



King's Research Portal

DOI:

[10.4324/9781315673738](https://doi.org/10.4324/9781315673738)

[Link to publication record in King's Research Portal](#)

Citation for published version (APA):

Lambert, C., & Morales, J. (2017). Management accountants in France: A range of fragile, open-ended positionings. In L. Goretzki, & E. Strauss (Eds.), *The Role of the Management Accountant: Local Variations and Global Influences* (pp. 58-72) <https://doi.org/10.4324/9781315673738>

Citing this paper

Please note that where the full-text provided on King's Research Portal is the Author Accepted Manuscript or Post-Print version this may differ from the final Published version. If citing, it is advised that you check and use the publisher's definitive version for pagination, volume/issue, and date of publication details. And where the final published version is provided on the Research Portal, if citing you are again advised to check the publisher's website for any subsequent corrections.

General rights

Copyright and moral rights for the publications made accessible in the Research Portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognize and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the Research Portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the Research Portal

Take down policy

If you believe that this document breaches copyright please contact librarypure@kcl.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.

Management accountants in France: a range of fragile, open-ended positionings

Caroline Lambert & Jérémy Morales¹

Abstract

In France, management accountants do not form an officially recognized profession, and their careers follow many diverse trajectories, with positioning that is open-ended but also fragile in relation to operational staff and other related functions (such as IT or quality). In this chapter we show that the specificities of the French “pattern of action” and the historical dynamics of the function’s emergence help to shape the challenges and opportunities facing management accountants in France today.

Introduction

It was only in the 1970s that the position of management accountants ‘flourished’ in French firms and French organizations more broadly. Today, many management accountants occupy relatively strategic positions given their direct contact with the CFOs, who are becoming more important as financial methods of management become generalized (Zorn, 2004). Contrary to what was sometimes predicted in the past, they look unlikely to disappear in the foreseeable future (Bouquin & Fiol, 2007). However, the occupation covers such a heterogeneous collection of activities, roles and profiles that it can be difficult to define what they have in common. Management accountants’ work is always affected by its organizational setting, and this explains the diversity of positionings observed. Yet certain features connected with historical and cultural backgrounds have an influence on the occupation, and although it would be an exaggeration to talk of a “French-style” management accountant, France does have a certain national tradition that goes some way to explaining the practical expressions of

¹ We would like to thank Laetitia Legalais, Ludivine Redslob and Hicham Sebti for offering instructive comments on an earlier draft of this chapter.

management accounting observed in French business. The dominance of engineers and the “honor principle” (d’Iribarne, 1989; 1994) help to grasp the environment in which management accountants work in France. As we shall see, this context often forces management accountants in France to position themselves in relation to competing functions and “sell their work to the operationals”².

Historical background to the function’s emergence: the dominance of engineers

In the United States, the emergence of management accounting dates back to the 1920s. It was marked from the outset by a clearly financial orientation. Alfred Sloan and Donaldson Brown were both qualified engineers, but what made them famous was the introduction of financial ratios (the famous ROI pyramid) and control of a primarily budgetary and profit-driven nature at General Motors and DuPont (Sloan, 1963). In the United Kingdom, cost accountants appeared as early as the First World War and soon gained significant influence, under the explicit model of the accounting profession in the UK (Loft, 1986). In France, the principles of “*contrôle de gestion*”, literally “management control”, spread essentially from the 1960s, chiefly through engineers (Bhimani, 1998). The struggles between engineers and accountants to have sole competence for management accounting happened in different ways in France and the United States.

In France, the management accounting field had long been the preserve of engineers³, especially graduates of the prestigious *Ecole Polytechnique* (Moutet, 1984), some of whom headed projects that were accounting, industrial and political in nature all at once (Bouquin, 1995; 2008; 2011). Lieutenant-Colonel Emile Rimaillho (inventor of a method for allocating indirect charges called the “homogeneous sections” method) and Auguste Detoef (the first president of Alstom and promoter of uniformized cost calculation methods), are good examples (Bouquin, 1995; 1997; Lemarchand and Le Roy, 2000).

² This is an ambiguous expression. French management accountants generally talk of “operationals”, a term that seems to cover anyone who does not work in the finance division. The primary aim is to distinguish bookkeeping tasks, which can be done from the desk, from decision support tasks, which need management accountants to spend more time with people up and down the hierarchical line.

³ In the sense that the term is commonly used, engineers in France form a homogeneous group of people who have a high level of studies certified by a qualification, and enjoy high status. Historically, engineers have been part of the country’s economic and political elite (Bourdieu, 1989).

The dominance of engineers, with their talent for complex numerical reasoning, doubtless explains the level of sophistication found in the management accounting methods adopted by French firms (Bhimani, 1998; Bouquin, 2008).

