

**CHALLENGES TO PEOPLE MANAGEMENT BEFORE THE ACCOUNTANCY EVOLUTION: A
research on the perspective of generations Baby Boomer, X, Y and Z**

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CHALLENGES TO PEOPLE MANAGEMENT BEFORE THE ACCOUNTANCY EVOLUTION: A research on the perspective of generations *Baby Boomer, X, Y and Z*

1. INTRODUCTION

In recent years, the accounting profession is going through a succession of career changes, emerging new challenges such as the knowledge of international accounting, the trends of financial information (SHARMA, JOSHI and KANSAL, 2017; HENDI, 2013) and the technological innovations in the area, which includes the Public Digital Bookkeeping System – “SPED” (SEBOLD et al., 2012). However, this constancy in changes are not confined to the past few years, given that the changes have happened over a very long period (BOOKLAKY and JALLOW, 2008). Therefore, this research assumes as an assumption that the accountants of different ages, and operating as people managers were affected in different ways regarding the evolutions and the conflicts, over the time.

In addition, it is worth emphasizing that the field that seeks to understand the challenges experienced by individuals of unequal ages is the focus of theorists like Dromel, Mentré and Mannhein (MANNHEIM, 1928), who study the subject associating it with the term *generation*. In this study, mainly the authors of the historical-romantic theory are interested, conceiving the generations as a reflection of the division of society into age groups: not just in chronological terms, but also the common interpretation of historical, cultural and social facts made by the individuals which compose each group (MANNHEIM, 1928). Regarding the division, it is used the criterium generations *Baby Boomer* (1946-1960), X (1961-1979), Y (1980-1989) and Z (1990 on) (COMEAU and TUNG, 2013).

In terms of justification, the previous investigations indicate that the conflicts between generations are taken from the values, perceptions and divergent behaviors (WEEKS, WEEKS and LONG, 2017). In addition, for Safari, Mansori and Sesaiah (2017), each generation has a vision defined, based on their experiences, perspectives and behaviors characteristic of the era and the context. Knowing that this reflects on career management (WALL, PETERS and BROEKHUIZEN, 2017) and, consequently, in the management of people in organizations, the contribution of the discussion proposal is coupled to the generational theory with discussions of people management and, specifically, the conflicts of statements of four generations mentioned in the accounting profession, theoretical proposition not found even in international Journals, which illustrates the gap that is intended to discuss.

In other words, the study is innovative in relation to previous ones due to analyzing how the change in this specific profession can be correlated with the generational discussions. As an example, Sebold et al. (2012) State that accountancy goes through an electronic modernization nowadays as it has never seen before, being that the information technology became a vital component when it comes to management (ZHANG, OMRAN and COBANOGLU, 2017). In this context, this research can help identify if this change has contributed to a challenge shared by different groups or specifically for those who did not experience in the initial phase of their profession. It is therefore a presupposition to be unveiled: The Baby Boomers and X entered into a career whose tendency was not so technological, and the Y and Z may have had conflicts at work before a lack of historical evolution of rules in force, even with greater ease of access to electronic media.

These issues have close relationships with the people management, since that: a) the acceleration of the use of technology is a trend in that profession in a generational perspective and influences the career management and the succession of professionals (SOX et al., 2016), (b) the entry of younger people also affects the career management of Baby Boomers and X, that can play roles on mentoring or coaching in this succession process, c) impacts, also the sphere of management by competencies, either individual, collective and/or organizational, d) and the challenges are still in the career in a national or international level, especially in the

face of international accounting and skills demanded by the companies (WALL, PETERS and BROEKHUIZEN, 2017).

Having approached the key concepts and the justifications, this study answers to the following question: **What are the challenges faced by the people management before the accounting career, under the perspective of the generations Baby Boomer, X, Y and Z?** Regarding the objectives, it was searched: (1) describe the potential challenges to the people manager before the accounting career; (2) map the collective conflicts arising out of coexistence at work by professionals from different generations and; (3) to analyze the shortcomings originating from the influence of institutions on the accounting managers from several generations. Complementarily, Sarraf et al. (2017) evidence the need for investigations as this one, once that the coexistence among people from different ages causes conflicts which may influence on the organization behavior and environment.

Finally, the study is structured into five parts. Besides the introduction, the theoretical referential starts with the discussion about the careers in the context of people management, followed by the historical contextualization of the theme and the challenges of the accounting profession, in addition to the revision of works through generational focus. In the third part, the methodological procedures will be described, highlighting the category content analysis. Next, the results will be analyzed based on three categories: individual challenges; collective and organization as well. To finalize it, the final considerations reflect the conclusion, limitations and suggestions for new studies.

2. THEORETICAL FOUNDATIONS

2.1 Career in the People Management context

There are different definitions for the career concept. In this study, it was opted for one of the four definitions identified by Hall (2002) and consider a career as a profession, equivalent to people's occupations who pass by systematic progress, such as the career of doctors, lawyers, and in this article, the career of accounting managers. In addition, career is defined as a sequence of behaviors and attitudes which the person develops along his or her professional life, by means of experiences and activities inherent to work (DUTRA and VELOSO, 2010). It is also adopted the modern model of career, marked by men and women belonging to different social groups, by paradoxes of a management more oriented to economic capital, by the lack of ethics in organizations, a labor market increasingly unstable, with increasingly lower remuneration and a discontinuous career progression vertically and horizontally (CHANLAT, 1996).

