Illustration of the impact of the organizational context on the nature of the professional activity



A Chief Accountant is seeking a new challenge. She applies to three different companies:

- 1. **In a public organization**, she is offered a stable accounting team, with an average age nearing the fifties, with somewhat aging but still functional tools. After having asked the top management, she learns that the latter do not wish to undertake any major changes within the next three years. Things are clear.
- 2. **The second position is in a Start-up** that has no an accounting team as of yet. They would need to find a highly skilled and efficient professional as quickly as possible, to set up the whole activity from A to Z. They cannot pay more than one person, but are willing to invest into cutting-edge tools.
- 3. The third position is in an SME that is becoming global and whose existing tools are no longer sufficient. They wish to completely reshape their Finance Department by incorporating some Business Analytics and Controlling processes. The existing team, although well-trained on the old system, does not yet display all the skills that would be required for the new processes to be implemented.

Our candidate thus has to choose among 3 positions as a "Chief Accountant", the demands of which radically differ - and this in spite of having the job titles being exactly the same!