management process to changes in the organisation and the environment. This requires a higher degree of initiative and forward looking than operating the administration. To develop the work obliges the management accountant to search for signals of new requirements. Often there is only a little time for this development task, but the management accountant must create the necessary conditions and time for thinking and educating to be prevail in these important long ranging tasks. One way to solve this problem is to use an external consultant if the management accountant himself does not have the time. (Källström, 1990)

### **3.4 The Professional Role of the Management Accountant**

Every role in the professional life includes attitudes and behaviours and the role practitioner is presumed to act in a relatively standardised way in different situations. The role definition includes attitudes and behaviours from either education or practical work together with the surroundings expectations on the role practitioner. It is restrained by personal capacity and outer limits as can be seen in figure 3.1. Roles are important to facilitate social interaction and give

safety to the actors. Secure individuals are also able to perform more roles than less secure individuals. (Källström, 1990)

Figure 3.1 Factors that determine Attitudes and Behaviours



Source: Källström, 1990 s. 90

The role definition must be accurate enough not to be meaningless (Henning & Moseley, 1970). Unclear professional roles can create problems because cooperation with others is obstructed and role conflicts do erupt more easily when the role behaviour differs from the environments expectations. An example illustrating this is when the traditional accountant act as a management accountant or vice versa. (Källström, 1990) On the other hand, vague defined roles give the strong practitioner a larger possibility to operate in the way he/she wants. Definitions of roles are seldom precise which might be necessary and desirable in cases with a strong practitioner. (Henning & Moseley, 1970; Källström, 1990)

### 3.5 A Matrix of the Role of the Management Accountant

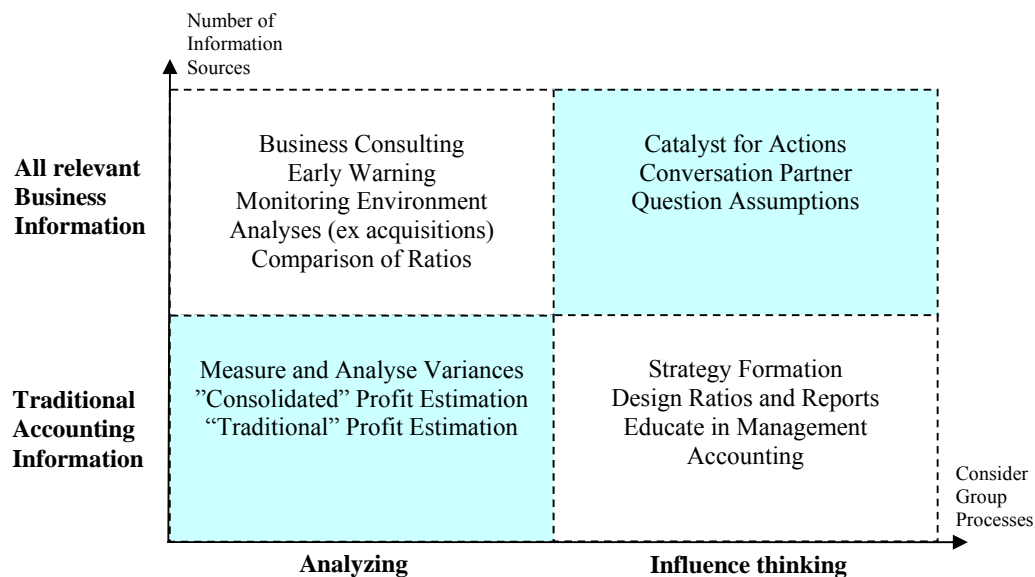
The tasks of the management accountant can be separated into different parts with diverse levels of ambition ranging from traditional accountant to problem solver and business consultant. The first level is the traditional accounting function, the second rank of tasks help managers to solve problems and the highest level is to assist the organisation's top management in strategic decisions. (Olve, 1990)

The role of the management accountant can be further divided into two dimensions as can be seen in the matrix in figure 3.2. The *first dimension* on the horizontal axis is a distinction between analysis and operations control. To analyze means to dissect into pieces, while operations control to a high degree involves psychology and persuading people in today's businesses. Designing reports and budget processes gives the management accountant the ability to influence peoples thinking and this demands the capability of psychology, pedagogy and businessmen ship from him. According to this, there is a scale from analysing data to the west in the matrix to tasks involving education and influence to the east in the matrix. (Olve, 1990)

The *second dimension* on the vertical axis of the matrix concerns what kind of data the management accountant employs. The traditional accounting data is the conventional information used and the accountant usually wants “secure accounting data”. That is not enough for the future role of the management accountant, so if he/she wants to take on the role of a business consultant, he/she needs to use other internal and external information sources combined with his talent for analysis to find profitable opportunities for the organisation. The external data he/she ought to use is information that is not precise, exact or auditable, like the one the traditional accountant conventionally is familiar with and often hangs on to. Thanks to new information technologies this external information is now easier collected than before. For operations control he/she should use internal and external data combined with analysis and then use his ability to influence other persons to implement his ideas and make the organisation more successful. As a business consultant the management accountant should also design the information flow to influence the thinking of others. (Olve, 1990)

The two dimensions construct the matrix where the management accountant’s tasks now can be divided in four categories. The development of the role implies a movement away from the safe traditional accountant role in the matrix’s south west corner and with expanding information sources and more group processes involved moving north and east in the matrix. This development is the reason why we start talking about management accountants. The changing role is although not without disbelief and competition from other groups, with which the management accountant’s tasks now interfere. The disbelief and competition can be severe if the other groups think it is wrong for the accountant to work with these new augmented tasks. (Olve, 1990)

Figure 3.2 Matrix of the Role of the Management Accountant



Source: Olve, 1990 s.14

The matrix is a way of structuring the tasks of the management accountant and it can be investigated by looking at the four different boxes in the matrix referred to, in geographical terms, as southwest, southeast, northwest and northeast. In the southwest box consolidated profit estima-



tion is included in the tasks. This means to analyse merged divisions or the whole of the organisation in contradiction to the traditional profit estimation which means analyzing one area of the organisation at a time. This is still done in traditional accounting terms and these tasks are close to the role of the traditional accountant with numbers and historical data. These tasks of the southwest box are somewhat augmented from the plain traditional accountant role without much analysis, which is not represented at all in the matrix. (Olve, 1990)

In the southeast box in the matrix the management accountant's tasks are different and include strategy formation with the help of ratios and reports. The management accountant will be involved in developing managing principles and economic responsibility models for planning and reporting. The responsibility can be monitored with budget, performance salary and bonus. Education in management accounting is part of the role to make others realise how the systems work. (Olve, 1990)

In the northwest box in the matrix the management accountant is working with tasks such as potential acquisitions of other organisations and developing the organisation's business network. By using external databanks, comparisons of ratios with the help of business statistics and other methods the management accountant fulfils his tasks. This box assumes deep analysis of internal and external data together with an understanding of the overall picture of the business. The role as business advisor might involve long range investigations as well as building early warning systems following the economic trend. (Olve, 1990)

The northeast box in the matrix assumes that the management accountant is working with what is characterised as the most important tasks in different types of activities in the organisation. This involves designing measures and goals which extend a lot from traditional accounting, for example quality and customer measures. In this role the management accountant is responsible for initiating action. It might be making the manager observant that external forecasts and internal budget follow-ups will need a new action plan. The management accountant will be a catalyst for things to happen in a specific section of the organisation. Another role the management accountant take on in this box is to act as a conversation partner for different managers to help them develop their ideas, as well as influence the management with the management accountant's special knowledge, based on analysis of all relevant business information, both internal and external. (Olve, 1990)

### **3.6 Common Management Accounting Tasks**

The management accountant is often the only person in the organisation beside the managing director and the vice-managing director who is directly responsible for the organisation as a whole. Therefore the role can be very extensive and comprise many different areas of the organisation. (Källström, 1990) The key role of the management accountant is linking financial with operating concerns and the business strategies (Scapens et al., 2003). He/she is also defined as the one who is responsible for that the organisation's financial planning gets the effects wanted and for this he/she often uses a number of different tools, for example accounting, budgeting and different kinds of calculations. (Källström, 1990)



### 3.6.1 Strategic Management Accounting

The business strategy is concerned with the goals and regulations for the organisation's long term acting and the means of approaching the financial goals. Among other things it includes the choice of offered products and services as well as a plan on how to distribute resources within the organisation. (Källström, 1990) Strategic management accounting is an emerging field in organisations and the boundaries are yet loose. Although there are different depicts, it can be described as a process involving mission statement, identification of strengths, weaknesses, threats and opportunities as well as strategic design, implementation, feedback and monitoring. (Guilding, 2000) One important element is to supply information for the formulation of the organisation's strategy and also help managing strategy implementation. (Drury, 2000) On the basis of the vision, issues of this kind have to be discussed within the organisation to develop the right strategies. This is usually a task for the top management. (Ax et al., 2001)

For the management accountant it is important to work close to, and to be aquatint with the operations as well as to be involved in all sorts of line management decisions (Mattsson, 1987). He/she is supposed to supply division managers and others in the organisation with different kinds of analyses needed, both cost oriented internal ones and market oriented external ones. The management accountant should also participate in creating and developing appropriate management accounting systems. (Samuelson, 2004) The business environment is very important for the shaping of management accounting and therefore environmental analyzing and research of future changes are important for the management accountant (Källström, 1990). He/she has a more important role in the area of strategic management accounting today than he/she had before because of increased ambitions to link business planning with outcome follow-up (Samuelson, 2004).

### 3.6.2 Budgeting

All organisations need to plan their business ahead and to have some idea about what the future will bring. Through budgeting organisations get some stability and can survey the situation to know how to act in the immediate future. (Ax et al., 2001) Budgeting therefore aim at specifying the economic commitment for the organisation during the next year of activity. A well defined budget process is important for the organisation and works like a system for authorization for the managers to act in a certain way and it is a channel of communications. (Källström, 1990)

In some way all the employees can be said to take part in the budgeting process but to a very different extent. For some of them the participation in the budgeting process is very short while others exclusively work with this task. (Ax et al., 2001) Budgeting is one of the core tasks for the management accountant (Mattsson, 1987), and in a recent survey-based study in Australia budgeting was identified as a key activity ranking high in the list of management accounting techniques (Chenhall & Langfield-Smith, 1998).

### 3.6.3 Accounting

The accounting system is used to get information about the organisation and accounting comprises both business transactions between the organisation and external interested parties, as well as internal processes of transformation within it. (Frenckner, 1989) When organisations work





out the financial accounting they have to pay attention to rules and regulations but when presenting the internal accounting they are free to make adjustments to fit their own purposes (Ax et al., 2001).

Both financial and internal accounting are common tasks which the management accountant performs (Källström, 1990). The American management accountant is responsible for these tasks, but the Swedish equivalence should not be. In organisations with an extensive decentralised organisation there is a high demand for management accounting and when there is high need of this, the traditional accountant role should be separated from the management accountant. (Olve, 1990)

### **3.6.4 Product Costing and Investment Calculation**

A calculation is a comparison of revenues and costs made to discover the financial consequences of an action (Ax et al., 2001). Since long, companies have been doing different kinds of calculations, both before and after making important decisions about the business. When doing calculations before making a decision it helps the actual decision while a calculation made after the decision helps in evaluating it. (Frenckner, 1989)

Product costing is conducted by several persons in a company and it is one of the management accountant's most important tasks, as reports, analyses and company goals depends on the quality of this kind of calculations. (Samuelson, 2004) According to advertisements and interviews, investment calculation is also an essential duty for the management accountant (Mattsson, 1987). He/she will help the line manager to make product costing and investment calculations and when complex decisions are made the management accountant may do comprehensive calculations and investigations about the accuracy of these. (Samuelson, 2004)

### **3.6.5 Performance Measurement**

The word performance has a reference to what has been done or what is going to be done and organisations measure a number of ratios in a lot of different contexts to quantify their performances. This is mainly done to help turning the strategy into reality, but also in order to inform, direct and motivate the interested parties about the business. The ratios used to measure performances can be of financial as well as non-financial character. (Ax et al., 2002) The area of performance measurement is important for management accounting and has lately developed to include more non-monetary measures. Through comparing ratios of both these kinds organisations might gain large benefits. (Chenhall & Langfield-Smith, 1998)

### **3.6.6 Human Resource Management**

The human resource management work consists of different tasks relating to the employees in the organisation. It includes, among other things, recruitment of new employees and internal education of them as well as issues regarding terms of employment and salaries. (Gabrieli, 1987) Although these are important issues for the organisation the area of human resource man-





agement should not be included in the management accountant's tasks, except for occasions when it concerns his own department (Källström, 1990).

### **3.6.7 Transfer Pricing and Standard Costing**

Transfer prices are the prices of internal performances, both products and services, traded between different divisions of an organisation. Using the system of transfer pricing a division of the organisation into autonomous units for which separate results can be calculated is possible. This form the basis for both central and local decision-making as well as it motivates the employees to become more business oriented and more aware about costs. (Samuelson, 2004) One way to decide the transfer pricing is to use standard costing. Standards are predetermined values for certain performances during a special time period and they can also be used in other situations such as budgeting, internal accounting and product costing. (Ax et al., 2001) The management accountant should be responsible for, operate and develop the transfer pricing system and he/she must often help to solve conflicts between divisions in this area. (Samuelson, 2004)

### **3.6.8 IT and Information Systems**

Through continuing development of IT and information systems the different systems for the management accounting, such as for example systems for accounting and budgeting, works together and manual work with transferring data between them is minimised (Källström, 1990). These systems demand more standardised input data but they also open new opportunities in tailoring the accounting information needed in specific situations (Granlund & Lukka, 1998). As a result of the vast amounts of stored data and many systems co-operating it can quickly be put together and analysed in a huge number of ways in different places within the organisation (Scapens et al., 2003). As a user of IT and information systems to a large extent the management accountant often has an overarching responsibility for the systems within the organisation (Samuelson, 2004).