It is also important to emphasize that the more contemporary changes in the organizational context and in the forms of work brought new implications for the careers management, involving aspects such as competitively, involvement, new technologies and the charge from several *stakeholders* (HALL, 2002). For the author, these and other issues influence the strategical model of organizations, the way how the individuals face the work relationships and how they plan their professional lives. This offers new challenges, setting the responsibility of career management for the own individual.

Finally, the previous studied point that the career decisions of an individual depend on beliefs and environment values and the experiences which arose from the formation period (birth) and they serve as a basis for the development of values, attitudes and behaviors. In other words, the society division in generations may allow to visualize better how the groups born in different moments take decisions at work (TWENGE *et al.*, 2010) and suggest challenges, as discussed in the next section.

2.2 The organizational challenges and among the generations

The evolution of the academic debate about the generations can be studied through the two visions of world. One, the positivist, judges quantitatively the limits of human nature, and the other, the historical-romantic, rejects the advancing age as the only factor that would change

the individuals' perception. For the second vision, issued must be included of historic-social order to segregate such groups (MANNHEIM, 1928).

In positivist theory, the fate of each person and every generation depends on the course of human life itself. Therefore, when a generation dies, its entire culture, tradition and creation change or die with it, since human nature is successor and consists of a flow that, when a man dies, another is born to replace it (MANNHEIM, 1928). Some of the authors of this current are *Hume, Augusto Comte, Cournot, Dromel and Mentré*.

Mannheim (1928) is opposed to this positivist vision, considering that it restricts the theory to the factor merely biological. The author understands that the generations must be studied in the historical-romantic vision, investigating the historical-social and cultural context which each group coexisted and which cannot be measured. Still according to Mannheim (1928), the society segregation in generations is defined by temporal factors of time when each of them lived. Soon, people from different generations can live in the same period, however they face the moments differently, according to their world baggage common to determined age groups. This research follows this historical-romantic posture, adopting also the division: *Baby Boomer, X, Y and Z*.

The term *Baby Boomer* has its origins in the late 20th century with the increase of birth rate that occurred after the Second World War, characterizing the group that was born between the years of 1946 to 1960 (COMEAU and TUNG, 2013). As challenges in the organizational context, the members from this generation are more motivated, optimistic and loyal, being that, in the people management, they are usually addicted to work, seek security and stability, value status and growth (WALL, PETERS and BROEKHUIZEN, 2017).

In turn, the X generation correspond to those who were born between 1961 and 1979. They were given this name due to having lived in a time of uncertainty in an individualist society. (WEEKS, WEEKS and LONG, 2017). As characteristics, they are usually more independent, they are not so dedicated to work, like flexible hours and they change companies aiming at better salaries (COMEAU and TUNG, 2013).

Whereas the Y generation, is equivalent to those who were born between 1980 and 1989. They are supporters of technology, kind when they exercise leadership positions, but have some aversion to authoritarianism and emphasize the improvisation when replacing the manuals for attempts of error until they reach the correct, being these moment the challenges in organizational sphere (RANI and SAMUEL, 2016). In addition, they lived more stable government times, have greater freedom of expression, are more concerned with social causes, with the well-being and personal enrichment. However, they are not familiar with low hierarchy positions exercised usually by Boomers and, for this reason, they do not usually create bonds with the organizations (ZHANG, OMRAN and COBANOGLU, 2017).

The most recent generation, composed of those who were born after 1990, appears as Z, which has as its main attribute the connection with the digital world, since it was born at the same time of the internet intensification. It is also called M (*multi-task*) or C (*connected*), since, thanks to the technology evolution, they can perform multiple actions at the same time, being connected to instant data sources. (ZHANG, OMRAN and COBANOGLU, 2017). When it comes to people management, it is possible to note that they do not see the world without technology, seek to question and learn, have difficulty creating bonds and have problems in receiving feedback (WALL, PETERS and BROEKHUIZEN, 2017).

Concerning the challenges in the generations coexistence, the main difficulty in the organizational environment for the Baby Boomers consists of the lack of technological skills and aversion to changes (WEEKS, WEEKS and LONG, 2017), being the generations that most disagree among themselves are the Baby Boomer and Y, due to the remarkable difference between them (DWYER and AZEVENDO, 2016). As examples of challenges, the results of Sarraf et al. (2017) reveal that for Generation X and Y, the Boomers are generally authoritarian,

with low interest in the work, are resistant to changes and organizational innovations, laid-back at work, despite of recognizing their experience. While these professionals see Generation X and Y as the impatient and undemanding, which warn the organizational balance built by previous generations (WALL, PETERS and BROEKHUIZEN, 2017).

In the same way, the generation X shares the challenges of formality, tradition and resistance to change, while the generation Y is seen as one whose members act on impulse, are more informal, and, for the majority of them, change jobs constantly (KHERA and MALIK, 2017). It is this criterion of (in) formality which the authors consider to be the main divergence in coexistence among these generations. Due to that, Khera and Malik (2017) presume that the generation X may face disagreements for being more bureaucratic and plastered on their functions and the generation Y by treating the career without the importance that they should, which can affect the quality of organizational performance (WEEKS, WEEKS and LONG, 2017).

As for the generation Z, to be investigated by Csobanka (2016), it was observed that studies on it are scarce, due to the fact that it is only now entering the workplace. Therefore, for him, any study that describes it will be insufficient to establish a theory. Finally, the few bodies of research agree that those belonging to this generation aim at staying at the organizations (CSOBANKA, 2016).

