

Identity performances on professional accounting association magazine covers

Accounting
associations'
identities

Anne K.H. Neal and Merridee Lynne Bujaki

Sprott School of Business, Carleton University, Ottawa, Canada

Sylvain Durocher

Telfer School of Management, University of Ottawa, Ottawa, Canada, and

François Brouard

Sprott School of Business, Carleton University, Ottawa, Canada

Received 21 September 2021

Revised 9 November 2022

29 May 2023

28 July 2023

Accepted 10 August 2023

Abstract

Purpose – The authors examine and compare accounting associations' identities in distinct segments of the accounting profession surrounding the 2014 merger of three Canadian accounting associations.

Design/methodology/approach – The authors conceive of accounting associations' magazine front covers as a setting for "identity performance" (i.e. a scenery through which identity dimensions are intentionally communicated to target audiences). The authors examine pre-merger and post-merger associations' identity performances that took place between January 2011 and December 2020 and identify 21 broad themes that the authors interpret in terms of identity logics (i.e. professionalism/commercialism) and audience focus (society/association members), underscoring (dis)similarities in identity performances pre- and post-merger.

Findings – The authors' analysis reveals distinct identity performances for the different segments of the pre-merger accounting profession and for the post-merger unified accounting association. Identity logics manifest differently: a commercial logic dominated for two of the associations and a professional logic dominated for the third. Identity fluidity was evident in the merged association's shift from commercial toward professional logic when the association ceased publishing one magazine and introduced a new one. Society rather than associations' members dominated as a target audience for all associations, but this focus manifested differently. Post-merger, identity performances continued to focus on society as the audience.

Originality/value – The authors highlight the Goffmanian identity performances (Goffman, 1959) taking place via accounting associations' magazines. The authors adopt a segment perspective (Bucher and Strauss, 1961) that demonstrates that commercialism does not trump professionalism in all segments of the profession. For the first time, the authors juxtapose identity logics (professionalism/commercialism) and targeted audiences to better understand how these facets of accountants' identities compare between segments.

Keywords Accounting association mergers, Identity performance, Professional identity, Professional magazines, Professionalism, Commercialism, Audience

Paper type Research paper

Introduction

Much has been written about the shift from professionalism to commercialism that has taken place within the accounting profession over the last decades (Dermarkar and Hazgui, 2022). Commercialism has been associated with short-term profitability and material gain, while professionalism has been associated with prioritizing the public interest (Malsch and Gendron, 2013). Conceived as institutional logics in the literature (Suddaby *et al.*, 2009), professionalism and commercialism have customarily been opposed in extant research (Hanlon, 1994), though more recent work takes a dual-logic perspective and recognizes both logics coexist (Anderson-Gough *et al.*, 2022). Researchers agree these logics are part of accountants' identity (Guo, 2016).



The authors thank the Canadian Academic Accounting Association for financial support. The authors acknowledge the excellent research assistance of Fatih Aydin, Judy Leung, Brandon Quinton and Mark Bujaki.

Previous research that has examined the professional/commercialist identity (i.e. identity logics) of accountants has been situated mainly in the context of public accounting firms (Hanlon, 1994; Malsch and Gendron, 2013), shedding light on how dual logics manifest in accountants' day-to-day activities and suggesting the commercialism logic has become increasingly dominant. Although informative, this body of research ignores the fact the accounting profession is comprised of various segments (for example, auditors, management accountants) and that members within each segment can share a similar identity (Mataira and Van Peurse, 2010), that, in turn, might differ from the identity shared by members of other segments (Bucher and Strauss, 1961). In other words, there is a need to take a segment identity perspective to get a more nuanced understanding of how the dual logics manifest in the accounting profession. Filling this gap is not only important academically, but it is also non-trivial practically because knowledge of accountants' professional/commercialist identity can affect society's perceptions about the accounting profession (Brouard *et al.*, 2017), and society might not be aware of potential segment differentiation on this matter.

However, adopting a segment identity perspective can be challenging, not least in terms of determining shared identities among segments. One solution to this challenge is to take the perspective of professional associations representing various segments, instead of adopting the perspective of their individual members. Greenwood *et al.* (2002) and Wolf *et al.* (2020) underscored respectively the central role played by professional associations in the transformation of institutionalized fields and in the determination of their members' identity. Our focus on professional associations' construction of their segment's identity logic allows us to innovate by bringing the audience they privilege into the analysis of identity logics. The tension professional accounting associations may face between serving society – as their social contract (Shoker and Sethi, 1974) would dictate – or serving their own members in a more utilitarian way, has been documented elsewhere (Dellaportas and Davenport, 2008), but never juxtaposed to logics in accounting identity research. Still, it is reasonable to think that while building their members' identity through their communication channels, accounting associations will have to decide not only what logic (professionalism or commercialism) to display, but also which audience to target. The juxtaposition of logics and audiences can help shed light on the dis(similarities) in the identities of segments of the accounting profession, where the identities thus constructed by the various accounting associations can be situated in one of four quadrants, respectively representing a focus on society within a logic of professionalism, a focus on society within a logic of commercialism, a focus on their own members within a logic of commercialism, and a focus on members within a logic of professionalism.

Discovering how professional associations construct the identity of their members in terms of identity logics and target audiences requires methodological, theoretical and contextual innovations. Methodologically, our research objective requires the identification of the appropriate communication channel. Previous research has demonstrated professional documents are means by which identity can be produced (constructed) and reproduced (Bujaki *et al.*, 2021). For instance, recruitment documents and website recruitment content are ways by which professional associations initiate the socialization of future members (Jeacle, 2008; Picard *et al.*, 2014). In our view, professional associations' magazines, more specifically the headlines of magazine front covers, can play a similar identity construction/reproduction role targeting broader audiences. Davison (2011) demonstrated that accountants' identity can be revealed through the analysis of major accounting firm's annual report front covers. The same can be expected from professional associations' magazine covers, which have not been utilized previously as a data source in accounting identity research.

Theoretically, associations' magazine covers can be conceived of as a Goffmanian dramaturgy (Goffman, 1959), where the performer (an accounting association) manages impressions by staging a performance (through the crafting of the magazine cover page) deliberately targeting specific audiences. This leads us to build on the notion of identity performance. To our knowledge,

in the accounting literature, only [Parker and Warren \(2017\)](#) have referred to the notion of identity performance without formally defining it. We define identity performance as the scenery ([Goffman, 1959](#)) through which identity dimensions are communicated to target audiences. More specifically, we argue that an identity performance is taking place when the associations are designing their magazine covers, and a careful analysis of these identity performances will enable us to discover the professional/commercial logic displayed and the audience targeted.

Contextually, the unification of the Chartered Accountant (CA), Certified General Accountant (CGA) and Certified Management Accountant (CMA) accounting associations (each a segment of the Canadian accounting profession) into a merged Chartered Professional Accountant (CPA) association in Canada offers a unique opportunity, not only to compare the identity performances of each association before and after the merger, but also to examine which previous association's identity prevails in the merged association. Identity issues matter in times of turbulence ([Gendron and Spira, 2010](#)) and a merger is no exception ([Guo, 2018](#)). For instance, [Richardson and Jones \(2007\)](#) found that in the context of a merger, accountants internalize the brand of their professional association, which becomes an important part of their identity. [Guo \(2018\)](#) documented two related identity phenomena taking place in the tumultuous times of a merger. The first is "identity ranking" which relates to comparison among professionals, where "being a professional is not about being a professional in its own right but about being more professional than others" ([Guo, 2018](#), p. 21). The second is "identity experiencing" under which "there is an expectation of continuity in one's professional life" ([Guo, 2018](#), p. 21). Issues of identity comparison and continuity are hence at play in times of mergers. Comparing identities between segments of the profession in terms of logics/audiences and examining the continuity of these identities remains to be investigated. The context of the Canadian merger offers a unique opportunity to examine the legacy and merged associations' identity performances in terms of logics/target audiences, leading us to ask the following general research question:

RQ. What professional identity was constructed by each professional accounting association through the headline titles on its pre-merger or post-merger magazine covers?

More specifically, we ask,

RQ1. In what ways did the predecessor associations' identities appear before the merger?

RQ2. In what ways does the merged association's identity appear after the merger?

RQ3. Which of the pre-merger identities is most evident post-merger and thus helped to construct the emerging CPA identity?

We find distinct identity performances on the covers of each of the pre-merger accounting association magazines. Professional and commercial logics coexist within each segment, but manifest differently. The commercial logic dominates for the CA and CGA associations, while the professional logic dominates for the CMA association. The merged CPA association initially mimicked the CA and CGA associations, but later shifted toward a professional logic. Society rather than their own members, dominates as a target audience for all pre-merger associations and for the merged association, but this focus on society manifests differently. When logics are juxtaposed to target audiences, we find a surprising identity shift in the merged association, where identity performances came to exhibit a focus on society within a logic of professionalism.

Our study offers several contributions to the literature on accountants' identity. As the first to juxtapose identity logics to target audiences, we bring new light to the literature on accountants' identity. Furthermore, by analyzing identity performances across various segments of the profession, we provide additional insights to extant identity logic research that has focused either exclusively on auditors ([Stack and Malsch, 2022](#)) or management accountants ([Wolf et al., 2020](#)). Also, by uncovering identity fluidity in the merged

association's identity performances, we challenge the implicit assumption that commercialism increasingly dominates in accountants' identity. Finally, conceiving the accounting associations' magazine covers as a Goffmanian dramaturgy leads us to offer a theoretical contribution through the refinement of the notion of identity performance, i.e. a scenery through which identity dimensions can be communicated to target audiences.

The rest of this paper is organized as follows: it first provides a review of relevant accounting research related to accountants' identity and presents Goffman's (1959) theory of performance, culminating in the notion of identity performance that we use in this paper. It then provides a description of the historical context of the unification of the accounting profession in Canada. The research method, findings and interpretations and conclusion (including limitations and future directions for research) are then addressed.

Literature review and theoretical underpinnings

Identity logics (professionalism/commercialism)

Hanlon (1994) argues there has been a shift from professional values to more commercial values within large accounting firms. He documented a process by which large firms have been placing a growing emphasis upon the commercial acumen of their employees, to the detriment of the reliability, honesty or even the technical ability of their staff. Hanlon (1994) explains that although tensions have always existed between the commercial (e.g. advisory services) and audit segments of large firms, the commercial orientation now permeates the audit segment, which used to be more professional (public-oriented). This new orientation has shaped the socialization and control processes within large firms to promote business virtues, encourage client services and foster competitive individualism to the detriment of serving the public. Although some have criticized Hanlon (1994) for limiting his analysis to the audit function of firms and neglecting the non-audit business they undertake (Willmott and Sikka, 1997), the commercial and professional ethos that he contrasts has been widely incorporated within the accounting literature. Many researchers have endeavored to explain the shift from a professional logic (professionalism) to a commercial logic (commercialism), borrowing the names of these concepts from the institutional logic literature (Suddaby *et al.*, 2009). The professional logic is defined as a willingness to serve wider public interests competently, while the commercial logic is predicated on a market-based quest for short-term profit seeking, revenue generation and material gains (e.g. Gendron, 2002; Suddaby *et al.*, 2009; Malsch and Gendron, 2013). These logics are so institutionalized that they have come to permeate the very identity of accountants and their accounting associations (Brouard *et al.*, 2017; Dermarkar and Hazgui, 2022).