### **3.6.9 Reporting**

Management accounting is often associated with the use of some techniques as for example budgeting and accounting but not the least making and interpretation of reports. Some reports are automatically generated and are matters of routine. (Frenckner, 1989) Reporting is besides budgeting the main work task being carried out by the management accountant and it is performed by most management accountant. (Matsson, 1987)

### **3.6.10 Process Management**

All organisations strive to improve different aspects of their operations in order to stay successful and competitive. This can be achieved for example by reducing costs and stock levels or by improving customer and employee satisfaction. Lately it has become popular to think of a company as a value chain where each step in the way to the customers increases the value of the products and services produced. By concentrating on reducing the processes that does not create value and improving the value creating ones the organisation will be able to offer more customer



satisfaction and thereby become more successful. (Ax et al., 2001) It is important that the process management is carried out in accordance with the organisation's business strategy and the guidelines it may include (Källström, 1990). In a proactive and future oriented organisation process management is often included in the management accountant's tasks. (Mattsson, 1987)

### **3.7 Limitations in the Management Accountant's Tasks**

As the management accountant is not head outside his own department, his power is limited to detect problems, motivate and inspire other people to take action since he/she is not in the position of giving them orders. Instead the management accountant is limited to explain, give advices and discuss. Another important limitation in the management accountant's role is that he/she does not represent the organisation to external contacts; his role is entirely internal focused in this respect. Neither should the management accountant engage in common administration or internal auditing. The competence requirements are so immense that it is not reasonable to oblige the management accountant being skilful at other economic activities, for example tax legislation or recent external accounting changes at the same time as management accounting. In many American organisations internal audit is a part of the management accounting function but there are strong arguments not to organise this way. If the management accountant is responsible for the internal accounting, he/she should not be the head of the internal audit because then he/she will be auditing himself which will diminish others confidence in him and the internal audit will be fragile. Another argument is that the verifying function of internal audit does not fit well with the management accountants aim to create an open and trusting relationship with the financial responsible line managers in the organisation. (Källström, 1990)

### **3.8 The Swedish Public Sector**

An economic definition of public service is that it is produced to the benefit of all citizens in a society where you cannot separate persons using the service from people not using it (Lybeck, 1984). The Swedish public sector has three levels which are defined as the central governments, municipalities and county councils operations. In the beginning of the nineteen nineties processes of change has started in the Swedish public sector towards market adaptation, internal competition, more result focused management and transition to conditions more like those of private corporations in the open market. (Nationalencyklopedin, 1994) Around 220 000 people work in central governments and about 1.1 million in municipalities and county councils which makes a total of more than 1.3 million employees in the Swedish public sector. The central governments main operation is education and the rest in falling order are community security and administration of justice, labour market issues, communications, business civil service, defence and common services.

The public administration is organised under the government with the prime minister as head. Under the central government the ministries responsible are for different areas, for example justice, defence, education and culture, and under them are different forms of public administration. Public administration will produce the basis for decisions made by the parliament, government and other political forces together with executing resolutions made by the politicians. According to the constitution it is the authority that makes decisions regarding the public administration operations or the appliance of law, not the politicians. The political decisions have developed to



be more and more overarching. Political decisions are made about a frame of laws, a frame of budgeting and target operation control. The details are handed over to the public administration. Without exaggeration a lot of political decisions have moved down from the politicians to the public administration. (Halvarson et al., 2003)

A broader definition of the public sector includes companies totally or partly owned by the government and business run by civil service departments. The state owns a lot of companies conducting business and it is one of the major owners of companies in the country. In 1996 the parliament decided that state owned companies will be commercial and fully exposed to competition from private businesses. Although there is still a division of government companies operating in a competitive market and companies with special interests of the community not operating in a competitive market but usually with monopoly in some area . (Halvarson et al., 2003)

### **3.9 The Role of the Management Accountant in the Public Sector**

The concept of management accounting is adapted to the public sector from the acknowledged definition for private corporations to suit the governmental organisations and the special issues concerning their operations. The goal in governmental activities is both financial and result focused so public sector management accounting is defined as including managing both of them. (Jonsson & Bringle, 2004) A large number of, and sometimes ambiguous goals may place additional demand on the management accountant's role in public organisations. Especially in the case when business and social concerns must both be considered. The management accountant working in public organisations have tougher and more complicated tasks than the ones working in private businesses. Even though many difficulties and uncertainties about changing markets is not apparent, the political game together with the many and ambiguous goals makes the role more complex. (Frenckner, 1989)

The parliament has set three goals for the management accounting. One goal is to create prerequisites for monitoring the governmental finances, another is to distribute resources according to political prioritizations, and last to create high efficiency in using the state resources. (Jonsson & Bringle, 2004) The decision process in the public sector has several unique characteristics compared to private corporations. The connection between external events and internal stimulus by the purpose on one side and the outcome on the other side is unclear and in part unknown. Together with a lack of explicit measure of performance, this will give bad presumptions for systematic learning, information and analysis to take action. Discrepancy in interests and objectives between different actors probably force public management accountants to act different compared to management accountants in private corporations. They may act more in the interest of solving disputes and coordinating than interpreting financial figures and being creative advisors. (Frenckner, 1989)

One view is that the occurrence of management accountants in relation to the total number of employees or turnover seems to be much higher in the private companies than in public organisations. That is true even though public employees working with the tasks of the management accountant under a different title are taken into account. One crucial question is how similar public organisations are going to be to private companies and if the Swedish public sector is going to be



as business oriented as the one in Great Britain. That is probably not the case. (Ballantine et al., 1997; Frenckner, 1989)

Most people representing a line of business stress to point out how unique their industry is but this is often not correct. Even though there are differences between public organisations and commercial businesses, the role of the management accountant have big similarities within both instances. The organisation and type of responsibilities are usually very alike. It is believed that it is the purpose of the organisation and different measurement techniques that create a divergence between the sectors. The interest for management accounting in public organisations is rising in concert with the awareness of improving the efficiency. (Frenckner, 1989) A changing environment is no serious problem for public managers introducing new management accounting methods. The attitudes of managers together with a result-oriented organisational climate are more important to improve government performance than a changing environment. (Budding, 2004)



## 4 RESULT

*In this chapter the result of the study is presented together with a discussion for each area investigated. The presentation is typically divided into four parts regarding the examined areas starting with the total public sector. Next is a comparison between the groups of organisations and then a diminutive discussion of the outcome. At the end of the section the respondents own answers are presented in the areas where it exists.*

### 4.1 Explanation

In the tables below the result from the questionnaire are presented. The tables contain abbreviations which are explained here and further displayed below the text. A stands for central authorities which from now on is shortened to authorities, SC are the companies operating under special market conditions, often monopolies, which are called special companies and MC means companies operating in a competitive market which henceforth are named market companies. T stands for the total of all three groups of organisations and  $n$  is the number of respondents answering the questions. The number of respondents answering the questions can fluctuate and usually is highest in the performing part, lower in the responsible and working time parts. The calculations of the total public sector are weighted with respect to the constitution of the central level of the Swedish public sector with 71,6 % for authorities, 13,6 % for special companies and 14,8 % for market companies as discussed earlier. This means that the result presented for the total public sector is directly applicable on the total population, not only the number of respondents answering the questionnaire.

Abbreviations:

A = Authorities

SC = Special Companies

MC = Market Companies

T = Total of all three groups of organisations

$n$  = Total number of respondents answering the questions

### 4.2 Background Variables

The position of the respondents is presented in table 4.1. The majority of persons working with management accounting in the total public sector have the distinct title management accountant. Together with the positions where the titles are variants of the name, the number of management accountants rises above 80 %. The only positions where the title does not include management accountant are financial manager and economist/business economist but these are in minority. As can be seen the respondents positions are not perfectly homogenous between the three groups of organisations but although fairly even distributed except for market companies which only have respondents with varying positions of management accountant and special companies who have a relatively high degree of financial managers. Although the different positions may indicate some disparity in the tasks performed all the respondents are working with management accounting.

Table 4.1 The Respondents' Position

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Head of Management Accounting	4	10%	1	6%	2	22%	1	17%
Management Accountant	17	53%	10	56%	5	56%	2	33%
Management Accountant for a Group of Companies	2	7%	1	6%	-	-	1	17%
Business Management Accountant	2	7%	1	6%	-	-	1	17%
Department Management Accountant	1	4%	1	6%	-	-	-	-
District Management Accountant	1	3%	-	-	-	-	1	17%
Financial Manager	3	7%	1	6%	2	22%	-	-
Economist/Business Economist	3	12%	3	17%	-	-	-	-

When examining the respondents' education in table 4.2 it can be seen that most of the management accountants in the total public sector have an MBA (Master of Business Administration) education from Sweden, with a peak for being educated in Stockholm. The second most common education is economist/business economist from a university. In a comparison of the three groups of organisations the educations seems evenly spread, except for an exceptionally high degree of MBAs from Stockholm in the group of special companies. This implies a higher and probably more relevant university education for respondents in special companies than in authorities and market companies. The differences in the respondents' education may also imply some differences in the answers.

Table 4.2 The Respondents' Education

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
MBA, Göteborg University	1	3%	-	-	-	-	1	17%
MBA, Karlstad University	1	5%	1	7%	-	-	-	-
MBA, Lund University	2	10%	2	13%	-	-	-	-
MBA, Stockholm University and School of Economics	6	17%	2	13%	3	38%	1	17%
MBA, Uppsala University	3	11%	2	13%	1	13%	-	-
MBA, Warwick University (USA)	1	2%	-	-	1	13%	-	-
MBA, Örebro University	2	7%	1	7%	1	13%	-	-
MBA, University	1	5%	1	7%	-	-	-	-
Economist/Business Economist, Göteborg University	1	2%	-	-	1	13%	-	-
Economist/Business Economist, Linköping University	1	5%	1	7%	-	-	-	-
Economist/Business Economist, Stockholm University	2	7%	1	7%	1	13%	-	-
Economist/Business Economist, University	1	3%	-	-	-	-	1	17%
State Management Accountant Education, Stockholm University	1	5%	1	7%	-	-	-	-
Master of Politics, Göteborg University	1	5%	1	7%	-	-	-	-
Luleå University	1	3%	-	-	-	-	1	17%
Uppsala University	1	5%	1	7%	-	-	-	-
Sundsvall College	1	3%	-	-	-	-	1	17%
College	1	3%	-	-	-	-	1	17%
Upper Secondary School + Courses in Business Administration etc.	1	5%	1	7%	-	-	-	-

When studying the position of the respondents' managers in table 4.3 it is obvious that "Head of Financial Department" is the most common type of manager, both in the total public sector and for the groups of authorities and special companies. This implies that a lot of the management accountants within these groups are located in the financial department instead of somewhere else in the organisation. For market companies the titles of the managers are more evenly spread than for the two other groups even though the low number of responses calls for a careful analysis.

Table 4.3 The respondents' Manager's Position

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Director-general	1	5%	1	6%	-	-	-	-
Managing Director	2	7%	1	6%	1	20%	-	-
Head of Administration	1	5%	1	6%	-	-	-	-
Head of Business Control	1	3%	-	-	-	-	1	20%
Head of Business Support Department	1	5%	1	6%	-	-	-	-
Head of Company Division	1	3%	-	-	-	-	1	20%
Head of the Director-general's Office	1	5%	1	6%	-	-	-	-
Head of Financial Department	13	49%	7	44%	4	80%	2	40%
Head of Financial Department and Human Resource Management	1	5%	1	6%	-	-	-	-
Head of Management Accounting	2	6%	-	-	1	20%	1	20%
Head of Management Secretariat	1	5%	1	6%	-	-	-	-
Head of Planning Department	1	5%	1	6%	-	-	-	-
Head of Planning, Budgeting and Follow-up	1	5%	1	6%	-	-	-	-
Head of Public Administration	1	5%	1	6%	-	-	-	-
Head of University	1	5%	1	6%	-	-	-	-

It is likely that the differences between the respondents' background factors regarding position, education and the manager's position in the three groups somewhat affect the result in the following examined areas, even though the differences in general are relatively small.

### 4.3 Strategic Management Accounting

As can be seen in table 4.4 there are things worth mentioning for the total public sector in the area of strategic management accounting. There are high performance levels in the areas of strategy development, external analysis, internal analysis and discontinuation issues but the responsibility rate is low in all these tasks and the quantity of working time is in the middle of the scale, that is, not significant but not insignificant either. The two tasks of investment analysis and financing issues with average performance rates have relatively high responsibility rates. Financing issues is also ranked as having a good portion of the working time. In the three tasks of analysis and decision regarding introductions, takeovers and incentive systems there is not a single respondent responsible for the task, which is notable. The two tasks investor issues and takeover decisions have low performance levels but when looking at how significant part each task is for the working time, both tasks are ranked high, but the answering frequency is low which implies a cautious interpretation of the result.

When comparing the three groups of organisations some noteworthy variations can be recognised. There is clearly a higher degree of performance regarding development of strategies and external analysis for authorities compared to the two types of state owned companies with even lower performing levels for market companies than for special companies. The responsibility levels are low for all groups but with somewhat higher levels for the companies than for authorities. The mean values of time spent on these tasks are relatively moderate and similar, but comparing mean values across different ordinal scales should be done vigilantly. Internal analysis, competitor analysis and discontinuation issues have relatively even levels of performance. Outsourcing, takeovers and incentive systems have a significantly rising level of performance when moving from authorities over special companies to market companies, but the time spent on these tasks seem to be relatively moderate in general.



