Becoming Professionalised

Accountant Stories of Professionalisation

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Abstract

The purpose of this thesis is to provide insights into how occupational members view professionalisation processes. By utilising the authority model of Burns and Haga (1977) and professional privileges (Portwood and Fielding, 1981) the thesis aims to explore how individual accountants view the professionalisation of their occupation. By adopting a micro-perspective, contributions to existing research on professionalisation processes are made. The empirics consist of twenty interviews with Swedish accountants, representing a total of 15 accounting firms. It is claimed that the professionalisation attempt has yielded little professional privilege and that it is the professional knowledge of the accountant that drives the professionalisation forward. The primary academic contribution is the indication that an adaptive and reflexive model is appropriate when exploring professionalisation processes. This presents the opportunity to tailor the model to the specific context of occupations. The implications for policy makers and standard setters indicate that the daily work-life of the occupational member must be observed. Implicitly this becomes a critique of the functionalist 'shopping list' of professionalisation. It cannot be arbitrarily superimposed on the occupation, instead the expert knowledge must be taken into consideration when advancing the occupation.

Key words: professions, professionalisation, authorised accountant, occupations, accounting

Contents

Abbreviations:

Authorised Accountant	AA
Accountant's Report	AR
Certified Internal Auditor	CIA
Certified Management Accountant:	CMA
Chartered Public Accountant	CPA
Institute of Internal Auditors	IIA
Srf konsulterna	Srf

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"Accountant – noun [uh-kounn-tnt]
        someone who does precision guesswork based on unreliable data
provided by those of questionable knowledge. ***See also, wizard, magician."***
(Unknown)

1. Introduction

1.1. Background and Problem Formulation

What happens when a professionalisation process is imposed on an occupation? Colloquially, being professional is desirable as it is disassociated from the amateur. Also, being considered 'a professional' is central to many individuals in their career. It entails professing that they 'know what they are doing' (Montagna, 1974). However, being a professional does not necessarily mean you are a part of a profession (Hines, 1989). Professions are delineated from ordinary occupations and have been the driving force and the saviour of both life and society throughout the modernisation of the world – doctors who save our lives, priests who save our souls, and auditors measuring our profits (Abbott, 1988).

The lineage of accountants can be traced back to ancient Greece (Schroeder et al., 2009). Recently, attempts to professionalise the Swedish accountancy occupation have occurred. For example, via the launch of the certification authorised accountant ("AA") initially provided by Srf konsulterna ("Srf"). This certification has subsequently been adopted by FAR, a professional association for external accountants, tax consultants, auditors, and tax advisors. Following the establishment of the authorised accountant certification, joint ventures between Srf and FAR, such as the accounting framework Reko and the accountant's report ("AR"), were implemented to further the professionalisation process. This reflects the professionalisation of accountants that occurred in the mid-19th century UK; where the chartering of auditors and establishment of professional associations occurred (Lee, 1995). In the early 1970s, professionalisation efforts were enhanced in other occupational groups in accountancy with the introduction of certifications such as Certified Internal Auditor ("CIA") and Certified Management Accountant ("CMA") (Burns and Haga, 1977). However, elevating an occupation to professional status is not un-problematic.

Professions have been widely researched but equally debated (e.g. Millerson, 1964; Hall, 1968; Burns and Haga, 1977; Abbott, 1988; Freidson, 2001; Brante, 2009). There is consensus on the importance of professions for the modern society, yet an all-encompassing definition of what constitutes a profession is absent in extant research. However, broadly two strands have emerged: (1) a functionalist view and (2) a constructivist view.

The functionalist school is rooted in a sociological tradition and entails defining professions by their structures and attributes. This is generally accepted as a list of observable traits (see Morrow and Goetz, 1988; Kalbers and Fogarty, 1995; Shafer et al., 2002) and stems from the seminal paper of Hall (1968), where individuals that fulfil a set list of criteria are identified as professionals. Walking in the footsteps of Hall (1968), this list has been adapted and revised by a multitude of researchers but maintains a similar core. The constructivist perspective critiques this 'shopping list' and instead offers the view that professions are something socially constructed from the professionals' explicit expert knowledge (Hines, 1989; Brante, 2009).