2.3 The managers and the accounting organizations

The development of accounting career is revolved by challenges. One of them is the deficiency of teaching organizations, given that for Sica (2017) some of the students newly graduated feel incapable of exercising the accounting profession, due to the lack of structure, the insufficient qualification and the non-involvement of the Professors, in the reality under study. Another challenge is the devaluation of these professionals by a share of society - due to not knowing the accounting work - and the negative publicity given by the media, which usually remembers the accounting manager only in the episodes of frauds and scandals (LAWRENCE, LOW and SHARMA, 2010; SICA, 2017). Therefore, the lack of ethics of some professionals harm the whole category, specially through unfair competition, redoubling the reflex negative in accounting fees, given that the remuneration for the services provided, sometimes, is incompatible with the competencies required for their implementation (SMITH and JACOBS, 2011).

In relation to the more individuals challenges, i.e., an accounting manager, one of them is the convergence to International Financial Reporting Standards (IFRS, i.e., the need to learn the pattern of universal accounting in order to facilitate the understanding of the statements in the growing trade negotiations among developing countries (SHARMA, JOSHI and KANSAL, 2017), which can influence the collective competencies and/or organizational aspects demanded by companies in a national and international level. Brusca and Martínez (2016) reveal that, despite the changes add new skills, a good part of the accountants already has adequate knowledge, seek to be more valued in the career and transmit greater credibility, focusing their attention to management.

Likewise, the technological advances also require the professional's qualification. As an example, the authors highlight that the Public Digital Bookkeeping - SPED, that is, the mechanism of digital record of accounting information, increased the volume of work and added the cost of Advising services to clarify the accountants' doubts. Such advising services is also necessary before the legislative chaos which dump every day in the official gazettes tens of legal standards. With this, as some accounting managers are overloaded and always updating, their time is compromised, reducing the achievement of strategic analysis and reducing their performance in people management (SMITH and JACOBS, 2011).

Even in relation to the challenges, Smith and Jacobs (2011) add that the tax evasion has grown from a national perspective and, in addition, the internal fraud of organizations also increased around the world (WESTHAUSEN, 2017). Before this scenario, such bodies of research suggest that the accountant try to keep honest and updated in order to avoid the penalties arising from intentional mistakes. However, this updating is not always observed, due to the lack of specialized professionals to deal with the challenges (SICA, 2017).

Finally, before the explanations of some of the conflicts faced by accounting managers, is to correlate the challenges that have emerged in the accounting career while also each generation emerged. Such attempt aims at interlocutions of discussion on the organizational challenges and among the generations with the debate on conflicts in the career of professionals and accounting institutions (TABLE 1).

Table 1 - Contextualization of the developments that have emerged in the career of accounting while also each generation emerged.

Generation	Historical events of the Accounting career
<i>Baby Boomer</i>	There is the idea of management accounting, Solidifies the American accounting Accounting as information Lack of accounts epistemological quality Mechanized bookkeeping is predominant.
X	Development of costs accounting, Practice of social and environmental accounting, Studies of the organizations theories for the managerial accounting, First steps for the accounting informatization, Full monetary correction, Complex Accounting procedures due to inflation.
Y	Accounting starts its internationalization, The scientific development of accounting is reinforced, Accounting theory starts to be mandatory in the syllabi, The study of managerial study is extended, Higher accountant's intellectual appreciation, Informatized accounting procedures
Z	Accounting with more technological means (digital), Intensification of internet use and technological means in accounting profession, Less face-to-face contact among the people managers, due to the intensification aforementioned, Convergence to international accounting (IFRS) standard in Brazil,

Source: Adapted from Booklaky and Jallow (2008); Csobanka (2016) and Zhang, Omran and Cobanoglu (2017)

After a review of studies that address the generations to begin to understand the roots and reflections of these challenges, it is started to describe the methodology.

3. METHODOLOGICAL PROCEDURES

It is an interpretative study, exploratory and qualitative approach (COOPER and SCHINDLER, 2016). The sample was composed of people managers of operating in Advisory organizations and accounting consulting located in the municipality in the mesoregion of Center-West of Minas Gerais/Brazil. The criterion for selection of the city was its highlight in the scenario of Minas Gerais, in particular the high indices of human development, income and diversity of the economy, which suggests broad field of operation of these professionals in this area. Regarding the adoption of only the Advisory and Consulting areas, the goal was to allow more comparisons with the individuals who possibly live similar challenges. To determine the interviewees in these organizations, the criteria consisted of selecting 12 subjects with common characteristics of the research objectives (COOPER and SCHINDLER, 2016), composed of:

professional formation, age, organization, operating in people management and municipality where they work. Their identifications are kept safe in the analysis through the usual acronym 'E' standing for interviewee in Portuguese followed by the numbers 1 to 12 (E1, E2... E12).

The selection occurred through the electronic sending of invitation-letters and the Informed Consent Form ("TCLE") were signed individually, right after the email response. Out of the seventeen guests, only five refuse due to unavailable time. This number of acceptance is compatible with the ideal limit for a qualitative job that uses individual interviews in depth, avoiding the researcher to get lost in the volume of information (COOPER and SCHINDLER, 2016). The encounters were held at the interviewees' work environment.