As noticed before there are significant differences between authorities, special companies and market companies in the areas of strategy development, external analysis and financing issues. It seems to be less participation the more the organisations are operating under total market competition which is interesting and it can depend on a lot of things. One explanation is that these outward focused tasks are carried out by other groups of professionals or consultants in market companies, but in authorities the work is done by the management accountants themselves. This suggests a broader and more external focused role for the management accountant in authorities which is unanticipated. In the areas of outsourcing, takeovers and incentive systems the less surprising result is that management accountants working in market companies are clearly more involved in these tasks compared to the ones working in authorities. Management accountants working in special companies are in between these two extremes. Internal analysis and discontinuation issues have even and high performance levels in all three groups of organisations, but the amount of working time is rising from authorities to market companies which implies some disparity. Investor issues have a low level of performance in all three groups which is unexpected; a higher level of performance could have been anticipated in the market companies.

Table 4.4 Strategic Management Accounting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development of strategies	34	70%	19	74%	8	63%	7	57%
External analysis, e.g. threats and opportunities	34	75%	19	84%	8	63%	7	43%
Internal analysis, e.g. identification of strengths and weaknesses	34	77%	19	79%	8	75%	7	71%
Competitor analysis	34	34%	19	32%	8	38%	7	43%
Outsourcing analysis/-decision	32	44%	19	32%	8	50%	5	100%
Analysis/-decision regarding discontinuation issues, e.g. for products, plants, branches	34	72%	19	74%	8	63%	7	71%
Analysis/-decision regarding introductions, e.g. products, services	34	38%	19	32%	8	50%	7	57%
Analysis/-decision regarding takeovers, e.g. subsidiaries, divisions	34	17%	18	11%	8	13%	8	50%
Analysis/-decision regarding investments (major), e.g. production equipment	31	40%	17	29%	8	88%	6	50%
Financing issues, e.g. loans, debts, claims	34	56%	19	68%	8	38%	7	14%
Investor issues, e.g. new-/ bonus shares, dividends	34	13%	19	11%	8	25%	7	14%
Analysis/-decision regarding incentive systems, e.g. options, bonuses	34	27%	19	21%	8	25%	7	57%

<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development of strategies	23	6%	14	0%	5	20%	4	25%
External analysis, e.g. threats and opportunities	24	3%	16	0%	5	20%	3	0%
Internal analysis, e.g. identification of strengths and weaknesses	26	13%	15	7%	6	17%	5	40%
Competitor analysis	12	5%	6	0%	3	33%	3	0%
Outsourcing analysis/-decision	15	10%	6	0%	4	50%	5	20%
Analysis/-decision regarding discontinuation issues, e.g. for products, plants, branches	24	8%	14	7%	5	0%	5	20%
Analysis/-decision regarding introductions, e.g. products, services	14	0%	6	0%	4	0%	4	0%
Analysis/-decision regarding takeovers, e.g. subsidiaries, divisions	7	0%	2	0%	1	0%	4	0%
Analysis/-decision regarding investments (major), e.g. production equipment	15	37%	5	40%	7	29%	3	33%
Financing issues, e.g. loans, debts, claims	17	36%	13	31%	3	100%	1	0%
Investor issues, e.g. new-/ bonus shares, dividends	5	15%	2	0%	2	0%	1	100%
Analysis/-decision regarding incentive systems, e.g. options, bonuses	10	0%	4	0%	2	0%	4	0%





<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development of strategies	24	3,6	14	3,5	6	4,0	4	4,0
External analysis, e.g. threats and opportunities	25	3,2	16	3,3	6	3,0	3	3,3
Internal analysis, e.g. identification of strengths and weaknesses	27	3,7	15	3,6	7	3,4	5	4,4
Competitor analysis	13	2,6	6	2,7	4	2,5	3	2,7
Outsourcing analysis/-decision	18	3,5	6	3,3	5	4,6	7	3,3
Analysis/-decision regarding discontinuation issues, e.g. for products, plants, branches	25	3,7	14	3,4	6	4,0	5	4,4
Analysis/-decision regarding introductions, e.g. products, services	15	2,6	6	2,5	5	2,8	4	2,8
Analysis/-decision regarding takeovers, e.g. subsidiaries, divisions	8	4,1	2	4,0	2	6,0	4	3,0
Analysis/-decision regarding investments (major), e.g. production equipment	16	3,6	5	3,6	7	4,0	4	3,3
Financing issues, e.g. loans, debts, claims	18	4,1	14	3,6	3	6,7	1	4,0
Investor issues, e.g. new-/ bonus shares, dividends	7	4,2	3	4,0	3	5,3	1	4,0
Analysis/-decision regarding incentive systems, e.g. options, bonuses	10	2,6	3	2,3	3	4,7	4	2,3

To the tasks regarding strategic management accounting in the questionnaire, the respondents have added seven others. As can be seen in table 4.5 all of them are added by respondents from authorities and all the respondents are responsible for the specified task at the same time as many dedicate an extensive amount of time to it. Tasks as operations planning, process development, operations analysis and introduction of operations management are specified as significant here.

Table 4.5 Other Tasks within Strategic Management Accounting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Process development, efficiency improvement, operations analysis	1	100%	1	100%	-	-	-	-
Resource optimizing from a macro perspective - continuous improvements	1	100%	1	100%	-	-	-	-
Operations planning	1	100%	1	100%	-	-	-	-
Development of managing-/ financial systems	1	100%	1	100%	-	-	-	-
Introduce operations management to the organisation	1	100%	1	100%	-	-	-	-
Education of managers	1	100%	1	100%	-	-	-	-
Business planning	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Process development, efficiency improvement, operations analysis	1	100%	1	100%	-	-	-	-
Resource optimizing from a macro perspective - continuous improvements	1	100%	1	100%	-	-	-	-
Operations planning	1	100%	1	100%	-	-	-	-
Development of managing-/ financial systems	1	100%	1	100%	-	-	-	-
Introduce operations management to the organisation	1	100%	1	100%	-	-	-	-
Education of managers	1	100%	1	100%	-	-	-	-
Business planning	1	100%	1	100%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Process development, efficiency improvement, operations analysis	1	5,0	1	5,0	-	-	-	-
Resource optimizing from a macro perspective - continuous improvements	1	5,0	1	5,0	-	-	-	-
Operations planning	1	6,0	1	6,0	-	-	-	-
Development of managing-/ financial systems	1	5,0	1	5,0	-	-	-	-
Introduce operations management to the organisation	1	7,0	1	7,0	-	-	-	-
Education of managers	1	2,0	1	2,0	-	-	-	-
Business planning	-	-	-	-	-	-	-	-

## 4.4 Budgeting

Looking at the total public sector in table 4.6 very high performance levels in all budgeting tasks can be seen except for the tasks of forming own budgets where the level is somewhat lower. Budget review, compilation and analysis of budget variances stand out with all management ac-



countants in the public sector working with them. Every task has a fairly high responsibility rate for the management accountant and time spent on the tasks is relatively high except for forming of own budgets where time spent it is more moderate.

When comparing the three groups of organisations small variances between them can be found in the performance part. There is a rising tendency for the three tasks coordination of the budget process, budget formation in the organisation and budget review, with authorities having moderate responsibility rates and market companies having top responsibility rates. Special companies are in between with relatively high responsibility levels. In the other tasks there are fairly small differences between authorities and companies. In the part of working time there are very high mean values for market companies which stress the importance of budgets even more for management accountants working in companies compared to management accountants working in authorities although authorities also have high mean values.

Budgeting is without doubt a central area for the management accountant in the total public sector as well as in every group of organisations researched. The performance level is close to 100% which implies that almost all management accountants work with budgeting. There are only small differences between the three groups but the survey suggests that there is a higher responsibility rate and a greater part of working time spent on budgeting for management accountants working in companies. The means distilled from working time are although on a rank scale and should be interpreted carefully, especially when making comparisons between groups. With this taken into consideration, it can be said that the higher level of time spent on budgeting in companies compared to authorities may suggest a more traditional accounting role for the management accountant working in state owned companies compared the one working in authorities and this is unexpected.

Table 4.6 Budgeting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for the budgeting process	34	92%	19	89%	8	100%	7	100%
Coordination of the budget process, e.g. making a schedule	34	98%	19	100%	8	100%	7	86%
Assisting in budget formation in the organisation, e.g. division budgets	34	81%	19	79%	8	88%	7	86%
Forming own budget/budgets, e.g. for "the management accounting department"	34	68%	19	63%	8	88%	7	71%
Budget review, e.g. compilation and analysis of budget variances	33	100%	18	100%	8	100%	7	100%
Development and adjustment of the budget process e.g. improve the budget process, evaluate new methods	36	97%	21	95%	8	100%	7	100%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for the budgeting process	32	71%	17	71%	8	75%	7	71%
Coordination of the budget process, e.g. making a schedule	33	72%	19	68%	8	75%	6	83%
Assisting in budget formation in the organisation, e.g. division budgets	28	65%	15	60%	7	71%	6	83%
Forming own budget/budgets, e.g. for "the management accounting department"	24	76%	12	75%	7	57%	5	100%
Budget review, e.g. compilation and analysis of budget variances	33	70%	18	61%	8	88%	7	100%
Development and adjustment of the budget process e.g. improve the budget process, evaluate new methods	35	62%	20	60%	8	75%	7	57%



<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for the budgeting process	33	5,2	17	5,1	9	4,9	7	5,7
Coordination of the budget process, e.g. making a schedule	34	5,2	19	5,1	9	4,9	6	6,2
Assisting in budget formation in the organisation, e.g. division budgets	29	4,6	15	4,3	8	4,5	6	6,0
Forming own budget/budgets, e.g. for "the management accounting department"	24	4,1	13	4,1	7	3,3	4	4,8
Budget review, e.g. compilation and analysis of budget variances	34	5,3	18	5,2	9	5,0	7	6,1
Development and adjustment of the budget process e.g. improve the budget process, evaluate new methods	36	5,1	17	5,1	9	4,9	10	4,9

Other tasks specified in the budgeting area are presented in table 4.7. A total of nine other tasks have been added by respondents from authorities and most of them are responsible for the particular task and spend much time on it. Operations planning is a part of the work for two respondents. The other tasks are only mentioned by one respondent each.

Table 4.7 Other Tasks within Budgeting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Connecting non-financial results to the organisation's goals	1	100%	1	100%	-	-	-	-
Forming instructions for the profit centers' operations planning for the following year	1	100%	1	100%	-	-	-	-
Forecasting	-	-	-	-	-	-	-	-
Operations planning	2	100%	2	100%	-	-	-	-
Resource prioritization	1	100%	1	100%	-	-	-	-
Education of budget responsables	1	100%	1	100%	-	-	-	-
Administration of the budget system	1	100%	1	100%	-	-	-	-
Assignment distribution to producing units	1	100%	1	100%	-	-	-	-
Introduction of balanced scorecard and follow-up of ratios	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Connecting non-financial results to the organisation's goals	1	0%	1	0%	-	-	-	-
Forming instructions for the profit centers' operations planning for the following year	1	100%	1	100%	-	-	-	-
Forecasting	-	-	-	-	-	-	-	-
Operations planning	2	100%	2	100%	-	-	-	-
Resource prioritization	1	0%	1	0%	-	-	-	-
Education of budget responsables	1	100%	1	100%	-	-	-	-
Administration of the budget system	1	100%	1	100%	-	-	-	-
Assignment distribution to producing units	1	0%	1	0%	-	-	-	-
Introduction of balanced scorecard and follow-up of ratios	1	100%	1	100%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Connecting non-financial results to the organisation's goals	1	5,0	1	5,0	-	-	-	-
Forming instructions for the profit centers' operations planning for the following year	1	7,0	1	7,0	-	-	-	-
Forecasting	1	7,0	1	7,0	-	-	-	-
Operations planning	2	7,0	2	7,0	-	-	-	-
Resource prioritization	1	3,0	1	3,0	-	-	-	-
Education of budget responsables	1	2,0	1	2,0	-	-	-	-
Administration of the budget system	1	5,0	1	5,0	-	-	-	-
Assignment distribution to producing units	1	7,0	1	7,0	-	-	-	-
Introduction of balanced scorecard and follow-up of ratios	1	7,0	1	7,0	-	-	-	-

## 4.5 Internal Accounting

For the total public sector table 4.8 shows a consistently high rate of management accountants performing internal accounting for all the researched tasks. The number of management accountants being responsible is moderately low for all tasks with a slightly higher level for updating and adjustment of accounting reports. The variations in working time are small with the task development and forming of instructions and routines being somewhat higher than the other. The general level of working time is moderately low.

A comparison between the three groups of organisations gives a somewhat more complex picture of the internal accounting area. Authorities have the highest level of performance with special companies on second rank and market companies showing the lowest level. However, market companies which have the relatively lowest performance rate have an absolute high rate and the performance rate for authorities is very high. Management accountants responsible for internal accounting show a fairly high level for special companies compared to the two other groups which show low levels of responsibility. The only tasks with low responsibility levels are tasks related to data sources for internal accounting. Time spent on internal accounting is somewhat higher for development and forming of instructions and routines for internal accounting together with low variations within the three groups. The whole area of internal accounting shows small differences between the researched groups of organisations when studying the aspect of time spent.

Internal accounting is an important task for the management accountant in the public sector. The result suggests a very high level of involvement by management accountants in authorities compared to the time spent in companies although these still have reasonably high levels. Internal accounting can be categorised as a traditional accounting role, so here a more traditional role for the management accountant in authorities can be concluded, as could be expected.

