

Attracting Prospective Professional Accountants Before and After the CPA Merger in Canada*

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ABSTRACT

As part of the unification of the Canadian accounting profession, a lot of effort has been devoted to organizational structures and systems. In these times of change, recruitment of prospective professional accountants remains an important factor for the Canadian and international development of the profession. In this paper, we explore professional accountants' recruitment by accounting associations in Ontario before (CA, CGA, CMA) and after (CPA) the merger of the three professional accounting associations. We use a legitimacy framework to make sense of the recruitment website content of each association. We find, in the post-merger period, that the CPA profession adopts a more passive approach to legitimacy management, focusing mainly on exchange aspects of legitimacy, whereas prior to the merger a wider range of legitimacy management strategies were deployed by the predecessor associations. Important implications ensuing from our study are discussed.

Keywords Accounting associations; Professional accountants; Recruitment; CPA merger; Legitimacy

RECRUTEMENT DES COMPTABLES PROFESSIONNELS AVANT ET APRÈS L'UNIFICATION CPA AU CANADA

RÉSUMÉ

Dans le cadre de l'unification de la profession comptable, de nombreux efforts ont été consacrés aux structures et aux systèmes organisationnels. En cette période de changements, le recrutement des comptables professionnels potentiels représente un facteur important pour l'essor de la profession, tant au Canada que sur la scène internationale. Les auteurs examinent le recrutement des comptables professionnels par les associations comptables en Ontario avant (CA, CGA, CMA) et après

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(CPA) la fusion des trois associations comptables professionnelles. Un cadre de la légitimité est utilisé pour interpréter le contenu des pages de recrutement des sites web de chaque association. Les résultats indiquent que la profession comptable, durant la période postérieure à l'unification (CPA), adopte une approche davantage passive dans la gestion de la légitimité, en mettant l'accent sur la légitimité d'échange, alors que, durant la période antérieure à la fusion, un plus grand nombre de stratégies de gestion de la légitimité étaient utilisées par les associations prédécesseuses. Les principales retombées de l'étude sont analysées.

Mots clés : Associations comptables, Comptables professionnels, Recrutement, Unification CPA, Légitimité

INTRODUCTION

The Canadian accounting profession is in the midst of unifying its three major professional accounting associations. Efforts to merge various professional accounting associations in Canada into a unified accounting profession date back over 100 years (Richardson and Kilfoyle, 2012). In the most recent round of discussions, beginning in the spring of 2011, Chartered Accountants (CAs), Certified General Accountants (CGAs), and Certified Management Accountants (CMAs) were involved in a nationwide dialog. Professional activities are regulated at the provincial level in Canada. Therefore, national and provincial associations were involved in the merger talks, resulting in various levels and timelines for agreement.

In May 2012, Québec became the first provincial jurisdiction to unify the CA, CGA and CMA designations into the new Chartered Professional Accountant (CPA) designation in Canada. On April 1, 2014, the Institute of Chartered Accountants of Ontario (registered as CPA Ontario) and CMA Ontario entered into a first unification agreement to integrate their operations (CPA Ontario, 2015). A few months later, on June 23, 2014, CPA Ontario entered into a second unification agreement to integrate their operations with CGA Ontario to create a single professional accounting designation (CPA Ontario, 2015). July 2, 2014 marked the official merger date of all three professional accounting associations in Ontario, now known as CPA Ontario (CPA Ontario, 2015). In October 2014, Canada's national CA, CGA, and CMA associations officially merged to create CPA Canada (CPA Canada, 2014).

During the unification talks, the professional associations focused much of their attention internally, promoting the benefits of unification to existing members of the profession at both national and provincial levels. This was necessary as members of all three associations in each individual province needed to indicate their support for the merger through formal votes. At the same time unification talks were taking place, the various provincial accounting associations continued to compete, reaching out to potential accounting students to encourage them to pursue individual CA, CGA, or CMA designations. Ontario was one of the last provincial jurisdictions to approve the unification of the three legacy designations into the new CPA designation.

The period just before and just after formal unification offers a unique opportunity to assess the emergence of a new professional designation and efforts to establish its legitimacy in the eyes of prospective members. We explore these issues in the context of Ontario's unification and, in particular, investigate how the various provincial accounting associations previously constructed their legitimacy as they sought to attract students to their particular designation. We then compare their legitimacy management strategies with the ones initially adopted by the unified CPA Ontario association.

Professional accounting associations play a key role in shaping the public's image of accountants (Carnegie and Napier, 2010). They define what it is, nowadays, to be an accountant and devote considerable effort to managing stakeholders' perceptions about professional accountants. There is a need to better understand the impact of the unification process on how the profession presents itself to the public, including future members of the profession. Moving from three professional accounting associations (CA, CGA, CMA) to one unified professional accounting association (CPA) provides an opportunity to examine consistencies and changes in legitimacy management strategies, in particular as promoted by the profession itself to prospective members.

This is an important area for research because the profession's survival rests on its ability to attract new members and because students will necessarily be impacted by the unification effort (Ryan, Lento, and Sayed, 2012). Jeacle (2008: 1299) identifies recruitment as "one of the first stages in the professional socialization of trainee accountants" in which desirable attributes and behavioral norms are communicated. Jeacle (2008: 1300) signals that "[l]ike the annual report, the recruitment brochure is a potentially potent vehicle for the management of public impressions." Maintaining a focus on recruitment, Durocher, Bujaki, and Brouard (2016) explore the manner in which accounting firms in Canada manage their website recruitment documents to promote the accounting student experience at their firm, in order to appeal to values considered important to today's generation of accounting recruits. In contrast, Picard, Durocher, and Gendron (2014) use a cultural study framework to examine the representations of accountants depicted by the *Ordre des Comptables agréés du Québec* in their promotional brochures directed at prospective members. These representations of accountants suggest a shift from professionalism to commercialism took place over the last 40 years. We continue to focus on accounting associations' recruitment messages by investigating how accounting associations in Ontario present themselves to attract prospective professional accountants.