The pioneering work of Hanlon (1994) has been followed by a considerable literature documenting the shift from a professional logic to a commercial logic, mainly among professional accountants like auditors. This literature on the "marketization" of the accounting profession (Picard, 2016) has sought to explain how the environment in which accountants evolve, the type of work they perform and the tools they use come to affect their professional and/or commercial values (Roberts, 2001; Gendron *et al.*, 2006; Carnegie and Napier, 2010; Carrington *et al.*, 2013; Malsch and Gendron, 2013; Picard *et al.*, 2014) and their identity (Brouard *et al.*, 2017; Picard *et al.*, 2014). For instance, this shift can be explained by an increase in the diversity of professional work (Suddaby *et al.*, 2009) that now encompasses more versatile and multidisciplinary services (Fogarty *et al.*, 2006; Greenwood *et al.*, 2002). In addition, the training of professional staff (Suddaby *et al.*, 2009), where higher ranked staff such as managers (Kornberger *et al.*, 2011) and partners (Covaleski *et al.*, 1998) are socialized to work toward commercial outcomes, has also fostered marketization. Socialization to a commercialist identity also operates at lower levels, such as that of trainee accountants

(e.g. Anderson-Gough *et al.*, 1998; de Vries *et al.*, 2021; Jeacle, 2008; Kornberger *et al.*, 2010) and even student prospects (Daoust, 2020).

More recent research has moved away from investigating the shift from a professional logic to a commercial logic to admit their concurrence (Anderson-Gough *et al.*, 2022; Dermarkar and Hazgui, 2022). These logics have been described as complementary (Gendron, 2002), overlapping (Anderson-Gough *et al.*, 2022) or ostensibly opposed (Malsch and Gendron, 2013). Both logics are seen to coexist, not only in Big Four firms (Anderson-Gough *et al.*, 2022), but also in mid-tier and smaller firms (Harber and Willows, 2022). According to Malsch and Gendron (2013), neither logic can afford to supplant the other. To maintain its dominance, the accounting establishment must preserve its apparatus of professional legitimation (professional logic) and seek to generate new sources of profit by stepping beyond the field's traditional boundaries (commercial logic). Indeed, Barac *et al.* (2019) provided empirical evidence that professional accountants use balancing mechanisms to navigate between these two coexisting logics. In fact, from auditors' perspectives, there is no conflict between their public interest mission and the commercial values they might hold (Dermarkar and Hazgui, 2022), though some experienced practitioners can begin to exhibit disillusionment about their own professionalism (Caglio *et al.*, 2019). Although Apostol and Pop (2019) documented the tax consultancy industry is characterized by the coexistence of ethical and commercial logics, extant research on the coexistence of the professionalism and commercialism logics tends to be limited to the context of public accounting firms.

Yet, the context of public accounting firms is probably not representative of the situation in the rest of the accounting profession. Indeed, Bucher and Strauss (1961) oppose a functional view that posits homogeneity within professions. They argue for the existence within a profession of groups – that they call “segments” – that develop distinctive identities and organize to secure an institutional position and implement their distinctive missions. According to Bucher and Strauss (1961), placing too much emphasis on shared identity within a given profession silences more subtle features that characterize this profession. Following these authors, Richardson (1987) conceives of the accounting profession as a network of independent, competing associations. More importantly, Richardson and Jones (2007) found that accountants internalize the brand of their professional association, which becomes an important part of their identity. This suggests a promising perspective through which accountants' identities can be studied is that of their professional associations.

Audiences manifested in identity

The social contract (Shoker and Sethi, 1974) between accounting professional associations and society (Carnegie and O'Connell, 2012) is somewhat paradoxical: the associations are expected to serve both society and their members (Yeager, 1981; Lee, 1995). According to Dellaportas and Davenport (2008), this dual role is acknowledged in many professions, not just accounting. These authors quote Black (1991, p. 158) who notes, “it would be unduly naive to think that most professional associations do not have as one of their functions the establishment and protection of monopoly by their members. At the same time, it would be unduly cynical to assume that such associations never serve the wider public interest”. In the eyes of Willmott (1986), notwithstanding their role in protecting the public, one must consider that professional associations are political bodies developed to defend the interests of their members, although Tomo (2022) has highlighted how they may fail to protect their members in times of crisis. In our view, just as professionalism and commercialism logics will permeate the identity accounting associations display, the audiences they privilege will also implicitly become part of the identities they decide to communicate. The identity communicated is hence informed by a combination of logics held and audiences targeted. Each association can

thus be situated along these two identity dimensions. Our study thus brings nuance to literature that has explored the coexistence of the professional and commercial logics, without considering how targeted audiences might coexist with logics. This nuance is important given our focus on accounting associations. We argue professional associations' identities can be situated in the four quadrants created by the logic/audience dimensions. These four quadrants reflect how an association can, in various proportions, communicate an identity of an accountancy body that (1) focuses on society within a logic of professionalism, (2) focuses on society within a logic of commercialism, (3) focuses on its members within a logic of commercialism, or (4) focuses on its members within a logic of professionalism. As suggested by [Brouard et al. \(2017\)](#), society includes governments, the general public, clients, other professions and media, while an associations' own members include not only individual accountants and potential recruits, but also the organizations that employ them ([Jeacle, 2008](#); [Warren and Parker, 2009](#)).

Identity performance

Our decision to adopt the perspective of professional associations to discover the identities of different segments of the accounting profession is based on the idea that these associations will display their members' identity through their communications. Indeed, a burgeoning strand of research has investigated various depictions of accountants' identity through visual and textual communications in recruitment documents. [Ott \(2023\)](#), for instance, has examined job advertisements to discover financial and management accountants' professional identity. [Durocher et al. \(2016\)](#) investigated the efforts devoted by large firms to attract millennials by displaying an identity in accordance with their expectations. [Bujaki et al. \(2018, 2021\)](#) investigated how accounting firms depicted diversity and inclusion in their online recruitment documents, emphasizing that these documents signal how diversity and inclusion are embedded in accountants' identities. [Jeacle \(2008\)](#) highlighted how Big Four firms and professional institutes construct an image of a colorful accountant to get rid of the boring bean counter stereotype. Similarly, [Picard et al. \(2014\)](#) demonstrated how a professional institute attempted to emphasize the multidisciplinary nature and dynamism of accountants in constructing their identity. Though recruitment material is the most investigated communication channel in accountants' identity research, annual report front covers have been examined also ([Davison, 2007, 2011](#)). [Davison \(2011\)](#) conducted a detailed examination of the communication of professional identity self-displayed in a Big Four firm's annual report front covers. According to [Davison \(2011\)](#), front covers are a relevant communication channel because they represent meticulously constructed artefacts that are important sites of identity construction directed at a wide audience. It is reasonable to think a professional accounting association's magazine is another communication tool through which accountants' identity can be constructed. Each Canadian accounting professional association published a magazine several times per year. Each magazine cover presents an impression of the members of the association. Covers are the most visible part of the magazine, which outlines and interacts with the information enclosed in the document ([Davison, 2011](#)). Each cover represents its members and its activities as the professional association wishes the profession to be understood by its intended audience. Professional identity, as reflected through the headline article titles that appear on the covers of association-produced magazines both construct and reflect professional identity. Headline article titles [and the accompanying cover images, where "images" are taken to be conceptual (i.e. impressions) rather than visual images], are performative in that they construct and reflect various aspects of professional identity, including existing impressions, structures and stereotypes ([Parker and Warren, 2017](#)). In other words, magazine covers play the role of identity representation.

Our focus on identity representation by professional accounting associations implicitly considers that impression management plays a crucial role in the identity these associations wish to project to their audiences. Goffman's (1959) work and his theory of performance in everyday life are useful to make sense of the representations of identity depicted in magazine covers. Goffman's work seems to effectively capture the nature of the social structures and processes in which accounting and accountants operate, which is fitting when studying professional associations for whom impression management plays an important role in identity image representation (Kornberger *et al.*, 2010).

Schieffelin (1995, pp. 60–61) describes Goffman's theory of performance in everyday life as “the fundamental practices and performativity of everyday life” of which the focus is “the expressive processes of impression management, strategic maneuver [sic] and regulated improvisation through which human beings ongoingly articulate their purposes and relationships in normal social existence”. Processes of impression management are one consideration, but expression also includes elements of appearance. Goffman (1959, p. 24) refers to individual expression using the term “front”, which he describes as “items of expressive equipment, the items we most intimately identify with the performer himself and that we naturally expect will follow the performer wherever he goes”. Characteristics of a front include indicators of status that can include gender, age, dress and speech (Goffman, 1959). Together, the “expressive processes of impression management” and fronts help to construct a performance of identity.

Performances happen in a context, or a setting involving “furniture, décor, physical layout, and other background items which supply [...] the stage props for the spate of human action played out before, within, or upon it” (Goffman, 1959, p. 22). In our case, this setting is the context of professional accounting magazines crafted by the accounting association and supplying the layout for identity performances. In this way, the various Canadian professional accounting associations, intentionally and unintentionally, (re)presented the identity of accountants through their communications. In addition, performances that exist within that context are further received and reflected by individuals, who view them through their own histories and understandings in (re)constructing their own identities. As a result, the sender and receiver of a given performance invariably form different ideas of what that performance means.

Performance can be understood as “actions, interactions, and relationships” (Schechner, 2006, p. 30). Indeed, for Schechner (2006, p. 30), performance has many faces, but ultimately the treatment of “any object, work, or product ‘as’ performance . . . means to investigate what the object does, how it interacts with other objects or beings, and how it relates to other objects or beings”. When we look at how a professional association chooses to (re)present its members, we gain information about the members themselves. What we initially see are text and images that are directly intended to convey information in broadly accessible and readily understood terms. At the same time, we also receive signals the sender did not necessarily intend to give. Goffman (1959, p. 14) refers to these elements of performance as “two radically different kinds of sign activity: the expression that he gives, and the expression that he gives off”. For the magazine covers, we see the results of both intentional editorial and design choices, but also signals that the publishers and editors did not necessarily intend to convey. These unintentional signals frequently can be revealed through an examination of trends or patterns in communications over time.

On the receiving side of the communication is the reader, viewer, or audience, all of whom bring their own understandings and perceptions. In line with Goffman, Berger (1972, p. 8) suggests “[t]he way we see things is affected by what we know or what we believe”. Thus, the audience interprets what they see and uses that information in forming and attributing meaning. This process of perception and constructing meaning is particularly important because the audience includes not just the reader receiving the magazine, but also those who

selected the text and images and made decisions about design and layout for each of the covers. Thus, the sending and receiving of communication about the text and images in context represent performative acts of identity, reflecting what is understood by each perceiver and also (re)constructing their identity through the impression of importance, rank, role and character of the individual. In this way professional accountants' identity is performed and constructed on professional accounting associations' magazine covers.

With this study, we investigate the performance of specific professional accounting associations using the associations' self-produced magazines to construct their members' identity. These magazines are the result of intentional decisions made by editorial staff, either hired or appointed, constituting a performance of an identity of accountants. This identity, as described by [Schieffelin \(1995\)](#), is based on what the editors, the people who hired them, the association that directs them and their own understanding of their role reflects about the profession, the professional association and its members. Indeed, making editorial choices about images and text considers context and situational factors that both reflect what is understood and demonstrates an image of who the profession is and what it does. At times the image projected is accurate, at other times the image is aspirational. At all times, however, the magazine cover is what can be called an identity performance, i.e. the scenery in which identity dimensions are communicated to targeted audiences.

[Goffman's \(1959\)](#) theory of performance offers a dramaturgical framework where a performer (the accounting association) manages impressions by staging an identity performance (crafting the magazine cover to depict accountants' identity) for target audiences (those the association decides to privilege). A front (choice of words for the titles and images/pictures to accompany them) is presented with the assistance of a setting (the publication of the magazine) and the attributes of the performer's appearance and manner (the features of the text and supporting images). Through this Goffmanian perspective, our analysis examines the identity performances from the covers of professional accounting associations' magazines. We focus specifically on the identity logic (professionalism/commercialism) seemingly sustained and the audience (society/own members) apparently targeted. This enables us to get a sense of (dis)similarities in the accountants' identity depicted by the various associations and the evolution of these identity images temporally before and after three Canadian professional accounting associations merge.