Table 4.8 Internal Accounting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for internal accounting, e.g. coding	34	81%	19	84%	8	75%	7	71%
Updating and adjustment of chart of accounts, e.g. new accounts	33	83%	19	84%	7	86%	7	71%
Updating and adjustment of accounting reports, e.g. for user demands	33	86%	19	89%	7	86%	7	71%
Tasks related to data sources for internal accounting	33	88%	19	95%	7	71%	7	71%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for internal accounting, e.g. coding	27	37%	16	31%	6	67%	5	40%
Updating and adjustment of chart of accounts, e.g. new accounts	27	30%	16	25%	6	67%	5	20%
Updating and adjustment of accounting reports, e.g. for user demands	28	44%	17	41%	6	67%	5	40%
Tasks related to data sources for internal accounting	28	32%	18	33%	5	40%	5	20%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for internal accounting, e.g. coding	27	4,1	16	4,1	6	4,3	5	4,2
Updating and adjustment of chart of accounts, e.g. new accounts	29	3,5	16	3,4	8	3,4	5	3,8
Updating and adjustment of accounting reports, e.g. for user demands	30	3,8	17	3,6	8	3,9	5	4,2
Tasks related to data sources for internal accounting	29	3,5	17	3,4	7	3,3	5	3,8

No tasks have been added by the respondents within the area of internal accounting.

## 4.6 Financial Accounting

From studying the total public sector in table 4.9 two tasks with high degrees of performance can be recognised, development and forming of instructions and also updating and adjustment of account reports. Tasks related to taxes on the contrary show low levels of performance. On the responsibility level it can be noticed that this task have a relatively high level, but caution should be taken when interpreting the result because of the low response rate. The two tasks with high levels of performance have relatively low rates of responsibility together with the tasks of updating and adjustment of the chart of accounts and tasks related to data sources. Participation in forming income statement and working with the closure of books both has medium levels of performance and relatively many responsible management accountants. These two areas also have relatively high levels of working time and these things together make them important tasks. The high mean value for tasks related to return and tax issues should again be carefully interpreted due to a low response rate.

When comparing the results of the three groups of organisations it can be seen that the level of performance is higher, and usually considerably higher, for authorities compared to companies, especially market companies, for all the financial accounting tasks. The picture is not that clear when observing the responsibility level. Special companies now have higher values than authorities, but the result should be carefully interpreted in some cases due to a low response rate from the companies. When comparing time spent on the tasks a high rate for authorities and special companies in forming income statement, balance sheet and financing and cash flow analyses can be observed in contrast to market companies.

Financial accounting is commonly occurring and the result suggest the area as relatively significant for the management accountant in the public sector. Financial accounting can be considered as an area for the traditional accountant and the result implies that this is a relatively important role for the management accountant in authorities compared to the ones in state owned companies, which could be anticipated.

Table 4.9 Financial Accounting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for financial accounting, e.g. coding	33	78%	19	84%	8	75%	6	50%
Updating and adjustment of chart of accounts, e.g. new accounts	32	72%	19	79%	7	57%	6	50%
Participation in forming income statement, balance sheet, financing-/cash flow analysis	33	56%	19	58%	8	50%	6	50%
Closure of the books, e.g. inventory, control of accounts, compilations	33	53%	19	58%	8	50%	6	33%
Tasks related to tax return-/tax issues	34	34%	19	37%	8	25%	7	29%
Updating and adjustment of account reports, e.g. for user demands	33	78%	19	84%	8	75%	6	50%
Tasks related to data sources for financial accounting	31	69%	17	76%	8	50%	6	50%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for financial accounting, e.g. coding	25	25%	16	25%	6	50%	3	0%
Updating and adjustment of chart of accounts, e.g. new accounts	22	25%	15	20%	4	75%	3	0%
Participation in forming income statement, balance sheet, financing-/cash flow analysis	18	48%	11	45%	4	75%	3	33%
Closure of the books, e.g. inventory, control of accounts, compilations	17	47%	11	45%	4	50%	2	50%
Tasks related to tax return-/tax issues	11	52%	7	43%	2	100%	2	50%
Updating and adjustment of account reports, e.g. for user demands	25	36%	16	44%	6	33%	3	0%
Tasks related to data sources for financial accounting	20	25%	13	31%	4	25%	3	0%



<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, routines for financial accounting, e.g. coding	27	3,5	16	3,7	7	3,4	4	2,5
Updating and adjustment of chart of accounts, e.g. new accounts	25	3,2	15	3,1	6	3,5	4	3,3
Participation in forming income statement, balance sheet, financing-/cash flow analysis	20	4,2	11	4,2	5	5,6	4	3,3
Closure of the books, e.g. inventory, control of accounts, compilations	18	4,1	11	4,1	5	4,4	2	4,0
Tasks related to tax return-/tax issues	11	4,3	6	4,5	3	5,3	2	2,5
Updating and adjustment of account reports, e.g. for user demands	26	3,7	15	3,7	7	3,9	4	3,3
Tasks related to data sources for financial accounting	22	3,4	13	3,5	5	3,8	4	2,8

Presented in table 4.10 are the tasks added to financial accounting. All four tasks have been added to the questionnaire by management accountants from authorities. They involve making quarterly and annually reports. The respondents are most common responsible for the tasks and consume a high amount of time pursuing them.

Table 4.10 Other Tasks within Financial Accounting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Quality evaluation of financial accounting	1	100%	1	100%	-	-	-	-
Bookkeeping and valuation of intangible assets	1	100%	1	100%	-	-	-	-
Annual reporting	2	100%	2	100%	-	-	-	-
Quartely and annual reporting to the government	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Quality evaluation of financial accounting	1	100%	1	100%	-	-	-	-
Bookkeeping and valuation of intangible assets	1	0%	1	0%	-	-	-	-
Annual reporting	2	100%	2	100%	-	-	-	-
Quartely and annual reporting to the government	1	100%	1	100%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Quality evaluation of financial accounting	1	3,0	1	3,0	-	-	-	-
Bookkeeping and valuation of intangible assets	1	7,0	1	7,0	-	-	-	-
Annual reporting	2	7,0	2	7,0	-	-	-	-
Quartely and annual reporting to the government	1	6,0	1	6,0	-	-	-	-

## 4.7 Product Costing

As can be observed in table 4.11 the management accountant in the total public sector has a moderate absolute level of performing the tasks in the area of product costing with the highest rate for development and adjustment of the product costing processes which is also seen in the highest responsibility rate in the area of product costing even though the absolute level is moderate. Carrying out ex post calculations has a significant lower level of responsibility than the other tasks even though all levels of responsibility is quite low. The part of the working time used by management accountants is low for the whole area of product costing with the least time spent on ex post calculations. This is consistent with few respondents being responsible for the task.

When comparing the groups of organisations higher amounts of performance in product costing for the two company groups compared to the authorities are recognised. Particularly market companies have constantly high performance levels. Authorities on the other hand have low or medium levels of performance, although the two areas of development and forming of instructions and development and adjustment of the product costing process show medium perform-

ance. In the responsibility rate the result is consistent with the performance levels. Authorities have low responsibility levels and companies have medium to high responsible levels. Two tasks seem to be especially important for company management accountants, carry out product costing for special analyses and development and adjustment of the product costing process where the highest levels of time is spent, even though the absolute level is moderate.

Product costing is more widely used in companies, particularly in special companies, compared to authorities. The explanation can be that authorities produce more abstract services and companies produce goods where product costing is a more adequate method. The fact that product costing is most common in special companies may have the same explanation. The use of product costing in the total public sector is moderate and it seems to be an area that is not very important to the management accountant.

Table 4.11 Product Costing

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for product costing	32	51%	19	47%	7	71%	6	50%
Carry out ex ante calculations, e.g. pricing, choice of products	32	37%	19	32%	7	71%	6	33%
Carry out ex post calculations, e.g. follow-up of decisions	32	38%	19	26%	7	71%	6	67%
Carry out product costing for special analyses, e.g. product-/customer profitability	32	37%	19	32%	7	71%	6	33%
Assist in carrying out product costing within the organisation	32	38%	19	26%	7	71%	6	67%
Development and adjustment of the product costing process e.g.evaluation of new product costing methods, improving methods	32	55%	19	53%	7	71%	6	50%
Tasks related to data sources for product costing	31	42%	19	37%	7	71%	5	40%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for product costing	17	39%	9	33%	5	40%	3	67%
Carry out ex ante calculations, e.g. pricing, choice of products	13	32%	6	17%	5	40%	2	100%
Carry out ex post calculations, e.g. follow-up of decisions	14	17%	5	0%	5	40%	4	75%
Carry out product costing for special analyses, e.g. product-/customer profitability	13	32%	6	17%	5	40%	2	100%
Assist in carrying out product costing within the organisation	14	27%	5	20%	5	40%	4	50%
Development and adjustment of the product costing process e.g.evaluation of new product costing methods, improving methods	18	49%	10	50%	5	60%	3	33%
Tasks related to data sources for product costing	14	36%	7	29%	5	60%	2	50%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for product costing	18	3,1	9	3,0	6	3,5	3	3,3
Carry out ex ante calculations, e.g. pricing, choice of products	15	2,9	6	2,5	6	3,2	3	4,3
Carry out ex post calculations, e.g. follow-up of decisions	16	2,5	5	2,2	6	3,0	5	3,6
Carry out product costing for special analyses, e.g. product-/customer profitability	15	3,6	6	3,2	6	4,0	3	5,0
Assist in carrying out product costing within the organisation	16	2,9	5	2,8	6	3,0	5	3,6
Development and adjustment of the product costing process e.g.evaluation of new product costing methods, improving methods	20	3,3	10	3,0	6	4,2	4	4,0
Tasks related to data sources for product costing	16	2,7	7	2,9	6	3,0	3	1,3

In table 4.12 three supplementary tasks to the branch of product costing is added by the respondents. None of the tasks acquire much time even though the management accountant is responsible for it. Education, system development and development of principles for calculations are the three tasks.



Table 4.12 Other Tasks within Product Costing

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Education of profit responsables	1	100%	1	100%	-	-	-	-
System development regarding product costing	1	100%	1	100%	-	-	-	-
Development of principles for calculating contribution- and special operations	1	100%	1	100%	-	-	-	-

<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Education of profit responsables	1	100%	1	100%	-	-	-	-
System development regarding product costing	1	100%	1	100%	-	-	-	-
Development of principles for calculating contribution- and special operations	1	100%	1	100%	-	-	-	-

<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Education of profit responsables	1	2,0	1	2,0	-	-	-	-
System development regarding product costing	1	2,0	1	2,0	-	-	-	-
Development of principles for calculating contribution- and special operations	1	2,0	1	2,0	-	-	-	-

## 4.8 Investment Calculation

By observing table 4.13 it can be seen that the management accountant in the total public sector has a low to moderate level of performing investment calculation with small variations in the specified tasks. A high degree of management accountants are responsible for developing and adjusting investment calculation while a low degree of responsibility regarding carrying out ex ante calculations can be distinguished. Regarding management accountants working within the area of investment calculation, most of them use a moderately large part of their total work time for doing it.

When pursuing a comparison of the groups of organisations it is discovered that the performance level is significantly higher for special companies compared to both authorities and market companies. The pattern follows in high responsibility levels too, but when comparing the amount of work time between the groups a higher mean value of performance in the area within the authorities is recognised although there are rather few answers in this area which implies a cautious interpretation. The management accountant performing investment calculation in authorities seem to use more time for the area than the ones in companies but, as noted before, one should be careful to draw conclusions from comparing mean values between different rank scales.

Investment calculation seems to be done by about 40% of the management accountants in the public sector with high variations in the different groups of organisations. The management accountants in market companies are using investment calculation to a high degree. One explanation is that some variables differ between the groups of organisations, for example the type of services or goods the company produces, which makes investment calculation more or less relevant for the management accountant.



Table 4.13 Investment Calculation

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for investment calculation	33	43%	19	37%	8	88%	6	33%
Carry out ex ante calculations, i.e. investment decisions	33	42%	19	32%	8	88%	6	50%
Carry out ex post calculations, e.g. follow-up of decisions	33	42%	19	32%	8	88%	6	50%
Assist in carrying out investment calculations within the organisation	33	42%	19	32%	8	88%	6	50%
Development of and adjusting investment calculation, e.g. evaluation of new methods, improvement of practices	33	39%	19	32%	8	88%	6	33%
Tasks related to data sources for investment calculation	32	41%	18	33%	8	88%	6	33%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for investment calculation	16	50%	7	43%	7	86%	2	50%
Carry out ex ante calculations, i.e. investment decisions	16	13%	6	0%	7	57%	3	33%
Carry out ex post calculations, e.g. follow-up of decisions	16	27%	6	17%	7	71%	3	33%
Assist in carrying out investment calculations within the organisation	16	34%	6	33%	7	71%	3	0%
Development of and adjusting investment calculation, e.g. evaluation of new methods, improvement of practices	15	62%	6	50%	7	86%	2	100%
Tasks related to data sources for investment calculation	15	34%	6	33%	7	71%	2	0%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, templates, routines for investment calculation	16	3,8	7	3,6	6	3,3	3	5,0
Carry out ex ante calculations, i.e. investment decisions	17	4,0	6	4,3	7	3,0	4	3,3
Carry out ex post calculations, e.g. follow-up of decisions	17	3,9	6	4,5	7	3,1	4	2,0
Assist in carrying out investment calculations within the organisation	16	3,8	5	4,2	7	3,0	4	2,8
Development of and adjusting investment calculation, e.g. evaluation of new methods, improvement of practices	15	3,8	6	3,7	6	3,3	3	5,0
Tasks related to data sources for investment calculation	16	3,5	7	3,6	6	3,3	3	3,3

The respondents have not added any extra tasks to the preset ones in the area of investment calculation.

## 4.9 Performance Measurement

When looking at the total public sector in table 4.14 it can be seen that analysis of performance measurement outcome have the highest performance level and this result is consistent through responsibility and part of working time as well, which makes this task stand out as the most important for the management accountant regarding performance measurement. The other tasks are quite evenly distributed with low variations. The mean value of working time is moderate.