Timely research that examines the impact of the CA/CGA/CMA merger on the recruitment of accountants is of utmost importance to students seeking information on a career in accounting. Drawing on legitimacy theory (Suchman, 1995), this research examines strategies utilized by the Ontario accounting profession(s) in website communications directed specifically at future members.

This article explores professional accountants' recruitment by accounting associations before (CA, CGA, CMA) and after (CPA) the merger. In particular, we

address the themes used in the individual recruitment websites of the stand-alone CA, CGA, and CMA associations prior to the profession's unification. Websites are one of the main means of communication to reach prospective members in this electronic age; hence, the selection of this target for the study of associations' recruitment efforts. Findings from this research are important to accounting students, CPA Canada, CPA Ontario, and other provincial accounting associations, and contribute to a richer understanding of how associations replace competition (pre-merger) with collaboration (after unification) to establish their legitimacy and ensure their survival.

The remainder of the article is organized into five sections. The first section describes the change from a competitive to a collaborative context in the accounting profession in Canada. The second section presents the conceptual framework, namely legitimacy theory. The methodology used is then presented. Next, website texts are described and analyzed. In the last section, we present concluding remarks, the main implications of the paper, and offer suggestions for future research.

COMPETITIVE TO COLLABORATIVE THROUGH UNIFICATION

Responding to changes in the Canadian environment, global alliances and other international developments, and recognizing the risks of continuing as a fragmented profession, founding members of CPA Canada (2012) proposed a framework for uniting the Canadian accounting profession. Founding members of CPA Ontario (2013, 2014) presented the arguments to the CA, CMA and then to CGA in favor of the unification. The unified body, CPA Ontario, now "serves and supports its nearly 84,000 members and 22,000 students" (CPA Ontario, 2015: 3).

Until the recent unification, the Canadian accounting profession was managed by national- and provincial-level CA, CGA, and CMA associations. Recruitment took place in a competitive context between the three associations. Following the accounting professions' unification, the Canadian accounting profession is now managed by one national and ten provincial-level CPA associations. Therefore, there is no reason to compete anymore within the accounting profession to recruit potential candidates interested to become professional accountants. All prospective professional accountants will now pursue the CPA designation. The competition within the CPA profession is now more between different specialities (e.g., audit, tax, finance) and contexts (e.g., public practice, industry/commerce, government, education) resulting in a form of co-opetition (Nalebuff and Brandenburger, 1996) wherein previous competitors now work collaboratively. Based on game theory, co-opetition is a term used to describe the concept of competitive collaboration as a business strategy and it has been demonstrated to happen both at inter-organizational and intra-organizational levels (Nalebuff and Brandenburger, 1996). At this time, competition by the accounting profession against other professions (engineering, law, medicine, etc.) for potential recruits does not seem to be a significant focus for the merged profession.

However, competition for resources within the merged association exists and resources need to be allocated to the various roles undertaken by a professional accounting association. For example, the multiple roles of provincial professional accounting associations include service provider (to members), educator, regulator, monitor, leader, and advocate. Resources, raised through membership fees, have to be devoted to operations, professional development, professional standards, marketing and communications, education and student outreach programs (CPA Ontario, 2015). The activities of education and student outreach are the programs mostly related to attracting potential recruits. We now turn to present the theoretical framing used to examine associations' recruitment efforts through website communications.

THEORETICAL FRAMING

Legitimacy theory is a fruitful theoretical framework to make sense of the rhetorical strategies put forward by accounting associations in their website communications directed at future members. As Suchman (1995: 574) puts it, "legitimacy is a general perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed systems of norms, values, beliefs, and definitions." Considering that accounting associations would not exist without their members, actual and future members are arguably significant stakeholders for these associations. Legitimacy theory helps understand how accounting associations strive to present themselves to attract future members. Website communication is an important way to reach future members (Picard et al., 2014) and these website communications provide an opportunity for the associations to manage legitimacy in the eyes of this audience.

As Suchman (1995) explains, legitimacy management strategies may vary depending on whether organizations are seeking active or passive support from their audience. Active legitimacy management is expected when organizations are competing with other similar organizations for stakeholder support. In the pre-merger arena, the CA, CGA, and CMA associations were all competing for the same candidates, requiring them to devote important legitimacy management efforts to recruit new members. Conversely, passive legitimacy management strategies might be expected from organizations which do not compete among themselves for stakeholder support. The post-merger CPA association could arguably be in this situation, considering that they are now the sole possible option for prospective professional accountants. In the words of Suchman (1995: 575), in situations where there are no competing groups, an "organization need only comport with some unproblematic category of social activity (e.g., 'doing business')." In the post-merger scenario, the merged professional accounting association may only need to comply with socially constructed expectations to maintain its professional status. Legitimacy management activities might arguably be limited to specific core aspects of the characteristics of the profession (educational standards, self-regulation, discipline, etc.).