Although many accounting researchers have mobilized the work of Goffman (e.g. [Dunne et al., 2021](#); [Jeacle, 2014](#); [Jeacle and Carter, 2012](#); [Mueller, 2018](#)), not many have used its performance theory or dramaturgy framework to investigate identity. [Goretzki and Messner \(2019\)](#) demonstrated how backstage and frontstage interactions allow management accountants to reach an aspirational identity of business partners. [Jeacle \(2008\)](#) examined how big firms and professional associations carefully orchestrated a campaign of impression management to cast aside the boring bookkeeper stereotype in favor of an image of a more colorful accountant, constructing the "new" identity of accountants. Conversely, [Dunne et al. \(2021\)](#) highlighted how Big Four auditors portrayed themselves as professional bean counters, rather than the colorful accountant, to convince their audience they were not to blame and powerless to prevent, audit failure during a public inquiry related to the Irish banking crisis. Recruitment documents ([Jeacle, 2008](#)), interpersonal interactions ([Goretzki and Messner, 2019](#)) and testimonies in public inquiries ([Dunne et al., 2021](#)) are all scenery where identity performances come about. We add to this literature by exploring a different setting where identity performances are taking place, namely cover pages of accounting association magazines.

Context: the accounting profession in Canada

The accounting profession has deep roots in Canada with firms established in Toronto and Montreal prior to the country's Confederation in 1867 ([Richardson, 1996](#); [Harvey, 1999](#)).

Associations of accountants began to form in the late 1870s and the competitive rivalry between associations is at least as old. From these early associations, three main organizations of Canadian professional accountants evolved, each charged with managing its membership, issuing professional credentials, focusing on accounting areas, providing specialized education and maintaining professional standards (Richardson and Kilfoyle, 2012). Prior to 2014, accountants in Canada could receive one of three professional accounting designations: Chartered Accountant (CA), Certified General Accountant (CGA) and Certified Management Accountant (CMA), awarded by a corresponding professional association. In Canada, exclusive powers for educational matters fall under the jurisdiction of provincial governments, rather than the federal government; thus, professional designations are conferred by provincial accounting associations, resulting in a large and complicated administrative structure for the profession.

Over the decades, these professional associations reacted to emerging business trends and political pressures, including pressures to “rationalize” the profession. This resulted in periodic attempts to merge both within and across the three associations (Richardson, 1996). In 2010, the government of the Province of Quebec indicated its intention to formally merge the three professional accounting organizations in that province. The planned merger in Quebec precipitated a round of merger talks among the professional accounting associations nationally and in the other Canadian provinces and territories. Specifically, efforts to unify the three Canadian accounting professional organizations began in 2011. Quebec passed legislation to mandate the merger of professional accounting associations in May 2012. A national Chartered Professional Accountant (CPA) body was established in January 2013. Merger talks progressed until October 2014, when unification was announced and the CPA designation was introduced in most of Canada. From the first discussions, it had taken nearly eight years to finalize the complicated, multilateral merger. Notwithstanding expected rationalization, efficiency and regulatory benefits from merging (Richardson and Kilfoyle, 2012), mergers can be seen as identity projects, where “identities are often caught up in the contradictions and struggles that accompany [them] (van der Steen, 2022, p. 3).

Prior to the 2014 merger, Richardson and Kilfoyle (2012, p. 78) note there had been “six waves of association creation and mergers” in the more than a century of accounting professional activity. Failures in earlier attempts to merge have been attributed to the memberships’ reactions to the proposed mergers (Richardson and Jones, 2007; Guo, 2012). Having emerged from different needs and backgrounds and thus representing different segments of the accounting profession, the CA, CGA and CMA professional associations came to represent three different collective professional identities. Ultimately, many members of these legacy designations wanted to retain their designation’s unique identity (Richardson, 2017). Indeed, professional identity appeared in the discourse around a failed 2004 merger attempt, as fears of “potential loss of their designation . . . or the dilution of their ‘brand’ equity” were expressed (Richardson and Jones, 2007, p. 136). Even in the successful 2014 merger we see resistance to the merger based on professional identity (Guo, 2012). For some Chartered Accountants, it was feared the merger would downgrade their professional credential (Guo, 2012). Questions around loss of professional identity were central in merger discussions and resistance to the merger was one way in which differing professional identities became evident.

Formal communications from the professional accounting associations use national magazines to convey their messages and the unique identities of their members. Prior to unification, competition existed between the professional accounting associations to establish their brand and reputation, recruit students and admit new members. Therefore, the merger of the three professional accounting associations in Canada presents an interesting opportunity to examine the professional identity constructed by each professional accounting association through its pre-merger or post-merger magazine covers and whether

this identity changed following the merger as the associations went from competing as rivals to collaborating under the banner of the unified CPA designation.

We next turn to present our research design.

Research method

Data sources

We examine the construction of the identity of accountants by Canadian accounting professional associations using covers from each association's self-produced magazines, prior to and following the merger of accounting professional associations in Canada. Before the merger, *CA Magazine* was published by Canada's Chartered Accountants' (CA) association, the Canadian Institute of Chartered Accountants (CICA). *CMA Magazine* was published by Canada's Certified Management Accountants' (CMA) association, the Society of Management Accountants of Canada. Finally, *CGA Magazine* was published by Canada's Certified General Accountants' association. After the merger, the Chartered Professional Accountants Canada (CPA Canada) association published both *CPA Magazine* and *Pivot* (*Pivot* is published in partnership with a commercial publisher) [1]. According to Joy Thomas, CPA Canada's then chief executive officer (CEO) (2018, p. 5), the rationale for the new magazine – *Pivot* – represented a fundamental shift to “focus on change, on smart and agile new approaches for tackling the challenges ahead” for the profession. This was consistent with CPA Canada's Foresight initiative (CPA Canada, 2019), also launched in 2018, to reimagine the future of the profession. The introduction of *Pivot* occurred concurrently with shifting some former magazine content into “real time” digital publication for members. These changes seem to have had implications for the profession's identity performances, as described below in the section on Identity Performances after the Merger. In terms of publication frequencies, *CGA Magazine*, *CMA Magazine* and *Pivot* published six issues per year, while *CA Magazine* and *CPA Magazine* published 10 issues per year. We examine the last three years' (2011–2013) covers from *CA Magazine*, *CMA Magazine*, *CGA Magazine*, all the years of *CPA Magazine* (2014–February/March 2018) and *Pivot* from May/June 2018 to December 2020 (see Figure 1 for a timeline). These magazines were selected to capture a period leading up to the merger and changes in coverage and focus that occurred after the

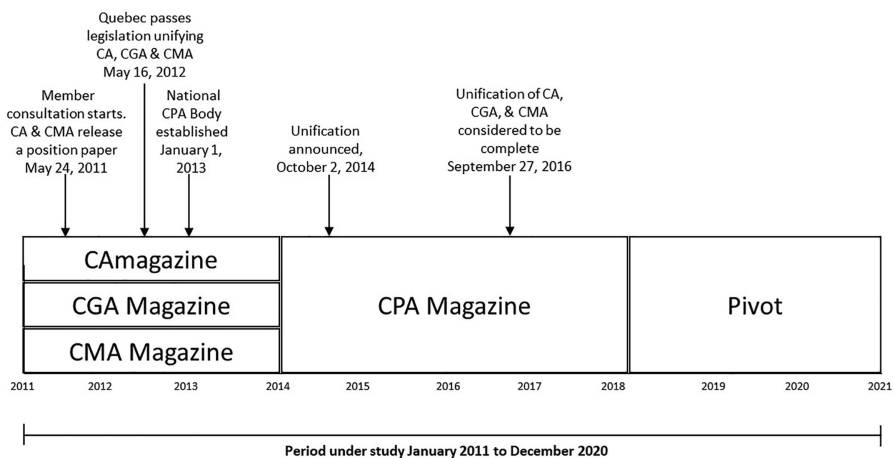


Figure 1.
Timeline of main merger events and magazines examined

Source(s): Authors' own work

merger. The period of 10 years (January 2011–December 2020) was considered adequate to assess any changing identities pre- and post-merger. [Figure 1](#) provides a timetable indicating the period covered by each magazine, together with major events in the merger process.

We look at professional identity as reflected through the headline article titles that appear on the covers of association-produced English-language magazines. Our data set is comprised of the covers of 124 magazine issues, including 66 pre-unification magazine issues published by CA (30), CGA (18) and CMA (18); 42 issues of *CPA Magazine*; and 16 issues of *Pivot*. From these magazines, we compiled a database of the content-related text linked to the lead article as indicated on each cover. Lead (headline) articles were identified by the relative size and placement of text on the cover (i.e. we consider the titles with the largest font to be the lead article). We constructed a database in which we captured all text related to the lead article title for each magazine cover, including any related subheadings or additional text on the cover page that relates directly to the lead article's heading. Similar to [Jeacle's \(2008\)](#) approach in her study of recruitment materials, we attempted to capture a sense of tone and consistency rather than provide an exhaustive list of specific characteristics emerging from the text of these magazine covers. Unlike [Jeacle \(2008\)](#) and [Davison \(2011\)](#), our focus was primarily on the magazine covers' headline text, relying on the magazines' cover visuals for additional information and clarification only, rather than as the focus of analysis. Indeed, we did not use the photos on the covers, except to understand the context of the titles. *CA Magazine*, in particular, had a tendency to craft headline titles that play on words or reference to a cultural touchstone (book, movie, recent event, etc.) such that the headline could be better understood by considering the title and photograph together. The study focuses on the text headlines because they are cognitive shortcuts that play the role of a simplifying mechanism that condenses what comes ahead ([Andrew, 2007](#)). Moreover, according to [van Dijk and Kintsch \(1983\)](#), text headlines have a significant effect on a reader's perception of the content that follows. In accounting, headline text analysis has been used to investigate impression management in corporate earnings press releases ([Guillamon-Saorin et al., 2012](#); [Huang et al., 2018](#)). Headline text analysis has proven useful as well to discover the ways in which immigrants are portrayed in Chile, revealing they can be represented as active professionals or passive social actors ([Ivanova and Jocelin-Almendras, 2022](#)). We hence believe headlines are useful cognitive shortcuts that professional accounting associations can use to construct their members' identity.

Data analysis

Coding of lead article (headline) titles. For the text related to each of the lead articles, we followed the coding approach described in [Corley and Gioia \(2004\)](#) in which the first round of coding involves identifying first order concepts using open coding. We examined the magazine lead article (headline) titles to identify first order concepts. Unlike [Corley and Gioia \(2004\)](#), we were not compiling interview data, but using published text. Initial coding of first order concepts addressed in the titles of lead articles on each magazine cover was done separately by three of the authors working independently, with each author generating a list of themes and descriptive terms for each lead article. Coders were professional accountants in Canada and academics familiar with issues of professionalism, institutional logics and identity in accounting. Each coder was provided with a spreadsheet template that indicated for each cover the magazine title, issue date and headline text. Coders independently described the theme of the headline using open coding. During this process cover visuals were periodically consulted to clarify the meaning of a specific title or otherwise inform meaning. This initial step generated a list of 261 codes. Lead article titles could be coded as reflecting more than one theme. Once their lists of open codes were prepared, they were added to the spreadsheet, so the coding was presented side by side. The three authors involved in the

initial coding met and discussed their individual coding as a group. This was facilitated by sharing the spreadsheet electronically. Working together the coders reviewed the themes to identify where they independently arrived at the same ideas. With some discussion to achieve consensus, the authors identified the main themes that emerged for each headline. During these group meetings, additional columns were added to the spreadsheet to document agreed-upon themes. This allowed us to compare and validate what would be called “second order themes” (i.e. aggregate “first order” themes) in [Corley and Gioia’s \(2004\)](#) model. The result was a list of 114 individual second-order themes.