Also, French management committees have not been affected by the “rising power” of the accounting function as much as observed in the United Kingdom and United States. Referring to a 1972 study by the British Management Institute about management committee membership, Armstrong (1985, p.129) underlined that more British Chairs and CEOs had a banking or accounting background than a technical engineering-type background. Fligstein (1990) reported similar observations for the United States. In contrast, a study of French employers from 1912 to 1973 by Levy-Leboyer (1979) showed the dominant role played in management bodies by engineers, many of them graduates of the top engineering schools, particularly the *Ecole Polytechnique*. Even today, the top French engineering schools supply close to 50% of the managers of the largest French firms (Gomez and Guedri, 2014).

In a context where technical development of control systems and management accounting was attributable to engineers, the principal managers were for a long time reluctant to appoint management controllers, whom they did not perceive as providing any added value. In the first edition of *Echanges*, the principal journal for management accounting practitioners in France, de Fréminville (1967) rejected the idea of using the services of a management accountant, arguing that “control” was the CEO’s responsibility and “no-one else can do it for him”. The title of “management controller” was also “hard to accept for the management, who find it too ambitious”, and “the people who might bear the title, because it does not give them the degree of prestige and authority to which they believe they are entitled” (de Fréminville, 1967)⁴. Furthermore, as Martin (1969) observed following a study conducted for the *Association Nationale des Contrôleurs de Gestion* (ANCG)⁵ of French management accountants (who in this study were called *contrôleurs*

⁴ All English translations of French quotations are the authors’ own.

⁵ This association, now renamed the *Association Nationale des Directeurs Financiers et de Contrôle de Gestion* (DFCG), is not a professional association in the Anglo-American sense, as it originated in the Cegos, a private vocational and in-service training center set up by French employers in 1926 to spread the principles of scientific management. Since 1967, the association has published the journal *Echanges* (whose editorial board and authors are business executives). In practice, this association is a network that does not issue any qualifications and has few connections with higher education and research.

d'affaires or “business controllers”) in French subsidiaries of US firms, “French business controllers still often wonder what their role is”.

Cultural context: French specificities in hierarchical relations and performance assessment

D'Iribarne's (1989) analysis of national management methods brings out the tensions and contradictions that exist between the French way of management and the principles and methods of management accounting. These contradictions have a significant impact on the work of management accountants in France.

The honor principle

D'Iribarne (1989) describes French organizations as being founded on a “honor principle”. Some of the rules applicable in a “French-style management model”, particularly the vision of responsibilities and judgment criteria, but also hierarchical relations inside organizations, are not without impact on the place and role of management accountants⁶.

According to d'Iribarne (1989), French society is marked by strong corporatism (which Bourdieu (1989) calls the “*esprit de corps*”). Every individual is defined by his or her “status”, which confers certain prerogatives but also obligations:

Each of the groups I observed appears to be not only attached to prerogatives, but also duties. Each “status” is marked by a demanding idea of the responsibilities incumbent on its members solely by virtue of belonging to it, without having to be required by some authority; there are many duties that must be fulfilled above and beyond any legal and contractual obligations, and any formal sanction threatening the man [sic] who shirks them. Far from being incompatible with the defense of particularisms and privileges, this vision of duty is closely associated with it. (d'Iribarne, 1989, p.57)

⁶ The idea of a “national culture” is necessarily an over-simplification (McSweeney, 2002; Scheytt et al., 2003). Firm managers can be considered as a homogeneous group since they have been through various selection processes that are particularly discriminating as they are based on “elective affinity” (Boltanski, 1982; Bourdieu, 1989). However, we should not ignore the diversity of practices and perceptions, which have in fact evolved substantially under the influence of Anglo-American management methods (Djelic and Zarlowski, 2005). We use the cultural analysis proposed by d'Iribarne (1989) because it brings out certain features that are coherent with the perceptions of the people we interviewed for empirical studies. We thus draw inspiration from this analysis “pragmatically and as a heuristic device” (Scheytt et al., 2003, p.520), while remembering that it is simplistic to want to describe the whole of French society in just a few clearly-defined concepts.

D'Iribarne outlines a connection between this view of responsibility as independent of any legal, hierarchical and contractual framework and the concept of honor as defined by Montesquieu in *The Spirit of the Laws*:

What every group considers honorable or contrary to honor is not defined by reason, or by law, or by the prince. It is a "prejudgement". It depends "on its own caprice", not the will of any other person. Only a tradition can set it. It is less "what we owe to others than what we owe ourselves"; it is not "so much what calls us towards our fellow citizens as what distinguishes us from them". It is closely bound up with pride in one's "rank" and the fear of being deprived of it. (d'Iribarne, 1989, p.59)

This logic of responsibility founded on honor means that each individual wishes to work (or feels they work) for an objective that reaches beyond the sphere of their own direct interest. The organization thus benefits from "the intensity with which each person applies themselves to their work, as long as he [sic] feels honored" (d'Iribarne, 1989, p.98). But "height", "rank" and "distinction" lead people to refuse anything that could reduce them to a servile condition. Since honor is what everyone "owes themselves", the forms of incentive will only be effective if they preserve a feeling of independence, and servile submission is contrary to honor.