Suchman (1995) offers an adaptable framework to assess which characteristics of the profession accounting associations decide to emphasize in their website communications. By combining strategic (Dowling and Pfeffer, 1975) and institutional (Meyer and Rowan, 1977) dimensions of legitimacy, Suchman (1995) provides a legitimacy typology that includes three broad forms of legitimacy, with sub-forms included in each of them¹ (see Table 1). The first broad form of legitimacy is pragmatic legitimacy which refers to the self-interested calculations of an organization's specific audience (Suchman, 1995). Future members of the accounting profession would consider a professional association pragmatically legitimate if it promises to satisfy their own utilitarian needs. A particular form of pragmatic legitimacy is exchange legitimacy. Exchange legitimacy refers to the support granted to an organization whose policies and activities benefit the audience (Suchman, 1995). There are several types of benefits that prospective members of a professional accounting association can consider important. For instance, they can value good compensation. They can also value good benefits such as reimbursement for professional fees, training, and paid time off to study and write professional designation exams. They can also appreciate good career prospects and opportunities in terms of the variety of work, travel opportunities, and professional advancement. Finally, they can hope for job security. Future members can thus attribute exchange legitimacy to a professional association who can offer these features. Another form of pragmatic legitimacy is dispositional legitimacy. It refers to an organization that shares an audience's values or has its best interests at heart (Suchman, 1995). Considering the ongoing time commitment that a career in accountancy involves (Lupu and Empson, 2015), future members would attribute dispositional legitimacy to a professional association if they feel they can hope for a certain level of work-life balance within its ranks. Work-life balance features can include flexible hours, sabbatical leaves, parental leaves, and healthcare spending accounts.

The second form of legitimacy is moral legitimacy, which includes consequential, structural, and personal legitimacy. Moral legitimacy relates to a "positive normative evaluation of the organization and its activities" (Suchman, 1995: 579). Moral legitimacy adopts a more sociotropic perspective as compared to the utilitarian perspective inherent in pragmatic legitimacy. Future members of a given accounting association would attribute moral legitimacy to an association based on what it accomplishes. Consequential legitimacy rests on the assessment of the outputs and consequences of an organization's activities (Suchman, 1995). Future members would attribute consequential legitimacy to a given association that emphasizes the protection of the public which is a typical feature of any professional association. They can also attribute this type of legitimacy to an association if they consider that joining this profession can lead them to make a difference by having a real impact for their clients or for society in general. This is closely linked to a feeling of self-accomplishment. Finally, they can attribute consequential legitimacy if they consider this same profession will lead to self-fulfillment by offering an exciting life and career. In comparison, structural legitimacy refers to support

1. In this paper, we only mobilize those sub-forms of legitimacy that are relevant to our context.

TABLE 1
Legitimacy typology in accounting associations' recruitment context

Form of legitimacy and sub-forms	Definition	Examples in a recruitment context
Pragmatic	Audience's self-interested utilitarian assessments	
Exchange	Benefits from organizational activities	Good compensation Good benefits such as reimbursement for professional fees, training and paid time off to study and write professional designation exams Career prospects and opportunities in terms of variety of work, travel opportunities and career progress Job security
Dispositional	Audience's best interest at heart	Good work-life balance in terms of flexible hours, sabbatical leaves, parental leaves, and health care spending accounts
Moral	Sociotropic assessments	
Consequential	Valued outcomes and consequences from organizational activities	The protection of the public as a typical feature of the activities in the profession The ability to make a true difference by having a real impact for their clients or for society in general Self-fulfillment in terms of exciting life and career overall
Structural	Socially accepted structures	Employee relationships within the structures of the organization such as team work, quality colleagues and friendly relationships
Personal	Charisma of leaders	Opportunity to become charismatic future leader of the business world in terms of being valued, respected and occupying a position of leadership and power
Cognitive	Cultural and taken-for-grantedness	Accounting offers a valued professional work experience and work environment

granted to an organization that adopts socially accepted structures (Suchman, 1995). In our context, structural legitimacy refers to employee relationships within the structures of the work environment. Future members would, for instance, attribute legitimacy to an association that suggests work environments where team work, quality colleagues, and friendly relationships are expected. Finally, personal legitimacy rests mainly on the charisma of organizational leaders (Suchman, 1995). Individuals that intend to undertake a career in accounting might accord personal legitimacy and support to an association that sees their members as charismatic future leaders of the business world in an environment where they will be valued and respected and occupy positions of leadership and power.

Suchman's (1995) third form of legitimacy is cognitive legitimacy. This form refers to a sense of taken-for-grantedness and the impossibility of seeing the world differently. For example, in our recruitment context cognitive legitimacy might imply that accounting obviously offers a valued professional work experience and work environment. Cognitive legitimacy "stems mainly from the availability of cultural models that furnish plausible explanations for the organization and its endeavors" (Suchman, 1995: 582).

We expect pre-merger accounting associations to manage a variety of forms of legitimacy if they are seeking active support. Indeed, these associations will be working on various grounds to competitively distinguish themselves. Conversely, if only passive support is sought in a "business as usual" context, only a limited number of forms of legitimacy will be managed. Indeed, since future members of the post-merger association are now more or less a captive market, passive legitimacy might lead the merged association to emphasize only basic factual aspects of the profession, rather than attempting to show off or emphasize trendy features of a particular designation to competitively distinguish itself from other similar entities.

Suchman's (1995) typology, adapted to the context of member recruitment by accounting associations, provides us with a framework to make sense of the themes each association decides to emphasize in their website communications. Although some forms of legitimacy in the typology might overlap, distinctive characteristics can be found for each of them (see Table 1).

Considering that future members are important stakeholders, managing legitimacy is crucial to ensure the continued existence of the professional associations. More specifically, we use this framework to answer our research question:

RQ. In what way do pre- and post-merger professional accounting associations employ different legitimacy management strategies in their recruitment websites?

METHODOLOGY

To address our research question, we use an interpretive approach similar to that adopted in Picard et al. (2014). Picard et al. (2014: 80) argue that "promotional brochures directed at students ... [are] one of the initial points of contact with future members and, therefore, one of the main opportunities for the group to transmit a sense of its core values, history, and principles in the context of early socialization processes." We follow Picard et al. (2014) in analyzing the text in the accounting professions' recruitment websites as an example of promotional activities directed at prospective students. We focus our research on recruitment websites as earlier efforts to collect recruitment brochures from accounting firms and associations at university information and recruiting events proved to be ineffective. Our requests for recruitment materials almost invariably resulted in suggestions that we consult the appropriate firm's or association's website.