A comparison of the three different groups of organisations reveals a somewhat higher level of performance for companies than authorities even though the general level is high. In the part of responsibility for performance measurement the management accountants in authorities have clearly lower levels in the three tasks at the top of the table starting with development and forming of instructions, formulas and routines for performance measurement, selection of performance measures and ending with selection of performance goals. The working time used for the tasks is quite even distributed among both tasks and the groups of organisations and there are moderately high mean values with a peak for analysis of performance measurement outcome for both authorities and market companies.



Performance measurement is an important area for the management accountant in the total public sector with most of the respondents involved and they are using a moderate part of their working time for it. There are relatively more respondents being responsible for the area in companies than in authorities which suggest a slightly broader role for the management accountant in state owned companies compared to central authorities.

Table 4.14 Performance Measurement

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, formulas, routines for performance measurement	33	82%	19	79%	8	100%	6	83%
Selection of performance measures, i.e. performances to be measured, e.g. customer satisfaction, quality costs, productivity	33	81%	19	79%	8	88%	6	83%
Selection of performance goals, i.e. levels of performance measures, e.g. rate of return, quality level, cost level	33	84%	18	83%	9	89%	6	83%
Coordination of the performance measurement process, e.g. times for measuring, compilation of reports	33	76%	19	74%	8	100%	6	67%
Analysis of performance measurement outcome i.e. what it stand for	34	85%	19	84%	9	89%	6	83%
Development and adjustment of the performance measurement process, e.g. evaluation of new performance measures, improving routines	34	77%	19	74%	9	89%	6	83%
Tasks related to data sources to performance measurement	34	76%	19	74%	9	78%	6	83%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, formulas, routines for performance measurement	28	40%	15	33%	8	50%	5	60%
Selection of performance measures, i.e. performances to be measured, e.g. customer satisfaction, quality costs, productivity	27	41%	15	33%	7	57%	5	60%
Selection of performance goals, i.e. levels of performance measures, e.g. rate of return, quality level, cost level	28	40%	15	33%	8	50%	5	60%
Coordination of the performance measurement process, e.g. times for measuring, compilation of reports	26	50%	14	50%	8	50%	4	50%
Analysis of performance measurement outcome i.e. what it stand for	29	58%	16	56%	8	63%	5	60%
Development and adjustment of the performance measurement process, e.g. evaluation of new performance measures, improving routines	27	46%	14	43%	8	50%	5	60%
Tasks related to data sources to performance measurement	26	48%	14	50%	7	43%	5	40%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, formulas, routines for performance measurement	30	4,6	15	4,5	9	4,3	6	5,5
Selection of performance measures, i.e. performances to be measured, e.g. customer satisfaction, quality costs, productivity	29	4,3	15	4,1	8	5,1	6	5,0
Selection of performance goals, i.e. levels of performance measures, e.g. rate of return, quality level, cost level	29	4,1	16	3,9	7	4,6	6	5,0
Coordination of the performance measurement process, e.g. times for measuring, compilation of reports	26	4,5	14	4,4	7	3,9	5	5,8
Analysis of performance measurement outcome i.e. what it stand for	28	4,9	15	4,8	7	4,4	6	5,7
Development and adjustment of the performance measurement process, e.g. evaluation of new performance measures, improving routines	26	4,4	13	4,3	7	4,1	6	4,8
Tasks related to data sources to performance measurement	26	3,8	14	4,0	6	3,3	6	3,2

No extra tasks are added by the respondents above the ones specified in the area of performance measurement.

## 4.10 Human Resource Management

By studying table 4.15 for the total public sector only one task in which human resource management is central for the management accountant can be observed and that is development and education of the management accountant himself and he/she is also often responsible for this



task. There is also a moderate degree of management accountants performing personnel development but all other tasks have low or very low performance and responsibility levels. The amount of time consumed on human resource management is moderately low except for recruitment of personnel and human resource development, although there are few management accountants working with these tasks.

When comparing the groups of organisations the result suggest a higher performance level in the whole area for management accountants in special companies than for market companies with a very low level and the authorities in between. All three groups have the peak value of performance for the own development and education. Part of working time for the tasks is medium high although there are a few respondents performing the tasks, except for own development and education.

The area of human resource management is not important for the management accountant in the public sector. Within this area he/she is mainly concerned with his own development and education. This is no surprise since the management accountant should not be engaged in human resource management according to most theories.

Table 4.15 Human Resource Management

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to salaries	33	24%	19	26%	8	38%	6	0%
Recruitment of personnel	34	24%	19	26%	8	38%	7	0%
Human resource development	33	19%	19	16%	8	38%	6	17%
Personnel development e.g. education of personnel	33	41%	19	42%	8	63%	6	17%
Own development/education	33	70%	19	74%	8	75%	6	50%
Special human resource issues, e.g. transferrings, temporary dismissals, retirements	33	19%	18	11%	8	50%	7	29%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to salaries	8	28%	5	20%	3	100%	-	-
Recruitment of personnel	8	42%	5	40%	3	100%	-	-
Human resource development	7	76%	3	67%	3	100%	1	100%
Personnel development e.g. education of personnel	14	29%	8	25%	5	80%	1	0%
Own development/education	23	65%	14	64%	6	67%	3	67%
Special human resource issues, e.g. transferrings, temporary dismissals, retirements	8	10%	2	0%	4	75%	2	0%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to salaries	10	3,4	5	3,2	4	3,8	1	4,0
Recruitment of personnel	10	4,2	5	4,2	4	3,5	1	5,0
Human resource development	10	4,0	3	4,0	4	4,3	3	4,0
Personnel development e.g. education of personnel	17	3,4	8	3,1	6	4,3	3	3,7
Own development/education	27	3,4	14	3,2	7	3,1	6	4,3
Special human resource issues, e.g. transferrings, temporary dismissals, retirements	10	3,3	2	3,0	5	3,4	3	4,7

There are two tasks added to the questionnaire in table 4.16 by management accountants working within authorities. These are analysis of personnel costs, pension fundings, insurances and evaluation of the competence support process. Both of these two are performed with a medium level of working time but for none of them the management accountant is responsible.

Table 4.16 Other Tasks within Human Resource Management

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Analysis of personnel costs, pension fundings, insurances	1	100%	1	100%	-	-	-	-
Evaluation of the competence support process	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Analysis of personnel costs, pension fundings, insurances	1	0%	1	0%	-	-	-	-
Evaluation of the competence support process	1	0%	1	0%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Analysis of personnel costs, pension fundings, insurances	1	4,0	1	4,0	-	-	-	-
Evaluation of the competence support process	1	3,0	1	3,0	-	-	-	-

## 4.11 Transfer Pricing

In table 4.17 it can be seen that the management accountant in the total public sector have medium levels of performing transfer pricing tasks. Development and forming of instructions, rules and routines is the most commonly performed task with the other tasks slightly less done. The responsibility level is moderate with about half of the answering respondents being responsible for transfer pricing tasks. The part of working time engaged in transfer pricing shows mean values somewhat below the median.

By comparing the three groups of organisations it is found that transfer pricing is a much more common task in companies than in authorities. The responsibility rate is very high for special companies compared to the other two groups of organisations, with market companies having very low levels of responsibility for the area. Development and forming of instructions, rules and routines together with the task of selection of objects, methods and systems for transfer pricing have very high levels of performance for market companies. Time spent on transfer pricing is moderately low and have low variations between the three groups of organisations.

Little time is spent on transfer pricing and it is less practiced in authorities than in companies, but the area is quite important all together. Management accountants in companies work with transfer pricing to a very high degree and in special companies the responsibility level for transfer pricing is notably high. The somewhat ambiguous result may depend on that the organisations are working with different products, like goods and services.

Table 4.17 Transfer Pricing

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for transfer pricing	33	60%	19	53%	8	75%	6	83%
Selection of objects, methods, systems for transfer pricing	33	53%	19	42%	8	75%	6	83%
Transfer pricing (price levels), e.g. for transferring goods, services	33	50%	19	42%	8	75%	6	67%
Tasks related to data sources for transfer pricing, e.g. market-based prices of services	33	44%	19	37%	8	75%	6	50%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for transfer pricing	21	43%	10	40%	6	83%	5	20%
Selection of objects, methods, systems for transfer pricing	19	44%	8	38%	6	83%	5	40%
Transfer pricing (price levels), e.g. for transferring goods, services	18	51%	8	50%	6	83%	4	25%
Tasks related to data sources for transfer pricing, e.g. market-based prices of services	16	52%	7	57%	6	83%	3	0%



<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for transfer pricing	23	3,4	10	3,4	7	3,1	6	3,3
Selection of objects, methods, systems for transfer pricing	21	3,1	8	3,1	7	3,3	6	3,0
Transfer pricing (price levels), e.g. for transferring goods, services	20	3,5	8	3,6	7	2,9	5	3,6
Tasks related to data sources for transfer pricing, e.g. market-based prices of services	18	3,0	7	3,0	7	2,7	4	3,0

In table 4.18 two tasks are added to transfer pricing by the respondents, evaluation of the transfer pricing outcome and education of managers in transfer pricing. Both are added by management accountants in central authorities and for both tasks the respondent is responsible but does not spend much time on it.

Table 4.18 Other Tasks within Transfer Pricing

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Evaluation of the transfer pricing outcome	1	100%	1	100%	-	-	-	-
Education of managers in transfer pricing	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Evaluation of the transfer pricing outcome	1	100%	1	100%	-	-	-	-
Education of managers in transfer pricing	1	100%	1	100%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Evaluation of the transfer pricing outcome	1	2,0	1	2,0	-	-	-	-
Education of managers in transfer pricing	1	2,0	1	2,0	-	-	-	-

## 4.12 Standard Costing

The result for standard costing in the total public sector in table 4.19 shows smooth performing levels of around 40 % in the five different tasks examined which is moderately low. The responsibility rate for management accountants is on a moderate level for the two tasks regarding development and forming of instructions, rules, and routines and regarding selection of standard units. The other tasks have lower levels of responsibility. Time spent on standard costing also shows a smooth and even level and to some extent below the median.

When comparing the three groups of organisations significant differences between them occur. Authorities and market companies have both quite low levels of performing the tasks, with authorities being lowest. In contrast, special companies have all their management accountants involved in standard costing. Even though the response rate is relatively low the performing level is significantly high compared to the other two groups. There is no one responsible for standard costing in the group of market companies but with only two answers the result should be interpreted with caution. Studying the part of working time engaged in standard costing it can be concluded that in authorities and special companies standard costing consumes a median level of time, while management accountants in market companies use very little time for it.

Standard costing seem to be an important issue for management accountants working in special companies as the level of performing the tasks is 100% even though the amount of time spent on it is moderate. Why standard costing is so important for these companies may depend on a different mix of products and services than the other groups of organisations. Standard costing is

though used to some degree in more than one third of the management accountants in the total public sector.

Table 4.19 Standard Costing

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the standard costing process	30	37%	19	26%	5	100%	6	33%
Selection of standard units, i.e. for divisions, e.g. labour, material, time, quantities	30	37%	19	26%	5	100%	6	33%
Decision of standard values, e.g. via method studies, "desk calculations"	30	37%	19	26%	5	100%	6	33%
Analysis of standard costs, e.g. calculation, interpretation of variances	30	41%	19	32%	5	100%	6	33%
Tasks related to data sources for standard costing	30	37%	19	26%	5	100%	6	33%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the standard costing process	12	51%	5	60%	5	60%	2	0%
Selection of standard units, i.e. for divisions, e.g. labour, material, time, quantities	12	51%	5	60%	5	60%	2	0%
Decision of standard values, e.g. via method studies, "desk calculations"	12	40%	5	40%	5	80%	2	0%
Analysis of standard costs, e.g. calculation, interpretation of variances	13	32%	6	33%	5	60%	2	0%
Tasks related to data sources for standard costing	12	34%	5	40%	5	40%	2	0%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the standard costing process	15	3,8	5	4,2	7	3,6	3	2,0
Selection of standard units, i.e. for divisions, e.g. labour, material, time, quantities	15	3,8	5	4,2	7	3,7	3	2,0
Decision of standard values, e.g. via method studies, "desk calculations"	14	3,7	5	4,0	6	3,8	3	2,0
Analysis of standard costs, e.g. calculation, interpretation of variances	16	3,6	6	4,0	7	3,4	3	2,0
Tasks related to data sources for standard costing	15	3,6	5	4,0	7	3,3	3	2,0

The respondents have not added any extra tasks to the preset ones in the area of standard costing.

## 4.13 IT and Information Systems

In table 4.20 the result for the total public sector regarding IT and information systems is presented. The relatively most performed task, updating and adjustment of information systems, have a moderate absolute level of performing management accountants, although the management accountant is seldom responsible for the task. The least performed task is building up the organisation's IT strategies. The task most time is spent on is development of internal systems and here the relative responsibility level also is high.

By comparing the three groups of organisations the numbers indicate a higher level of performing the activities regarding IT and information systems for management accountants working in companies compared to authorities. Also in the question of being responsible for the tasks companies have higher numbers than authorities. Authorities have very low levels of responsibility in the whole area. Market companies consider the working time spent on the IT and information systems tasks being less than the other two groups. Special companies show a high part of working time allocated to the tasks of IT and information systems.

Discussing the result gives some interesting points to consider. Authorities are less involved in the area of IT and information systems compared to state companies. Tasks regarding IT and

information systems should not be a vital part of the management accountant's work according to many theories and this seem not to be the case for authorities and market companies. On the contrary, management accountants active in special companies have higher involvement in the IT and information systems tasks. The reason for this is hard to give, possibly some variables outside the investigation differ between the organisations.