In their idea of work, French management accountants appear to follow the national culture. But that culture is not totally convergent with a management accounting logic founded on a view of the organization that tends to be associated with an Anglo-American idea of responsibilities and relations at work in which the contract plays a central role. While the two logics are not totally opposed (both, for example, stress the notion of independence), they do sometimes conflict. This has an effect on the work, position and role management accountants may hope for in French firms. We examine four points of tension: the service relationship, the concept of control, the concept of accountability and the relationship with financial data.

Helping without becoming servile

Hopper (1980), in a UK setting, presents the service role for management accountants as prestigious, but the French view of the relationship to work sees more ambiguous connotations in the idea of "service". In a logic of honor, service is perceived as low-

prestige when it is considered equivalent to a situation of servitude (d'Iribarne, 1989). This is a general concern for all support functions (Lambert, 2005). They often try to avoid being perceived as “at the service of” others, which can easily be considered as a relationship of servility in which everyone must know their place. Instead, they present themselves as “helping” and “cooperating” with managers in a relationship of exchange between individuals who consider themselves peers. As d'Iribarne (1989, p.109) notes: “It is perfectly honorable to do voluntarily, “to help”, something that would be humiliating to do under the obligations of a position where one is “at the service of”.” This idea also means managers with whom good informal relationships have been built up will be less reluctant to respond to management accountants' requests for information (Morales and Lambert, 2013). “Cultivating” relationships by personalization and special arrangements, opening the door to cooperation in a give-and-take dynamic that extends over time, can limit the asymmetry of service relationships and encourage mutual trust and cooperation (Bigus, 1972). Gaining acceptance in units they are supposed to work with and developing interpersonal relationships with managers becomes an integral part of management accountants' work.

The ambivalence of control

The second tension for French management accountants derives from their name of “management controllers”. The French word “*contrôle*” can mean “check” or “inspection” and carries negative connotations of checks by the police, or the tax or legal authorities. In France, as in Germany and Austria (but unlike the United Kingdom), control is perceived as a form of subordination (Scheytt et al., 2003, p.531). While the British tend to see control as an opportunity for personal development, the French generally consider it related to an embarrassing, awkward situation: being “controlled” is perceived as being a victim of a power structure (Scheytt et al., 2003, p.532). In such a context, controllers are often caricatured as following “ridiculous” behavior (Scheytt et al., 2003, p.526).

The very fact that a superior can closely control, or monitor, a junior seems inappropriate in France. It is interpreted both as a sign of distrust and as despicable behavior by the

superior (d'Iribarne, 1989). This is even truer when an outsider asks a member of the group for explanations. In a corporate spirit, “solidarity” must reign between all the members of the group, including between superiors and juniors. This means that the person sent by the finance division is no more welcome in the operational departments than the external auditor in the very same finance division: each person is careful not to disclose any information that might put their superior (or junior) in difficulty without prior consent, which would be perceived as a form of denunciation. This leads certain business partner-style management controllers who are strongly involved in the business units to collude with managers to subvert hierarchical control (Lambert and Sponem, 2005; Lambert and Sponem, 2012).

The limits of accountability

This ambivalent attitude toward control is hard to reconcile with the central importance of accountability processes in Anglo-American systems of management accounting. In France, asking a junior for explanations can easily be experienced as a humiliation if the junior feels the request is an implicit accusation of incompetence, or indicates a lack of trust. Compliments remain implicit and encouragements and congratulations are rarely expressed. The bonus and promotion periods are interesting. Asking for a pay rise is coherent with a conception of performance in which everyone must advertise themselves; talking about one's own achievements is much more problematic under a honor principle that sanctions individuals who do not “know their place” and are too “self-interested” or “proud” (Weber, 1989). It is often considered more “natural” in the French business culture to receive a promotion without having actively sought it.

Accountability processes also raise questions in a context where intelligence is reflected less in the ability to achieve the objectives set than in the ability to find new ways and get round procedures in order to lighten the workload, simplify the task, change the rules of the game or divert the attention of distant controllers (Crozier and Friedberg, 1977). In a culture where rules and monitoring are perceived as contrary to the honor principle, and resistance and circumvention are readily celebrated, such compromises are rarely considered illegitimate, but rather seen as a clever way to “play the system”, or make up

for the absurdity or complexity of hierarchical or bureaucratic directives that are issued by remote authorities or are “unreasonable”. And conversely, anyone who simply “does as he’s told” is perceived as naïve and lacking in ambition, mediocre, unworthy of honor. Asking for proof of the results achieved, holding long meetings where everyone must promote their recent achievements, making no secret of successes and failures: the whole accountability process is often perceived by the French as a fool’s game or a sham, because such exercises appear hard to reconcile with the honor principle, *esprit de corps* and rank.

