Contents

List of figures x
List of tables xii
Notes on contributors xiv

1 Introduction 1
LUKAS GORETZKI AND ERIK STRAUSS

PART I
Management accountants in national context 7

2 The role of the controller in Brazil: historical origins, key functions and challenges 9
VITOR HUGO KLEIN JR. AND ARTUR ROBERTO DO NASCIMENTO

3 The evolution of management accounting in Canada 23
SOPHIE TESSIER AND SAMUEL SPONEM

4 Management accountants in mainland China and Taiwan 38
JIZHANG HUANG, TSUILIN KUO, FEI PAN AND ANNE WU

5 Management accountants in France: a range of fragile, open-ended positionings 58
CAROLINE LAMBERT AND JÉRÉMY MORALES

6 The role of the controller in Germany 73
UTZ SCHÄFFER AND JÜRGEN WEBER

7 The changing role of management accountants: an Indian perspective 89
PREM LAL JOSHI, USHA RANI CHERUKUPALLIS, AND NACHIKET MADHAV VECHALEKAR
Contents

8 Management accountants in Italy: economic, institutional and educational environment, and evidence from the job market 117
LAURA ZONI

9 Management accountants in Japan 136
MASAFUMI FUJINO

10 Management accountants in Russia: theoretical and practical aspects 151
SERGEY G. FALKO

11 An assessment of the current state of the management accounting profession in South Africa 169
PHILIPPUS L. WESSELS AND LEON P. STEENKAMP

12 The role of the management accountant in the United Kingdom 182
LIZ WARREN AND JOHN BURNS

13 Management accountants in the United States: evolving to meet the changing needs of practice 200
KIP KRUMWIEDE AND RAEF LAWSON

PART II
Global factors influencing the role of management accountants 217

14 IT and the management accountant 219
ALBRECHT BECKER AND RAFAEL HEINZELMANN

15 Agent or victim? Shared services and management accounting 233
WILL SEAL

16 The relationship between management and financial accounting as professions and technologies of practice 246
ALAN J. RICHARDSON

17 Every light has its shadow: some reflections on the “business partner” role 262
LUKAS GORETZKI, MARTIN MESSNER AND ERIK STRAUSS
18 Sustainability as a fundamental challenge for management accountants
STEFAN SCHALTEGGER

292

19 The influence of the economic crisis on the tasks and roles of management accountants
SEBASTIAN D. BECKER AND MATTHIAS D. MAHLENDORF

305

20 The dynamics of the academic discourse on the role change of management accountants: a Finnish perspective
KARI LUKKA AND MARCO JÄRVENPÄÄ

Index

320