

Professional Accountants' Identity Formation: An Integrative Framework

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Abstract In this conceptual paper, we explore professional accountants' identity formation and the roles played by various audiences in society, accounting associations, and accounting firms in shaping the identity of professional accountants. We integrate constructs from social identity theory and the sociology of professions literature with previous research on professional identity, image, and widely held stereotypes of accounting and accountants, to propose an integrated framework of professional accountants' identity formation. Based on the framework developed, we propose directions for future research.

Keywords Professional accountants · Identity · Framework · Social identity theory · Sociology of professions · Accounting profession

Introduction

“Professional identity develops within a social context” (Hamilton 2013, p. 40). Changes in the social context brought about by globalization (Allsop et al. 2009; Annisette and Trivedi 2013), corporate crises and scandals (Humphrey 2005), increased commercialism (Gendron et al. 2006; McChesney 2000), and rivalries and governance changes in the accounting profession (Kuhlman 2013) offer the opportunity to reflect on professional accountants' identity formation and transformation. This conceptual paper adopts social psychological (namely social identity theory) and sociological (namely sociology of professions) perspectives to examine professional accountants' identity formation in the larger context in which it operates (Hopwood 1994). While “there is a general agreement that public accountants develop a shared understanding of what it means to be a professional, and that this professional identity directly influences their behaviours and self-concepts” (Empson 2004, p. 759), the process by which accountants' professional identity forms and changes remains under-explained (Pratt et al. 2006). This is an important area for research and theory development since the actions of professional accountants have significant effects on society, particularly in times of uncertainty or when presented with dilemmas having an ethical component.

The construction and maintenance of professional identity is particularly important for accountants (AICPA 2011; Hamilton 2013). For example, new services (Webtrust, ElderCare, CPA2Biz), specialty certifications (certified

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information technology professional (CITP), personal financial specialist (PFS)), and the concept of global credentials (XYZ, Cognitor) have been introduced or proposed by the accounting profession, expanding the type of work performed beyond the more traditional accounting, assurance, and taxation services. Although ultimately not successful, the proposed XYZ Global credential project was an example of professional associations' and accounting firms' desire to co-construct or reframe the identity of professional accountants (Cooper and Robson 2006; Shafer and Gendron 2005) through the nature of work that they do. Although these examples illustrate that professional identity is a critical concern for accountants individually and collectively, the conceptualization of identity formation remains problematic. Indeed, we agree with Albert et al. (2000, p. 14) that "the dynamics of identity need to be better understood".

Thus, we propose a comprehensive model of the influences on professional accountants' identity formation (see Fig. 1). We focus on professional identity because we agree with Bauer (2015) that professional identity precedes organizational identity (Aranya et al. 1981; Bamber and Iyer 2002). We are particularly concerned with how professional accountants' identities are formed and shaped by various factors and shifts over time. Our conception of professional accountants' identity as a social construction involves considering not only the close and immediate drivers of this identity, such as accounting associations and firms, but also the influences of other stakeholders or audiences interacting in the broader environment.

In this conceptual paper, we explore sources of influence on professional accountants' identity formation and the key roles of society, accounting associations, and accounting firms in shaping the identity of professional accountants. Our primary research question is what are the sources of influence on professional accountants' identity formation? Our aim is to examine the context of identity formation and to develop a model to explicate professional accountants' identity formation.

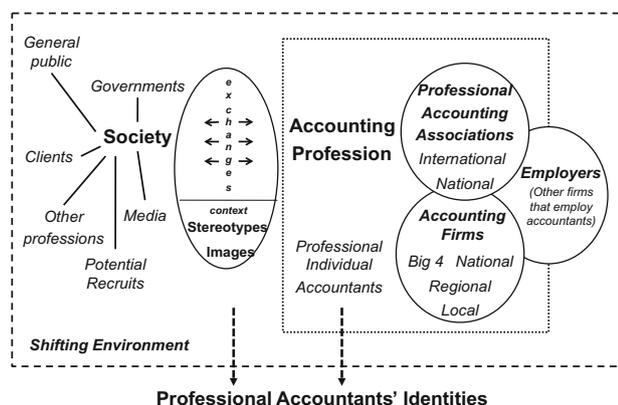


Fig. 1 Professional accountants' identity formation

Thus, we propose an integrative framework of professional accountants' identity formation which incorporates insights from social psychological theory, such as social identity theory, and sociological perspectives, such as those detailed in the sociology of the professions literature. By integrating these two research streams, we can better understand the exchange dynamics taking place between important audiences in society and the accounting profession, and the effect of these exchange dynamics on accountants' identity. In so doing, we incorporate important audiences previously neglected in the literature, particularly potential recruits to the profession.

We also integrate the role of images and stereotypes into our framework, as part of the shifting environmental context in which exchanges take place between society and the profession. Incorporation of these constructs is important since, according to Dutton and Dukerich (1991), both image and identity are cognitive constructs held in the minds of individuals and, according to McGivern et al. (2015), professional identity exists at the juncture of personal and social identities. We also include relationships within the profession (with accounting associations, accounting firms, and other employers of accountants) that impact accountants' identity formation. This contribution is timely since the accounting profession—currently in a time of turmoil—has to position itself effectively in order to maintain its social standing and legitimacy. The proposed framework also helps identify a number of directions for future research.