Financial data versus “useful” data

In this situation, figures are accepted, but only if they are useful for understanding “how things work” (d’Iribarne, 1989, p.106), if they enable everyone to understand their own scope of intervention and act on that. Technical data are more easily accepted than financial data. Financial data, particularly if they are used to “judge” “individual performance”, can elicit rejection and bafflement. It is not unusual to hear a manager say that “you can’t do anything with” accounting data (Morales, 2009). However, collecting and using technical data is accepted when the aim is to improve procedures, and the manager remains completely in control of them. Figures are thus considered useful, but must not come into conflict with the sense of duty and autonomy claimed by individuals in the French model of society. To achieve this, figures must help the manager “steer” the activity rather than enabling the superior to assess his/her juniors (even if the manager and superior in this example are one and the same person); inform him/her about the activities managed, but not inform the people to whom he/she is accountable. This tricky relationship with figures is central to the safeguarding function of French management accountants (Lambert & Sponem, 2012). The data produced and used by management controllers, perceived by engineers as less robust than the data they themselves produce, and incorporated into a reporting system that shows little congruence with the honor principle, are particularly difficult to legitimize in the eyes of French managers⁷.

⁷ Once again it is important to note that this view covers a range of disparities. Many French managers, particularly business school graduates but also many engineers, make extensive use of accounting data. Our aim here is simply to highlight the more fragile legitimacy of financial data in French organizations than other settings.

Problematic positioning: neither accountant, nor manager

Non-specialist training and various career trajectories

In contrast to their British and American counterparts, French management accountants, like the Germans, are not formally organized into a profession. Theses on the subject of French management accountants, although they are not free of bias⁸, provide a picture of their training (Demaret, 2014; Lambert, 2005, Legalais, 2014, Morales, 2009, Redslob, 2012). The vast majority of people interviewed followed general management studies, and did not opt for any specialization in accounting or management accounting. Legalais (2014) observes that specialist management accounting courses are finding it difficult to attract students, both in universities and business schools. It is extremely rare to find a management accountant who is a qualified accountant (or has any other professional certification). However, most of them have a qualification equivalent to 5 years of higher education, and generally have “*cadre*” or executive status. Some engineers round off their studies with an MBA or 1-year master’s in management before they become management accountants. Management accountants may complete an internship in management accounting during university, in certain cases complemented by experience in auditing which they see as a kind of finishing school. Both students and practitioners appear to value an education that combines general management knowledge (acquired through a postgraduate course in the case of engineers) with practical specialization in management accounting.

Ahrens and Chapman (1999) show that the difference in educational background has a strong influence on perception of the role that management accountants are prepared to play in organizations. Auditing experience also influences the management accountants’ view, making them more inclined to perceive themselves as guardians of internal control and objectivity in figures, while engineers are generally more interested in the “realities of the business”. Redslob (2012) and Legalais (2014) show that as their careers progress,

⁸ The people interviewed for management accounting theses are not necessarily representative of the general population of French management accountants. The bias tends to be conservative: it is possible that management accounting doctoral students can more easily contact practitioners who at some point in their career had some education in management accounting (either because they are on the alumni lists, or through personal connections); engineers, on the other hand, are probably underrepresented (particularly engineers who do not hold the title of management accountant even though their work is similar).

management accountants in France often seem to have to choose between their organizational identity and their occupational identity. As a result French management accountants follow a varied range of career trajectories that are open-ended but lack uniformity. Puyou (2015), for example, sees a distinction between management accountants from the operational side of business and their counterparts who consider themselves primarily as financial specialists (and move between group companies, or between groups); this places them in separate professional networks, with different expectations and consequences as regards the nature of the reporting information sent to the upper echelons. Legalais (2014) and Redslob (2012) also demonstrate differences in perspective: some have a career plan built around management accounting (the ultimate goal generally being to reach a CFO post) while others only see it as a transitional phase (a few years as management accountant will give them financial skills that will later be useful for operational or general management posts).

This diversity of profiles is not without impact on the boundaries of the occupation's jurisdiction, which are much vaguer in France than in countries where the regulated management accounting profession has considerable influence (Canada, UK, USA, New Zealand, Australia, etc.). French management accountants thus have more latitude, but their positioning in the organization appears to be more tenuous than in these English-speaking countries, in relation to both managers and competitors of the function.

The function and its "competitors"

French management accountants seek to define their work in relation to, and by differentiation from, various organizational groups. The literature, for example, has demonstrated their connections with marketing (Farjaudon, 2007; Farjaudon and Morales, 2013), purchasing (Sebti et al., 2015), quality (Demaret, 2014), and R&D (Morales, 2009). But the most significant connection is their relationship with the accounting departments.

