

Abstract

Titel: Requirements on Management Accountants – An Empirical Analysis in the English-speaking Labor Market

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Management accountants are steadily confronted with more complex tasks. Among other things for employers and further on for the targeted announcement of the jobs it is inevitable to know the requirements profile of the management accounts. As part of this thesis the requirements are theoretically worked off and by means of an analysis of job announcements of the English speaking area empirically ascertained. The theoretical reference frame of this work is built by the situative approach and the role theory, because between the management accountant as role receiver and the employer as role sender, who advertises, role conflicts are possible. Additionally external and internal situative factors of context may influence the expectations.

Based on the analysis of the theory it becomes apparent, that the role of the business partner is accepted. Traditional requirements are termed in budgeting, planning, financial statements, but additionally fields of action concerning taxation systems and auditing fall into the requirement spectrum of a management accountant in the English speaking area.

Under the empirical study there was made a snapshot of the current requirements for a management accountant, while the job announcements were ascertained and analyzed in two separated time frames via online- job portals. As part of the analysis of the job announcements it was possible to show that job experience, professional qualifications additional to a degree as well as personal requirements like communication skills and autonomy are very high rated. IT skills, especially the handling of ERP- systems and spreadsheet programs are often demanded. These results have to be always viewed in the context, that a requirements profile underlies factors like globalization and internationalization. Therefore further developments and changes can be expected.