It was performed by means of direct observation, notes on field diary and 17 questions made from the literature review, such as: What was it like your career construction as time went by? When you started working, what were the main challenges the accounting managers had to face? How do you see the accounting professional who has been the longest in the career? And the youngest ones? This procedure is characteristic of semi-structured interviews, which consist of combining a ready script, although with freedom to go deeper in some question (COOPER and SCHINDLER, 2016). The interviews were performed by the same researcher for three months and a half, non-stop, with the support of audio records, totaling 67 hours and 38 minutes, fully transcribed. None of the interviewees were discarded and all of them were subjected to the category content analysis.

According to Bardin (2015) in this type of analysis it is used the separation of the text into categories for then after that to unify it according to the objectives of the research, facilitating the understanding of what is written. Due to the volume of data, it was used the software *Atlas T.I. 7.1.4*, having as criterion the selection of the most repeated words and organizing them based on their meanings. Searching at a higher analysis reliability, this step was performed individually by three researchers, and only after that, there was the confrontations by pairs. The divergences were inferior to 3% of the analysis corpus and it was eliminated by the data triangulation, through the original audio, data transcribed, notes in field diary and the researcher's direct observation who gathered the data. For the little that remained (less than 0.4%) contacts with the interviewees were carried out. After concluding this step, the terms organization was validated and the analysis categories were defined.

Finally, the results description was performed through the use of extracts of the own interviewees generated by means of the same software. Furthermore, aiming at a collaborative work between the academy and the participants, it was returned to the organizations and the results were presented to the people manager interviewed (individually) and employees (in group) of companies where the encounters were held, giving the analysis' feedback to the field and questioning them if the meanings attributed reflected their perceptions. After some questions and additional reports by participants and organizations - that also contributed to a greater understanding of the data, there were no divergences, keeping the result that was also presented in alternative ways (lectures), aiming to disseminate it in other fields beyond the academic, such as people managers from other organizations and local groups of the class representativeness. This conclusive step aimed at a better approach between the society and the academy.

4. DESCRIPTION AND THE RESULTS ANALYSIS

In the content analysis, the text detailed examination is essential to guide the analysts to understand their meaning, not always explicit. Therefore, after careful reading of all the interviews, the main themes were reached which were recurrent and which have coherent meaning with the goals of the study herein. Within these themes, three analysis categories were created: (1) Individual challenges gathers the possible challenges for the people manager facing the accounting career, assigning the career management responsibility to the own individual.

(2) collective challenges: herein the conflicts in the relationships among accounting professionals from different generations coexisting in the career are evaluated (intergenerational conflicts), which is set aside by the own accountant isolated. (3) Organizational challenges: herein the deadlocks that arise due to the influence of institutions on the accounting management form different generations are evaluated, such as institutions of higher education, their customers, the media and the accounting organizations.

4.1 The challenges in the career of accounting manager

From the beginning, explaining about the category Individual challenges, the accounting professionals from the generations Baby Boomer and X stated that the accounting career is very rewarding, but currently it deals with an excess of competencies that, combined with the changes, affects the time of this professional, not leaving space, as for example personal improvement processes, such as the coaching: “It is a lot of charge from the government, a lot of charge. The whole time, especially the accessory obligations, which require many skills. If I had more time, I would help more my clients to leave from their current stage for the one desired E4, generation X)”.

Each day is becoming harder and harder to work. Jesus! The government is each day making it harder for the companies, and therefore they are demanding more from us, accountants. Fact which is consequently assigning the offices with many more obligations. I do not know until when I can stand it. But I am older. What can I do if I give up? I cannot start from scratch (E3, Baby Boomer Generation).

It is a very beautiful science, very rewarding. But as time goes by the amount of skills is larger [...] so we need to be more convict about what we have been doing. ‘Gee’! It is tough! We have been charged so much by the government and by our clients. As we have never been before. 10 years ago everything was very different, simpler, easier. [...] I am tired and this the client does not pay (E2, Baby Boomer generation).

The recurrence of the terms "more", "a lot" and "obligations" suggests that this excess of charges for individual competences by the various stakeholders is a challenge shared by generations who were interviewed, since that the Y and Z describe that accounting "is a profession that has been growing too, and that will grow even more (E9, generation Y) " and this reflects in expecting that the accounting professionals have even more competencies. It is important to remind that when it is used the term competence, it is made an allusion to the KSA (knowledge, skills and attitude), i.e., in the context of changes sweeping, the professionals who are committed to their work, incentive themselves (and they are obliged to) enhance themselves (BITENCOURT and BARBOSA, 2010).

First the legislations and then technological changes; that is when the electronic bill of sales began, and after that a whole bunch of obligations, such as the SPEDs [Public System of Digital Bookkeeping] and there it goes. There are challenges coming every day (E9, Y generation).

Excess of competencies (*sic.*), how to know how to apply the IFRS [International Financial Reporting Standards] and tie it to the SPEDs, in addition to the new federal or state laws launched without non-stop. Non-stop. There are times when we kind of get lost: today it is a thing, tomorrow is another, and, if it is hard to keep updated in one sector, I wonder keeping so many obligations? I do not know what it was like before, but nowadays it is hard for those who work with people management in accounting [...] to be able to guide our teams. There are times when I think I will go crazy (E10, Z generation, our emphasis).

This increase of charge on knowledge, skills and attitudes for the accounting professionals is in line with works such as Sebold et al. (2012) And Hendi (2013). However,

although the interviewees attribute that the volume of obligations originates from the technological advances, also realized the information technology as something positive: "The accounting is the profession of the present moment, and not of the future; our profession is being increasingly appreciated, thanks to computerization. [...] No, I do not want to, I do not want to return to what it was like before. (E2, Baby Boomer generation)". "The computerization has facilitated the collection of federal entities, especially the accessory obligations and that is something good (E4, Generation X) ".