French management accountants make it a point of honor that they should not be taken for accountants. This is a recurrent finding in the theses written on the topic (Lambert, 2005; Morales, 2009; Demaret, 2014; Legalais, 2014). The distinction is doubtless

explained by the negative stereotypes of the accounting profession (Bougen, 1994; Friedman & Lyne, 1997; 2001), which are particularly marked in France where being an accountant does not carry the same prestige as in other countries. But it is also coherent with the cultural analysis presented earlier. When asked what differentiates them from accountants, French management accountants often say “considering the bigger picture” (as opposed to accountants who are believed to focus on the detail) and producing figures that are useful for decision-making, in contrast to accounting documents that are useful for their detail and precision rather than for their influence on operational decisions. Accounting figures are perceived to be associated with an aim of monitoring, assessment and self-justification, while management accountants want to supply instruments managers could use for their own purposes, and which are “really” useful for “steering” the activity. This symbolic distinction between the autonomous (and thus honorable) manager and the (negatively-perceived) hierarchical supervisor is what explains their desire to avoid becoming too closely associated with the accountant’s role.

One relationship that is perhaps less studied is the management accountants’ relationship with the IT departments. And yet they increasingly interact with the IT team⁹, who are sometimes specialized in accounting and financial systems (Morales, 2009). This is because management accountants need to be familiar with the information systems (in many cases, they were involved in development of the system architecture) just as much as they need to understand operational processes¹⁰. They also have to monitor major IT projects, which are sometimes extremely expensive. They regularly ask the IT division to develop “solutions” that are useful for the finance division. But in addition to all this collaboration, management accountants may find themselves positioned more clearly as competitors to the IT specialists when a control system for operational managers is to be

⁹ The time spent with IT teams is rarely mentioned in the literature, even though the parameters of an ERP system cannot be set without IT specialists. This is because this relationship is not “operational”, but between two functions. The management accountants’ attitude to IT colleagues is very similar to the attitude they criticize in operationalists towards themselves.

¹⁰ Management accountants’ work has been strongly affected by the generalization of certain IT software packages (Puyou and Fay, 2015), from data warehouses to ERP systems, via consolidation, budgeting and investment management software. These types of software have made it possible to automate a large number of tasks, although some tasks are still performed manually, as reflected in the extensive use of spreadsheets. Some people complain that they spend less time collecting data but more time correcting them, for example when they have to find data input errors that have led to irregular figures (Morales & Lambert, 2013).

designed. Such systems are built on accounting and operational data, involving mechanisms that relate to management accounting but operate through an IT medium, and for these reasons they are often produced in collaboration with the IT specialists. Meanwhile, the IT specialists occasionally develop financial competence that means they are able to respond directly to requests from operational staff, bypassing the management accountants. As a result a degree of competition can emerge around this activity.

Although they are far from any form of social closure (Sarfatti Larson, 1977), French management accountants are keen to establish a certain monopoly: for example, they want to be the only people able to determine the legitimate measures of performance (Farjaudon & Morales, 2013). Their scope of activity depends broadly on a definition that is locally-situated, because it is influenced by power struggles, personalities and organizational traditions. Due to their personal view of their post, they seek to delegate tasks considered non-relevant to other departments, but also want to appropriate or “take over” certain other tasks (Lambert, 2005). Delegation, here, is a way to reduce the workload or avoid the “dirty work” (Morales and Lambert, 2013), but also involves the loss of a zone of responsibility. This situation is particularly sensitive as regards interaction with operational staff.

Selling their work to the operationals

In France as in many other countries, the “business partner” myth prevails (Morales & Lambert, 2013). Management accountants are encouraged to “leave their desks and spreadsheets” (their “ivory tower”) and bring “added value” to the managers. But French management accountants are not always very warmly received by “the operationals” (Morales and Lambert, 2013). Oriot (2004), for example, shows that while management accountants and operational staff can have a complementary relationship, they can also become locked into an undermining or broken relationship. This happens because management accountants suffer from a rather negative image (Redslob, 2012; Legalais, 2014) and have to gain acceptance by showing that they are not “spies from the general management”, helping the people they deal with to “overcome the fear of surveillance” - which is contrary to honor.

Even when the management accountants are accepted and manage to overcome their function's negative stereotypes, cooperation with operational staff often remains relative. The management accountants must also legitimize their work itself (Morales, 2009; Demaret, 2014). They often say they have to “sell their work”, “charm” the operationals and spend their time “educating” managers to explain why it is in their interest to refer to them. And yet discussions with operationals primarily concern reporting and budgeting activities, and are thus moments of hierarchical accountability (Morales and Lambert, 2013). The management accountants would prefer to play the roles of coordinator and advisor, which require regular cooperation independently of assessment processes. But that is a very specific role for management accountants, and one that certain managers and organizations do not necessarily want to encourage.

