

The everyday life of an accountant

“Some clients prefer to see my back”
– a glimpse into an accountant’s everyday life



In the days leading up to the annual audit, everything is turned on its head in the accounting departments of mid-sized companies in Germany. All the required documents are sorted and prepared so that everything will run smoothly during the audit. The internal financial experts feel a growing anxiety when the auditors are scheduled to come. But what about the auditor’s emotional state?

Thomas Ruhmann has been working as a financial auditor for nearly 20 years, most of that time with the law firm “Ruhmann – Peters – Altmeyer” which he runs together with his partners. His 45 employees counsel German mid-sized companies on all issues where advice is needed, and Ruhmann has, among other things, specialized in auditing. “Since the routine work has decreased so much, my job remains exciting: I never know in the morning what the day will bring ... and what specific expectations a client might have. And it’s almost always urgent,” says Ruhmann with a smile.

The “audit certificate”

The procedures of a year-end audit are pretty much the same in most cases: The companies allow the auditor to inspect all accounting and correspondence, and the auditor(s) have then to determine whether the reporting complies – formally and materially – with the legal requirements before the annual financial statement is confirmed. The auditor states all important findings in a report. While usually only those responsible are entitled to see this report, the “audit certificate”, which summarizes the audit result, is published by organizations - together with their balance sheet and profit/loss statement.

A tiresome duty

These annual statutory audits are in part conducted in the client’s office building because it’s faster and easier to access certain documents. Ruhmann is sure that most of his clients would rather waive such an examination if they weren’t expressly mandated by legal authorities:

“Some prefer to see our backs. Nobody is looking forward to meeting with the auditors, and most people are happy when we leave,” Ruhmann explains. He knows that he is not necessarily received with open arms everywhere – but he sees it as an occupational hazard: “Usually it’s not due to a personal dislike but rather to a certain level of formality.”

The inner Sherlock Holmes

Exceptions do occur, however, as Ruhmann recalls: “We even got thrown out by some clients, and you can’t always avoid disputes. Yet these are usually caused by factual rather than any interpersonal issues.” For example, when a client wants to polish the result by pulling orders forward from March to December. “We are members of the legal profession and therefore have to act accordingly. But if a fixed result that’s already been determined by us gets challenged by the client, the mood can easily topple – on both sides,” the auditor admits. Basically, there will always be minor changes to the details in practically every annual account once Ruhmann and his colleagues have finished their inspection. However, some are a bit more ambitious than others: “Especially with people new on the job, our profession seems to trigger some sort of a “detective instinct” – they are definitely keen on finding something.”

Technological advances make work easier

Thanks to the most recent technology advances, Ruhmann’s daily work routine has become a lot easier: “I’ve actually developed a friendly relationship with most of my clients – I guess they appreciate that we don’t bother them so much as we used to.” Although he sees them less often than a few years ago, he’s communicating steadily with his clients via e-mail. “A good deal of all auditing can be done from a distance today because it’s easier for the client to send us the required documents electronically. I used to spend two thirds of my time with a client and one third in my office. Today, the ratio is reversed,” adds Ruhmann and specifies: “Digitalization has made our work processes much easier and saves us a lot of time.” The same applies to the companies he advises. With a document management system (DMS) and various digital workflow solutions, they can considerably improve their own accounting in terms of security, stress levels and efficiency.

Some decisions still need to be made personally

Thanks to the digital shift, Ruhmann receives several e-mails from his clients everyday – and

all of them expect a timely answer. "Sometimes an e-mail addresses complex legal issues which cannot be answered right away. That has to be conveyed to a client appropriately, of course." Ruhmann does not expect his job as an accountant to become "fully digitalized" – even though there are already various audit programs available as software. "When it comes down to a crucial accounting issue, it's always about a complex, deliberate decision – pursuant to the law – and I will be held responsible. You don't want to leave that to a computer," emphasizes Ruhmann. That's why he will continue to see his clients in person, with the certainty that much fewer of them will continue to "prefer to see his back".

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