The remainder of the article is organized into six sections. The first section discusses the contribution of social identity theory, and the second section the contribution of the sociology of professions literature, to our framework. Then interactions between society and the accounting profession and literatures on the image and stereotypes linked to the accounting profession are discussed. Next, shifts in the evolution of the accounting profession are discussed and a model is presented of the various influences on identity formation, including exchanges between the accounting profession and society and the key roles of accounting associations and accounting firms. The following section suggests wide-ranging directions for future research on issues relevant to identity formation in the accounting profession. In the last section, we present concluding remarks and recap the main implications of the paper.

Social Identity Theory

Social identity theory originated in the work of social psychologist Henri Tajfel in the 1970s. Tajfel was originally interested in explaining intergroup conflict, but with the contributions of numerous researchers over the years, social identity theory has matured conceptually and has

been used to understand multiple social phenomena including prejudice, discrimination, and intergroup conflict. Importantly for our work, it can also shed light on stereotyping, conformity, normative behavior, group cohesiveness, and organizational behavior (Hogg 2006).

Social identity theory acknowledges that individuals have both a personal and a social identity (Ashforth and Mael 1989). Personal identity has been defined as “a person’s unique sense of self” (Postmes and Jetten 2006, p. 260 cited in Ashforth et al. 2008, p. 327), whereas social identity is a person’s sense of who they are based on their group membership(s). Social identity theory establishes a linkage between personal and social identity by declaring that social identity refers to “that part of an individual’s self-concept [or personal identity] which derives from his knowledge of his membership of a social group (or groups) together with the value and emotional significance attached to that membership” (Tajfel 1978, p. 63 cited in Ashforth et al. 2008, p. 327).

Social identity theory conceptualizes group membership as a cognitive function, in terms of individuals’ self-conception (Hogg 2006). Individuals conceive of themselves as belonging to various social groups; factors such as the distinctiveness of a group’s values, beliefs, and practices; the group’s prestige; the group’s salience and competition with other groups (in/out); and details related to group formation (for example, similarity, proximity, common history, etc.) are all relevant to the process of conceptualizing oneself as a member of the group (Ashforth and Mael 1989; Callero 2007).

Individuals benefit from classifying themselves and others in that it helps them to make sense of their social environment (Ashforth and Mael 1989; Vough 2012). Further, since as Ashforth et al. argue (2008 p. 327), “social identities are shared by members and distinguish between groups,” conceptualizing oneself as a group member provides a sense of belonging. In addition, identification with groups may be a means to improve an individual’s self-esteem (Warren and Alzola 2009). Professional groups are generally accorded high social status. Warren and Alzola (2009, p. 47) maintain that “groups with higher status will be more appealing than those that have less status because higher status groups offer more opportunities for esteem enhancement.” Thus, identifying as a professional may enhance the self-esteem of individual accountants. And, since individuals may conceptualize themselves as belonging to more than one group, social identity may help integrate personal, professional, and organizational identities. For example, the individual professional accountant may identify simultaneously with the accounting profession, accounting associations, accounting firms, and other employers of accountants.

We also recognize that identity within the accounting profession may not be a homogeneous and uniform construct (Khalifa 2013). Indeed, subdivision and stratification within the accounting profession can take place along many dimensions, such as between public accountants and accountants in industry or the public sector, the difference between large and small firms (‘Big Four,’ national, regional, local), the different spheres of professional activities within the accounting profession (audit, tax, consulting, etc.), and the different experiences of the individual professional depending on their gender and ethnic background (Anderson-Gough et al. 2002; Cooper and Robson 2006; Empson 2004; Gammie and Whiting 2013; Jacobs 2003; Khalifa 2013; Roberts 2001; Wallace 2009; Warren and Parker 2009). Membership in these various groups will give rise to different identities among individual members of the accounting profession.

Social identity theory reminds us that individual accountants’ identity, although uniquely their own, is entwined with various social identities. Thus, the fact that individual accountants are also part of a profession requires that our framework considers profession-related dynamics that might influence individual professional identity. This leads us to the sociology of the professions literature.

Sociology of Professions

The literature on the sociology of professions offers a useful lens to comprehend identity issues (Annisette and Trivedi 2013; Carter 2007; Gendron and Suddaby 2004; Macdonald 2007). Early conceptualizations adopted a trait approach which focused on listing the characteristics of occupations in order to differentiate professions from other occupations; traits such as expertise with knowledge and skills; autonomy on the job; authority over their clients and competitors; a concern for the public interest; and recognition by the general public distinguished professional occupations (Carr-Saunders and Wilson 1933; Carter 2007; Roos 2001).

Following the foundational work of Abbott (1988), much more emphasis is now placed on understanding processes of professionalization associated with jurisdictional claims over established and emergent bodies of knowledge among competing professional and occupational groups (Bresnen 2013). Of particular relevance to our work is Abbott’s (1988, 1993) view that professions¹ should be studied within a broad system of interactions,

¹ While some critical analysis questions whether accounting should be considered a profession (Roberts 2001), it is generally admitted that accounting meets the conditions of a profession (Almer et al. 2005; Carter 2007; Evetts 2003; Roos 2001).

encompassing intraprofessional and transprofessional dynamics and the surrounding legal, social, and economic factors. Therefore, in Fig. 1 the accounting profession is enclosed by a dashed line representing the permeable boundary between the profession and the broader environment.