From a qualitative study of 93 management accountants working in multinational firms that are leaders on their respective markets, Lambert (2005) has shown that while certain management accountants benefit from authority in decision-making and have “equal-footing” relationships with managers, this is by no means always the case. “Discreet” functions, which appear to concern the majority of the people interviewed, and “safeguarding” functions suffer from a lack of recognition and several tactics are used to try and obtain greater authority (Lambert, 2005; Lambert and Sponem, 2012). At the other end of the spectrum, in the rare cases of organizations that have to implement a structural cost-killing strategy, management accountants can become central links in the organization, monitored guards in a panopticon, set up as truth-tellers within the organization (Lambert and Pezet, 2011). This makes them direct competitors with managers, in some cases taking their place.

The “business partner”, the mythical figure of the modern management accountant that is often presented as a magical cure-all, has not become established as an uncontested norm in organizational practices, however efficient the organization (Lambert & Sponem, 2012). Rather than a generalization of the “business partner management accounting function”, we are seeing the emergence of a new segment within the function, the “business partner” assisted by other management accountants who specialize in production of reporting (Morales, 2009).

This combination is presented as a solution to the problem of manager accountability: the business partner who is friendly with operationals is counterbalanced by a guardian who guarantees validity in the figures. To guarantee their credibility with operationals, business partners must demonstrate their awareness of the potential side-effects of short-term, opportunistic management accounting which is too inflexible and encourages “gaming” and blame avoidance - a system based on “naming and shaming” rather than giving people control over their operations generates “irresponsible behaviors” (Bouquin, 1998, p. 12). They promote the idea that their objective is not to produce information (an activity that is delegated to the reporting team), but to analyze and interpret that information, i.e. relate it to an operational event (Morales, 2013). Management accountants thus position themselves within a discourse of their added value lying in their “neutrality”: the fact that they are independent of line management guarantees all parties a viewpoint, thus ensuring objectivity in the numbers produced, whereas operationals seek to defend an interpretation that is favorable to them. The management accountants are positioned at the interface between senior management and operational departments: for the operationals they “translate” the hierarchical constraints expressed in accounting language by the management, and for the remote managers they report on operational events that give meaning to the figures (Legalais & Morales, 2014).

This positioning strategy does not always work, and may lead to the disappearance of the business partner, as the management accountant’s only remaining function is to supply and guarantee the reporting. Some people even talk of “pre-consolidation”, thus stressing their role as guarantor of the figures, which appears to have become more important than all other roles¹¹. Managers may also become the management accountants’ primary competitors. In mass consumption industries, for instance, brand managers spend most of their time analyzing past returns and estimating potential ones. In the automotive industry, pricing specialists spend most of their time in tasks that could perfectly fit management accountants’ duties. These positions do not report to the financial management but often directly to a line manager, and need hybrid skills to understand

¹¹ Some people emphasize the pressure from institutional investors and financial markets, which impose reporting deadlines that are becoming harder to meet and require control systems focusing primarily on creation of value for the shareholder. Their work is thus shaped by the needs of financial reporting. Paradoxically, the financialization of organizations does not necessarily result in a broader role for management accountants.

both operations and accounting. Although they may be reluctant to deal with accounting data, engineers are not afraid of figures and produce many indicators to monitor their work, including measures for costs and margins where necessary. These indicators are based on categories that are often more relevant for the engineers than the categories used by management accountants (Morales, 2009; Redslob, 2012). The French *tableau de bord* (Bourguignon et al., 2004) is thus often constructed without any input from management accountants.

Conclusion

In contrast to the British cost accountants described by Loft (1986), French management accountants (or “management controllers”) are not formally organized into a profession, and have not based their occupational aims on the model of chartered or certified accountants. For a long time they were more similar to engineers, but they have gradually sought to differentiate themselves and avoid competition with engineers, of the kind experienced in the United States (Abbott, 1988). However, accounting and finance departments do not share the prestige of engineers in France. Management controllers usually have a relatively humble reputation, which affects the occupation’s identity construction. They must find (and defend) a position in relation to other competing groups and demonstrate their relevance to other people, beginning with the operational managers. Doubts are sometimes cast on their technical skills and legitimacy (Demaret, 2014). The traditional tools of management accounting, but above all their use as a measure of individual performance, are clearly marked by a specific culture. The sacred dimension of figures and their systematic use in individual performance assessment are coherent with the American pattern of action, in which the contract and the associated limited liability play a central role. In France, figures are not sacred and their use as a measure of performance conflicts with the conception of responsibility. In this environment, the use of figures can appear legitimate as long as the individuals perceive themselves as being in control of the figures, and the figures concerned are useful for improving their entity’s operation.