In order to capture the widest range of legitimacy strategies employed by Ontario's professional accounting associations, we collected the recruitment website content (the websites) of the three legacy professional accounting associations (Institute of Chartered Accountants of Ontario (CA Ontario), Certified General Accountants of Ontario (CGA Ontario) and Certified Management Accountants of Ontario (CMA Ontario) and the newly merged association (Chartered Professional Accountants of Ontario (CPA Ontario)). We also consulted the "Become a CPA" section of the general Chartered Professional Accountants of Canada (CPA Canada) as a supplement to CPA Ontario information. Table 2 provides the URL links to our data sources.

We collected CA Ontario, CGA Ontario, and CMA Ontario websites in January 2013 using NCapture, approximately six months prior to the merger of CA Ontario and CMA Ontario. We collected the CPA Ontario recruitment website in January 2016 using the same software, approximately 22 months after the first merger in Ontario. This allowed a period of time for the content of the CPA Ontario website to stabilize post-merger. Each pre- and post-merger professional accounting association in Ontario had two distinct websites, one general website for members and the public, and one specifically to attract potential recruits. In this paper, we focus exclusively on the recruitment websites. Our research periods are depicted in Table 2. We conduct content and interpretative analysis of data collected at each of these points in Ontario. The present article is part of a larger research project which will also focus on other channels of communication, such as information meetings with students, advertising campaigns on university campuses, and social media.

We use content analysis to identify reasons presented in each website for why individuals should become a professional accountant. Content analysis is a well-established technique that aims at generating data "by observing and analysing the content or message of written text" (Hair, Money, Samouel, and Page, 2007: 195). All the website content was imported into NVivo 10, a data analysis software designed to help researchers process unstructured qualitative data. A total of 217 pages comprise our data set, 165 web pages for the legacy associations (CA = 56, CGA = 69, CMA = 40) and 52 web pages for CPA Ontario. Research assistants were used to capture website content and one undergraduate accounting student conducted preliminary content analysis of the website data sets to identify reasons

TABLE 2

Periods of examination, accounting associations, and websites

Prior to merger—January 2013	Post-merger—January 2016
CA Ontario (www.guidetorulingtheworld.ca)	CPA Ontario (www.gocpaontario.ca)
CGA Ontario (www.cga-domore.org)	Supplement: CPA Canada
CMA Ontario (www.makeithappen.cma-ontario.org)	(www.cpacanada.ca/en/become-a-cpa)

presented as to why someone should or might pursue a professional accounting designation. No list of reasons was prepared in advance of the content analysis; rather the list of reasons emerged from the analysis. The co-authors subsequently verified the list of reasons identified by the research assistant.

After finalizing the list of reasons presented in the recruitment websites, each co-author prepared an initial independent classification of the specific reasons identified for becoming a professional accountant into a number of broad themes based upon the underlying conceptual similarity among the reasons. Where necessary, discussion among the three co-authors took place to obtain a consensus on the allocation of reasons to themes. The objective was to group the reasons for becoming a professional accountant into themes which differed from each other conceptually, but represented similar ideas within each theme. In some cases this required a reason taken from one of the recruitment websites to be split into two components, as the components represented ideas from two distinct themes. The three co-authors then proposed, and finally agreed upon, appropriate names to use in describing each distinct theme. These themes were then used by the research team to map the legitimacy management strategies used by the professional accounting associations in their recruitment websites to Suchman's (1995) legitimacy framework as described in Table 1. Discussions between team members took place to ensure all coders agreed on final classifications, theme labels, and allocation of themes to Suchman's legitimacy framework.

RESULTS AND ANALYSIS

In this section, the content of all pre- and post-merger websites is presented and discussed. The results and analysis cover mainly three levels of information: reasons, themes and legitimacy management strategies. Reasons refer to the arguments provided by the professional accounting associations in their websites to become a member of their association and to pursue their professional accounting designation. Themes refer to the classification of reasons under certain groupings that clustered together and refer to a specific underlying concept. Working together, all co-authors identified appropriate labels for each theme. Legitimacy strategies categorize the reasons and themes presented by the professional accounting associations according to Suchman's (1995) legitimacy framework. We organize our results and analysis as follows: first we describe the reasons and identify the themes which predominate for each association's recruitment website; second we link the various themes and legitimacy strategies and analyze how these have changed from the pre-merger websites to the post-merger CPA Ontario website.

Reasons to Become a Professional Accountant

A number of reasons (20 in total) were given as justifications to join the accounting profession and to pursue a specific professional association. Table 3 summarizes the five main reasons presented in each association's website for why a

prospective professional accountant should select a specific accounting designation. A coding scheme and numbers are added to simplify referencing each reason (e.g., CA1, CGA2). The number does not necessarily reflect the importance or predominance of each reason in the website. We do not report on the frequencies or densities of each reason within a website, as our interest in this paper is on the use of particular reasons, as representative of various legitimacy management strategies, not the predominance of particular reasons.