The concept of ‘professional’ is socially constructed and situated within an historical context (Hamilton 2013). Professional identity takes place within both cognitive and social boundaries (Hotto 2008). Important exchange dynamics are at play when professions strive to convince the general public, including governments, that they possess the expertise necessary to dominate a market, while also serving the public interest (Abbott 1988; Carter 2007; Larson 1977; Roos 2001). As Roos (2001) points out, professions emerge, grow, change, and die within a historical context of competition with other professions. Other professions are thus included within the society construct of our framework to denote the transprofessional dynamics and interdependencies (Abbott 1988, 1993; Carter 2007).

The accounting profession has historically been characterized by a variety of intra-professional rivalries (Annisette 2000; Carnegie and Edwards 2001; Macdonald 1985; Richardson 1987, 1988; Shackleton 1995; Walker 1991, 1995; Willmott 1986) resulting in the proliferation of accounting occupational associations (as represented in the Professional Accounting Associations circle in Fig. 1). In sum, our framework espouses the view of open, negotiated boundaries of expertise in a dynamic system of professions.

With its emphasis on jurisdictional claims in a dynamic system, the sociology of professions literature is useful in understanding the sources of accountants’ professional identity. Jurisdictional claims can be made in a number of possible arenas (Abbott 1988). One important arena is the legal system which confers on a given profession formal control of a domain of work (Abbott 1988; Larson 1977; Macdonald 1995). The state, represented by government in our framework, is thus a key stakeholder. It contributes to the shaping of a professional identity by granting, or not, an occupational group the exclusive right to a professional designation in a specific area of practice (Abbott 1988; Annisette and Trivedi 2013).

Closely linked to the legal arena is public opinion where images of the profession are constructed (Abbott 1988). Images and stereotypes of accountants that develop among the general public reflect prevailing societal expectations for accountants. By focusing on interactions or exchanges between society and the accounting profession, the sociology of professions literature helps us understand how images and stereotypes held at the societal level influence the identity of professional accountants (Evetts 2003; Khalifa 2013). These links, between government and the general public as representatives of society, and the exchanges with

the accounting profession (which are grounded on images and stereotypes of the profession), are illustrated in Fig. 1. We now turn to explore how these notions of interactions, images, and stereotypes impact our framework.

Interactions Between Society and the Accounting Profession: Images and Stereotypes

The accounting profession, as any other profession, can be viewed as a social contract between a group of professionals and society (Carnegie and O’Connell 2012; Smith and Jacobs 2011). The accounting profession itself recognizes that “social contract encompasses a set of promises and commitments centering on the preparation and dissemination of reliable accounting information” (AAA and AICPA 2012, p. 23). In turn, society provides the profession and professional accountants with a number of benefits, not least in terms of jurisdictional recognition. In Fig. 1, we illustrate these exchanges within the oval between society and the profession and provide more detail in Fig. 2.

We use the label ‘society’ to encompass the social world beyond the sphere of professional accounting. We are not referring to one specific society, but to all societies collectively, since increasingly the work of professional accountants has a global scope. Although accountants are members of their societies, for purposes of illustration and argument, we set the two up as parallel groups. ‘Society’ within our framework includes groups of people, social structures, and political, legal, and technological environments. We also include aspects of societies typically referred to as ‘culture,’ e.g., norms, values, beliefs, behaviors, and meanings.

The accounting profession can be seen as a collage of professional associations, accounting firms, and individual professionally qualified accountants (Gendron and Spira 2010; Hamilton 2013; Warren and Parker 2009). Professional associations are the professional bodies that regulate accountants’ activities, through a focus on training, admission, licensing, and ethics. Accounting firms are generally categorized as ‘Big Four’ international, national, regional, and local firms (Duff 2011; Lupu 2012; Schmutte 2001). Individual professional accountants generally work in public practice, or for other employers in industry, the public sector, or academia (circles within Fig. 1 represent these aspects of the accounting profession).

Individual professional accountants may or may not hold current membership in professional associations, but were members at one point in time in their career. As social identity theory suggests, professional associations, accounting firms, and other employers of accountants are groups that might influence individual accountants’ professional identity formation. Indeed, some extant research indicates

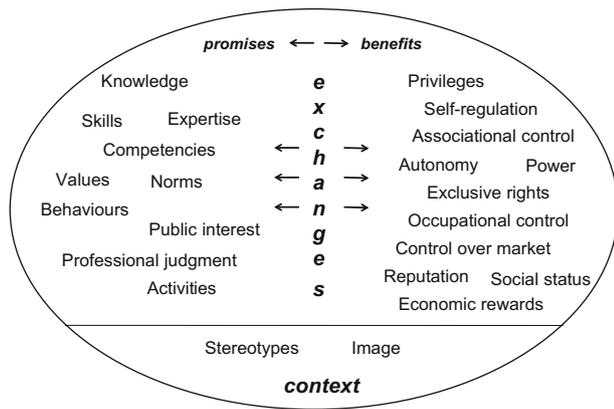


Fig. 2 Accounting profession—society exchanges

that professional accounting associations and accounting firms play key roles in shaping the identity of individual accountants and the image of the accounting profession overall (Cooper and Robson 2006; Davison and Warren 2009; Jeacle 2008; Picard et al. 2014; Suddaby et al. 2007; Warren and Parker 2009; Wyatt 2004).