The challenge facing management accountants in France is thus how to carve out a place where they can supply interpretations that reincorporate elements of context, reading

“between the figures” in a detached but positive way, to give managers the control and enlightenment that makes them wholly “responsible” in coherence with the honor principle. This is not an easy position, since direct intervention by a management accountant into what (in France) is perceived as the manager’s responsibility could be equivalent to relieving the manager of some of his or her duties. An expert who helps to decode accounting language may be welcome, but a representative of the distant authority (a “spy”) will easily be kept out of the information channels (until he or she must beg for the figures needed to prepare the reporting). Also, while the mythical figure of the “business partner” is presented as the ideal model, it must not bring about a loss of independence that would place the management accountant “at the service of” the operationals. A partner who “helps” without “removing responsibility”, who succeeds in putting across “tough messages” without losing the “trust” of the people he or she deals with – such a position is naturally unstable, ambivalent and unsettled. The French management accountants’ major ambition is to demonstrate that their specific expertise is relevant for managers (Lambert, 2005; Morales, 2009; Redslob, 2012; Demaret, 2014; Legalais, 2014). This ambition remains largely unfulfilled to date.

References

- Abbott, A. D. (1988), *The system of professions. An essay on the division of expert labor*, Chicago: The Chicago University Press.
- Ahrens, T., & Chapman, C. (1999). The role of management accountants in Britain and Germany. *Management Accounting*, May, 42-43.
- Armstrong P. (1985). Changing management control strategies: The role of competition between accountancy and other organisational professions, *Accounting, Organizations and Society*, 10(2), 129–148.
- Bhimani, A. (1998). Knowledge, motivation and accounting form: An historical exploration. *European Accounting Review*, 7(1); 1-30.
- Bigus, O. E. (1972). The milkman and his customer: A cultivated relationship. *Urban Life and Culture*, 1(2), 131–165.
- Boltanski, L. (1982), *Les cadres: la formation d’un groupe social*. Paris, Minuit

- Bougen, P. D. (1994). Joking apart: The serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319–335.
- Bouquin, H. (1995). Rimailho revisité. *Comptabilité, Contrôle, Audit*, 1(2), 5–33.
- Bouquin H. (1997). Management accounting in its social context: Rimailho revisited. *Accounting, Business & Financial History*, 7(3): 315-343.
- Bouquin, H. (1998). *Le contrôle de gestion pousse-t-il les managers à des comportements irresponsables ?* Working paper (9801 & 9802), Paris: CREFIGE.
- Bouquin, H. (2008). *Le contrôle de gestion. Contrôle de gestion, contrôle d'entreprise et gouvernance*. Paris: Presses Universitaires de France.
- Bouquin, H. (2011). *Les fondements du contrôle de gestion*, Paris: Presses Universitaires de France.
- Bouquin, H., & Fiol, M. (2007), Le contrôle de gestion : repères perdus, espaces à retrouver, paper presented at the 28th annual conference of AFC, Poitiers.
- Bourdieu, P. (1989). *La noblesse d'État. Grandes écoles et esprit de corps*. Paris: Les Éditions de Minuit.
- Bourguignon, A., Malleret, V., & Nørreklit, H. (2004). The American balanced scorecard versus the French tableau de bord: the ideological dimension. *Management accounting research*, 15(2), 107-134.
- Crozier, M., & Friedberg, E. (1977). *L'acteur et le système. Les contraintes de l'action collective*. Paris: Editions du Seuil.
- de Fréminville C. (1967). Qu'est-ce qu'un contrôleur de gestion? *Echanges*, 1(1).
- d'Iribarne, P. (1989). *La logique de l'honneur. Gestion des entreprises et traditions nationales*. Paris: Editions du Seuil.
- d'Iribarne, P. (1994). The honour principle in the 'bureaucratic phenomenon'. *Organization Studies*, 15(1): 81-97.
- Demaret, J. (2014). *Le processus de construction de légitimité des contrôleurs de gestion*. Unpublished PhD, Tours: Université de Tours.
- Djelic, M.-L., Zarlowski, P. (2005). Entreprises et gouvernance en France: Perspectives historiques et évolutions récentes. *Sociologie du travail*, 47(4), 451-469
- Farjaudon, A.-L. (2007). *L'impact des marques sur les modes de pilotage de l'entreprise*. Unpublished PhD, Paris: Université Paris Dauphine.