Table 4.20 IT and Information Systems

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to purchases of IT and information systems, e.g. defining specifications	33	36%	19	32%	8	63%	8	63%
Development of internal systems	33	44%	19	42%	8	50%	8	50%
Building up the organisation's IT strategies	33	27%	19	26%	8	25%	8	25%
Updating and adjustment of IT and information systems, e.g. to new user demands	33	50%	19	47%	8	63%	8	63%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to purchases of IT and information systems, e.g. defining specifications	13	16%	6	0%	5	60%	2	50%
Development of internal systems	15	38%	8	25%	4	75%	3	67%
Building up the organisation's IT strategies	9	35%	5	20%	2	100%	2	50%
Updating and adjustment of IT and information systems, e.g. to new user demands	17	11%	9	0%	5	80%	3	0%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Tasks related to purchases of IT and information systems, e.g. defining specifications	15	3,3	6	3,0	6	5,2	3	3,0
Development of internal systems	17	4,1	8	4,5	5	3,2	4	3,3
Building up the organisation's IT strategies	11	3,6	5	3,4	3	5,0	3	3,0
Updating and adjustment of IT and information systems, e.g. to new user demands	19	3,3	9	3,1	6	4,7	4	3,0

Three tasks are added by management accountants in central authorities to the questionnaire regarding IT and information systems in table 4.21. They consider integration of information from different systems, evaluation of administrative systems and securing the information quality. The result also indicates a moderately high degree of time spent on these tasks.

Table 4.21 Other Tasks within IT and Information Systems

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Integration of information from different systems	1	100%	1	100%	-	-	-	-
Evaluation of administrative systems	1	100%	1	100%	-	-	-	-
Securing the information quality	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Integration of information from different systems	1	100%	1	100%	-	-	-	-
Evaluation of administrative systems	1	100%	1	100%	-	-	-	-
Securing the information quality	1	0%	1	0%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Integration of information from different systems	1	5,0	1	5,0	-	-	-	-
Evaluation of administrative systems	1	5,0	1	5,0	-	-	-	-
Securing the information quality	1	5,0	1	5,0	-	-	-	-



## 4.14 Reporting

The result for reporting is shown in table 4.22. For the total public sector there is a very high rate of management accountants performing reporting in all the different tasks in the area. The responsibility level and performance is especially high for performance evaluation and analysis, and the part of working time is also highest here. All the mean values of time regarding reporting show medium high levels. Altogether this makes reporting a very important part of work for the management accountant in the public sector.

There are small differences between the three groups of organisations when comparing them. The performance rate for reporting is about equal in all tasks for the three groups. There are some differences in the responsibility level with special companies having the highest level followed by authorities and with market companies last. Noteworthy is that the mean value of time spent on reporting is lower for special companies in all tasks compared to the other two groups of organisations and this seems indistinct when there is a higher responsibility level. The highest amount of time spent in the area of reporting is for market companies.

When discussing the result the negative correlation between the responsibility rates for the area compared with the part of working time used for it ought to be mentioned. Management accountants in market companies have clearly the highest mean values of work time put into the task of reporting and at the same time the lowest responsibility level for it. This suggests a narrower and more traditional role for these management accountants compared to the ones working in authorities and special companies. In general reporting is a very important task for the management accountant.

Table 4.22 Reporting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for reporting, e.g. to parent company, to division management	33	82%	19	84%	8	88%	6	67%
Selection of reporting variables, i.e. what shall be reported	32	90%	19	89%	7	100%	6	83%
Coordination of the reporting process, e.g. periods for reporting, compilation of reports	31	86%	18	83%	7	100%	6	83%
Performance evaluation/analysis	32	96%	19	95%	7	100%	6	100%
Tasks related to data sources for reporting	31	88%	18	89%	7	86%	6	83%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for reporting, e.g. to parent company, to division management	27	66%	16	69%	7	71%	4	50%
Selection of reporting variables, i.e. what shall be reported	29	63%	17	65%	7	57%	5	60%
Coordination of the reporting process, e.g. periods for reporting, compilation of reports	27	66%	15	67%	7	71%	5	60%
Performance evaluation/analysis	31	73%	18	72%	7	100%	6	50%
Tasks related to data sources for reporting	27	41%	16	38%	6	83%	5	20%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for reporting, e.g. to parent company, to division management	27	4,6	15	4,5	7	3,4	5	5,8
Selection of reporting variables, i.e. what shall be reported	30	4,3	16	4,3	8	3,4	6	4,8
Coordination of the reporting process, e.g. periods for reporting, compilation of reports	29	4,5	15	4,5	8	3,4	6	5,3
Performance evaluation/analysis	32	4,8	17	4,6	8	4,6	7	5,9
Tasks related to data sources for reporting	28	3,7	15	3,7	7	3,4	6	4,0



In table 4.23 it can be seen that compilation of reports regarding operations is a task added by two respondents in the authorities group, with them being responsible for the task and using a large amount of work time for it. Also mentioned from one respondent is annual reporting with the same amount of time spent on it.

Table 4.23 Other Tasks within Reporting

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Annual reporting	1	100%	1	100%	-	-	-	-
Compilation of reports regarding operations	2	100%	2	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Annual reporting	1	100%	1	100%	-	-	-	-
Compilation of reports regarding operations	2	100%	2	100%	-	-	-	-
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Annual reporting	1	6,0	1	6,0	-	-	-	-
Compilation of reports regarding operations	2	6,0	2	6,0	-	-	-	-

## 4.15 Process Management

Regarding the total public sector in table 4.24 it can be extracted that development and forming of instructions, rules and routines for the process management is the most performed task with the highest amount of time put on it. Studies and inspections of possibilities of managing the organisation's processes and activities is also a commonly performed task. Being responsible for the process management have low numbers all over, with possibilities of managing the organisation's processes and activities being the task with the clearly lowest level. The amount of work time spent on process management is just under moderate mean values for most tasks.

The three groups of organisations give an idea about differences when being compared. Special companies have the highest level of management accountants performing process management tasks and in most cases the highest rate of being responsible for the tasks, although the absolute responsibility level is fairly low. Almost none of the respondents are responsible in market companies and authorities are in between regarding the responsibility level. The result is consistent with special companies comprising the highest rank in both performance and responsibility with authorities second and market companies third regarding these two aspects. The amount of work time spent on the tasks differs a bit, especially for market companies, though a careful interpretation is in place here because of the low response.

In a discussion of the process management for the management accountant in the public sector it can be said that the area is important in general. Especially the three first tasks in the table are commonly performed. The exception is market companies where a significantly lower level of process management occurs. This implies a less future oriented role for the management accountant in market companies compared to the other two groups of organisations and this is a rather surprising result.



Table 4.24 Process Management

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the process management	32	85%	18	89%	8	100%	6	50%
Studies/inspections of the possibilities of managing the organisation's processes, activities, e.g. mapping	32	84%	18	94%	8	88%	6	33%
Management of the organisation's processes, activities, i.e. the actual execution of the process management	32	79%	18	83%	8	88%	6	50%
Coordination of the management of the organisation's processes and activities, e.g. planning, staffing the process management	32	61%	18	61%	8	75%	6	50%
Follow-up the process management regarding the organisation's processes, activities, i.e. comparing the outcome with the plan	32	69%	18	72%	8	75%	6	50%
Updating and adjustment of the process management for the organisation's processes, activities, e.g. new methods	32	59%	18	61%	8	75%	6	33%
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the process management	27	25%	16	25%	8	13%	3	33%
Studies/inspections of the possibilities of managing the organisation's processes, activities, e.g. mapping	26	12%	17	12%	7	29%	2	0%
Management of the organisation's processes, activities, i.e. the actual execution of the process management	25	18%	15	20%	7	29%	3	0%
Coordination of the management of the organisation's processes and activities, e.g. planning, staffing the process management	20	18%	11	18%	6	33%	3	0%
Follow-up the process management regarding the organisation's processes, activities, i.e. comparing the outcome with the plan	22	16%	13	15%	6	33%	3	0%
Updating and adjustment of the process management for the organisation's processes, activities, e.g. new methods	19	24%	11	27%	6	33%	2	0%
<b>Part of Working Time</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Development and forming of instructions, rules, routines for the process management	29	4,0	16	3,9	9	3,6	4	4,8
Studies/inspections of the possibilities of managing the organisation's processes, activities, e.g. mapping	28	3,6	17	3,7	8	3,3	3	3,3
Management of the organisation's processes, activities, i.e. the actual execution of the process management	27	3,5	15	3,7	8	3,1	4	3,0
Coordination of the management of the organisation's processes and activities, e.g. planning, staffing the process management	22	3,2	11	3,5	7	3,1	4	1,8
Follow-up the process management regarding the organisation's processes, activities, i.e. comparing the outcome with the plan	24	3,7	13	4,0	7	3,6	4	2,3
Updating and adjustment of the process management for the organisation's processes, activities, e.g. new methods	21	3,5	11	4,0	7	3,14	3	1,7

## 4.17 Other Tasks

In table 4.25 two tasks are added to the questionnaire by management accountants from authorities. For both tasks the respondent is responsible and puts in between a medium to a high part of the work time on it. The tasks are operations investigation, evaluation, efficiency etc. and recording the top managements meetings.

Table 4.25 Other Tasks

<b>Performing</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Operations investigaton, evaluation, efficiency etc.	1	100%	1	100%	-	-	-	-
Record top management meetings once a month	1	100%	1	100%	-	-	-	-
<b>Responsible</b>	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Operations investigaton, evaluation, efficiency etc.	1	100%	1	100%	-	-	-	-
Record top management meetings once a month	1	100%	1	100%	-	-	-	-



Part of Working Time	n	T	n	A	n	SC	n	MC
Operations investigaton, evaluation, efficiency etc.	1	4,0	1	4,0	-	-	-	-
Record top management meetings once a month	1	7,0	1	7,0	-	-	-	-

## 4.17 Important Qualities for the Management Accountant

For the total public sector table 4.26 shows a result where ability to grasp the overall picture and analytical ability is regarded the most essential qualities for the management accountant just before communication ability and to be self driven. Neither knowledge of languages nor qualities of leadership are that important. A comparison gives small differences between the three groups of organisations, though market companies show somewhat higher values for knowledge of the line of business and knowledge of languages.

Table 4.26 Important Qualities for the Management Accountant

	n	T	n	A	n	SC	n	MC
Analytical ability	33	6,7	17	6,8	9	6,2	7	6,4
Creativity	34	6,0	18	6,1	9	5,3	7	5,9
Troubleshooter	33	6,0	17	5,9	9	6,0	7	5,9
Communication ability	32	6,5	17	6,5	8	6,4	7	6,0
Ability of working in a group	33	5,8	17	5,9	9	5,6	7	5,1
Flexibility	34	5,9	18	5,9	9	5,3	7	5,9
Preciseness	32	5,7	16	5,6	9	5,2	7	5,9
Dare to take on responsibility	34	6,1	18	6,0	9	6,3	7	5,7
Ability to grasp the overall picture	33	6,9	17	6,8	9	6,8	7	6,7
Power of initiative	33	6,1	17	5,9	9	6,3	7	6,0
Negotiation ability	33	5,0	17	4,9	9	5,3	7	5,0
Qualities of leadership	33	4,9	17	4,8	9	5,0	7	4,6
Critical thinking	34	6,3	18	6,3	9	6,0	7	6,0
Resolute	33	5,7	17	5,6	9	5,9	7	5,6
Good educationist	32	6,3	17	6,3	9	6,3	6	6,0
Positive thinking	33	5,5	18	5,4	8	5,6	7	5,3
Businessman thinking	33	5,5	17	5,2	9	6,0	7	6,0
Self driven	33	6,5	17	6,5	9	6,3	7	6,4
IT competence	31	5,3	15	5,1	9	5,7	7	5,6
Knowledge/interest in the line of business	33	5,7	17	5,4	9	5,9	7	6,4
Knowledge of languages	33	4,3	17	4,1	9	4,3	7	4,9
Skills of verbal communications	33	6,1	17	6,1	9	6,0	7	5,6
Skills of written communications	33	6,1	17	6,0	9	6,0	7	6,1
Knowledge of division of responsibility	33	5,6	17	5,6	9	5,6	7	5,4

In table 4.27 two important qualities for the management accountant are added, humour and ability to see both details and to grasp the overall picture. For the respondent mentioning these qualities they seem to be important.

Table 4.27 Other Important Qualities for the Management Accountant

	n	T	n	A	n	SC	n	MC
Humour	1	5,0	1	7,0	-	-	-	-
Ability to see both details and to grasp the overall picture	1	4,3	1	6,0	-	-	-	-

## 4.18 Work Time

By observing table 4.28 for the total public sector the result demonstrate budgeting and reporting as the two tasks consuming the highest levels of time for the management accountant. Transfer pricing and investment calculation takes a very small bit of the work time. Comparing the results of the groups of organisations show a higher part of time assigned to reporting for market companies compared to the other two groups and the management accountants in authorities use a clearly higher degree of time for process management compared to the companies. Differences in the other areas are small, except for standard costing which only is performed by management accountants in special companies.

Table 4.28 Work Time

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Strategic Management Accounting	27	10%	14	9%	7	12%	6	12%
Budgeting	30	20%	15	21%	8	17%	7	19%
Internal Accounting	27	9%	14	9%	8	8%	5	9%
Financial Accounting	20	7%	10	8%	6	2%	4	4%
Product Costing	16	2%	7	2%	6	5%	3	4%
Investment Calculation	13	1%	5	1%	5	2%	3	2%
Performance Measurement	25	8%	14	8%	5	7%	6	8%
Human Resource Management	16	3%	10	3%	4	4%	2	1%
Transfer Pricing	17	1%	7	1%	6	3%	4	3%
Standard Costing	10	0%	5	0%	3	2%	2	0%
IT and Information Systems	19	5%	9	4%	7	7%	3	5%
Reporting	30	18%	15	16%	8	20%	7	26%
Process Management	27	11%	14	13%	8	7%	5	4%

In table 4.29 five other tasks are added. All of them although take only a small part of the respondents work time.