Once the second-order themes had been discussed and consensus reached among the three authors involved in the initial coding, the fourth author was provided with an updated spreadsheet that indicated the magazine, issue, headline and agreed-upon themes. The fourth author reviewed the spreadsheet of second-order themes against the magazine covers to which they were attributed, checking for agreement, reasonableness and appropriateness. This validation step raised additional questions about some of the identified themes, given differences in interpretation by individual group members. These questions were discussed and resolved during meetings by the full group. Once agreement on the second-order themes was achieved, the 114 second-order themes were aggregated into what [Corley and Gioia \(2004\)](#) call “aggregate dimensions” using the following process. Working independently, each of the authors grouped the 114 second-order themes into several aggregate dimensions or broad categories. To facilitate comparison and discussion each author’s groupings were added into the columns of a new spreadsheet. During several research team meetings, we arrived at a final list of 21 agreed-upon aggregate themes reflected in Canadian professional accounting magazine covers. Labels for these 21 aggregate themes were determined in these meetings. Highlights of this coding process are depicted in [Table 1](#) by providing examples [2].

Location of aggregate dimensions on the logics/audiences grid. For the last stage of analysis, working collectively we judgmentally located the 21 aggregate dimensions on two-by-two grids reflecting both the logic continuum (commercialism to professionalism) and apparent target audience (society to own members) of each theme. Indeed, professional associations’ identities can be situated in the four quadrants created by the logic/audience dimensions. We plotted themes we judged to be more focused on service to the wider public interest as professionalism and those focused on shorter-term, profit-orientation as commercialism. We plotted themes we considered more focused on the professional membership as members (i.e. professional accountants/firms/employers and potential recruits) and everyone else as society (e.g. clients and the general public). Working collaboratively, research team members agreed on the appropriate placement of each aggregate dimension/theme in the two-by-two space. We do not suggest that each dimension necessarily fits exactly where it is plotted, but rather that this represents our joint mapping of the relative placement of each dimension.

[Figure 2](#) presents the plot of aggregate dimensions and codes across all professional accounting association magazines included in the study. Along the horizontal axis the logic of commercialism is presented on the left and that of professionalism on the right. For example, the aggregate dimension of “success” was seen by the research team as a more commercial concept compared to “ethics” or “professional practice”. The vertical axis depicts the apparent target audience, as judged by the authors collectively. At the top of [Figure 2](#) are dimensions judged to be targeted at Society broadly, such as “public interest” and “economic models”, whereas dimensions such as “personal financial” and “leader” are seen as targeted more toward professional accounting association members (i.e. individual professional accountants). Overall, [Figure 2](#) indicates how identity logics and audiences cohabit. The labels included on the grid reflect all 21 aggregate dimensions as agreed upon by the research team. The circled number to the left of each label indicates how many codes, across all 124 magazine covers, were assigned to that dimension. For example, of the total of 261 codes

| Lead article title examples (1st order Concepts) | Second order themes | Aggregate themes | Grid position | |
|--|---|--------------------------------|---------------------|-----------------------|
| | | | Logics* (P or C) | Audience* (S or M) |
| Corporate Conscience: Can publicly owned companies develop a moral sense? (CA, May 2013) | Accountability, governance, transparency, risk | Accountability | P | S |
| Faster. Cheaper. Safer. Better? AUDITING IN THE DRONE AGE (EY assurance partner Andrew Morgan) (Pivot, September/October 2019) | Technology Recognition/celebration, time, history of the profession, history, future | Technology Time and history | P P | S M |
| THE CHANGE ISSUE!!! (CMA, May/June 2013) | Audit practice, business development, profession | Professional practice | P | M |
| ROLE MODELS MATTER: CPA mentors like Tania Clarke are important as guides and coaches to young women accountants on the way up (CPA, October 2015) | Change, adaptation | Change | P | S |
| Fair Play: Islamic Finance in Canada (CGA, March-April 2013) | Career planning, challenges, entry, networking, professional development, retirement, transition, volunteering, family, education | Career | P | M |
| The personal financial planning issue: Are mutual funds a losing proposition? OUR MONEY EXPERT exposes the hidden fees eroding investor returns (CA, June/July 2013) | Leader/ship, potential Economic model, systems | Leadership Economic model | C C | M S |
| | Globalism/International | Globalism/International | C | S |
| | Tax, financial literacy, financial planning, investing, life planning, personal financial planning, personal planning | Personal financial | P | M |
| | Expertise, academic, audit, communication, educational, ethics, finance, financial planning, industry, insolvency, oversight, risk management, taxation, technology | Expertise | C | M |

Note(s): *P= Professionalism, C = Commercialism, S= Society, M = Member

Source(s): Authors' own work

Table 1.
Illustration of thematic coding process and assignment to position in 2 × 2 grid

(noted in the top right of the figure), 30 address the “specific industry” dimension and nine address “time/history”.

Additional subtotals are also included in the grid, as follows: Quadrant I (upper right) addresses nine aggregate dimensions deemed to target society as an audience within a logic of professionalism; a total of 59 codes (22.6% of all codes, not tabulated) across all magazines are located in this quadrant. We designate this quadrant Professionalism/Society (PS). Aggregate dimensions in this quadrant include matters such as “ethics” and “regulations and standards”, which we consider furthest along the continuum toward professionalism logic. We judged dimensions such as “public interest”, “CSR” (corporate social responsibility) and “accountability” to fall midway into the quadrant from a professionalism perspective, while the additional dimensions of “EDI” (Equity, Diversity and Inclusion), “technology”, “data” and “change” we position just to the right of the axis dividing commercialism from

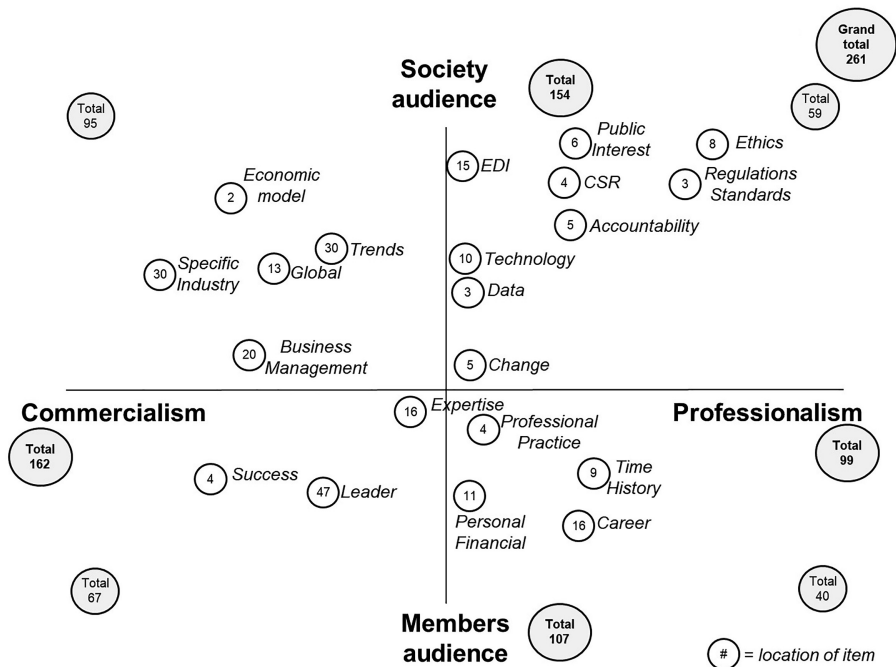


Figure 2.
Plot of aggregate
dimensions and codes

Source(s): Authors' own work

professionalism. Each aggregate dimension is also positioned along the audience axis, such that, for example, “data” and “technology” dimensions are judged to be of less relevance to society than the “public interest” and “ethics”. Within quadrant I, the aggregate dimensions focus on three broad topics: traditional areas such as “ethics”, “regulation”, “accountability” and the “public interest”; recent developments such as “technology” and “data”; and emerging social concerns such as “CSR” and “EDI”. Overall, this quadrant focuses on the public face of the accounting profession.

Quadrant II (upper left), designated Commercialism/Society (CS), includes five aggregate dimensions and a total of 95 codes (36.4% of all codes, not separately tabulated) targeting a broader social audience within a logic of commercialism. Aggregate dimensions included in this quadrant are related to lead articles which address a “specific industry”, “trends”, “business management”, “global affairs” and broad “economic models”. This quadrant suggests how organizations in specific industries, encountering specific trends, in specific global, economic and management contexts might manage their businesses to maximize performance.

Quadrant III (bottom left) includes three dimensions and 67 codes (25.7% of all codes, not tabulated) focused on a commercialism logic while targeting professional accounting association members. We call this quadrant Commercialism/Members (CM). The aggregate dimensions we locate in this quadrant are “leader”, “expertise” and “success”. We interpret this quadrant as focusing on how individual leaders can use their (accounting) expertise to succeed. These dimensions collectively address status, position or place.

Quadrant IV, which we designate Professionalism/Members (PM), addresses four dimensions focusing on a professionalism logic while targeting an audience of association

members for a total of 40 codes (15.3%, not separately tabulated). Dimensions positioned in this quadrant include individuals managing their own “careers”, “personal financial” (financial or retirement), running a “professional practice” and a focus on the dimension of “time/history”, whether for individuals or the profession itself. Overall, this quadrant addresses dimensions touching on the personal, specifically how individual members of the accounting profession may manage themselves.

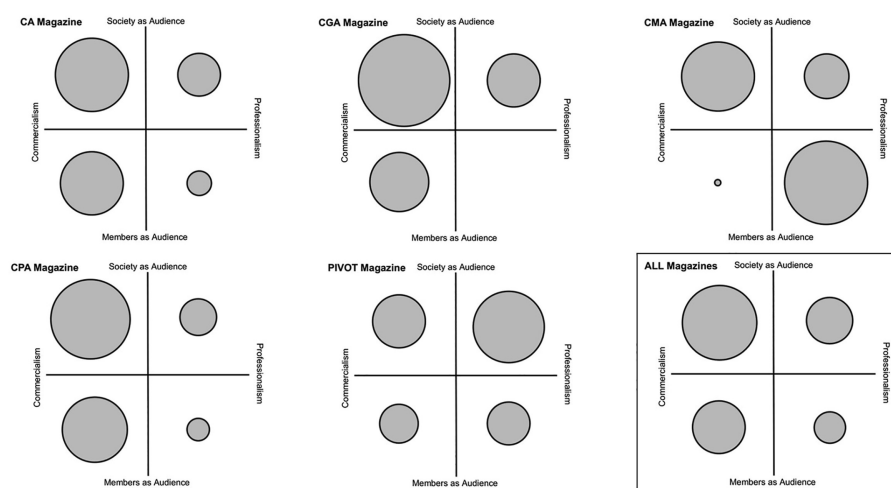
We created visual representations of the relative emphasis of codes by logic and target audience quadrant for each of the professional accounting magazines, as well as for all magazines combined (see Figure 3). The circles presented in Figure 3 are weighted representations of the focus of each magazine’s covers on codes assigned to the various quadrants. For example, as noted above, the representation of codes for all the magazines combined (the bottom right-hand image in Figure 3) demonstrates the majority of codes fall in Quadrant II, which emphasizes a commercialism logic targeted to society as the audience. In contrast, very few coded themes address professionalism targeting members (Quadrant IV). Note the bottom right image in Figure 3 for all magazines is a weighted visual representation of the assignment of themes presented in Figure 2. This image may be interpreted as the Canadian accounting profession’s identity performance overall, and all other images on Figure 3 represent the specific identity performances of each professional association.

Findings and interpretations

We now turn to answer our first research question asking in what ways the predecessor associations’ identities appeared before the merger.