Other terms used frequently by those managers were "time", "money" and "little", stressing that the accountant's time is insignificant comparing to his or her obligations. "Ah! Time is short. The month is already over and I still have a lot of things to do in such a little time (E6, generation X)". "The time is scarce (E2, Baby Boomer generation) ".

You see, with so many necessary skills, we do not realize the time passing by, and it comes one after the other. And, you know. Then... The accessory obligations and regulations have been wearing the accountant, because our time is very short (E4, X generation).

Whereas those belonging to the Y and Z generations believe that time is money, since that if they had more time, they would possibly try to develop new skills in the profession and dedicate to be more informed, becoming more valued manager in the career, which could reflect in their remuneration, in their vision. Besides, the terms *commitment, focus, effective actions and acceleration of results* may have direct associations with the coaching process. "Man, nowadays time is information; so, you need to have commitment and focus on that, and that is the way your ingress into the market (E12, Z generation)".

Time in the accounting area represents a differential. That accountant who is able to manage well his or her time, keep focused can perform more tasks related to people management, with more dedication, more effort, more effective actions and more quality for his or her client, for himself or herself and for the staff (E8, Y Generation).

It is about money and acceleration of results. Because if I had more time, I would leave the office more frequently, and I would also try to be a better accountant, [...] I would try to give more assistance to my clients, and, then I would be better paid. (E10, Z generation).

In addition, the word deadline was mentioned by everyone, although more recurrent within the Baby Boomer generation, "We work a lot with deadlines, we have deadline to establish the taxes, deliver balance sheet, income tax and so on (E2, Baby Boomer) ". These issues harmonize with the study of Smith and Jacobs (2011). According to them, currently the accounting manager works under the pressure, in addition to the need to constantly update, and based on that Sebold et al. (2012) add up, that the time is compromised with the excessive skills, which makes it difficult to perform more strategic analysis and their managerial capacity in career. Soon, not only the excessive skills but also the lack of time to exercise their functions is a challenge shared by the representatives interviewed of all generations.

The content most commonly cited to explain this scenario was to apply the standards, also mentioned by all of them and indicating that this is the challenge that requires more time on the job of an accounting manager. In this way, Baby Boomer and X believe "that it is about monitoring the evolution and changes of the standards, and always keep your customer informed (E2, Baby Boomer generation) " and E4: "Standard, because when a customer call, you already need to be with the information at hand and that is why we must be always updated, during all the time (E4, X Generation) ".

These excerpts of interviews indicate that even for professionals with more time in the career, it is still a challenge to be updated about the changes that occur in the profession.

However, the generations X and Y explicitly mention that, in addition to keep up to date, you must know how to interpret what the legislation requires and know where to find the information. "Nowadays, what requires a lot of expertise in career is interpretation of standards (E7, Generation Y)". Whereas according to a Z generation's manager:

I think that everything demands from us, as one thing is associated with another. Thus, the challenge is to know the legislations and the standards, mainly the international accountant standards. But, it is not worth only knowing you, have to know where to get them and to know how to apply them properly, because sometimes we do not know even where to obtain such information (E12, Generation Z).

This report is in line with the study of Smith and Jacobs (2011), that indicate a time marked by legislation chaos, once that daily official gazettes, new laws, standards, normative instructions arise, among others. Thus, it is possible to observe that the volume of standards is another challenge in common that the generations face daily in this profession. In addition to the converged conflicts, only one member of Generation X, suggests that there is another challenge, due to the use of the terms trust and customer. These professionals point out that, both at the beginning of their career as currently, seek the customer and gain their trust is the most difficult task, individually, for an accountant:

Another difficulty was to search for the client. When we set up the office, this was the greatest challenge. Legislation has always existed. Then, we subscribed a consulting an and tax accounting and soon after we started and we already had experience. This is not the main difficulty. The worst, we have coped with before and even today is knowing how to make the customer trust in us and this has all to do with people management (E5, Generation X).

Based on the analysis from the individual experiences of the subjects researched, some of the challenges expressed in questions to the management of people facing the accounting profession are identified: different accountant profiles were overlapping along the generational and informational evolution, but how to manage the personal difficulties facing such changes? How to develop skills before important change in the profession? Which would the future characteristics be, thinking about the skills, the future accountants and how to reconcile past and present profiles? How do you reconcile the increase in collection with the increasing need to develop in the face of new professional adversities? The coaching processes are efficient in the context of individual training skills; would this be the moment to raise awareness among professionals from different generations on the importance of the time needed for such individual-professional development? Such reflections are reinforced before the intergenerational conflicts, as it is analyzed next.

4.2 The challenges among the generations

According to Weeks, Weeks and Long (2017), the previous investigations affirm to exist different challenges caused by the coexistence of the generations in the organizational environment. Thus, it can be observed in the category Collective Challenges the recurrence of the terms *more, a lot*, associated to adjectives which highlight the qualities and the negative aspects of other generations. These terminologies were described by the Baby Boomers and X, that employed them to highlight the qualities of Y and Z. "They are more excited that us, full of ideas (E1, Baby Boomer) ", "They are more familiar with the computerization, very excited and have plenty of stamina at work (E2, Baby Boomer) ". Whereas the term "*but*" was mentioned to affirm that: "The youngest people have more familiarity with the technology, *but* they lack the practice (E5, Generation X) ". In tune, Baby Boomer and X claim to be the lack of experience of younger professionals their main negative factor, being a content mentioned

several times, and highlighting the role of the most experienced accountants of the generations as a possible mentor for the latest generations.