Table 4.29 Work Time for other Tasks

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Directing and follow-up	1	2%	1	2%	-	-	-	-
Investigations and evaluations of the efficiency within the organisation	1	1%	1	1%	-	-	-	-
Forecasting	1	1%	1	1%	-	-	-	-
Development projects	1	1%	-	-	1	5%	-	-
Analysing	1	0%	-	-	-	-	1	2%

## 4.19 Future Changes in Work Time

By looking at table 4.30 regarding the total public sector, process management, performance measurement and strategic management accounting will be the three areas expected to expand relatively strong. Standard costing, budgeting and financial accounting are assumed to take less time in the future. By comparing the groups it can be concluded that process management will expand more for management accountants in market companies than in the other two groups of organisations. Authorities probably will use more time in the future for reporting in contrast to the both groups of public companies.



Table 4.30 Future Changes in Work Time

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Strategic Management Accounting	32	4,8	17	4,6	8	5,0	7	5,0
Budgeting	31	3,7	16	3,7	8	3,8	7	3,1
Internal Accounting	31	4,1	17	4,2	8	3,8	6	3,5
Financial Accounting	30	3,7	17	3,8	7	3,1	6	3,3
Product Costing	31	4,1	17	3,9	9	3,9	5	4,6
Investment Calculation	30	4,0	16	4,0	8	4,3	6	3,7
Performance Measurement	31	4,9	17	4,8	8	5,1	6	4,7
Transfer Pricing	30	3,8	17	3,8	8	3,4	5	3,8
Standard Costing	27	3,6	16	3,5	7	3,9	4	3,8
IT and Information Systems	29	4,4	16	4,3	7	4,4	6	4,7
Reporting	32	4,6	17	4,9	8	4,1	7	3,4
Process Management	31	5,3	17	5,1	8	5,3	6	5,8

Two other tasks were added to future changes in work time which is shown in table 4.31. These were directing and follow-up together with investigations and evaluations of the efficiency within the organisation.

Table 4.31 Future Changes in Work Time for other Tasks

	<i>n</i>	T	<i>n</i>	A	<i>n</i>	SC	<i>n</i>	MC
Directing and follow-up	1	4,3	1	6,0	-	-	-	-
Investigations and evaluations of the efficiency within the organisation	1	2,9	1	4,0	-	-	-	-



## 5 ANALYSIS

*Here the result shown in the previous chapter is presented in relation to the matrix of the management accountant in order to compile his role within the public sector. After this, the role of the management accountant in the public sector is compared to the equivalent in the private sector to see whether there are any interesting differences and similarities.*

### 5.1 The Management Accountant in the Public Sector

In an analysis of the total public sector it can be observed that budgeting and reporting definitely are the two most performed areas with the highest amount of time put into them by the management accountant. Both these areas can be placed in the south west box of the matrix of the role of the management accountant in figure 5.1. This implies that traditional accounting still is the most important task and that the role of the management accountant in this area is strong. In addition, internal accounting is another area highly performed, with a lot of time spent on it and this area also belongs to the south west box in the matrix. Together these three internal focused areas require half of the management accountants work time. Thus the evidence is strong that the management accountant in the public sector to a great extent analyzes internal information. This means that he/she has not come a long way of expanding the tasks of the management accountant to act more like an internal consultant being a catalyst for action compared to only analyzing internal information and hand the result over to someone else in the organisation.

Process management and performance measurement can be placed in the south east box in the matrix. They are two commonly performed areas and considerable amounts of time are spent on these more influencing tasks. Strategic management accounting is also an important part of the management accountant's work and it can be placed in the north west box in the matrix. Together these tasks stand for one third of the time devoured. This implies a broader role for the management accountant, but often some of the tasks in each area are less performed by a large number of practitioners. Thus the role of the management accountant is somewhat augmented to the north west and the south east areas in the matrix but the role in these areas are weak, so there is probably a long way to the north east box where his role is more like the catalyst's and the consultant's.

Less performed, but still pertinent areas, are financial accounting and work regarding IT and information systems. Most of the tasks within these areas can be placed in the south west or maybe a bit into the north west box of the matrix. Together they stand for about one eighth of the management accountant's total work time. Areas which are not performed to any significant extent are human resource management, product costing, investment calculation, transfer pricing and standard costing. They together represent a very small portion of the total time spent for the management accountant in the public sector.

Differences in work time between the three groups of public organisations give that reporting by far is the most important task for the management accountant in market companies. That differs from the practitioner in authorities who uses less time for reporting and more time for process management. Thus the management accountant in authorities is more apt to perform work of influencing others, educating and shaping strategies than just analyse internal information as the practitioner in market companies is. If the differences are not depending on the discrepancy in

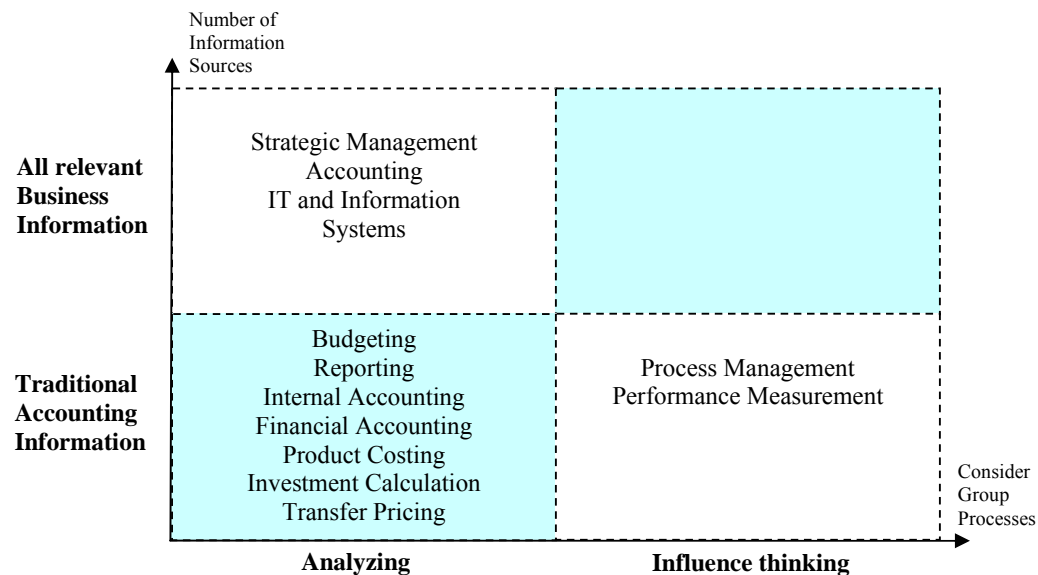


background variables it means that the management accountant's role is more developed in central authorities than state owned companies according to theories and studies which anticipate the augmented role of the management accountant. It is interesting that the role seem to be more developed in authorities compared to companies as the role originates from corporations and is implemented at a later date in authorities (Frenckner, 1989).

The management accountants asked think that all the three areas that will augment the role away from the south west traditional accountant box in the matrix will expand in the future. This is also what most studies have been anticipating. (Barkstedt & Ronnesjö, 2001; Chenhall & Langfield, 1998; Lassi, 2003; Scapens et al., 2003) They will probably practice more process management, strategic management accounting and performance measurement. In all these areas they will use more external data and their role will demand more influencing of people. Also supporting this is the idea that less time in the future will be used for budgeting.

The respondents think that the most important qualities for the management accountant, for example analytical ability and ability to grasp the overall picture, show that he/she still mostly analyzes internal information. Skills that are central for an influencing consultant, such as leadership and negotiation ability, did not get high values on the scale which implies that they are not important qualities for the management accountant. This again shows that today's management accountant is still in the south west box of the matrix but in three to five years he/she might more often be found in other regions in the matrix.

Figure 5.1 A Matrix of the Areas of the Management Accountant in the Public Sector





## 5.2 Comparing the Public Sector with the Private Sector

The time difference between this study (2004) and the earlier one by Barkstedt and Ronnesjö (2001) about the management accountant in the private sector is three years which might have some implications due to the rising interest in the changing role of the management accountant. Although a comparison of the background variables of position and manager's position show that both the titles and their frequency matches well. It seems that the two studies include respondents at approximately the same levels in the organisations and that there is about the same relative amount of them which should make the studies very well comparable.

Budgeting and reporting are the two most central areas for the management accountant in the public sector. That correlates very well with the practitioner in private corporations. There is though a little lower performing rate and level of work time put in to these areas by the management accountant in private corporations. Also in the area of internal accounting the performing rate is somewhat lower, but altogether they are the three central areas for the management accountants in both sectors. The practitioner in the private sector though have a little lower time spent on these traditional work areas of the management accountant, which implies that the practitioner in the private sector might be working more with the new tasks away from the south west box in the matrix.

In the area of strategic management accounting there are differences within the specified tasks, for example competitor analysis, though in general the total area has the same importance for both groups of practitioners. Work within IT and information systems is performed to a somewhat higher degree in the private than in the public sector but the time put into it is less. This calls for a management accountant in the private sector not more involved in the north west box than the public practitioner. This is somewhat unanticipated. The management accountant in the private sector according to theories ought to be leading the way (Frenckner, 1980).

Especially process management, but also performance measurement, are two areas being less executed by the management accountant in the public sector compared to the one in the private sector. This implies a role more dragged to the south east box in the matrix for the private management accountant than for the public one. Other areas that differ significantly are investment calculation, product costing and human resource management which are more important in the private sector. The importance of the first two areas could be explained if private corporations are producing more products compared to the public sector which then would produce more services. That human resource management is executed to a higher degree in the private sector could make the role of the management accountant more blurred. Altogether, the management accountant in the private sector seems to be involved in more tasks but spend less time on them which could make the role weaker.

Analytical ability and ability to get the overall picture are the two most important qualities for both management accountants in the public as well as the private sector. The questionnaire in the study of the public sector has added a couple of qualities to the older one which makes the comparison less adequate but even with this ambivalence both studies correspond well in important qualities. Again it can be seen that negotiation ability and leadership are ranked as the least important. This show that the practitioner thinks that the qualities needed to be a good management accountant still implies a role in the south west box in the matrix.

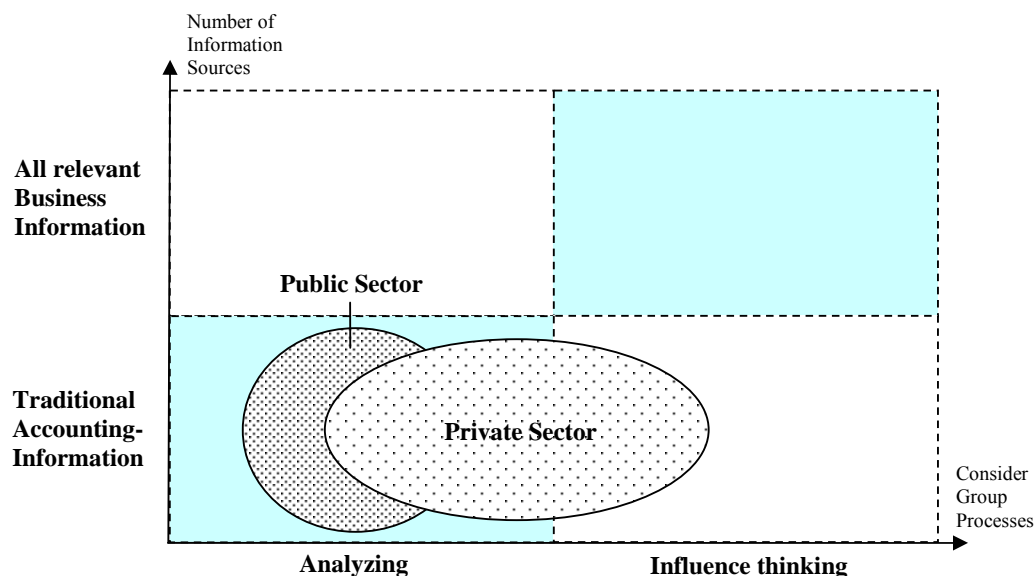
When comparing the future changes in work time for the management accountant in the next three to five years both studies show highly correlating results, maybe with the exception of transfer pricing. Process management, performance measurement and strategic management accounting are the top areas in both studies which will take more work time in the future. These are all augmented from the traditional accounting role. It is interesting to see that the thoughts of future changes in this study, being done three years after the study about the private sector, are the same as in that one. It can be seen that the management accountant in the private sector to some degree has a role more moved to the south east in the matrix but still the south west corner is by far the strongest area. Maybe the practitioner in the public sector is following the one in the private sector which could explain the correlating beliefs of the future changes in work time. Another explanation is that it has only been small changes the last three years in the role of the management accountant and the practitioners still expect changes in the role to the more extrovert and business oriented management accountant.

An explanation to the small differences in the area of strategic management accounting can be that authorities do not have market divisions and no body is especially concerned about these strategic tasks except the management accountant, which makes it easy to take on the tasks without stepping on someone's toes. In the private sector these tasks may be performed by the market division of the corporation and leave little room for the management accountant to overtake them.

It is hard to see any significant similarities between state owned companies and private corporations compared where authorities are disparate from them. IT and information systems is the only area which corresponds quite well between the state owned companies and the private but where central authorities have a significant lower level of performance and responsibility. In other cases the central authorities are similar to the companies.

In order of making the comparison of the management accountant in the public and private sectors complete their roles are indicated in the matrix in figure 5.2.