Identity performances before the merger

Across the *CA Magazine* covers, 15 aggregate dimensions were addressed; *CGA Magazine* addressed 12 aggregate dimensions; and *CMA Magazine*, 16 dimensions (Table 2). This indicates some variability in the thematic focus of each magazine’s covers and suggests that each professional association’s magazine presented a somewhat different identity performance before the merger. The top aggregate dimensions for *CA Magazine* covers



Source(s): Authors’ own work

Figure 3.
Weighted visual
representations of the
relative emphasis
of codes

are “expertise”, “trends”, “leader” and “business management” suggesting the identity of CAs projected by their magazine is as leaders applying expertise to address business management challenges arising from emerging trends. For *CGA Magazine*, the predominant domains presented on the covers were “leader”, “specific industry” and “global”. “Ethics”, “business management” and “expertise” were tied with the next highest number of codes. This suggests the identity of CGAs presented in their national magazine is of leaders in specific industries applying their expertise ethically to business management challenges in a global context. *CMA Magazine* covers emphasized the “career” and “personal financial” domains, followed by “business management”, “trends” and “global” matters. Thus, the identity performance by CMA professional magazine covers is about individual members managing their own careers and finances and secondarily focused on managing organizations in the context of changing global trends.

Identity logics before the merger. The professionalism and commercialism logics coexisted in all segments of the Canadian accounting profession before the merger. However, although the commercialism logic dominates for the CA and CGA accounting associations with respectively 67 and 74% of the codes plotted on the commercialism side of the grid, the professionalism logic dominates for the CMA accounting association with 63% of the codes plotted on the professionalism side (Table 3, Panel A). This brings nuance to previous identity research that has demonstrated the coexistence of these logics, but mainly among auditors working in large firms (e.g. Anderson-Gough *et al.*, 2022; Dermarkar and Hazgui, 2022). Even where commercialism dominates in associations’ identity performances, it materializes differently. The CA association’s identity performances mostly emphasize “expertise” (17%), “trends” (16%), “leader” (12%) and “business management” (10%), presenting its members as versatile experts (Dermarkar and Hazgui, 2022) acting as leaders in the resolution of business management challenges, including those arising from trends (Table 3, Panel B). The CGA accounting association’s identity performances predominantly accentuates “leader” (19%), “specific industry” (13%), “global” (13%), “expertise” (10%) and “business management” (10%) (Table 3, Panel B). The latter association arguably attempted to differentiate itself from the CA association by crafting identity performances that depicted versatile experts focused on industry-specific and global issues. “Expertise” (0%) and “leader” (3%) are not dimensions that are emphasized in the CMA association’s identity performances given the dominance of the professionalism logic. This logic manifests in CMA’s identity performances by an accentuation of professional “career” matters (22%) and the management of professional’s “personal financial” issues (13%) (Table 3, Panel B).

Targeted audiences before the merger. We augment identity research focusing on accountants’ professionalism and commercialism logics by considering the audiences pre-merger accounting associations targeted in their identity performances. This is essential

| | CA | CGA | CMA | CPA | Pivot | Total |
|--------------------------------|----|-----|-----|-----|-------|-------|
| Number of issues | 30 | 18 | 18 | 42 | 16 | 124 |
| Number of codes | 58 | 31 | 32 | 97 | 43 | 261 |
| Number of unique codes | 39 | 23 | 24 | 56 | 27 | 114* |
| Number of aggregate dimensions | 15 | 12 | 16 | 19 | 14 | 21 |

Table 2. Magazine cover codes by professional association magazine

Note(s): *Note once duplicate codes across the various magazines are eliminated, the total number of unique codes for the full sample of magazine covers is reduced to 114. The total column is not a mathematical sum of the number of unique codes across all magazines

Source(s): Authors’ own work

Panel A – pre-merger & post-merger magazine cover codes by logic, audience and quadrant (number and percentage by magazine, rounded)

| Logic | Pre-merger | | CMA | | CPA | | Post-merger | | Pivot | % |
|---------------------|------------|---------------|-----------|---------------|-----------|---------------|-------------|---------------|-----------|---------------|
| | CA | % | CGA | % | | % | % | | | |
| Professionalism (P) | 19 | 32.8 | 8 | 25.8 | 20 | 62.5 | 28 | 28.9 | 24 | 55.8 |
| Commercialism (C) | 39 | 67.2 | 23 | 74.2 | 12 | 37.5 | 69 | 71.1 | 19 | 44.2 |
| <i>Total</i> | <i>58</i> | <i>100.0%</i> | <i>31</i> | <i>100.0%</i> | <i>32</i> | <i>100.0%</i> | <i>97</i> | <i>100.0%</i> | <i>43</i> | <i>100.0%</i> |
| <i>Audience</i> | | | | | | | | | | |
| Society (S) | 33 | 56.9 | 22 | 71.0 | 18 | 56.2 | 55 | 56.7 | 26 | 60.5 |
| Members (M) | 25 | 43.1 | 9 | 29.0 | 14 | 43.8 | 42 | 43.3 | 17 | 39.5 |
| <i>Total</i> | <i>58</i> | <i>100.0%</i> | <i>31</i> | <i>100.0%</i> | <i>32</i> | <i>100.0%</i> | <i>97</i> | <i>100.0%</i> | <i>43</i> | <i>100.0%</i> |
| <i>Quadrant</i> | | | | | | | | | | |
| PS | 12 | 20.7 | 8 | 25.8 | 7 | 21.9 | 17 | 17.5 | 15 | 34.9 |
| CS | 21 | 36.2 | 14 | 45.2 | 11 | 34.4 | 38 | 39.2 | 11 | 25.6 |
| CM | 18 | 31.0 | 9 | 29.0 | 1 | 3.1 | 31 | 32.0 | 8 | 18.6 |
| PM | 7 | 12.1 | 0 | 0.0 | 13 | 40.6 | 11 | 11.3 | 9 | 20.9 |
| <i>Total</i> | <i>58</i> | <i>100.0%</i> | <i>31</i> | <i>100.0%</i> | <i>32</i> | <i>100.0%</i> | <i>97</i> | <i>100.0%</i> | <i>43</i> | <i>100.0%</i> |

Panel B – Magazine cover codes by quadrant and dimension (percentage by magazine, rounded)

| | Pre-merger | | Post-merger | | Pivot (%) |
|---|---------------|---------------|---------------|---------------|---------------|
| | CA (%) | CGA (%) | CMA (%) | CPA (%) | |
| <i>Quadrant I – Professionalism – Society (PS)</i> | | | | | |
| Accountability | 3.5 | 3.2 | 3.1 | 1.0 | 0.0 |
| Change | 0.0 | 0.0 | 3.1 | 0.00 | 9.3 |
| CSR | 0.0 | 0.0 | 6.2 | 2.1 | 0.0 |
| Data | 0.0 | 0.0 | 3.1 | 1.0 | 2.3 |
| EDI | 3.5 | 6.4 | 3.1 | 5.2 | 11.6 |
| Ethics | 1.7 | 9.7 | 3.1 | 2.1 | 2.3 |
| Public Interest | 5.2 | 0.0 | 0.0 | 1.0 | 4.7 |
| Regulations & Standards | 0.0 | 3.2 | 0.0 | 2.1 | 0.0 |
| Technology | 6.9 | 3.2 | 0.0 | 3.1 | 4.7 |
| <i>Subtotal</i> | <i>20.7%</i> | <i>25.8%</i> | <i>21.9%</i> | <i>17.5%</i> | <i>34.9%</i> |
| <i>Quadrant II – Commercialism – Society (CS)</i> | | | | | |
| Business management | 10.3 | 9.7 | 12.5 | 6.2 | 2.3 |
| Economic models | 0.0 | 3.2 | 0.0 | 1.0 | 0.0 |
| Global | 6.9 | 12.9 | 9.4 | 2.1 | 0.0 |
| Specific Industry | 3.5 | 12.9 | 3.1 | 18.6 | 11.6 |
| Trends | 15.5 | 6.5 | 9.4 | 11.3 | 11.6 |
| <i>Subtotal</i> | <i>36.2%</i> | <i>45.2%</i> | <i>34.4%</i> | <i>39.2%</i> | <i>25.6%</i> |
| <i>Quadrant III – Commercialism – Members (CM)</i> | | | | | |
| Expertise | 17.2 | 9.7 | 0.0 | 2.1 | 2.3 |
| Leader | 12.1 | 19.4 | 3.1 | 26.8 | 16.3 |
| Success | 1.7 | 0.0 | 0.0 | 3.1 | 0.0 |
| <i>Subtotal</i> | <i>31.0%</i> | <i>29.0%</i> | <i>3.1%</i> | <i>32.0%</i> | <i>18.6%</i> |
| <i>Quadrant IV – Professionalism – Members (PM)</i> | | | | | |
| Career | 3.5 | 0.0 | 21.9 | 6.2 | 2.3 |
| Personal Financial | 5.2 | 0.0 | 12.5 | 4.1 | 0.0 |
| Professional Practice | 0.0 | 0.0 | 0.0 | 1.0 | 7.0 |
| Time History | 3.5 | 0.0 | 6.3 | 0.0 | 11.6 |
| <i>Subtotal</i> | <i>12.1</i> | <i>0.0</i> | <i>40.6</i> | <i>11.3</i> | <i>20.9</i> |
| <i>Total</i> | <i>100.0%</i> | <i>100.0%</i> | <i>100.0%</i> | <i>100.0%</i> | <i>100.0%</i> |

Source(s): Authors' own work

Table 3.
Cover codes by
professional
association magazine

given the paradox facing accounting associations in terms of whether they should privilege society or their own members (Black, 1991). Our analysis of pre-merger accounting associations' identity performances reveals that society (versus own members) dominates across associations. Codes plotted on the society side represent 57%, 71 and 56% respectively for the CA, CGA and CMA associations (Table 3, Panel A). Similar to the identity logics, targeted audiences manifest differently in associations' identity performances. The predominance of society as the target audience manifests more clearly in the CGA association's identity performances (Table 3, Panel B) covering themes like "global" (13%), "specific industry" (13%), "business management" (10%), "ethics" (10%), "EDF" (6%) and "trends" (6%).

As mentioned in the methodology section, society includes governments, the general public, clients, other professions and media (Brouard *et al.*, 2017). The CGA association's identity performances include themes directed mainly toward clients and the general public (all included in the society audience). Society as a target audience dominates marginally in the CA and CMA associations' identity performances, with percentages around 55% (56 and 57%). In fact, for both the CA and CMA associations, the codes with the highest percentage of occurrence in their respective identity performances are oriented toward their members, but overall, the sum of percentages of the various codes oriented toward society gives a higher orientation toward society overall (Table 3, Panel B). Indeed, the most popular theme emanating from the CA accounting association's identity performances is "expertise" (17%), which targets mainly the association's own members. The theme of "leader" (12%), also targeting members, is another example. However, cumulatively, various themes such as "trends" (16%), "business management" (10%), "global" (7%), "technology" (7%) and "public interest" (5%) target clients and the general public and as such are included in the society audience.

Something similar can be observed from the CMA association's identity performances. The themes "career" (22%) and "personal financial" (13%) both target the association's members, but a number of society-oriented themes (such as "business management" (13%), "global" (9%), "trends" (9%) and "CSR" (6%)) taken together explain the overall marginal dominance of society as the target audience (Table 3, Panel B). In sum, society dominates overall as the target audience for all three accounting associations, but this dominance is somewhat marginal among two out of three. The focus on society materializes quite differently between associations.