Key stakeholders connected to the accounting profession include the general public, governments, media, employers, clients, other professions, and potential recruits. These stakeholders (called ‘audiences’ by Abbott (1988)) arguably represent what Abbott (1988) calls ‘arenas’ of the profession’s jurisdictional claims.

Dutton and Dukerich (1991, p. 520) indicate that “...identity and image are critical constructs for understanding the relationship between actions on and interpretations of an issue over time”; thus, it is important that our framework captures these constructs. A social contract actually ties the accounting profession with society, and a series of exchange dynamics take place wherein images and stereotypes perceived in the broader environment may sometimes force the accounting profession to manage its image in the eyes of external stakeholders, possibly leading to changes to professional accountants’ identity.

Generally, our conceptualizations of the three main constructs are the following: identity describes an individual’s perception of his/her own self and unique characteristics; image describes the external perception of one’s identity to distinguish it; and stereotype/prototype describes the typical characteristics perceived of the categories associated with a group (Ashforth and Mael 1989; Dutton and Dukerich 1991). We have discussed various forms of identity already. We now explore the concepts of images and stereotypes in more detail below.

Images

Identity and image are interrelated (Low et al. 2012; Warren and Parker 2009). The image of the accounting

profession can be viewed as part of the interaction between the accounting profession and society (see Fig. 1), and as such, the image may change and evolve over time (Baldvinsdottir et al. 2009; Picard et al. 2014; Rogers et al. 2005). The image that stakeholders have of accountants contributes to shaping their identity, for example by inducing them to conform to expectations (Alvesson 2001). The representations that accountants have of themselves also contribute to the construction of their own identity (Picard et al. 2014).

The image of the accounting profession also exists as part of a broader context. Crises in which accountants play important roles (for example: Enron, Worldcom, Arthur Anderson), and especially mass media interpretations of crises, may act as catalysts to the evolution of the accounting profession’s image over time (Briggs et al. 2007; Carnegie and Napier 2010; Gendron and Spira 2010; Unerman and O’Dwyer 2004). Particularly in the wake of accounting scandals, but also in everyday circumstances, professional accounting associations and accounting firms work to project positive images of accounting and accountants. These efforts to present a positive image serve to enhance the legitimacy of the accounting profession and, according to the sociology of professions, help maintain their jurisdictional claims in the eyes of government and other audiences such as clients, new recruits, and society in general (Carnegie and Napier 2010; Gammie and Kirkham 2008; Picard 2013; Picard et al. 2014; Wyatt 2004).

Stereotypes

Although stereotypes are instances of images, the former are often more of a caricature in nature. A stereotype “is important in the notion of social identity because it acts as a representation of a typical member of a [given] group and [may] influence how members perceive themselves” (Dellaportas et al. 2015, p. 6). Some authors contend that stereotypes are self-fulfilling prophecies (Jones 1978; Miley and Read 2012).

Several stereotypes about accountants exist within society (Friedman and Lyne 2001; Jeacle 2008; Warren and Parker 2009). Carnegie and Napier (2010) explore textual depictions of accounting and accountants in books written about the collapse of Enron. They concur with Jeacle (2008) that accountants are viewed by the public as dull and boring professionals. The flip side of this traditional stereotype of professional accountants is that they have typically been viewed as competent, honest, methodical, precise, reliable, and trustworthy. According to Carnegie and Napier (2010), this traditional stereotype has changed over time into a more negative one—the accountant as a business professional and entrepreneur who is willing to do almost anything to succeed in business. The

traditional and business professional stereotypes of accountants are well discussed in the literature.²

In sum, images and stereotypes are key features of the exchange dynamics taking place between the accounting profession and society in the context of professional accountants' identity formation and evolution. As the accounting profession is subjected to contextual and environmental shifts, the images and stereotypes of accountants are altered. The accounting profession reacts by attempting to manage these images and stereotypes, which arguably affects the identity of individual professional accountants, and their exchanges with society.

The Shifting Environment Surrounding the Accounting Profession

Abbott (1993) points out that professions should be studied in connection with changes in accompanying factors of a legal, social, and economic nature. Those trends and shifts inevitably have consequences for accountants' identity formation (Dutton and Dukerich 1991). We can identify a number of 'shifts' affecting the accounting profession and the identity of individual accountants. In our framework, the shifting environment is represented by the ground which surrounds the Society and Professional Accounting spheres. These shifts are not dramatic turning points or events, but evolve relatively slowly over time (Wyatt 2004). Suddaby et al. (2007) indicate four elements that are useful for understanding shifts taking place in the accounting profession: structural boundaries, ideational boundaries, identification, and power.

Historically, there was a close relationship between professional accounting associations and national government authorities, i.e., there was an interdependence between state and professions with residual control over the professions given to state authorities, but autonomy given to professional associations (Suddaby et al. 2007). Structural boundaries refer to the shift from state-based professions toward the transnational influence of multinational accounting firms, and also the move toward transnational standard setting. What could previously have been understood as a local monopoly is now seen as a global cartel with the 'Big Four' playing a more prominent role in the accounting profession (Anderson-Gough et al.