- Farjaudon, A.-L., & Morales, J. (2013). In search of consensus: The role of accounting in the definition and reproduction of dominant interests. *Critical Perspectives on Accounting*, 24(2), 154–171.
- Fligstein, N. (1990). *The transformation of corporate control*. Cambridge (Mass.): Harvard University Press.
- Friedman, A.L., & Lyne, S.R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6, 19-44.
- Friedman, A.L., & Lyne, S.R. (2001). The beancounter stereotype: Towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12, 423-451.
- Gomez P.Y. & Guedri, Z. (2014). Qui sont les patrons français ? Évolution des dirigeants des entreprises cotées 1992-2012, Preuves à l'appui, *Les cahiers de l'IFGE*, 4, 27 p.
- Hopper, T. M. (1980). Role conflicts of management accountants and their position within organisation structures. *Accounting, Organizations and Society*, 5(4), 401–411.
- Lambert, C. (2005). *La fonction contrôle de gestion. Contribution à l'analyse de la place des services fonctionnels dans l'organisation*. Unpublished PhD; Paris: Université Paris-Dauphine.
- Lambert, C., & Sponem, S. (2005). Corporate governance and profit manipulation: a French field study. *Critical Perspectives on Accounting*, 16(6), 717–748.
- Lambert, C., & Sponem, S. (2012). Roles, Authority and Involvement of the Management Accounting Function: A Multiple Case-Study Perspective. *European Accounting Review*, 21(3), 565–589.
- Lambert, C., & Pezet, E. (2011). The making of the management accountant. Becoming the producer of truthful knowledge. *Accounting, Organizations and Society*, 36(1), 10–30.
- Legalais, L. (2014). *La construction de l'identité professionnelle des contrôleurs de gestion. Les trajectoires professionnelles et leur influence sur la financiarisation des organisations: Le cas Saint-Gobain*. Unpublished PhD, Paris: Université Paris Dauphine.
- Legalais, L., & Morales, J. (2014). Interfaces, narrations et légitimations de la financiarisation. *Revue Française de Gestion*, 40(240), 165–184.

- Lemarchand, Y., & Le Roy, F. (2000). L'introduction de la comptabilité analytique en France: de l'institutionnalisation d'une pratique de gestion. *Finance, Contrôle, Stratégie*, 3(4), 83-111.
- Levy-Leboyer, M. (1979). Le patronat français, 1912-1973. In Levy-Leboyer, *Le patronat de la seconde industrialisation*. Paris: Les Editions Ouvrières, 137-188.
- Loft, A. (1986). Towards a critical understanding of accounting: The case of cost accounting in the U.K., 1914-1925. *Accounting, Organizations and Society*, 11(2), 137-169.
- Martin, J.-A. (1969). Le contrôle de gestion dans les filiales françaises de sociétés américaines. *Echanges*, Avril.
- McSweeney, B. (2002). Hofstede's Model of National Cultural Differences and their Consequences: A Triumph of Faith - a Failure of Analysis. *Human Relations*, 55(1), 89-118
- Morales, J. (2009). *Le contrôle comme dynamique de gouvernement et de socialisation. Une étude ethnographique des contrôleurs de gestion*. Unpublished PhD, Paris: Université Paris-Dauphine.
- Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organizations and Society*, 38(3), 228-244.
- Moutet, A. (1984). Ingénieurs et rationalisation. Dans l'industrie française de la Grande Guerre au Front Populaire. *Culture Technique*, 12, 137-153.
- Oriot, F. (2004). L'influence des systèmes relationnels d'acteurs sur les pratiques de contrôle de gestion. *Comptabilité-Contrôle-Audit*, 10(3), 237-255.
- Puyou, F.R. (2015). Saisir les frontières des groupes de sociétés au travers de la dynamique des trajectoires professionnelles des contrôleurs de gestion, *Comptabilité, Contrôle et Audit des invisibles, de l'informel et de l'imprévisible*, 36th Annual Congress, Toulouse: Association Francophone de Comptabilité.
- Puyou, F. R., & Faÿ, E. (2015). Cogs in the Wheel or Spanners in the Works? A Phenomenological Approach to the Difficulty and Meaning of Ethical Work for Financial Controllers. *Journal of Business Ethics*, 128(4), 863-876.

- Redslob, L. (2012). *Construction de l'identité professionnelle des contrôleurs de gestion dans un milieu où la performance financière est en quête de légitimité: Le Cas des armées françaises*. Unpublished PhD, Paris: Université Paris Dauphine.
- Sarfatti Larson, M. (1977). *The Rise of Professionalism. A Sociological Analysis*. Berkeley: University of California Press.
- Scheytt, T., Soin, K., & Metz, T. (2003). Exploring notions of control across cultures: A narrative approach. *European Accounting Review*, 12(3), 515–547.
- Sebti, H., Gérard, B., & Perray-Redslob, L. (2015). Utilisation identitaire des dispositifs de contrôle par les membres d'un groupe professionnel: le cas des acheteurs. *Comptabilité, Contrôle, Audit*, 21(2), 13–32.
- Sloan, A. P. J. (1963). *My Years with General Motors*, New York: Currency Doubleday.
- Weber, F. (1989). *Le travail à-côté. Etude d'ethnographie ouvrière*. Paris: INRA-EHESS.
- Zorn, D. M. (2004). Here a Chief, There a Chief: The Rise of the CFO in the American Firm. *American Sociological Review*, 69(3), 345–364.