Figure 5.2 A Matrix of the Role of the Management Accountant in the Public and Private Sectors





## 6 CONCLUSION

*This last chapter contains the conclusions of this thesis. The possible implications for praxis and research are given and at the end of the chapter there is a presentation of suggestions for future research.*

### 6.1 Conclusion

From the study it can be concluded that the role of the management accountant in the Swedish public sector to a large extent is composed of budgeting and reporting tasks which can be designated as internal focused areas. He/she although also devote his time to more outward focused tasks but not in the same extent. This means that the public management accountant still works much like the more traditional accountant and that the role has not changed and become as external oriented as earlier has been anticipated. Possibly the change in the role is still to come as the management accountants asked in this study think that their tasks will change in that direction in the coming years. Although the differences within the public sector are not that obvious it seems that the role of the management accountant in central authorities is somewhat more developed in this way compared to the role in state owned companies.

The role of the management accountant in the Swedish public sector also seem to correlate well with the private equivalent, although it is probable that the private management accountant to some extent works more with influencing tasks and that the role is somewhat more developed than the public one. Further the role of the practitioner in the public sector seems to be narrower and somewhat less blurred compared to the management accountant in the public sector.

### 6.2 Implications

An implication of the thesis for praxis could be that management accountants in the private sector have something to learn from the practitioners in the public sector also, and not only the other way around as the differences are not big and the private sector is not always ahead of the public one. Furthermore, a more significant change in the role may be desirable as it is generally anticipated; maybe it is time for a new role of the management accountant.

For research, more quantitative analyses are wanted and also this style of replication of previous studies to enable comparisons to see how the role is changing over time.



## 6.3 Suggestions for Future Research

During the work with this thesis we found some investigations that would be interesting carry out:

- A replication of this study at a later date, preferably after three to five years.

This seems interesting in order to see if, and in what direction the role of the management accountant has developed since this study. Has the role changed as was anticipated by the respondents in our study?

- A study that examines the role of the management accountant at different levels within an organisation.

As the comparison between the result of our study and the result from Barkstedt and Ronnesjö's study about the private management accountant did not differ too much from each other, it is possible that a hierarchal division of the management accountants would give larger differences. Maybe the management at the top level in the public sector has more in common with his equivalent at the same level in private corporations than with a management accountant at lower level within his own organisation.

- An examination of the management accountant in different types of organisations.

As this study shows, there are some differences between the results of diverse groups of organisations that we found hard to explain only with the variables obtained from our questionnaire. These discrepancies may depend on for example different lines of business, whether the organisation is producing goods or services.



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## **ATTACHMENT 1: Letters to the Respondents**



Göteborg 2004-11-22

Following our telephone conversation of 22<sup>nd</sup> November 2004

### **The Role of the Management Accountant – A Quantitative Survey**

We, Lisa and Anders, are at the moment writing our master thesis within the area of accounting and finance at The School of Economics and Commercial Law at Göteborg University. Under supervision of Christian Ax at the Department of Business Administration we are conducting a survey about the role of the management accountant in central authorities and state owned corporations in Sweden. The investigation is conducted to enhance the knowledge about, and contribute to the education within the area of management accounting.

You are part of our investigation as one of 57 respondents in Swedish central authorities and state owned companies. Within the total amount of management accountants we have made a statistic sample and your participation is very important in order to obtain a reliable result.

We kindly ask you to take a few minutes of your time to fill in the enclosed questionnaire. It might by the first look seem very comprehensive but in order to simplify your work the questionnaire consists mostly of multi choice questions which only need to be marked with a cross.

You do not need to answer all questions directly after each other. If you for example need to answer the telephone, attend a meeting or want to take a break you can put away the questionnaire for a while before finishing it.

We guarantee you total anonymity and secrecy when participating in this investigation and we have enclosed a letter of liability to confirm this.

If you have any questions regarding the questionnaire, the anonymity, the secrecy or anything else regarding this survey please contact us by e-mail ([masteral@spray.se](mailto:masteral@spray.se)) or by telephone XXXXXXXXXXX (Lisa) or XXXXXXXXXXX (Anders).

We would be pleased if you could answer the questionnaire and return it to us in week 49 at the latest, even if we are delighted to get it back even sooner. If you want to have the outcome of the survey we will be pleased to send you a copy of the thesis to you in the end of January 2005. Please mention this in your answer which is to be sent to: [masteral@spray.se](mailto:masteral@spray.se)

Thank you in advance for taking part of this survey!

Yours sincerely,

Lisa Andreasson and Anders Bladh

**Liability of Anonymity and Secrecy**

Investigation: The Role of the Management Accountant in the Swedish Public Sector

Supervision: Christian Ax

Conducted by: Lisa Andreasson and Anders Bladh

This Liability is valid for the Answers given in the Questionnaire.

This is to certify that:

The answers that you have given us are not going to be passed on to others, to be sold or to be used in another context than this survey.

Your participation in this investigation is not going to be presented to other persons than the ones conducting the investigation and the supervisor.

The answers you have given will only be presented in aggregated form, which means that you answers are going to be summarised with the answers from the other participants and not presented separately.

The questionnaire we will receive from you and the lists where the names of all the participants are mentioned are going to be kept apart from each other in an adequate way.

The questionnaire we will receive from you is going to be destroyed when this investigation is completed.

Lisa Andreasson and Anders Bladh

### Instructions on how to fill in the Questionnaire

When filling in the questionnaire, please:

- Save the document on your computer.
- Do **not** use the ENTER key. Instead, kindly use the **arrow-keys** on the keyboard to move the marker up and down in the document.
- To mark an alternative: Press the **SPACE key**, alternatively click with the **mouse**. Click once more to remove a wrong marked alternative.
- A majority of the questions are divided into two parts where the alternatives **not performing**, **responsible** and **not responsible** constitute the first part. If you here mark **not performing** please **move on** to the next question. If you mark **responsible** or **not responsible** please **answer the second part** of the question. On a scale with the outer alternatives **insignificant part** (1) and **significant part** (7) mark the alternative which corresponds with how much of your working time you put on it.
- At the end of each area in the questionnaire there are **blank rows** where you can fill in answers which are not already given by us. To move the marker up and down the rows, please use the **arrow-keys** on the keyboard.
- After answering the questionnaire, please save it on your computer and send it as an attachment to: [masteral@spray.se](mailto:masteral@spray.se)

If any problems arise when answering the questionnaire, please contact us by e-mail ([masteral@spray.se](mailto:masteral@spray.se)) or by telephone XXXXXXXXXX (Lisa) or XXXXXXXXXX (Anders).

Lisa Andreasson and Anders Bladh

## ATTACHMENT 2: Questionnaire

Position / Title:

Education / School:

### Strategic Management Accounting

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part			
				1	2	3	4	5	6	7	
Development of strategies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
External analysis, e.g. threats and opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal analysis, e.g. identification of strengths and weaknesses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Competitor analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outsourcing analysis/-decision	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis/-decision regarding discontinuation issues, e.g. for products, plants, branches	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis/-decision regarding introductions, e.g. products, services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis/-decision regarding takeovers, e.g. subsidiaries, divisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis/-decision regarding investments (major), e.g. production equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financing issues, e.g. loans, debts, claims	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investor issues, e.g. new-/ bonus shares, dividends	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis/-decision regarding incentive systems, e.g. options, bonuses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other tasks within the area of strategic management accounting not mentioned above:

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Budgeting

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part			
				1	2	3	4	5	6	7	
Development and forming of instructions, templates, routines for the budgeting process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of the budget process, e.g. making a schedule	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assisting in budget formation in the organisation, e.g. division budgets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forming own budget/budgets, e.g. for "the management accounting department"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Budget review, e.g. compilation and analysis of budget variances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Development and adjustment of the budget process e.g. improve the budget process, evaluate new methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of budgeting not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Internal and Financial Accounting**

Internal Accounting

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part			
				1	2	3	4	5	6	7	
Development and forming of instructions, routines for internal accounting, e.g. coding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updating and adjustment of chart of accounts, e.g. new accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updating and adjustment of accounting reports, e.g. for user demands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for internal accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of internal accounting not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial Accounting

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part			
				1	2	3	4	5	6	7	
Development and forming of instructions, routines for financial accounting, e.g. coding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updating and adjustment of chart of accounts, e.g. new accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Participation in forming income statement, balance sheet, financing-/cash flow analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Closure of the books, e.g. inventory, control of accounts, compilations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to tax return-/tax issues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updating and adjustment of account reports, e.g. for user demands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for financial accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of financial accounting not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Product Costing and Investment Calculation**

Product Costing

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
				1	2	3	4	5	6	7
Development and forming of instructions, templates, routines for product costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carry out ex ante calculations, e.g. pricing, choice of products	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carry out ex post calculations, e.g. follow-up of decisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carry out product costing for special analyses, e.g. product-/customer profitability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assist in carrying out product costing within the organisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Development and adjustment of the product costing process e.g. evaluation of new product costing methods, improving methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for product costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of product costing not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investment Calculation

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
				1	2	3	4	5	6	7
Development and forming of instructions, templates, routines for investment calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carry out ex ante calculations, i.e. investment decisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carry out ex post calculations, e.g. follow-up of decisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assist in carrying out investment calculations within the organisation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Development of and adjusting investment calculation, e.g. evaluation of new methods, improvement of practices	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for investment calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of investment calculation not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**Performance Measurement** (performance measures = different kinds of ratios)

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part			
				1	2	3	4	5	6	7	
Development and forming of instructions, formulas, routines for performance measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selection of performance measures, i.e. performances to be measured, e.g. customer satisfaction, quality costs, productivity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selection of performance goals, i.e. levels of performance measures, e.g. rate of return, quality level, cost level	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of the performance measurement process, e.g. times for measuring, compilation of reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of performance measurement outcome i.e. what it stand for	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Development and adjustment of the performance measurement process, e.g. evaluation of new performance measures, improving routines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources to performance measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of performance measurement not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Human Resource Management**

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part			
				1	2	3	4	5	6	7	
Tasks related to salaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recruitment of personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human resource development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personnel development e.g. education of personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Own (the person filling in this form) development/education	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special human resource issues, e.g. transferrings, temporary dismissals, retirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of human resource management not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Transfer Pricing and Standard Costing**

Transfer Pricing

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
				1	2	3	4	5	6	7
Development and forming of instructions, rules, routines for transfer pricing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selection of objects, methods, systems for transfer pricing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transfer pricing (price levels), e.g. for transferring goods, services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for transfer pricing, e.g. market-based prices of services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other tasks within the area of transfer pricing not mentioned above:</b>										
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Standard Costing

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
				1	2	3	4	5	6	7
Development and forming of instructions, rules, routines for the standard costing process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selection of standard units, i.e. for divisions, e.g. labour, material, time, quantities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Decision of standard values, e.g. via method studies, "desk calculations"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analysis of standard costs, e.g. calculation, interpretation of variances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for standard costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other tasks within the area of standard costs not mentioned above:</b>										
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**IT and Information Systems**

	Not Per- forming	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
				1	2	3	4	5	6	7
Tasks related to purchases of IT and information systems, e.g. defining specifications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Development of internal systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Building up the organisation's IT strategies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Updating and adjustment of IT and information systems, e.g. to new user demands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

**Other tasks within the area of IT and information systems not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Reporting**

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part					
				1	2	3	4	5	6	7			
Development and forming of instructions, rules, routines for reporting, e.g. to parent company, to division management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Selection of reporting variables, i.e. what shall be reported	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of the reporting process, e.g. periods for reporting, compilation of reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance evaluation/analysis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tasks related to data sources for reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks within the area of reporting not mentioned above:**

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Process Management** (Development and Renewal of the Organisation's Processes and Activities)

	Not Performing	Responsible	Not Responsible	Insignificant Part				Significant Part					
				1	2	3	4	5	6	7			
Development and forming of instructions, rules, routines for the process management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Studies/inspections of the possibilities of managing the organisation's processes, activities, e.g. mapping	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Management of the organisation's processes, activities, i.e. the actual execution of the process management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordination of the management of the organisation's processes and activities, e.g. planning, staffing the process management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Follow-up the process management regarding the organisation's processes, activities, i.e. comparing the outcome with the plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updating and adjustment of the process management for the organisation's processes, activities, e.g. new methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Other tasks:**

Do you have other tasks not mentioned above in the questionnaire? If yes, please specify them here.

	Res- ponsible	Not Res- ponsible	Insignifi- cant Part				Signifi- cant Part		
			1	2	3	4	5	6	7
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What is the title / position of your immediate manager?

Answer:

---

A number of characteristics are mentioned below. Please indicate how important you think they are in the management accounting / financial accounting work.

	Unim- portant				Very im- portant		
	1	2	3	4	5	6	7
Analytical ability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creativity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Troubleshooter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Communication ability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ability of working in a group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Flexibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preciseness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dare to take on responsibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ability to grasp the overall picture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Power of initiative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Negotiation ability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Qualities of leadership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Critical thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Resolute	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good educationist	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Positive thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Businessman thinking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self driven	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT competence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge/interest in the line of business	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge of languages	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Skills of verbal communications	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Skills of written communications	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Knowledge of division of responsibility	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

**Other characteristics not mentioned above:**

	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

**A number of the headings for the tasks related to above are mentioned below. Try to estimate in percentages the shares of your work time devoted to them during a typical year of work.**

Strategic Management Accounting	%
Budgeting	%
Internal Accounting	%
Financial Accounting	%
Product Costing	%
Investment Calculation	%
Performance Measurement	%
Human Resource Management	%
Transfer Pricing	%
Standard Costing	%
IT and Information Systems	%
Reporting	%
Process Management	%

**If further tasks are mentioned above, please specify the share here:**

	%
	%
	%
	%
	<b>=100%</b>

Please specify how you think the time spent on tasks within different areas will change in the following 3-5 years.

	Decrease a lot				Increase a lot		
	1	2	3	4	5	6	7
Strategic Management Accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Budgeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal Accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Product Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment Calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance Measurement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transfer Pricing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT and Information Systems	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Process Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If further tasks are mentioned above, please specify them here:

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**THANK YOU FOR YOUR PARTICIPATION!**