They are very determined and innovative, but they lack experience, and that is why we have so much difficulty in finding qualified labor force nowadays, in the processes of recruitment and selection. They have skills way below the expected to work with accounting. (E3, Baby Boomer generation).

They think they know everything, but actually they still have a lot to learn. And that is why they depend on our help, the oldest and more experienced [laughers]. They have willingness, but no experience (E4, generation X).

At the same time, the members from generation Y and Z point the Baby Boomers and X's "help" as their main positive factor.

Oh, they contribute to us to a large extent, as they have been working for quite a long time and have more experience. (E 8, generation Y).

We try to get inspired on them somehow [...], we have to look at the motivation they had to start and try to find inspiration in this[...]; they have a lot of experience, right?! That is a thing that we do not have, but we 'catch' with them (E12, generation Z).

Such results combine with the study of Sarraf et al. (2017) who claim there is a recognition, on the part of other generations, the mentorship of Baby Boomer members, even considering them professionals resistant to organizational changes. But, in addition, the expression *plastered* is used several times by the generations Y and Z to describe how they also saw the Baby Boomers and X, pointing a challenge in the coexistence among accountants from different generations.

Despite the experience, some older are very stuck in the past and leaving this is one thing that they could learn with the younger ones. Any change that arises or is proposed generates a great difficulty for them to accept and adapt. In my point of view, they are quite plastered (E7, generation Y).

I will be well summarized: the older accountants are very plastered. For me, they stopped in time, they cannot see how the profession changed, mainly with the international accounting, IFRS and such. Of course it is not general, but there are still some of them like this (E10, generation Z).

Likewise, the expression "not" was also used in the groups X, Y and Z together with the word *information technology*, suggesting that, for them, the greatest challenges in living with the Baby Boomers is that older people are not familiar with computerized systems and, consequently, have difficulty accepting the changes and innovations for the world of work. For them the computerization has brought benefits and the Baby Boomers can adapt even more, being a conflict in the process of succession from the older professionals for the younger ones.

They lack technology knowledge. I have already seen cases and I kept trying to imagine how they coped with work. It is not possible. It is really important that they run after and try to understand more about information technology (E5, generation X).

They could further open up their minds make a recycling and an informatics course, because it is not only going there and using the computer, they must understand how the system works, and the benefits and improvements that the computerization brings to the accounting organization. But, it is not everybody, and some of them are running after it (E7, generation Y).

Well, the oldest not always dominate the technology, and then this fact affects the knowledge and innovation across the office. They are able to face this challenge. That is what will make the difference for us in this succession process. They are the technological novelties, the legislations, the accounting importance. Everything involves information technology. If they do not dominate it, there is the risk of a poorly done task and this generates costs, you know (E11, Generation Z).

This issue was also reported on the work of Weeks, Weeks and Long (2017), when they emphasized that, for the interviewees, in the succession process, the Baby Boomers are less tolerant to innovations. Sarraf et al. (2017), in another reality, they also claim that some perceive them as professionals resistant to technology and that, possibly, the generation X may experience problems due to being more bureaucratic and plastered in their functions. However, the empirical data, in their majority, do not take challenges in career when coexisting with the accounting managers from different generations. The report stated by them is that, in the generational succession in the work environment, there is a partnership and an exchange of information which is profitable.

I see no conflict in succession, but a very healthy partnership, because we have the experience, but the younger ones are more innovative. I am used to saying that they were born in a computer lab, because the facility they deal with the technology makes it way easier for us, who are from a time that there were only the typewriters. (laughter's). I find it very difficult, but I have been trying to learn. There is, therefore, a very good exchange of information and we do not have nor time for such things as digital (laughs) (E1, Baby Boomer generation).

However, it is worth noting that an interviewee from generation Z declares that the challenges in coexistence of these generations, are circumvented: "That is what I have already said: Some accounting professionals who have been working for longer do not deal very well either with the changes or with some contrary opinions, but it is not enough to cause any big conflict " (E10, Generation Z). Whereas concerning the negative side of the Boomers about professionals from younger generations, they employ the words *not* and *interpret*, suggesting as the main challenge for younger professionals the ability to interpret the standards, based on the notion that some of them need to think more, without the need to memorize.

The younger accountants only need two things: to have experience and learn to think more. As nowadays everything is fairly automated in digital media, some of them do not think what they are doing (E1, Baby Boomer generation).

I realize that their concern is more with the part of information technology than with the accounting. They could forget these automatic procedures and begin to understand and interpret what they are doing. I always say this in the company. It is not only about memorizing a CST [Tax Situation Code]. A manager needs to understand what that code means (E2, Baby Boomer generation).

It is noticed that the computerization became more rapid the implementation of accounting services, however the interviewees indicate that some professionals from younger generations do not know the meaning of the information provided by the system and need to combine the skills they already have with the technological means, interpretation of facts and procedures of the area.

If the younger accountant is able to do it, what have I already told, remember? Developing this matter of legislation interpretation, is already great. Because, when it comes to information technology, who is younger already has skills and is already ahead of us. (E6, generation X).