1998; Cooper and Robson 2006; Covaleski et al. 1998; Suddaby et al. 2007).

An additional structural shift has occurred between clients and accounting firms, eroding boundaries between firms and their clients (Wyatt 2004). Suddaby et al. (2007, pp. 342–343) refer to the 'client capture' concept which may arise when "personnel flows between professional service firms and their clients," when "professionals begin to adopt the commercial values and logic of their client at the expense of the traditional values and logic of their profession," and "when a professional derives the bulk of their income from a single client."

Ideational boundaries refer to the shift from professionalism toward the commercialism of expertise (Carlington et al. 2013; Gendron et al. 2006; Malsch and Gendron 2013; Picard et al. 2014; Roberts 2001). This shift refers to conflict between serving the public interest versus self-preservation of the profession, that is to say serving members' own professional interests (Suddaby et al. 2007). The rise in consulting services resulting from pressures to generate additional revenue (Wyatt 2004) may be an example of this ideational shift toward commercialism. Consistent with this shift, leadership roles within accounting firms have shifted toward those able to generate revenue, not necessarily those with the outstanding technical expertise (Carter and Spence 2014; Wyatt 2004) that once characterized the stereotypical traditional accountant.

According to Suddaby et al. (2007), identification includes the shift between the occupational identity of elite and traditional accounting professionals. This tension may be seen in other examples as well, such as the proliferation of various specialty accounting titles and the resistance of more traditional professional accountants to these initiatives. Identification works both ways. It relates not only to efforts made by accountants to enhance their occupational authority and prestige, but it also relates to other specialists entering the field of accountancy.

Shifts are also taking place in the educational preparation of professionals working in accounting firms. Previously, all professionals in public accounting firms were trained in accounting, with subsequent training in audit and tax, and had to write a uniform exam (e.g., CPA exam in the US or Uniform Final Exam for Chartered Accountants in Canada) to obtain a professional accounting designation. Historically, a professional accounting designation was also necessary to become a partner in a public accounting firm (Carter and Spence 2014; Suddaby et al. 2007; Wyatt 2004). The increased presence of individuals with a range of expertise within accounting firms introduced a variety of educational backgrounds to the accounting profession and the accounting firms. With homogenous professional backgrounds, it was easier to accept and convey professional norms and values. Now, heterogeneous disciplinary

² Picard et al. (2014) summarize that accountants have consistently been represented as boring and conservative individuals in films (Beard 1994; Dimnik and Felton 2006), humor (Bougen 1994; Miley and Read 2012), the business press (Czarniawska 2008; Ewing et al. 2001), literature and poetry (Evans and Fraser 2012; Evans and Jacobs 2010), media (Friedman and Lyne 2001), and popular music (Smith and Jacobs 2011; Jacobs and Evans 2012).

backgrounds may create cultural divisions and less stable identities within accounting firms (Anderson-Gough et al. 1998, 2002; Covalleski et al. 1998; Suddaby et al. 2007).

According to Suddaby et al. (2007), power shifts include the shift of power between hard actors (e.g., nations and professional associations) toward soft actors (e.g., 'Big Four' firms). In this shift, power is less coercive and operates more through networks of mutually interdependent actors (Cooper and Robson 2006; Suddaby et al. 2007). Professional associations may come to be seen less as professional organizations and more as trade associations, with limited ability to have an impact on standards of professionalism and ethical behavior (Wyatt 2004).

These shifts affecting the accounting profession contribute to our conceptualization of accountants' identity formation as a complex and dynamic process, evolving over time and space. As accountants' identity evolves, the profession's social contract with society and the actions of individual accountants may also be called into question. Having introduced the key concepts and constructs underlying our framework for accountants' identity formation, we now turn to a fuller discussion of the framework itself.

Professional Accountants' Identity Formation

Our model presents two main poles of influence on the identity formation of individual professional accountants³: society and the accounting profession. Both influence the identity of professional accountants directly, and society also influences the identity of professional accountants indirectly, through its relationship with the profession. Exchanges between the accounting profession and society are depicted in Figs. 1 and 2. Even though the accounting profession is part of society, our discussion focuses on the bi-directional exchanges between the two. In addition to individual accountants, the accounting profession includes two major sources influencing identity (professional accounting associations and accounting firms).⁴ Other key stakeholders are also included. Figure 1 does not attempt to represent the actual areas of overlap of all the different circles and components.

³ Although the term 'accountant' is not a protected title (which may contribute to identity confusion in the general public), professional accountants, i.e., accountants with a professional accounting designation, are the focus of the model.

⁴ Other personal factors, such as gender (Anderson-Gough et al. 2005; Gammie and Whiting 2013; Haynes 2012, 2013; Khalifa 2013; Wallace 2009), ethnicity (Duff 2011), disability (Duff and Ferguson 2007, 2012), or family status (Wallace 2009), which may also impact professional accountants' identity, are not included in the model.

Our framework conforms to three basic tenets suggested by Abbott (1988) for the study of professions: (1) professions cannot be studied individually but must be studied as part of an interacting system; (2) a theory or model of a profession has to embrace not only culture and social structure, but also intra-, inter-, and transprofessional forces; and (3) the development of a model of a profession would necessarily be a matter of complex conjunctures (Abbott 1993).

