NETWATCH

Your guide to business and accounting on the Internet

Do you remember that course you took on organizational behaviour? If not, maybe it's time for a refresher.

"OB," as it was known, was considered by many of us in our school days to be a "bird course" — a relatively unimportant bit of theory that was required to round out our curriculum. Yet, it was all about management, process and organizational design — issues that would be critical to us as we entered the business world.

If you think about it, accountants are actually process specialists. We are experts at designing, implementing and managing complex business processes involving financial and accounting information.

Today, organizational behaviour is becoming one of the most challenging business issues, particularly when dealing with change brought on by the digital world. And as accountants, we can excel at managing and driving this change.

Our experience in dealing with change goes back a long way. During the first wave of the computer revolution — the past 20 or 30 years, when companies were first computerizing their operations and financial accounting systems — CAs were routinely looked to for guidance.

Over time, many of us became specialists, individuals with unique insight and skills to help drive forward large-scale computer projects. That's why there are now so many accountants working on the implementation of sophisticated systems from Peoplesoft, SAP and Oracle.

And yet, we're just now entering the next phase of the revolution — with companies extending the reach of their financial accounting systems to the outside world. Once again, CAs are sure to play an important role, because things are going to be far more complex than anything we've ever seen.

As e-biz takes hold, there are two aspects to forthcoming business change. First, much work will need to be done on process design and implementation to ensure that these new, extended accounting systems function smoothly, with an adequate audit trail, sufficient controls and proper management. That spells big opportunity for accountants, because we "get" this stuff.

But perhaps even more important (and maybe where the bigger opportunity lies) is the degree to which people's jobs will change.

Indeed, individuals who are involved with the day-to-day use of these financial systems — whether accounts payable clerks, inventory or cash managers or others — are going to face an upheaval in their working lives as the work flow around them undergoes dramatic change.

Some will find it quite difficult to cope. That's why all of us should take care to enhance our skill set by getting involved with and understanding the issue of change management. It is a complex field, and draws upon many of the concepts we learned in our organizational behaviour courses. It's time we refresh our understanding of what it is that makes organizations tick, and look at how we can help with digital change.

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