The literature review points some possible justifications, indicating that these younger accountants are seen as impatient, with no commitment, information people, who act at work in the impulse, among other characteristics mentioned by Sarraf et al. (2017). It is realized, therefore, that the results reaffirmed partially what was evidenced in the literature review. In short, the analysis of the category *collective challenges* suggests that there are conflicts of ideas among interviewees, however, even in the face of the above, they do not assume any deadlocks declared among them, although the line spacing carry content that suggest conflicts in relationships among the generations.

About the challenges to the people management facing the issues in generational accounting, it is verified that the main element of conflict - which is a great challenge - is for the development of information and the need to use in work processes. If on the one hand there is the difficulty using of machinery and software by more experienced generations, there is inefficiency and incipency among young people in the understanding of the accounting processes beyond the automation. That is, before the informational evolution, all the generational profiles find difficulties which demand interventions from people management. As already exposed by the own interviewees, the mentoring actions are efficient to solve the difficulties of the younger people from the help of the most experienced. On the other hand, a proposal for an “inverse” mentoring, thinking of the younger knowhow, it would be to propose relationships of help from the younger to the more experienced, regarding the use of computational tools. This strategy confirms what Bitencourt (2010) points as a strategy for organizational and individual development, achieving new skills, improving the organizational climate and reducing the intergenerational conflicts.

4.3 The organizational challenges

The literature review pointed that the professionals face challenges aimed at organizations such as, for instance, companies for which the service is provided and the teaching institutions, influencing directly their career management. When discussing the category *Organizational Challenges*, initially the interviewees were asked if they would have difficulty dealing with cases of fraud and tax evasion within enterprises, given lack of ethics in organizations and a labor market increasingly unstable (CHANLAT, 1996). The Baby Boomer, X and Y affirmed they do not know this type of practice on clients that work and the terms used by them were: *not, reality* and *I do not know*.

According to the E3, "I do not know if it exists or not; it is an attitude that we do not tolerate (E3, Baby Boomer generation) ". "We do not know if it exists and, at least in my reality, I am not aware of (E6, Generation X) ". Therefore, these interviewees do not recognize any challenges associated with such practices described by Khera and Malik (2017). There were only two counterpoints of one accounting professional from the Generation Z who said that "it is a reality not only of our customers, but from all over Brazil, but that is changing, even more with the leniency program. [...] And we, accountants, who work all the time with accounting, we contribute to this change, you know! (E10, Generation Z) ".

On another organization, the *higher education*, all generations who were interviewed stated that some of these institutions do not always prepare students adequately for the labor market and this is a great challenge to the accounting career, nowadays. For them, this is reduced when the profession is put into practice. "What makes you be prepared for the market is the practice, which lack for some educational institutions. It was like this with me and with the majority that is in the company. It is an old reality and that is here even nowadays. (E2, Baby Boomer generation)". "To be prepared, they need to have experience, and it is not good thinking that they will be able to exercise the profession, because such thing does not exist. The teaching is not always preparing the accountant (E5, generation X)". The issues explained are in tune with Sica (2017), that says that some newly under graduate accounting managers feel

unable to work in the career. However, an interviewee from generation Z, who concluded the bachelor recently, believes that the education offered has improved, but it is the responsibility of the student to try to ingress into the market to gain experience throughout the course.

I think that those who work in the area since the beginning of the course is doing a little better than those who do not work. [...] I had good concepts of accounting at graduation. [...] But the student must try to enter the job market once he is admitted into the course and begin to put into practice what he or she learns, because I truly believe that education is better, but what the education institution still offers is not sufficient for the specific skills of accounting professionals. But in all the other professions is the same (E11, generation Z).

Further, in relation to the *accounting organizations competitors*, the Baby Boomer and X said that, in reality, these institutions are very ethical and responsible. "Those that I know have plenty of ethics, I cannot speak for those that I do not know (E3, Baby Boomer generation)". In another report, the respondent asserts that there actually are cases of lack of ethics in career, but points out that this conduct is common among the professionals, and he or she prefer not to talk about it. "Here in town is quiet, sometimes people come from outside and hence there is unfair competition, but here the professionals are all very committed. But I prefer not to talk about this subject (E5, generation X)". The managers of the generations Y and Z have also stated that this issue is very tranquil in the career, however there are some cases in which they perceive lack of ethics and especially lack of responsibility on the part of the accounting organizations and that unfortunately denigrates the professional image. "I do not see that there is lack of ethics. There is more lack or responsibility [the organizations] rather than ethics (E12, generation Z)".

Generally, the accounting companies have quite a lot of ethics. It is rare some case when we see that the accounting company performs their tasks without ethics, but it is clear that there are some anti-ethics, unfortunately (Interview, E8, generation Y).

In turn, about the organizations for which they provide services, we have *not, little and government frequent* in their speeches. All the representatives affirm that the accounting profession is not recognized by their clients, being a strong challenge in this career. According to them, many still have a very distorted vision on the profession: "No, it is not recognized, unfortunately. We are seen as employees who work for the government (E6, generation X)". "It is not recognized, some are even seen as tax suckers and those who elaborate the company's income tax, that that is it. This is a great challenge in our career (E10, generation Z)". As a complement, when questioned if the profession is recognized by the media organizations, the expressions *not, little and frauds* also indicate a common positioning among all the interviewees; they affirm that the profession is little remembered in a positive way and the little that they hear of are only scandals, accounting and fiscal frauds or someone who goes to jail due to such practices.