Accounting Profession, Society, and Accountant's Identity

In the social contract between the accounting profession and society (Carnegie and O'Connell 2012), there is a paradoxical need to serve both society and members of the profession (Lee 1995; Yeager 1981). As part of the social contract between the accounting profession and society, a series of exchanges may occur. These exchanges are composed of both promises and benefits (see Fig. 2). Generally speaking, a promise may be defined as an indication that something favorable will happen. Thus promises create expectations. Benefits may be defined as something procuring an advantage. Benefits may be tangible or symbolic (Markova et al. 2013). The sociology of the professions literature reminds us that one of the benefits of professional status is that it offers a way to dominate and protect a statute or right (Abbott 1988; Larson 1977). Society is represented in our model by the government, the general public, the media, clients, other professions, and potential recruits. These stakeholders are chosen because of the influence they may have on the identity of accountants. These stakeholders are illustrated in the left-hand side of Fig. 1.

Governments allow professions to realize a number of benefits in exchange for promises, not least in terms of formal control of work (Abbott 1988). The general public is also an important stakeholder because it holds popular views about the images and stereotypes of accountants that affect their perceptions of the accounting profession's ability to serve the public interest (Rogers et al. 2005; Warren and Parker 2009). As Abbott (1988, p. 60) states "it is ultimately through public opinion that professionals establish the power that enables them to achieve legal protection." The public's perceptions relate to the benefits they think they receive from the activities of the accounting profession (public protection) in a democratic society. The media is also a critical arena. Media agenda-setting theory suggests that the media actually shapes public awareness and that the media agenda precedes public concerns for particular issues (McCombs and Shaw 1972). Media are arguably a representation of society's perceptions, and

hence also communicate views about the images and stereotypes of accountants.⁵

The sociology of professions literature also suggests that relations with clients are an important component of the dynamics of professional competition for attractive jurisdictional spaces (Abbott 1988). In particular, client differentiation may reinforce intraprofessional status differences. For instance, large corporations may hire Big Four or national firms, while small companies hire local firms or sole practitioners (Ramirez 2009).

In exchange for offering a number of promises and commitments to society, the accounting profession receives benefits in return (Richardson 1988). Figure 2 presents key promises made and benefits received in exchanges between the accounting profession and society. The contextual factors of interest for our purpose, namely image and stereotypes, are also included. Figure 2 provides details regarding the oval in Fig. 1, representing exchanges between the accounting profession and society. The objective is not to list all promises and benefits characteristic of each exchange, but to explore key components of the exchange dynamics. These promises influence the identity of professional accountants.

The accounting profession promises unique technical knowledge, skills, expertise, and competencies (Almer et al. 2005). In addition, the accounting profession commits to internalizing a set of values, norms, and behaviors (Anderson-Gough et al. 2001; Empson 2004; Suddaby et al. 2009), and to carefully exercising professional judgment and serving the public interest in all their professional activities (Larson 1977; Lee 1995).

As part of the benefits received from these exchanges, the accounting profession is granted jurisdictional control over domains of practice (Abbott 1988). The profession is granted privileged rights and latitude over self-regulation; autonomy to govern its own affairs; associational control (control over association membership through standards for entry, knowledge base, licensing power, ethics, and sanctions); control over an occupation; and professional power in the market over the supply of services (for example, exclusive rights and a monopoly position over providing financial statement audits in Canada (Annisette and Trivedi 2013)). In addition, the profession and its members are accorded a strong reputation, elevated social status, prestige, and economic rewards (AAA and AICPA 2012; Birkett and Evans 2005; Carnegie and Napier 2010; Hamilton 2013; Lui et al. 2003; Muzio et al. 2013; Pratt et al. 2006; Rogers et al. 2005).

These exchanges involve a state of equilibrium, where a balance exists between promises and benefits. For instance, although financial statement audit is a field of expertise reserved to professional accountants, audits in other domains (e.g., environmental audits) may be undertaken by engineers as well as accountants. The accounting profession also shares practice rights over tax matters with the legal profession. As suggested by Willmott (1986), society is transformed in a wider context. The transformation is also situated within a historical context (Hamilton 2013). Multiple forces from the macroenvironment affect the interactions between the profession and society. The macroenvironment context includes demographic, economic, technological, political, legal, ecological, physical, and sociocultural dimensions (Albrecht 2000; Fahey and Narayanan 1986; Keeffe 1989). The shifting environment is included in Fig. 1 to represent these contextual factors which influence identity formation in the accounting profession.

A previously neglected audience in the sociology of professions literature is future employees. Potential recruits who have a genuine interest in, and aptitude for, the field of accounting (Adams et al. 1994; Byrne et al. 2012) may be interested in joining the accounting profession. They are conscious of the images and stereotypes of accountants prevailing in society, and their decision to join the accounting profession is not only linked to the extent of concordance between their values and the profession's values as accepted in society (Durocher et al. 2016a), but also to the ability of the profession to maintain its jurisdictional control.

In sum, exchange dynamics take place between the accounting profession and important audiences in society, namely the government, the general public, the media, clients, other professions, and potential recruits. These audiences hold images and stereotypes about accountants that the accounting profession needs to manage to maintain positive perceptions and jurisdictional control. At the same time, the way the accounting profession responds to these images and stereotypes influences the identity of professional accountants.

