Abstract

Titel:	**Requirements for information literacy of management accountants under the impact of information and communication technologies**
Author:	**Franz Trinkl**

The role perception and the tasks of management accountants have substantially changed in the past decades. Nowadays, providing the management with information is the key task of management accounting. Thus, management accountants are in theory and practice considered to be information managers of the companies' decision makers. This view was enhanced by a rapid evolution in the area of information and communication technologies (hereinafter "ICT"). According to a research paper by *Weber/Schäffer* new developments in the field of ICT towards Business-Intelligence-Systems (hereinafter "BI-Systems") will lead to major challenges and to a diversification of the role of managements accountants. It seems that neither theory nor practice is prepared for these changes. This understanding of management accountants as information managers leads to the assumption that the information literacy, thus the capability to handle information, is of distinguished importance. The research questions of this thesis deals with the rarely investigated information literacy as well as the lacking debate of the influence of ICT on the requirements of management accountants.

The general objective of this diploma thesis is to research comprehensively the requirements for information literacy of management accountants under the impact of information and communication technologies. The theoretical frame of reference is formed by established reference models of information management, which distinguish management accounting from a merely business informatics driven understanding of information management. Based on theoretical considerations, an independent model of an information literate management accountant is developed, which is verified by a qualitative empirical research. For this purpose, ten semi-structured interviews will be conducted with experts selected from two case groups employed by large companies. Based on the frame of reference, management accountants and IT-project managers are chosen as the relevant research group. Through the self-assessment by the management accountants as well as the assessment by the IT-project manager, the attempt is made to compile a comprehensive picture of an information literate management accountant.

Summing up, the information literacy of management accountants require personal skills, in particular social skills, cognitive abilities and personal attitudes as well as basic professional expertise like sufficient knowledge of the business process and management accountant proficiency. Additional requirements in terms of content in the professional field are knowledge of the data sources, the information collected and the flow of information. Advanced ICT-knowledge is a precondition for management accountants; in addition, more advanced staff will require conceptual ICT-proficiency.

The analysis demonstrates that, the information literacy of the management accountant is considerably influenced by ICT and has led to a change in his/her role and to a reorganisation of management accounting departments in large enterprises, which include at least one person enhanced ICT-knowledge. Management accountants with conceptual ICT-knowledge are needed as interface to the IT-department, especially when BI-systems are deployed. Furthermore the requirements for information literacy are rising due to the information overload caused by ICT. However, these technologies can result in essential work facilitation, although they are considered as a tool for the accomplishment of tasks only.