No, in the majority only when someone is arrested. If the guy is arrested, it is the accountant's fault. If the company went bankrupt; it is the accountant's fault. The *** [the interviewee mentions the name of a company] went bankrupt only due to the accountant's fault of the auditing company. And the history was not exactly like that. In a Federal Police operation or in a fiscal scandal the first name appearing headlines is the accountant's (E7, generation Y).

The media only remembers the accountant in cases like these: the bank went bankrupt; the company's balance sheet was manipulated. I have never heard of good things of an accountant in a newspaper, never ever. Wow, I have never heard! Unless the publications are about the accounting area, specifically (E10, generation Z).

In this last report, when talking about the case, the interviewee repeats four times the phrase: “*I have never heard of...*” Repetition is a language resource which modifies the announcements, intensifying them. It works like a persuasion strategy, when the author desires to convince his or her listener of a truth. This passage evidences his or her anxiety and anguish on the waiting which seemed for him or her absurd: the challenge to search for more recognition at the media, for the accountants from the different generations interviewed. Finally, the question imposed combines with the study of Lawrence, Low and Sharma (2010), they highlight the image of the professional, based on the negative media that highlights the professional in cases of fraud. Thus, the lack of ethics of some still affect the career management of this class and, also for this reason, the accountant has been suffering with the devaluation of organizations (SMITH and JACOBS, 2011)

In this context there are two challenges for the people management before the work of the accountants from different generations in the organizations: the need for development of collective competencies, especially values, such as ethics, social responsibility and others (BONOTTO and KLEIN, 2010) and the appreciation of these professionals face to customers, the media and the general population, in addition to creating strategies to manage the careers, i.e., to allow that when working in accounting the manager can provide good services, while able to support themselves financially, socially and emotionally.

5 FINAL CONSIDERATIONS

People management finds challenges facing the changes in the accounting profession that intensified in the last few years. Consequently, professionals from several age groups experienced such conflicts in different times. In addition, this research aimed to understand the challenges faced by people managers before the accounting career, interviewing the generations Baby Boomer, X, Y and Z. In this sense, the individual challenges - which allocate responsibility for career management to the own individual, show that all interviewees indicate that lack of time is the main difficulty and this occurs, especially, due to the excess of competencies, materializing in countless obligations, amendments contained in the standards and technological changes, not realized in the same frequency in previous periods, according to them.

For X and Baby Boomers the time is scarce, although the Boomers describe the term *deadline* more recurrently. For the interviewees Y and Z, time is money and information, indicating that if there were more time they would be more manager professional and less operational, although a representative of the Z Generation mentions that the youngest not always know where to find the information, which reinforces the importance of mentoring in the accounting profession.

Then, addressing the second goal, the mapping of the conflicts in coexistence among these professional's states that the accountants from the generations Baby Boomer and X see the members of Generation Y and Z as willing, innovative and determined in their career, but emphasizes that these professionals are inexperienced and need to learn to think more, according to the interviewees. Meanwhile, the term experience was considered by Y and Z as the main quality of generations Baby Boomer and X, even though they have been described as rigid and resistant to organizational changes. Even before such divergences the professionals interviewed suggest the absence of conflicts declared among them, although there are contents which demonstrate implied conflicts.

Finally, when analyzing the influence of organizational deadlocks on the manager's statements of several generations, it was possible to notice that all interviewees expressed their dissatisfaction with the teaching received, in certain situations, although one respondent from generation Z recognize improvements. No challenges have been reported regarding the accounting organizations, although one member from Generation X has opted for not discussing

the subject. About the organizations for which the accountant provide service for, it is generalized the idea among the interviewees that the accounting manager is still not recognized. Finally, the media contributed for this negative perception, when remembering more the fraud aspects in the career, according to field reports. All this subjects have a direct relationship with the people management when influencing the accounting career management.

In the face of these prognostic conclusions, this study revealed that among the challenges explained - the lack of time, the devaluation of the accounting class before the accounting users and the lack of preparation of some professionals who do not graduate able to exercise career - are some of the reasons that may foster challenges 'to' and 'between' the accountants from different generations. Finally, upon including in the same study managers from four generations and discussing the conflicts among the generations specifically in accounting career, it was sought to reduce a theoretical gap studies of people management, since this was not found in previous publications in academic journals and was an occupation with great potential in people management, since it enables actions of coaching and mentoring.

However, it is possible to identify some limitations. The first is associated with the reduced academic proportion that align the thematic generations, the accounting career and the people management. In order to be able to map the field, the proposal was to review the three themes in isolation, trying, as much as possible, to establish Interlocutions. Besides, only accountants from one region were interviewed who work in consulting and advisory organizations, which reflects a very specific vision. Thus, the study does reflect diagnostics, but a prognostic about the challenges according to the partial point of view of these professionals and that, therefore, does not represent the totality of the accounting class and neither is capable of statistics generalization. Even though, it is believed in its value, since that the interviewees occurred in depth and they can be useful for the development of new studies on people management.

It is suggested that future bodies of research performed in this same line interview professionals of all the generations that work together in the same organization, seeking to understand realities that the subjects are immersed in a policy and organizational culture. Broadening such perspective, it is proposed, still, that the discussion is performed through a quantitative point of view and approach a larger sample group, in order to allow statistic generalizations. Finally, it is proposed that the problem be investigated in other geographic regions, aiming to understand the different realities.

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