Identity logics/audiences visualizations. Professionalism and commercialism logics can be juxtaposed to target audiences (society versus association members) to provide visual representations of the three pre-merger associations' identity performances (Figure 3). The commercialist orientation depicted in the identity performances of the CA association manifests mainly while targeting society, translating into a stronger emphasis on the CS quadrant (upper left) of the two-by-two grid. This is not to say that the association's commercialist orientation does not manifest while targeting its own members, as the importance of the CM quadrant indicates (bottom left). This provides more nuance to previous identity research in accounting depicting auditors as versatile commercialist experts (Dermarkar and Hazgui, 2022) without considering the audience focus of their identity logic. Of note, there is little emphasis on the PM quadrant (bottom right) in the CA association's identity performances. All CAs would have had similar socialization experiences through their professional practice work requirements in public accounting firms (a precondition for their CA designation), even if they subsequently left public accounting. As a result, emphasizing members' own professional careers may not have been considered necessary. Similarly, the relatively minimal emphasis on the PS quadrant (up right) by the CA association, including "ethics" and the "public interest", and the absence of any mention of "regulations and standards" in this quadrant may have been

understood as unnecessary as the CA professionals' national body, the CICA, had traditionally been responsible for standard setting and as the CA profession enjoyed broad professional recognition and public practice rights in Canada. In other words, this association may not have emphasized these aggregate domains in its covers as the CA profession considered these domains self-evidently theirs and no major identity performance was thought necessary.

Figure 3 reveals similar identity performances for the CGA association. As with the CA association, the CGA association's commercialism logic manifests mainly while targeting society, translating into an emphasis on the CS quadrant (upper left) of the two-by-two grid. This commercialist orientation also manifests while targeting the association's own members, but to a lesser extent than the CA association, as the CM quadrant indicates (bottom left). It is noteworthy the CGA association's identity performance shows nothing in the PM quadrant (bottom right). Historically, members of the CGA profession were quite diverse. CGA Canada had a program for international members and, depending on their province of registration, some CGAs were able to issue audit opinions. This resulted in a considerable degree of diversity in employment circumstances among CGAs. It is possible the pre-merger identity performances of the CGA profession did not emphasize the personal careers and plans of members, given the fact their career paths and challenges were far from uniform.

The pattern of identity performances of the CMA association was the most distinctive among the pre-merger accounting associations. While its identity performances were predominantly society-focused overall, this association emphasized a professionalism logic, particularly the PM quadrant (bottom right) where the dimensions targeting members within a professionalism logic make up 40.6% of total codes, the highest proportion among quadrants (Table 3, Panels A & B). Remarkably, the CMA association was the only Canadian accounting profession to emphasize CSR in the pre-merger period. Domains not addressed on the CMA association's identity performances include "expertise", "professional practice", "public interest" and "regulations and standards". As CMAs worked primarily in industry, rather than public practice, this makes sense. The CMA profession was also focused in this time on promoting the contributions CMAs could make to organizational strategy, which explains the highest emphasis in business management among the three associations. This finding is consistent with Goretzki and Messner's (2019) identification of management accountants as business partners.

All in all, in addition to the (dis)similarities indicated in the two subsections above, the relative orientations by the different professional accounting associations are evident when their identity performances are compared visually (Figure 3). Looking at weighted pre-merger representations, we note the commercialism logic predominates for both CA and CGA associations, with the latter having the strongest orientation toward commercialism. In contrast, the CMA association was more focused on a professionalism logic, although the CMA association's emphasis on professionalism is primarily focused on members as its target audience.

In this section, we have addressed our first research question asking in what ways the predecessor associations' identities appeared before the merger. In the years 2011–2013, we see different identity performances in the headline titles for each of the CA, CGA and CMA professional association magazines, with the CGA and CMA identity performances being most distinct from each other. This may help to explain, in part, why CA and CMA associations were more open to merging early in the 2014 merger discussions, as their distinct identities were less competitive with each other, whereas the similarity of CA and CGA identities reflected a stronger intra-professional rivalry, which may have been overcome only through the externally imposed legislative changes mandated by the Province of Quebec.

Identity performances after the merger

We now turn to address our [second research question](#) asking in what ways the merged association's identity appeared after the merger. As mentioned above, our analysis identified 21 aggregate identity dimensions overall, but not all dimensions were present in the post-merger identity performances. *CPA Magazine* addressed 19 aggregate dimensions while *Pivot* addressed 14 ([Table 2](#)). The CPA designation was a brand-new designation in Canada in 2014. The early post-merger identity performances helped to construct the identity of CPAs, both within the profession and in Canadian society more generally. The most prevalent aggregate domains represented on *CPA Magazine* covers were "leader" (27%), "specific industry" (19%), "trends" (11%), "business management" (6%) and "career" (6%) ([Table 3](#), Panel B). Thus, the identity of the new accounting profession constructed by the magazine covers was that of leaders in specific industries able to respond to business management challenges and trends. *Pivot* replaced *CPA Magazine* beginning with the May/June issue of 2018. Although both these post-merger magazines are issued under the auspices of CPA Canada, their focus varies somewhat. Top aggregate domains in *Pivot* are "leader" (16%), "EDI" (12%), "specific industry" (12%), "trends" (12%), "time/history" (12%) and "change" (9%) ([Table 3](#), Panel B). "EDI" and "time/history" emerge as top domains in *Pivot*, replacing "business management" and "career", which had been more prominent in *CPA Magazine*. Thus, a shift took place where the identity of the profession in *Pivot* was constructed as leaders in specific industries conscious of time/history and able to foster changes in response to emerging trends, including EDI matters.

Identity logics after the merger. The coexistence of professionalism and commercialism logics persisted after the merger of the Canadian accounting profession into a single professional association. Remarkably, however, while the commercialism logic dominated the identity performances of *CPA Magazine* (with 71% of the codes plotted on the commercialism side), it is the professional logic that marginally dominated *Pivot*'s identity performances (with 56% of the themes plotted on the professionalism side) ([Table 3](#)). Commercialism in *CPA Magazine*'s identity performances mostly emphasized "leadership" (27%), "specific industry" (19%) and "trends" (11%). Notably, the two first themes are both higher than what was observed in any of the three preceding associations' identity performances, making up almost half of all themes (46%) observed for *CPA Magazine*. Professionalism in *Pivot*'s identity performances predominantly emphasized "EDI" (12%), "time/history" (12%), "change" (9%) and "professional practice" (7%) ([Table 3](#), Panel B). This is not to say that the commercial dimensions of "leader", "specific industry" and "trends" were totally absent in *Pivot* (percentages of 16%, 12 and 12%, respectively ([Table 3](#), Panel B)). However, they were counterbalanced by a series of professionalism dimensions (including those mentioned above). Fluidity in identity logics hence characterizes the new association as it shifted from commercialism (*CPA Magazine*) to professionalism (*Pivot*). This finding brings additional insights into extant identity research that has suggested the commercial logic has taken over the professional logic, at least among auditors (e.g. [Anderson-Gough et al., 2022](#); [Dermakar and Hazgui, 2022](#)). Moreover, never before has this fluidity in coexisting identity logics been documented in identity research following a merger. [van der Steen \(2022\)](#) documented that incoherent identities can be brought closer together following a merger, but his study did not address identity logics (professionalism and commercialism).

Targeted audiences after the merger. Our analysis of post-merger identity performances reveals that society (versus own members) continued to dominate as the target audience, as was the case for the three pre-merger associations. Themes plotted on the society dimension represent 57 and 61% in the identity performances of *CPA Magazine* and *Pivot*, respectively ([Table 3](#)). Despite the two magazines being published by the same CPA association following the merger, target audiences manifest somewhat differently in their respective identity performances. The predominance of society as the target audience in *CPA Magazine*'s

identity performances manifested through themes mostly directed toward clients, like “specific industry” (19%) and “trends” (11%). *Pivot*’s identity performances were expressed through similar themes [specific industries (12%) and trends (12%)], but included additional ones directed toward the general public, such as “EDI” (12%) (Table 3, Panel B). Notably, the increase in emphasis on EDI may demonstrate the profession’s willingness to improve its image on this matter (Bujaki *et al.*, 2021) in response to society’s increasing expectations for greater diversity and inclusion.

Identity logics/audiences visualizations. The juxtaposition of logics (professionalism and commercialism) to target audiences (society versus members) provides a revealing visual representation of post-merger identity performances (Figure 3). The merger of CA, CGA and CMA associations into the CPA designation raised questions about what to expect in terms of identity performances following this event. In terms of quadrants, *CPA Magazine* (see bottom left image in Figure 3) was quite similar in focus to its predecessor, *CA Magazine*, suggesting a maintained orientation toward commercialism targeting mainly society. Regarding the weighted representation of *CPA Magazine*’s identity performances, it appears that the unique elements of identity performances for the predecessor magazines have largely been moderated in *CPA Magazine*. Specifically, *CGA Magazine*’s strong emphasis on commercialism targeting society (CS) is reduced, *CMA Magazine*’s minimal focus on commercialism targeting own members (CM) is significantly enhanced, and the highly divergent emphases on professionalism targeting own members (PM) have moderated in post-merger *CPA Magazine* covers. Based on these findings, we conclude the identity performance in *CPA Magazine* most closely matches that of *CA Magazine*. This addresses the third research question, asking which of the three pre-merger identities is most evident post-merger and thus helped to construct the emerging CPA identity. Pre-merger, the CA designation was thought by many to be the highest status Canadian accounting designation (Guo, 2018). For *CPA Magazine* to emulate *CA Magazine*’s identity performance may have helped the new CPA designation and association to establish themselves as legitimate. This is also consistent with Richardson (2017) who found CAs converted their market dominance into political power within CPA associations (nationally and provincially) and that a disproportionate number of former CA association executives were appointed to leadership positions within newly formed CPA associations.

However, our analysis also reveals that identity performances shifted with the advent of *Pivot* (first published in 2018). The major shift was the surprising refocusing toward professionalism (see the middle image in the bottom row of Figure 3). In addition, *Pivot*’s focus transitioned slightly from CPA members toward a broader society audience. Whereas *CPA Magazine* strongly emphasized the CS (upper left) and CM (lower left) quadrants, *Pivot*’s focus represents a rotation of emphasis toward PS (upper right) and CS (upper left). In other words, *Pivot* appears to be well named. Indeed, *Pivot* is slightly more focused on Society, rather than CPA members, as its audience, consistent with the new magazine being described as aspiring to “become a must-read for Canadian business leaders – both CPAs and others” (Thomas, 2018, p. 5). In sum, *Pivot* emphasizes mainly society within a logic of professionalism while *CPA Magazine* emphasized mainly society within a logic of commercialism.

Pivot is the first Canadian professional accounting magazine in which the profession partnered with a media organization to publish its magazine. Indeed, while *CPA Magazine* states it “is published 10 times per year . . . by the Chartered Professional Accountants of Canada” (CPA Canada, 2014, p. 2), *Pivot* states it is “published six times a year by the Chartered Professional Accountants of Canada in partnership with St. Joseph Media” (CPA Canada, 2018, p. 5). St. Joseph Media is affiliated with several Canadian mass market magazines (St. Joseph Media, 2021). Influence from this non-accounting media organization may impact the way accountants’ identity performances are represented through *Pivot*’s magazine covers.

In sum, what we eventually observed following the merger is a surprising fluidity in identity performances. The new CPA association's identity performances did not include significant new dimensions not previously addressed in the preceding three associations' identity performances. Post-merger it is more the relative focus on already existing dimensions that has changed. In this regard, the newly created CPA association is not a "brand new one". Moreover, in terms of logics/audience, the visualization suggests an identity largely similar to the CA predecessor association. In this sense, the new association is not a "fragmented" one either. However, a surprising shift took place through *Pivot's* subsequent identity performances, which is indicative of post-merger identity fluidity.