Table 4 summarizes our analysis of the reasons presented to become a professional accountant by themes. Nine themes were identified following the grouping exercise, namely: compensation (exchange legitimacy), leadership and power (personal legitimacy), self-fulfillment—exciting life and career (consequential legitimacy), teamwork/people (structural legitimacy), job security (exchange legitimacy), career progress (exchange legitimacy), opportunities (exchange legitimacy), work/

TABLE 3

Summary of reasons to become a CA, CGA, CMA, and CPA in Ontario

	Before the merger			After the merger
	CA	CGA	CMA	CPA
Earn impressive compensation	CA1			
Be in a position of power	CA2			
Be great	CA3			
Work with other bright people	CA4			
Live an exciting life	CA5			
Earn big		CGA1		
Have a work/life balance		CGA2		
Advance your career		CGA3		
Have an exciting career		CGA4		
Be respected		CGA5		
Go anywhere and work in any industry			CMA1	
Be a business leader			CMA2	
Make a competitive salary in a secure job			CMA3	
Make a difference in your organization			CMA4	
Be part of a team			CMA5	
Job security and career development				CPA1
High earning potential				CPA2
Opportunities without borders				CPA3
Increased responsibility				CPA4
Improved skills and knowledge				CPA5

TABLE 4

Summary of reasons to become a professional accountant by themes

	Before the merger			After the merger
	CA (Ont.)	CGA (Ont.)	CMA (Ont.)	CPA (Ont.)
Compensation (Exchange legitimacy)				
Earn impressive compensation	CA1			
Earn big		CGA1		
Make a competitive salary (in a secure job)			CMA3	
High earning potential				CPA2
Leadership and Power (Personal legitimacy)				
Be in a position of power	CA2			
Be great	CA3			
Be respected		CGA5		
Be a business leader			CMA2	
Increased responsibility				CPA4
Self-fulfillment—Exciting life and career (Consequential legitimacy)				
Live an exciting life	CA5			
Have an exciting career		CGA4		
Teamwork/People (Structural legitimacy)				
Work with other bright people	CA4			
Be part of a team			CMA5	
Job security (Exchange legitimacy)				
(Make a competitive salary) in a secure job			CMA3	
Job security (and career development)				CPA1
Career progress (Exchange legitimacy)				
Advance your career		CGA3		
(Job security and) career development				CPA1
Improved skills and knowledge				CPA5
Opportunities (Exchange legitimacy)				
Go anywhere and work in any industry			CMA1	
Opportunities without borders				CPA3
Work/life balance (Dispositional legitimacy)				
Have a work/life balance		CGA2		
Have a true impact (Consequential legitimacy)				
Make a difference in your organization			CMA4	

life balance (dispositional legitimacy), and impact (consequential legitimacy). Each theme includes between one and five reasons to become a professional accountant. Two reasons were divided between two themes because they represent different concepts; these are identified in Table 4 using parentheses. Table 4's content facilitates visualization of the similarities and differences between themes and across associations.

CA—Chartered Accountant

CA Ontario used “Guide to ruling the world” as their recruitment website name. The name itself suggests a position or a perception of dominance and power in the market. This may be explained by the historic context of public accounting in Canada (Guo, 2012; Harvey, 1999), including the fact that, in many provinces, including Ontario, only Chartered Accountants historically had rights to sign opinions for most financial statement audits. CGAs (with some exceptions) and CMAs did not have these rights, which meant their service offering was limited compared to the CAs (Richardson, 1997) up until 2010 when CGAs were permitted to issue audit opinions in Ontario (Mensink, 2010). Different recognition by international accounting associations, such as the American Institute of CPAs (AICPA) which recognized the equivalency of the CA examination process, but did not recognize the equivalency of the CGA or CMA processes at the same level, is another example of the CA designation's preeminent position in the market.

Reasons (and illustrative quotations from the website) offered by CA Ontario to become a CA include: (1) Impressive compensation (“Newbie first year CA compensation in Ontario: \$71,000; CA with 5 years experience: \$114,000; Average Ontario CA compensation: \$183,000”); (2) Being in a position of power (“65 percent of the *Globe and Mail's* Report on Business (ROB) Top 1,000 Companies of 2011 have a CA in at least one of their six highest positions (Chair, President, Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO) and Corporate Secretary)”; (3) Be great (“...students and CAs are the Great Minds of our time”); (4) Opportunities to work with bright people (“Learn from the masters because someday, you'll be one too”); and (5) Opportunities to live an exciting life (“The CA is more than a designation, it's a lifestyle,” “...there are tons of exciting options”).

Themes used by CA Ontario (4 of the 9 themes which were identified) are: compensation, leadership and power, exciting life and career, and teamwork/people (see Table 4). These themes mostly address what individuals will be able to achieve if they pursue a CA designation. CA Ontario thus managed exchange, consequential, structural, and personal dimensions of its legitimacy. By highlighting the good compensation of its members, CA Ontario managed its exchange legitimacy in the eyes of prospective members. By emphasizing the leadership and power of its members, the association managed personal legitimacy. By stressing self-fulfillment, that is to say the exciting life and career awaiting future members, it managed consequential legitimacy. Finally, by highlighting the teamwork and people that

characterize a career as a CA, the association managed structural legitimacy. Overall, the number and variety of legitimacy management strategies used by CA Ontario suggests it sought active support from future prospects (see Table 5).

CGA—Certified General Accountant

CGA Ontario used “Do more” as their recruitment website name. The name itself suggests improvement in the career of their members or potential recruits with the designation. This may be explained by the historic context of CGA Ontario having a large proportion of candidates already working in the accounting field who wish to get a professional designation without having to leave their current position to undertake the CA process (Guo, 2012), as well as a high number of members in industry and government.

Reasons presented to become a CGA (and illustrative quotations) are to: (1) Earn big (“CGAs enjoy unlimited earning potential within the top five percent of income earners in Canada” and “A CGA designation lets you DO MORE, earn big, and work internationally”); (2) Have a work/life balance (“As a CGA, you can make time for what drives you. All work and no play? Think again”); (3) Advance your career (“Learn how the CGA designation can help propel your accounting career forward”); (4) Have an exciting career (“Frank has an exciting career as a CGA. . .he loves that every day offers a new challenge working in all facets of the business”); and (5) Be respected (“The benefits of becoming a CGA are extensive: a respected accounting designation”).

