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JUHANI VAIVIO • PROFESSOR (ACT.) • HELSINKI SCHOOL OF ECONOMICS

TERHI KOKKO • M.SC. • HELSINKI SCHOOL OF ECONOMICS

# Counting Big: Re-examining the Concept of the Bean Counter Controller

The imagery of a bean counter controller has been embraced in theoretical literature, in popular consciousness as well as in programmatic, commercialized management agendas. The bean counter controller has been portrayed as a formal agent who cherishes precision and the detailed analysis of financial information, mostly in functional and social isolation. The bean counter controller is an independent but narrow technical instrumentalist, a silent and somewhat withdrawn processor of management accounting information – s/he is somebody who shuns organizational interaction, initiative and wider engagement, taking a “watchdog” approach. We should, however, take a more temperate view of the bean counter concept. We should ask whether it has genuine empirical support. Are today’s controllers really bean counters?

This study places the concept of the bean counter controller under critical empirical re-

examination, in the Finnish context. Foremost, the study seeks to update our appreciation of the controller’s profile in Finnish management accounting practice, but it also theorizes further. By interviewing Finnish controllers from several organizations in different industries, it examines whether the bean counter notion is still valid in a specific situational setting, in a typical bean counting activity – when the controller is analyzing and processing performance measurements.

In its findings, the study does no longer recognize the narrow bean counter metaphor as being descriptive of contemporary Finnish practice. Instead, it reports how the business-oriented controller engages in organizational social networks, in order to develop the necessary cognitive and interpretive frame which allows him/her to analyze and process information rapidly. The contemporary Finnish controller sets management accounting performance measurements first against a personal pre-understanding of basic relationships in the business. Next, s/he checks the reliability of the supplied information. This is followed by “looking around” the organization through informal relays and networks and by “probing” into critical issues in interpersonal exchanges. Moreover, the controller also follows market conditions more broadly, and mobilizes personal “multipliers” in performance evaluation. In sum, it appears as if successful bean counting can no longer be done with a traditional bean counting mentality: The controller counts – but counts big. Hence, we have to fundamentally reconsider what bean counting actually suggests, at least in the contemporary Finnish setting. ■