

Accounting for the Office

The Monty Python sketch which described the accounting profession as "dull, dull..... desperately dull, tedious, stuffy, boring and desperately DULL" didn't do much for advancing the profession's image for innovation and creative thinking.

Visit many accountants' offices and shuffle past the grey suits, brown wallpaper and blank corridors and the Monty Python sketch looks a little too close to the truth. Yet it is not always so. There are stirrings in the professional breast and when it comes to innovative office environments there are notable exceptions (and some of them local) which suggest the word 'creative' undoubtedly exists in the professional lexicon - and not just in the pejorative sense !

The fact that there has been serious innovation in rethinking the office on the part of the accountancy profession is of course entirely to be expected. It was accountants who, in having their auditors work almost entirely out of their clients' offices, pretty well invented the term "hotelling", and it was accountants who in fathering the management consultancy profession, were in the forefront of business re-engineering.

Arthur Andersen, Ernst & Young and others of the big league have formed mergers, started specialist units and created international task forces which have understood and been based on the redefinition of the office, and which they in turn have advocated within their own work. Drop down a league or two however, and it is almost as though one has slipped a generation. The computers are still there, the mobility of much of the workforce is still there, the linkages beyond local boundaries are still there, but it is as though the attitudes of another generation prevail, where adding money is a job for clerks and the office is a place for "processing" and "information" rather than "teamwork" and "knowledge".

Of course generalisations are unfair and to suggest that all local Scottish offices are of this grey and unenlightened sort is to cause offence. But insofar as there is any truth in the observation, an examination of what is going on and what might potentially go on is worth the effort.

Many organisations (not just accountants) might claim (and justifiably so) that they do not have the money for anything other than the most basic working environment. Others might put forward an argument of serious scepticism - a scepticism of glib "buzzwords", coupled with an understandable rejection of concepts not yet properly geared to a local level. For such people there is little that a bit more hard graft and a bit more prudent housekeeping won't cure. For them "facilities management" is itself "housekeeping", and "space planning" and "flexible working" constitute buying another filing cabinet and extending the allowance for mobile phones.

Much of the time of course, life does get reduced to these rather ordinary details but even for these justifiable sceptics the professionalism of the profession behoves them to raise their sights a little, or at least examine the benefits that might accrue in taking the subject of the office environment more seriously.

The potential benefits of an improved office environment are similar to the advantages arising from streamlining the business process itself - efficiency, flexibility, accessibility and transparency. The office environment (the building, its environmental control, its communications, its fittings and furniture and even its design finishes) is only a support system for the process that takes place within it. If it is run down or out of date, one way or another, it will have a detrimental effect on the business. Upgrade the environment and it might not directly improve the business but at least it will have removed certain restrictions to its potential improvement. Beyond this however are ways in which the office can have an effect that is not always apparent.

The office is both a "technical support system" and a "psychological support system". The technical side is reflected in its ability to keep the rain out, its cabling and its spatial efficiency. The psychological side of the office environment, (that which is either not recognised or which is treated with contempt by the die-hard sceptics) is that which affects the attitudes of people within it and of outsiders towards it. Part of this (and that which has received general recognition) involves glossy company brochures and elegant front reception areas - initiatives which hopefully justify themselves but represent only a small part of this area of influence. These initiatives are aimed mostly at the outside and not at the workforce itself. Other initiatives can have an effect on self-image and self-motivation which (if successful) can lever benefits way in excess of the company brochure. One is talking here not of beautiful interior design and smart furniture but of that which enables people to share ideas, think about collaboration and dare to embrace change. In short one is probably talking about "flexible working".

"Flexible working" is a buzzword and therefore to be treated with extreme caution ! But, it (or one of its fellow buzzwords) is also that which tries to encapsulate the challenge facing forward-thinking organisations, namely the necessary response that is required to a rapidly changing, market-orientated, communication-dominated world. It is that concept of the office environment which incorporates flexible partitioning and modular furniture but which tries to go further in recognising the way in which we increasingly move from one mode of work to another, how almost all organisations (even call centres, according to a recent study) are moving to a way of working demanding both higher interaction and greater autonomy.

"Flexible working", "facilities management" or any other strategic approach to the office environment has at its base a thorough understanding of the business process. It takes into account all those practical details which need to be thought through to get the business moving - the heating, the lighting, the cleaning, the security, the storage and stationery supplies - but goes further than these elements ie, in not assuming they are common to any organisation or related to any time. A strategic approach is one that links the physical environment to the particular nature of the business and also sees that this is a moving target.

Thus efficiency is not just a question of reducing space or outsourcing the cleaning contract in order to reduce on bills - now, but seeing how these elements relate to other aspects of the business and might yield even greater savings if dealt with in some other way - over time. Similarly, a strategic approach embraces the concept of "effectiveness" - seeing for instance how the ability for groups rapidly to come together in response to a business need might yield benefits way in excess of the savings gained from a cheap furniture system.

A strategic approach is not just a question of substituting one set of quick formulae for another - obviously. It requires a thorough understanding of the facts. It requires intelligent interpretation, outside experience, a shot of vision and creativity, but above all managerial commitment.

This is where relegating the responsibility to the office secretary will never work, no matter how able that secretary. If the longer term view, or the view which shows benefits beyond the "here's 10% off your heating bills", is going to have any mileage then it has to be argued for along with changes to the business process itself, and it has to be believed in by those with the power to make it work. There is a certain amount of "chicken and egg" about the importance of the office environment. Treat it like an issue of housekeeping and it will become an issue of housekeeping. Treat it as an instrument for managerial change and it can become a potent tool.

"Flexible working" per se might not be what is appropriate for every organisation, but for accountants who already spend so much time working in locations other than their own offices and whose real value to their clients comes in the added value they can give to the information they process, and not just in the efficiency of the processing itself, there would appear to be opportunity for development. A first step in taking the process further would be in inviting a professional in to educate and advise them on the subject (as they themselves would expect to be invited in to advise their own clients). A second step might be in starting to shuffle off that traditional image of caution, not to say dullness !

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