Themes used by CGA Ontario (5 of the 9 themes that were identified) are: compensation, leadership and power, self-fulfillment—exciting life and career, work/life balance, and career progress (see Table 4). CGA Ontario’s pre-merger website called upon exchange, dispositional, consequential, and personal legitimacy management strategies as reasons to pursue a CGA designation (see Table 5). By highlighting the earning potential of a CGA and the career advancement opportunities linked to this professional designation, CGA Ontario managed its exchange legitimacy in the eyes of prospective members. By underscoring the work-life

TABLE 5
Legitimacy strategies per professional accounting associations

	CA (Ont.)	CGA (Ont.)	CMA (Ont.)	CPA (Ont.)
Exchange	✓	✓	✓	✓
Dispositional		✓		
Consequential	✓	✓	✓	
Structural	✓		✓	
Personal	✓	✓	✓	✓
Active/passive support	Active support	Active support	Active support	Passive support

balance that characterizes a CGA career, it managed its dispositional legitimacy. By emphasizing the respected accounting designation it can offer, the association managed personal legitimacy. Finally, by stressing the exciting career awaiting future members, it managed consequential legitimacy. Overall, the variety and number of legitimacy management strategies used by CGA Ontario suggests it sought active support from future prospects (see Table 5).

CMA—Certified Management Accountant

CMA Ontario used “Make it Happen” as their recruitment website name. The name itself suggests an ability to take charge, be in the action and get things done. This website is more a section of the general CMA Ontario website instead of a separate URL.

Reasons offered for becoming a CMA (and illustrative quotations from the website) are: (1) The ability to go anywhere (“CMAs work world-wide” and “CMAs work in virtually every industry, in any size of business...and in almost every department”); (2) To be a business leader (“CMA truly helps you become a leader”); (3) To make a competitive salary in a secure job (“CMAs earn highly competitive salaries...it is easy to see how your earning potential will be enhanced by holding a professional designation like CMA,” “People with skills in management, strategy and accounting will always be in demand—in good economic times and in poor economic times,” “Demand is great for CMAs—you should never be out of work”); (4) To make a difference in your organization (“CMAs achieve positions where they make things happen. They are valued members of the decision making team”); and (5) To be part of a team (“CMA suits someone with both an analytical and creative mind. Someone who likes to solve problems and implement solutions by working and communicating with people”).

Themes used by CMA Ontario (6 of the 9 themes identified) are: compensation, leadership and power, job security, opportunities, teamwork/people, and impact (see Table 4). The CMA Ontario website (see Table 5) used claims addressing exchange, consequential, structural and personal legitimacy to encourage prospective professional accountants to seek the CMA designation. By underscoring the competitive salary and job security and the ability to go anywhere, the association managed exchange legitimacy. By highlighting the ability to be a business leader, it managed personal legitimacy. By pointing out that a CMA will make a difference in their organization, it managed its consequential legitimacy. Finally, by emphasizing teamwork, it managed structural legitimacy. Overall, the number and variety of legitimacy management strategies used by CMA Ontario suggest it sought active support from future prospects (see Table 5).

CPA—Chartered Professional Accountant

CPA Ontario uses “Go CPA Ontario” as their recruitment website name. The name itself doesn’t suggest any specific positioning, in part because it is unclear if

this refers to the new CPA association or if it refers to a new CPA. It is also not clear where or how to go. There is no real image associated with the website name. This may be explained by the dominance of the CPA designation in the post-merger environment and the absence of competition, at least in accounting.

Reasons provided by CPA Ontario to become a CPA (and illustrative quotations taken from the website) are: (1) Job security and career development (“Becoming a CPA will give you the competitive advantage you need for a prosperous and fulfilling career, in Canada or abroad. Even in tough economic times, employment remains high for CPAs”); (2) High earning potential (“CPAs can command a competitive salary that reflects the valuable skillset they bring to an organization”); (3) Opportunities without borders (“The CPA designation is an internationally recognized and respected accounting designation, meaning you can take your skillset to work in any sector, any organization, anywhere in the world”); (4) Increased responsibility (“The CPA designation demonstrates your commitment to excellence and high professional standards...capable of tackling any challenge”); and (5) Improved skills and knowledge (“Students learn to manage the pressures and pace of the global economy with a deep understanding of financial data, its impact on organizational performance and how it can be used to deliver exceptional results”). CPA Ontario lays out these five reasons explicitly in one page titled “Why Become a CPA?” on their recruitment website.

Themes used by CPA Ontario (5 of the 9 themes identified in the research project) are: compensation, leadership and power, job security, career progress, and opportunities (see Table 4). Whether in terms of earnings potential, job security, career and skill development and career opportunities, legitimacy management strategies invoked in the post-merger CPA Ontario website fall predominantly under the category of exchange legitimacy. Slight reference to personal legitimacy also exists in relation to excellence stemming from high responsibilities (see Table 5). An emphasis on exchange legitimacy might be viewed as sufficient to establish legitimacy in the absence of competition. Utilizing such a narrow scope and limited number of legitimacy management strategies suggest the association is only seeking passive support.

As a complement to the post-merger CPA Ontario recruitment website, we also looked at the CPA Canada website to add some additional information about the reasons to become a CPA, as presented by the national association of professional accountants in Canada (see Table 6). At the time we accessed the CPA Canada website, the two themes included on the website were leadership and power and opportunities, which are also themes in CPA Ontario website. However, compensation, which was present as a reason in all the Ontario association websites, was not included on the national website when we consulted it. A more recent examination of the CPA Canada website shows it now includes themes addressing compensation and career progress as well as leadership and power and opportunities. However, themes such as enjoying an exciting life and career, work/life balance, job security, opportunities to work with others as part of a team and to have an impact are not represented in the CPA Canada website.

TABLE 6

Reasons to become a CPA from CPA Canada

CPAC1	Be a recognized leader
CPAC1a	Exerting global influence
CPAC1b	Protection Canadians through support of standard setting
CPAC1c	Advocating for the profession and public
CPAC1d	Improving our communities
CPAC2	Enjoy unlimited opportunities
CPAC2a	Work in any sector
CPAC2b	Think globally
CPAC2c	Find your niche

Source: CPA Canada website (January 2016) (www.cpacanada.ca/en/become-a-cpa).