Comparing the identity performances of *CPA Magazine* and *Pivot* with each other, and those of the pre-merger magazines, allows us to assess how professional magazine covers are implicated in constructing professional accounting associations' and professional accountants' identities, including how these may change over time. It may be that professional rivalries continue to play out behind the scenes between various segments of the profession, leading to changed identity performances, even within the merged CPA association. Alternatively, the identity performances enacted in *Pivot* may signal the CPA profession's efforts to create a new strategic direction for the accounting profession overall, as reflected in the profession's Foresight Project (CPA Canada, 2019). Further, these evolving identity performances may indicate the turmoil leading up to, and in the aftermath of, the merger of accounting professions in Canada may not be resolved yet, and the identity performances of the merged association on its magazine covers may continue to evolve, construct and reflect accounting associations' and accountants' identities.

Discussion and conclusion

The concept of identity performance (Goffman, 1959), understood as a scenery through which identity dimensions are communicated to target audiences, is a powerful idea which furthers our understanding of accountants' identity. There are various settings where identity performances come about, such as recruitment materials (Jeacle, 2008; Picard *et al.*, 2014), public testimonies (Dunne *et al.*, 2021) and annual report front covers (Davison, 2011). We demonstrate professional magazine front covers represent another non-trivial identity performance setting whereby accountants' identity is communicated to target audiences, not least in terms of identity logics, i.e. professionalism and commercialism.

Extant research has documented the coexistence of the professionalism and commercialism logics among auditors (Anderson-Gough *et al.*, 2022; Dermarkar and Hazgui, 2022; Gendron, 2002; Harber and Willows, 2022; Malsch and Gendron, 2013). We augment this body of scholarship by showing these logics coexisted not only in the segment to which auditors belong (mostly the CA association in Canada), but in all segments of the accounting profession (CGA and CMA as well). The body of research referenced above also tends to suggest that commercialism dominates within large firms (Dermarkar and Hazgui, 2022). Our findings confirm the dominance of the commercialism logic, but not in all segments of the accounting profession. Though the commercialism logic dominated the identity performances of the CA and CGA associations, the professionalism logic dominated those of the CMA association.

Our study also expands accounting identity research focused on professionalism and commercialism logics by juxtaposing the target audience to these logics, providing a better visualization of identity. This expansion is not trivial. Our findings show society was the target audience in all segments of the accounting profession before the merger. However, society as a target audience only marginally dominated in two of the three segments, confirming the dilemma facing professional accounting associations (Dellaportas and Davenport, 2008) that they theoretically exist to protect the public, but they cannot ignore the

interests of their own members. Equally important, we find that the audience focus manifests quite differently between the three accounting associations, confirming Bucher and Strauss' (1961) thesis that identities can differ between segments of professions. By juxtaposing logics and target audiences in an innovative way, we nuance the understanding of the commercialist orientation of auditors documented in previous research (Dermarkar and Hazgui, 2022; Malsch and Gendron, 2013). Indeed, while the commercialist orientation of auditors (who were mainly members of the CA association in Canada) is evident, this orientation manifests while targeting society primarily and their own members only secondarily. This is also observed for the CGA association. Conversely, the CMA association displayed a professionalism orientation while targeting society, supporting once again Bucher and Strauss' (1961) argument about distinctive identities across segments within professions.

But what happens to distinctive identities when segments merge into a unified association? Previous research indicates that identity refocusing (Richardson and Jones, 2007) and insecurity (Guo, 2018) are at play in times of mergers, but we know little about how identity logics evolve. Our findings underscore the persistence of the coexistence of the professionalism and commercialism logics following the merger of three Canadian accounting associations into the CPA profession. However, although the commercialism logic dominated immediately after the merger, a shift toward professionalism happened afterward. What we document is hence identity logic fluidity following a merger. The phenomenon of identity fluidity has been documented among individual CAs following the merger of the Canadian professional accounting associations (Guo, 2018) and among individual management accountants following a corporate merger (van der Steen, 2022), but the phenomenon of identity logic fluidity remains underexplored. The shift from professionalism to commercialism previously documented implicitly suggests a consistently increasing emphasis on commercialism (Brouard *et al.*, 2017). Yet, we document a fluidity in identity logics where the focus on commercialism turns toward a focus on professionalism following the merger. This shows that, although mergers might be well-planned phenomena, uncertainties remain as to what type of professional identity will be constructed post-merger, as demonstrated by the evolution in identity performances documented here. This suggests professional identity is in perpetual construction and reconstruction along the dimensions of identity logics and target audiences.

Post-merger, the CPA identity, in terms of magazine cover lead article headlines, seems to search for common ground in the identities of the three predecessor accounting associations in Canada. This middle ground results in *CPA Magazine* covers which approximate those of the CA profession most closely in terms of codes and aggregate domains, suggesting the CA profession's identity may have dominated initially in the period of turmoil immediately following the merger. This might have been a deliberate choice to take advantage of the CA professions' identity ranking (Guo, 2018), in which the CA profession was generally considered to be the most prestigious of the three predecessor accounting designations in Canada. Alternatively, the CA identity may have been seen as a compromise among the three predecessor associations or as a sign of the exercise of the relative power of the CA profession (Richardson, 2017). The *CPA Magazine* covers projected and helped to construct an identity for the new CPA profession and its members as leaders able to support clients in the achievement of their organizational objectives, regardless of the specific industry in which they are situated or emerging global trends. In this way, the professional magazine covers for the new CPA profession helped to 'perform' (in a Goffmanian sense (1959)) the new professional designation into existence and to help the new designation forge an identity and social acceptance. Following this initial period of turmoil, the CPA profession repositioned its identity through the introduction of *Pivot*. *Pivot*'s early covers suggest a slight shift back to a professionalism logic, primarily through a focus on emerging domains such as "EDI", "CSR"

and “change” and less so on more traditional accounting domains such as “ethics”, “regulations”, the “public interest” and “accountability”. This focus by *Pivot* on a social audience and emerging social concerns seems to construct an identity for the magazine as relevant to future-focused leaders across a range of industries, as suggested by the switch to co-publishing with St. Joseph Media. Interestingly, the title of *Pivot* no longer includes reference to any professional accounting designation. The future implications for accountants’ identity construction are not yet clear.

Although our study was conducted in the Canadian context, the unique contributions mentioned above are relevant to accountants’ identity research worldwide. The segmentation of the accounting profession has been documented elsewhere (Carnegie and Edwards, 2001; Willmott, 1986) and (attempts at) mergers within the profession are not an isolated phenomenon (Willmott, 1986). Furthermore, identity logics have been investigated internationally (e.g. Covaleski et al., 1998; Hanlon, 1994). Hence, our refinement of Goffman’s (1959) notion of identity performance, our juxtaposition of identity logics and target audiences, our analysis of identity performances across various segments of the profession and our documentation of identity logic fluidity are of interest to the international accounting research community. Furthermore, identity logic fluidity might be a phenomenon taking place among other professions, including lawyers, actuaries and medical doctors. Hence, understanding how professionalism and commercialism cohabit among these professions deserves further attention.

In terms of additional suggestions for future research, identity construction and performance can be explored further in several ways. First, future research could explore identity experiencing (Guo, 2018) by individual accountants throughout their careers. Future work could also examine intended and unintended identity performance orientations by interviewing editorial staff of magazines and Board members of professional associations. Additionally, identity performances in professional association magazines could be studied more extensively through examinations of metaphors used, choice of cover photographs, other photographs included in such magazines and the articles included in the magazines. Indeed, there are several individually compelling covers or recurring motifs that merit their own investigation, or photographic themes where the interplay of meaning across cover photos and those in the magazine could be explored. Finally, Goffman’s (1959) dramaturgical framework of identity performance examined in this study can be useful to investigate issues of identity construction and performance in other communication channels within the accounting profession and in the communication channels of other established and emerging professions.

Notes

1. The magazines were available on the CPA Canada website at the time the data was gathered. They can currently be found on the CPA Canada website www.cpacanada.ca and, more specifically, at <https://cpacanada.ca/en/nwqa/pivot-magazine/archives> for *Pivot* or by contacting CPA Canada’s library for past issues of *CPA magazine*, *CA magazine*, *CGA magazine* or *CMA magazine* (correct as of April 18, 2023).
2. <https://web.archive.org/web/20201106132731/https://www.cpacanada.ca/en/the-cpa-profession/uniting-the-canadian-accounting-profession/cpa-unification-timeline-key-developments>. Accessed June 30, 2021.

References

- Anderson-Gough, F., Grey, C. and Robson, K. (1998), *Making up Accountants—The Organizational and Professional Socialization of Trainee Chartered Accountants*, Ashgate, Brookfield.
- Anderson-Gough, F., Edgley, C., Robson, K. and Sharma, N. (2022), “Organizational responses to multiple logics: diversity, identity and the professional service firm”, *Accounting, Organizations and Society*, Vol. 103, pp. 1-21.

- Andrew, B.C. (2007), "Media-generated shortcuts: do newspaper headlines present another roadblock for low-information rationality?", *Harvard International Journal of Press/politics*, Vol. 12 No. 2, pp. 24-43.
- Apostol, O. and Pop, A. (2019), "'Paying taxes is losing money': a qualitative study on institutional logics in the tax consultancy field in Romania", *Critical Perspectives on Accounting*, Vol. 58, pp. 1-23.
- Barac, K., Gammie, E., Howieson, B. and Van Staden, M. (2019), "How do auditors navigate conflicting logics in everyday practice?", *Professions and Professionalism*, Vol. 9 No. 3, e2916.
- Berger, J. (1972), *Ways of Seeing*, Penguin Books, London.
- Black, A.W. (1991), "Professional associations: part of the problem or part of the solution?", *Australian Journal of Social Issues*, Vol. 16 No. 2, pp. 149-161.
- Brouard, F., Bujaki, M., Durocher, S. and Neilson, L.C. (2017), "Professional accountants' identity formation: an integrative framework", *Journal of Business Ethics*, Vol. 142, pp. 225-238.
- Bucher, R. and Strauss, A. (1961), "Professions in process", *American Journal of Sociology*, Vol. 66 No. 4, pp. 325-334.
- Bujaki, M., Durocher, S., Brouard, F., Neilson, L.C. and Pyper, R. (2018), "Protect, profit, profess, promote: establishing legitimacy through logics of diversity in Canadian accounting firm recruitment documents", *Canadian Journal of Administrative Sciences*, Vol. 35 No. 1, pp. 162-178.
- Bujaki, M.L., Durocher, S., Brouard, F. and Neilson, L.C. (2021), "Conflicting accounts of inclusiveness in accounting firm recruitment website photographs", *European Accounting Review*, Vol. 30 No. 3, pp. 473-501.
- Caglio, A., Cameran, M. and Klobas, J. (2019), "What is an accountant? An investigation of images", *European Accounting Review*, Vol. 28 No. 5, pp. 849-871.
- Carnegie, G.D. and Edwards, J.R. (2001), "The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886)", *Accounting, Organizations and Society*, Vol. 26 Nos 4/5, pp. 301-325.
- Carnegie, G.D. and Napier, C.J. (2010), "Traditional accountants and business professionals: portraying the accounting profession after Enron", *Accounting, Organizations and Society*, Vol. 35 No. 3, pp. 360-376.
- Carnegie, G.D. and O'Connell, B.T. (2012), "Understanding the responses of professional accounting bodies to crises", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 5, pp. 835-875.
- Carrington, T., Johansson, T., Johed, G. and Ohman, T. (2013), "An empirical test of the hierarchical construct of professionalism and managerialism in the accounting profession", *Behavioral Research in Accounting*, Vol. 25 No. 2, pp. 1-20.
- Corley, K.G. and Gioia, D.A. (2004), "Identity ambiguity and change in the wake of a corporate spin-off", *Administrative Science Quarterly*, Vol. 49 No. 2, pp. 173-208.
- Covaleski, M., Dirsmith, M., Heian, J. and Samuel, S. (1998), "The calculated and the avowed: techniques of discipline and struggles over identity in Big 6 public accounting firms", *Administrative Science Quarterly*, Vol. 43, pp. 298-327.
- CPA Canada (2014), *CPA Magazine*, Vol. 1 No. 1, p. 84.
- CPA Canada (2018), *Pivot*, Vol. 1 No. 1, p. 60.
- CPA Canada (2019), *Foresight: the Way Forward – Transforming Insights into Action*, CPA Canada, Toronto.
- Daoust, L. (2020), "Playing the Big Four recruitment game: the tension between illuio and reflexivity", *Critical Perspectives on Accounting*, Vol. 66, pp. 1-24.
- Davison, J. (2007), "Photographs and accountability: cracking the codes of an NGO", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 1, pp. 133-158.