Accounting Associations, Accounting Firms, and Accountant's Identity

Social identity theory suggests that individual professional accountants' identity is influenced by group-level identities within the accounting profession itself. Although an individual professional accountant's identity is unique, it interacts with, and is influenced by, shared identities taking place at the level of accounting associations, and at the level of accounting firms or other employers. Accounting associations and accounting firms thus play key roles in

⁵ The social media adds another layer of complexity in the influence of the media, as it may behave differently compared to traditional media. However, particularities of social media are beyond the scope of our paper.

professional accountants' identity formation. Employers (other than accounting firms) also influence identity. These relationships are illustrated in the right-hand side of Fig. 1.

Professional accounting associations play an important role in shaping individual accountant's identity, especially in terms of roles and images they promulgate about what it is to be an accountant (Jeacle 2008; Warren and Parker 2009). Accounting associations also play an important and changing role in transnational regulation and policy issues (Cooper and Robson 2006; Greenwood et al. 2002; Samsonova-Taddei and Humphrey 2014; Suddaby et al. 2007). Self-regulation by accounting associations which were more national in nature has become more international and global (Gillis et al. 2014), transforming at the same time the nature of the accountant as a global professional (Picard et al. 2014). Evidence by Gendron et al. (2009), Suddaby et al. (2009) and comments by Sikka (2009) suggest that, even with profound changes in the profession, accounting professionals remain committed to their profession, although variation in commitment to professional knowledge templates has been noted in the context of globalization of standards of practice (Durocher and Gendron 2014).

Accounting firms (whether international 'Big Four,' national, regional, or local) are considered central to the production of accountants' professional identity. Previous research has explained the processes through which trainee accountants (e.g., Anderson-Gough et al. 1998, 2001; Coffey 1994; Grey 1998), managers (Dirsmith and Covaleski 1985; Kornberger et al. 2011), and partners (Covaleski et al. 1998; Dirsmith and Covaleski 1985) are socialized as accountants and how these processes shape their identity. With their scope and scale, 'Big Four' firms have a particularly significant influence on accountants' identity (Cooper and Robson 2006; Suddaby et al. 2007).

There is evidence of increasing importance being given to the 'enterprise' culture by accounting firms, as well as by society as a whole (Sikka 2008). There is some evidence that accounting firms are engaged in potentially unethical and anti-social behaviors, such as the pursuit of higher profits, cartels, tax avoidance/tax evasion, bribery, corruption, and money laundering (Sikka 2008). As mentioned earlier, these activities might tarnish the image of accountants, alter the accepted stereotypes of accountants, disrupt the equilibrium in exchange dynamics, and require the profession to work to restore society's perceptions of the profession.

Not all professional accountants work for public accounting firms. Accountants may also be employed by private sector companies and not-for-profit and public sector organizations. The identity of a professional accountant may be different for accountants working in these organizations, rather than in public accounting firms. As Hiller et al. (2014) summarize, organizational identification refers to the extent to

which an individual adheres to the values of his or her employer organization, while professional identification refers to the extent to which s/he adheres to the values of their profession (Ashforth and Mael 1989; Van Maanen and Barley 1984; Vough 2012).

In sum, professional accounting associations, accounting firms, and employer organizations play key roles in professional accountant's identity formation and evolution. Having outlined the various components of our integrative framework for professional accountants' identity formation, we now turn to an exploration of how this framework can be used to plan future research.

Directions for Future Research

Each aspect of our integrative framework for professional accountants' identity formation can be used to inform future research. Figure 3 reorganizes Fig. 1 to illustrate a number of influences on identity that our framework explores. The layout of Fig. 3 suggests a number of distinct avenues for future research into professional identity. Each of the links presented in Fig. 3 can be explored, separately or in combination, to extend our understanding of the impact of these various factors on professional identity formation. A number of specific suggestions for future research are noted below.

Both qualitative and quantitative research designs are possible. In terms of qualitative designs, an oral-history methodology could be used to understand how the identity of professional accountants evolves over an entire career time frame (Haynes 2006b). This methodology encompasses in-depth life history interviews, biographical interviews, and personal narratives. It allows for an in-depth description of emotion, memory, and identity, which more formal documentary sources may fail to capture (Haynes 2006a).

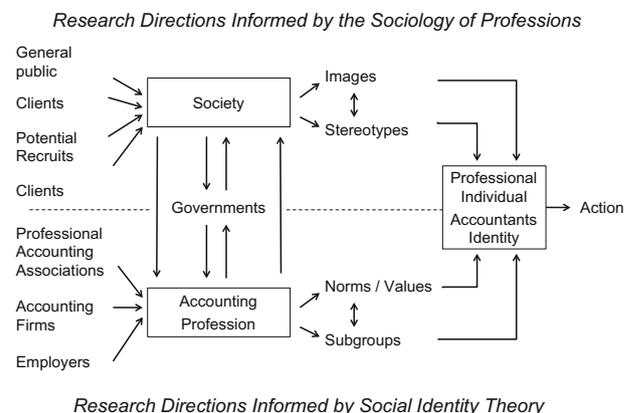


Fig. 3 Directions for future research

In terms of quantitative research designs, the model that we present can be tested on a sample of professional accountants using a survey methodology. Several questionnaire items related to images, stereotypes, and values prevailing in professional associations, in accounting firms, and other employers in industry could be developed. Questionnaire items related to individual accountant's identity would also be developed. The association between such variables could then be assessed using structural equation modeling (Barbour and Lammers 2015; Gregson 1992). In fact, Fig. 3 is laid out to suggest some of the paths which could be explored with structural equation modeling. In contrast to the diachronic approach suggested in the qualitative design suggested above, the perspective adopted in this quantitative design would be synchronic, as it would capture identity perceptions at one point in time.