Protection of the public interest, advocacy, development of standards and the impact of the profession on communities appear in the CPA Canada website as additional reasons to become a professional accountant. It is interesting that CPA Canada did not initially address compensation as a primary reason to become a CPA, although compensation is a key reason in each of the CA, CGA, CMA and CPA Ontario websites. A recent visit to the CPA Canada site shows it now includes some reference to compensation and high starting salaries, as well as reference to the CPA Profession Compensation Survey (though it is not clear what year's survey is being referenced on the website). It appears that CPA Canada preferred to focus initially on the image of CPAs as "meticulous professionals" (Picard et al., 2014), rather than focusing on commercialism—CPAs serving either their own interests or their clients. In so doing, CPA Canada emphasizes consequential legitimacy (public interest and impact on communities), personal legitimacy (leadership and power) and exchange legitimacy (career opportunities; note that compensation, had it been included in the website initially, would also be an example of exchange legitimacy).

Pre- and Post-merger Comparison of Themes and Legitimacy Strategies

It is interesting to compare the reasons given by the accounting associations to become a professional accountant before and after the merger (see Table 4). Only two of nine themes are used by all four associations: Compensation and leadership and power. Pre-merger the CA and CGA websites jointly promoted the theme that an accounting designation offers an exciting life. The CA and CMA websites shared a teamwork/people theme. The CGA website was the only association website with work/life balance and career progress themes. CMA Ontario was the only association website to mention the themes of job security, unlimited opportunities and the chance to make an impact. The CA Ontario website had no unique theme, although it focused more heavily on leadership and power as a theme compared to

the CGA and CMA websites, as evidenced by its website address “Guide to Ruling the World.” Of the themes promoted by CPA Ontario post-merger as reasons to become a professional accountant, two had been mentioned by all three pre-merger associations, two by CMAs only, and one by CGAs only. The three reasons mentioned by only one association that carried forward to the CPA Ontario website were all related to exchange legitimacy (see Table 4). This suggests that some of the concerns and priorities of each pre-merger association came to be reflected in the post-merger CPA website.

Given different levels of support among the accounting associations for the merger proposal (CA Ontario 65 percent in favour, CMA Ontario 94 percent in favour of the initial merger; CPA Ontario 74 percent in favour, CGA Ontario 97 percent in favour for the second merger (CPA Canada, 2015)), we wondered whether one of the predecessor associations’ view of professional accountancy might have emerged more intact or more strongly than that of the other associations. This does not appear to have been the case. It does not appear that there is a single legacy association’s perspective that is dominating the post-merger CPA Ontario website discussion of the reasons to become a CPA. This may confirm the success on the equality side of the unification. This unanimity, however, may have come at the cost of a compelling vision of what it means to be a professional accountant in Ontario today.

The post-merger description of reasons to become a CPA includes compensation, leadership and power, job security, career progress and opportunities. The themes which have not survived the merger are: exciting life and career, work/life balance, teamwork/people, and having an impact. This is worrisome, since these themes are of particular importance to the generation of individuals from whom current recruits are being drawn (Durocher et al., 2016; Ng, Schweitzer, and Lyons, 2010), yet they are no longer identified as central to careers in professional accounting.

Comparing pre- and post-merger legitimacy strategies is also informative. Both the CA and CMA Ontario websites included appeals to exchange, consequential, structural, and personal legitimacy strategies, although the specific themes addressed under each strategy varied somewhat (see Table 5). The CGA Ontario website made no specific reference to structural legitimacy, but referred to dispositional legitimacy. Post-merger, the CPA Ontario recruitment website focused primarily on exchange legitimacy, with personal legitimacy present as a secondary legitimacy strategy. CPA Ontario doesn’t appear to use dispositional, consequential, and structural legitimacy strategies. Overall, all three pre-merger associations seemingly sought active support from potential recruits, while the post-merger association apparently only sought passive support. This makes some sense as it is now taken for granted that to become a professional accountant in Ontario will require students to pursue a CPA designation. This is particularly the case as there is now no immediate competitor for accounting students to consider. This supports Suchman’s (1995) argument that passive support may be the only thing needed in

the absence of perceived direct competition to get potential recruits in one association. We, however, believe that the accounting profession should be cognizant of other, non-accounting, professional opportunities for students. In the long run, the failure to actively address the legitimacy of the accounting profession compared to other professions (engineering, law, medicine, etc.) may pose a threat to the future success of the accounting profession.

It is also worth noting that, in the post-merger recruitment website, the focus is almost entirely on aspects of exchange legitimacy—what the individual recruit can obtain for themselves out of a professional accounting designation (high rates of compensation, job security, career development prospects and a range of employment opportunities). Thus the focus in the CPA Ontario website seems to be a very instrumental one—what is in it for me? While at first glance this seems appropriate for a recruitment website, there is no mention of opportunities to serve the public interest (a hallmark of a profession), nor are excitement, teamwork, or making a difference mentioned (key values for the Millennial generation from which recruits are to be drawn). In fact, the value proposition presented in the CPA Ontario website could just as easily apply to any organization (money, security, development and opportunities). There is nothing here to distinguish the CPA from any other form of professional employment or employment in any large organization.

It may be that CPA Ontario, still less than two full years after the merger of CA, CGA, and CMA associations when this was written, is choosing to focus its resources on member services and certification programs, rather than on its recruitment website. A lot of effort so far has been dedicated to the professional education process (prerequisite education program (PREP), the professional education program (PEP), practical experience requirements, and the Common Final Examination (CFE)). Given unification, it may no longer be necessary to devote as many resources to attracting prospective accountants to becoming a CPA. Thus, at the time of writing, the CPA Ontario website focused mostly on factual and procedural dimensions of recruitment, instead of providing a clear, compelling and distinct image of a CPA.