-
- Davison, J. (2011), "Barthesian perspectives on accounting communication and visual images of professional accountancy", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 2, pp. 250-283.
- de Vries, M., Blomme, R. and De Loo, I. (2021), "Part of the herd or black sheep? An exploration of trainee accountants' suffering and modes of adaptation", *Critical Perspectives on Accounting*, Vol. 83, pp. 1-20.
- Dellaportas, S. and Davenport, L. (2008), "Reflections on the public interest in accounting", *Critical Perspectives on Accounting*, Vol. 19 No. 7, pp. 1080-1098.
- Dermarkar, S. and Hazgui, M. (2022), "How auditors legitimize commercialism: a micro-discursive analysis", *Critical Perspectives on Accounting*, Vol. 83, pp. 1-20.
- Dunne, N.J., Brennan, N.M. and Kirwan, C.E. (2021), "Impression management and Big Four auditors: scrutiny at a public inquiry", *Accounting, Organizations and Society*, Vol. 88, pp. 1-20.
- Durocher, S., Bujaki, M. and Brouard, F. (2016), "Attracting millennials: legitimacy management and bottom-up socialization processes within accounting firms", *Critical Perspectives on Accounting*, Vol. 39, pp. 1-24.
- Fogarty, T.J., Radcliffe, V.S. and Campbell, D.R. (2006), "Accountancy before the fall: the AICPA vision project and related professional enterprises", *Accounting, Organizations and Society*, Vol. 31 No. 1, pp. 1-25.
- Gendron, Y. (2002), "On the role of the organization in auditors' client-acceptance decisions", *Accounting, Organizations and Society*, Vol. 27 No. 7, pp. 659-684.
- Gendron, Y. and Spira, L.F. (2010), "Identity narratives under threat: a study of former members of Arthur Andersen", *Accounting, Organizations and Society*, Vol. 35 No. 3, pp. 275-300.
- Gendron, Y., Suddaby, R. and Lam, H. (2006), "An examination of the ethical commitment of professional accountants to auditor independence", *Journal of Business Ethics*, Vol. 64 No. 2, pp. 169-193.
- Goffman, E. (1959), *The Presentation of Self in Everyday Life*, Anchor Books, New York.
- Goretzki, L. and Messner, M. (2019), "Backstage and frontstage interactions in management accountants' identity work", *Accounting, Organizations and Society*, Vol. 74 No. 1, pp. 1-20.
- Greenwood, R., Suddaby, R. and Hinings, C.R. (2002), "Theorizing change: the role of professional associations in the transformation of institutionalized fields", *Academy of Management Journal*, Vol. 45 No. 1, pp. 58-80.
- Guillamon-Saorin, E., Osma, B.G. and Jones, M.J. (2012), "Opportunistic disclosure in press release headlines", *Accounting and Business Research*, Vol. 42 No. 2, pp. 143-168.
- Guo, K.H. (2012), "Understanding why and how some chartered accountants object to the proposed merger of the three accounting professions in Canada", *Accounting Perspectives*, Vol. 11 No. 2, pp. 111-130.
- Guo, K.H. (2016), "The institutionalization of commercialism in the accounting profession: an identity-experimentation perspective", *Auditing: A Journal of Practice and Theory*, Vol. 35 No. 3, pp. 99-117.
- Guo, K.H. (2018), "The odyssey of becoming: professional identity and insecurity in the Canadian accounting field", *Critical Perspectives on Accounting*, Vol. 56, pp. 20-45.
- Hanlon, G. (1994), *The Commercialisation of Accountancy*, Macmillan, London.
- Harber, M. and Willows, G.D. (2022), "The commercialist identity of mid-tier firm auditors: a precarious balancing of priorities", *Accounting, Auditing & Accountability Journal*, Vol. 35 No. 8, pp. 1803-1829.
- Harvey, P. (1999), *Une longue conquête – Histoire de la profession comptable au Québec*, Éditions Québec Amérique/Presses HEC, Montréal.
- Huang, X., Nekrasov, A. and Teoh, S.H. (2018), "Headline salience, managerial opportunism, and over- and underreactions to earnings", *The Accounting Review*, Vol. 93 No. 6, pp. 231-255.

-
- Ivanova, A. and Jocelin-Almendras, J.A. (2022), "Representations of (im) migrants in Chilean local press headlines: a case study of El Austral Temuco", *Journal of International Migration and Integration*, Vol. 23 No. 1, pp. 227-242.
- Jeacle, I. (2008), "Beyond the boring grey: the construction of the colourful accountant", *Critical Perspectives on Accounting*, Vol. 9 No. 8, pp. 1296-1320.
- Jeacle, I. (2014), "'And the BAFTA goes to [. . .]: the assurance role of the auditor in the film awards ceremony", *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 5, pp. 778-808.
- Jeacle, I. and Carter, C. (2012), "Fashioning the popular masses: accounting as mediator between creativity and control", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 4, pp. 719-751.
- Kornberger, M., Carter, C. and Ross-Smith, A. (2010), "Changing gender domination in a Big Four accounting firm: flexibility, performance and client service in practice", *Accounting, Organizations and Society*, Vol. 35 No. 8, pp. 775-791.
- Kornberger, M., Justesen, L. and Mouritsen, J. (2011), "When you make manager, we put a big mountain in front of you': an ethnography of managers in a Big 4 accounting firm", *Accounting, Organizations and Society*, Vol. 36 No. 8, pp. 514-533.
- Lee, T.A. (1995), "The professionalization of accountancy: a history of protecting the public interest in a self-interested way", *Accounting, Auditing & Accountability Journal*, Vol. 8 No. 4, pp. 47-70.
- Malsch, B. and Gendron, Y. (2013), "Re-theorizing change: institutional experimentation and the struggle for domination in the field of public accounting", *Journal of Management Studies*, Vol. 50 No. 5, pp. 871-899.
- Mataira, K. and Van Peurse, K.A. (2010), "An examination of disciplinary culture: two professional accounting associations in New Zealand", *Accounting Forum*, Vol. 34 No. 2, pp. 109-122.
- Mueller, F. (2018), "Taking Goffman seriously: developing strategy-as-practice", *Critical Perspectives on Accounting*, Vol. 53, pp. 16-30.
- Ott, C. (2023), "The professional identity of accountants – an empirical analysis of job advertisements", *Accounting, Auditing & Accountability Journal*, Vol. 36 No. 3, pp. 965-1001.
- Parker, L. and Warren, S. (2017), "The presentation of the self and professional identity: countering the accountant's stereotype", *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 8, pp. 1895-1924.
- Picard, C.F. (2016), "The marketization of accountancy", *Critical Perspectives on Accounting*, Vol. 34, pp. 79-97.
- Picard, C.F., Durocher, S. and Gendron, Y. (2014), "From meticulous professionals to superheroes of the business world: a historical portrait of a cultural change in the field of accountancy", *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 1, pp. 73-118.
- Richardson, A.J. (1987), "Professionalization and intraprofessional competition in the Canadian accounting profession", *Work and Occupations*, Vol. 14 No. 4, pp. 591-615.
- Richardson, A.J. (1996), "Canada", in Chatfield, M. and Vangermeersch, R. (Eds), *The History of Accounting: an International Encyclopedia*, Garland Publishing, New York and London, pp. 89-92.
- Richardson, A.J. (2017), "Merging the profession: a social network analysis of the consolidation of the accounting profession in Canada", *Accounting Perspectives*, Vol. 16 No. 2, pp. 83-104.
- Richardson, A.J. and Jones, D.G.B. (2007), "Professional 'brand' personal identity and resistance to change in the Canadian accounting profession: a comparative history of two accounting association merger negotiations", *Accounting History*, Vol. 12 No. 2, pp. 135-164.
- Richardson, A.J. and Kilfoyle, E. (2012), "Merging the profession: a historical perspective on accounting association mergers in Canada", *Accounting Perspectives*, Vol. 11 No. 2, pp. 77-109.
- Roberts, R.W. (2001), "Commercialism and its impact on the integrity of professional tax services in the United States", *Critical Perspectives on Accounting*, Vol. 12 No. 5, pp. 589-605.
-

-
- Schechner, R. (2006), "What is Performance?", in Schechner, R. (Ed.), *Performance Studies*, 2nd ed., Routledge, New York and London, pp. 28-51.
- Schieffelin, E. (1995), "On failure and performance: throwing the medium out of the seance", in Laderman, C. and Roseman, M. (Eds), *The Performance of Healing*, 1st ed., Routledge, London and New York, pp. 59-89.
- Shoker, A.D. and Sethi, S.P. (1974), "An approach to incorporating social preferences in developing corporate action strategies", in Sethi, S.P. (Ed.), *The Unstable Ground: Corporate Social Policy in a Dynamic Society*, John Wiley & Sons, New York, NY, pp. 67-80.
- St Joseph Media (2021), available at: <https://www.stjoseph.com/divisions/media/> (accessed 30 June 2021).
- Stack, R. and Malsch, B. (2022), "Auditors' professional identities: review and future directions", *Accounting Perspectives*, Vol. 21 No. 2, pp. 177-206.
- Suddaby, R., Gendron, Y. and Lam, H. (2009), "The organizational context of professionalism in accounting", *Accounting, Organizations and Society*, Vol. 34 Nos 3/4, pp. 409-427.
- Thomas, J. (2018), "When bigger means better", *Pivot*, Vol. 1 No. 1, pp. 4-5.
- Tomo, A. (2022), "Angry accountants: making sense of professional identity crisis on online communities", *Critical Perspectives on Accounting*, 102483 (In Press).
- van der Steen, M.P. (2022), "Identity work of management accountants in a merger: the construction of identity in liminal space", *Management Accounting Research*, Vol. 56, pp. 1-19.
- van Dijk, T.A. and Kintsch, W. (1983), *Strategies of Discourse Comprehension*, Academic Press, San Diego.
- Warren, S. and Parker, L. (2009), "Bean counters or bright young things? Towards the visual study of identity construction among professional accountants", *Qualitative Research in Accounting and Management*, Vol. 6 No. 1, pp. 205-223.
- Willmott, H. (1986), "Organizing the profession: a theoretical and historical examination of the development of the major accountancy bodies in the U.K", *Accounting, Organizations and Society*, Vol. 11 No. 6, pp. 555-580.
- Willmott, H. and Sikka, P. (1997), "On the commercialization of accountancy thesis: a review essay", *Accounting, Organizations and Society*, Vol. 22 No. 8, pp. 831-842.
- Wolf, T., Kuttner, M., Feldbauer-Durstmüller, B. and Mitter, C. (2020), "What we know about management accountants' changing identities and roles—a systematic literature review", *Journal of Accounting and Organizational Change*, Vol. 16 No. 3, pp. 311-347.
- Yeager, S.J. (1981), "Fostering the development of professionalism: an exchange theory perspective of the decision to join a professional association", *Southern Review of Public Administration*, Vol. 5 No. 3, pp. 314-338.

Corresponding author

Anne K.H. Neal can be contacted at: anneneal@mail.carleton.ca

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com