Future research could also examine individual components of the identity formation framework to deepen our understanding of specific aspects of the framework that have been overlooked in extant literature. For instance, the sociology of professions literature has not yet emphasized exchange dynamics between clients and the accounting profession and how this affects accountants' identity. Fragmentation processes based on clients' needs and clients' distribution are partially documented (e.g., Durocher et al. 2016b; Ramirez 2009), but their impact on accountants' identity remains underexplored. In addition, there is a gap in the sociology of professions literature regarding the dynamics between the accounting profession and potential recruits and how the latter's expectations may impact the manner in which the profession presents itself, for example by crafting its own image in communications with potential recruits.

Although the socialization processes for new recruits in their first years in accounting firms are well documented, the impact that new recruits might have on the profession and on what it is to be an accountant is yet underexplored. Only Durocher et al. (2016a) have addressed this issue, but their study only explored the link between Millennials' expectations and accounting firms' recruitment web site content. Another area for future exploration is how the identity of professional accountants working in large accounting firms might differ from those working in smaller ones, as well as how professional accounting associations strive to promote a strong professional identity.

The sociology of professions literature suggests that the accounting profession manages its image to maintain and extend jurisdictional control. Our framework suggests that such image management also influences professional accountants' identity. However, apart from Shafer and Gendron's (2005) study about the failure of the AICPA's global consulting credential project, little is known about

possible gaps between professionalization projects or initiatives and prevailing identities.

An important unexplored topic is the role of social media in the exchange dynamics taking place between the accounting profession and society, as information is now transmitted at a faster pace than ever. Social media exchanges in society necessitate prompt responses by the profession to manage images and sustain jurisdictional control. Reactions of accounting professionals to these social media exchanges, for example in blogs or twitter postings, may offer a counterpoint view of what it means to be an accounting professional—a bottom-up view of identity that might be similar or different from the traditional top-down perspective of large firms or professional associations.

The theory of social identity that forms part of our framework also offers many avenues for inquiry to accounting researchers. For instance, future research could examine the extent to which identity changes, organizational identity (He and Brown 2013), or organizational identity–professional identity conflicts arise and differ when public accountants leave accounting firms to work for a client, as compared to when they accept a position at a non-client organization. This is an important question as prior research has demonstrated that audit quality and independence might be threatened when previous employees of the audit firm are employed by one of the firm's clients (e.g., Dowdell and Krishnan 2004; Ryan et al. 2001). In spite of the importance of this transition, the impact on the professional accountant's identity has yet to be investigated.

Also, in line with social identity theory, future research could examine the extent to which accountants' identities differ among members of different accounting bodies in countries with multiple professional accounting associations (e.g., Australia and the United Kingdom). Although members of different accounting bodies may have experienced similar socialization processes during their formal education, membership in different professional accounting associations may alter accountants' identity. This topic remains under-researched. Furthermore, research could also explore possible shifts in identities following formal unifications of accounting associations, as has recently occurred in Canada.

Conclusion

The primary contribution of this paper is to provide an integrative conceptual framework to foster a thorough understanding of professional accountants' identity

formation. By juxtaposing social identity theory and literature on the sociology of professions, we show that accountants' identity is a complex phenomenon stemming from exchange dynamics between various audiences in society and the accounting profession. The profession strives to manage prevailing images and stereotypes about accountants to maintain jurisdictional control, at the same time shaping what it is to be an accountant. Moreover, within the profession, group-level identities at the level of professional associations, accounting firms, or other employers affect individual accountants' identity. Overall, professional identity is an evolving concept within a shifting environment.

The integrative framework presented in Fig. 1 and described in the paper will help professional accounting associations, accounting firms, potential students, accounting students, and accounting educators to have a better understanding of the formation of accounting professionals' identity and its inherent complexities. In addition, a strong understanding of the relationships between accounting associations, accounting firms, individual accountants, and society, including the image of accountants and stereotypes about accounting and accountants, will help the profession ensure that it continues to deliver on its promises to society and receives desirable benefits in return. The proposed research projects, as described above and depicted in Fig. 3, may help all stakeholders understand how to create, reinforce, or change accounting professionals' identity.

Separately, the sociology of professions and social identity theory each offer only partial views of the sources of accountants' professional identity. Our integrative framework shows the contributions of both sociological and psychological concepts to professional identity formation. While we have situated our model within the particular professional domain of accounting, we believe that the framework can also be applied meaningfully to other professions such as actuarial science, engineering, law, nursing, social work, and so on. As explored above, the framework will be useful to guide future research, and we invite researchers to clearly specify which elements of the framework they are examining to augment our collective understanding of professional accountants' identity.

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