In fact, we noted in passing only one picture on the CPA Ontario website. Given the importance of visuals and images in communicating with the current generation of recruits (Bujaki, Durocher, Brouard, Neilson, and Pyper, 2016; Weiler, 2005), we find it surprising that there are no images of CPAs on the website. How can prospective professional accountants identify with CPAs, and aspire to become a CPA, if they cannot picture what CPAs do or are like, other than focused on making a lot of money and advancing themselves? Thus the silences (Sandell and Svensson, 2016) in CPA Ontario's recruitment website say as much, or possibly more, than the words about what it is to be a CPA.

CONCLUSION

The objective of this article was to explore professional accountants' recruitment by accounting associations before (CA, CGA, CMA) and after (CPA) the merger

in the Canadian context (Ontario). We used an interpretive approach based on the legitimacy framework to answer our research question: In what way do pre- and post-merger professional accounting associations employ different legitimacy management strategies in their recruitment websites? Our main findings are that the reasons offered for pursuing a professional accounting designation and the themes under which these reasons are grouped become more narrowly focused in the post-merger environment and that these reasons can be understood based on Suchman's (1995) typology of legitimacy strategies. In particular, the pre-merger accounting associations in Ontario employed a variety of legitimacy strategies to attract accounting recruits (exchange, consequential, structural, and personal legitimacy), whereas following unification assertions of exchange legitimacy predominated.

This unification process has given all accountants and accounting associations an opportunity to reflect on the question of what it means to be a professional accountant. Attracting potential recruits is important for the future of the accounting profession. So far, efforts have been devoted to the various components of the CPA education certification program and integration of existing programs and services offered by CPA Ontario. However, efforts in CPA Ontario's recruitment website to attract potential recruits not already convinced to choose the accounting profession appear to be minimal. So far, the website is primarily factual and procedural (how to submit a transcript, how to register for an information session, how to join an upcoming event, how to become an Ambassador at the secondary school or post-secondary school level, and how to become a CPA) rather than persuasive in nature. In addition, although visual communication is so important to the current generation of potential accountants, there is only one incomplete image of the back of an indistinct person on the website. There is as yet no image—real or theoretical—of what a future CPA looks like.

We believe our paper has several implications, not only for the profession *per se*, but also for potential recruits. Communication with prospective members is a way to produce and reproduce the identity (Hamilton, 2013) of professional accountants (Picard et al., 2014). Although research in accounting suggests professional values are less and less pervasive within the accounting profession (Gendron and Suddady, 2004; Suddady, Gendron, and Lam, 2009; Wyatt, 2004), CPA Ontario has a great opportunity to manage its consequential legitimacy in the eyes of prospective members by emphasizing the protection of the public as a key role of professional accountants. Our analysis suggests this aspect was also neglected by all three pre-merger associations in their respective website communications directed at prospective members. Considering that this type of communication can arguably play a role in the early socialization of accountants (Picard et al., 2014), such communications may represent a good way to convey basic professional values to future practitioners.

It has been demonstrated that the field of accountancy has been subjected to a process of marketization in the last few decades (Picard, 2016). Marketing experts play an important role, not least in terms of designing ways—such as web

communications—to attract human resources into professional firms (Picard, Durocher, and Gendron, 2015) and into the profession. Web communications are a way for a given organization—and for a profession—to strategically display its core values and attract candidates that share these values. Professional values are important, but the profession also needs to adapt to Millennials' values. Issues like work-life balance and flexibility are key for Millennials (Ng et al., 2010), and the profession needs to adapt to these widely held values. This adaptive process is already taking place within accounting firms (Durocher et al., 2016) and the profession would certainly benefit from displaying these facets of professional life, which are so important for the current generation of new candidates, in their recruitment materials. All in all, the profession needs to present a strong value proposition in its relationships with members, new recruits, and the larger society to continue to prosper.

In terms of academic contribution, our paper contributes to a burgeoning research stream that examines how accounting firms and accounting associations use web communications to attract potential recruits (Durocher et al., 2016; Jeacle, 2008; Picard et al., 2014). We fill a gap in the literature by demonstrating how legitimacy management strategies may differ between accounting associations in a pre- and post-merger context and how passive support seems to prevail in a non-competitive post-merger context.

Our study presents some limitations that need to be recognized. First, it considered only one means by which a profession strives to attract future members. Accounting associations use not only web communications, but also other channels such as advertizing campaigns, employment fairs and informal contacts to recruit potential members. Other legitimacy management strategies might be deployed within these other means. In addition, we examined only Ontario association recruitment websites. Our conclusions might be different if a broader range of provincial and national association websites were to be considered.

Our paper suggests several areas for future research. First, future research could investigate how new members of the accounting profession construct their image of what it is to be an accountant and the importance played by various factors in the construction of this image. For instance, the importance that prospective members attribute to website communications in their career choice decisions could be investigated. Future research could also examine the image that representatives from the public hold of accountants, and how web communication, social media, and other means impact this image construction. Future research could also examine how accountants of different ages perceive themselves. How important are professional values in their mind and how does their profession meet their individual values? The collective answers to these questions will contribute to the future survival of the accounting profession.

In another line of inquiry, future research could also investigate intra-professional battles over accounting candidates. Since the competition within the CPA profession is now more between audit, tax, finance and advisory specialities and

between public practice, industry/commerce, government, and education sectors, much is still to be learned about how each segment manages its legitimacy to attract members and resources. Furthermore, additional research is needed to understand how members of different professions (such as engineering, law, medicine, actuarial sciences, etc.) make their career choices and how legitimacy management strategies deployed at the professions' level plays a role in these career choices.

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