The ways in which occupations are elevated to professions are generally described as professionalisation processes. This has been described as linear by Wilensky (1964) but is contrasted by Richardson (1987) and Öhman and Wallerstedt (2012), who argue that the professionalisation process follows a random walk. Regardless, the actual steps in the professionalisation process is widely debated. It is argued that the professionalisation process is comprised of activities that strengthen the attributes (Montagna, 1974), e.g. the establishment of a body of formal knowledge (Freidson, 2001) or the foundation of professional associations (Lounsbury, 2002). Conversely, Wilensky (1964) argues that some activities are more important than others. A different perspective is taken by Abbott (1988), who sees professionalisation as a method for an occupational group to gain jurisdiction over its field of work. Clearly, the 'hows' of the professionalisation process is highly contested.

Previous research indicates a discrepancy in the perceived value of professionalisation. Professionalisation may result in economic benefits, enhanced social status, and power (Portwood and Fielding, 1981) as well as access to professional networks and educational benefits (Van Peursem, 2005) for the members of the professionalised occupation. Simultaneously, it is argued that individuals who seek to gain entry to professions expect some kind of satisfaction or economic value from becoming 'professionalised' (Larson, 1977). This is captured by Weber (1978) who critiqued the demand for education credentials driven by self-gain rather than a higher calling. Conversely, academics have argued that professionalisation may be of limited value (Burns and Haga, 1977; Van Peursem, 2005): it can lead to development of dysfunctional behaviour (Burns and Haga, 1977) and potential conflict between organisational and professional values which may negatively impact the professional as well as the employer, yet existent research is contradictory (Carrington et al., 2013).

This leads to two key issues that need to be studied further. First, the literature on professionalisation processes is problematic as it, oftentimes, has been studied in the rear-view

mirror. By engaging with accountants engaged in a professionalisation process, the tenets that drive professionalisation can be explored.

Second, it is relevant to investigate the perception of professionalisation from accountants' point of view. Although previous research on the perceived value of professionalisation is extensive, it has overlooked the accountant's own perception of professionalisation.

Finally, the Swedish context, where the accountancy occupation can be described as being in a process of professionalisation, offers a possibility to unlock the individual accountant's view on the professionalisation process and the value that can be derived from a shift from occupation to profession.

1.2. Research Question

In order to study how individual accountants perceive the current attempts to create an accounting profession in Sweden the following research question is posed:

How do accountants view the professionalisation of accounting?

1.3. Aim and Contribution

This thesis aims to contribute to existing research on professionalisation processes via taking a micro-perspective by exploring the narratives of the individual accountant currently in a professionalisation process. In doing so the thesis contributes by taking a new perspective on how an occupation becomes professionalised. By exploring the micro-context new insights can be provided in how professionalisation processes affect the work life of accountants and the urgency in viewing each professionalisation process as unique (Freidson, 1983).

1.4. Disposition

The disposition of the thesis is as follows:

Chapter 2. Theory: contains a review of previous literature and the theoretical tools used in the analysis of the empirics.

Chapter 3. Methodology: presents a detailed description of the collection and analysis of the empirics. The philosophical assumptions of the thesis are presented as well as ethical and source critical considerations.

Chapter 4. Findings and analysis: contains a presentation of the findings, integrated with the analysis based on the theoretical framework.

Chapter 5. Discussion: contains an elaboration on the findings. The findings are put in context with previous research and the main argument of the thesis is developed.

Chapter 6. Conclusion: summarises the thesis and the contribution it makes to academia and practice. Suggestions for further research are presented.

2. Theory

This chapter is divided in two parts.

First, a literature review of extant research is presented. Research on professions is highly diverse and contains a variety of perspectives, from functionalist to socially constructive. This highlights the difficulty inherent in capturing and defining what a profession is and what it is not. Moreover, in discussing the professionalisation processes several routes are suggested, from institutionalised paths to ad-hoc and exploratory excursions. Finally, it is discussed if accountancy can be seen as a profession and the perceived value of being professionalised.

Second, the theoretical framework derived from the literature review is presented. The theoretical framework is subsequently utilised in analysing the empirical data. The framework builds on the authority model of Burns and Haga (1977) and professional privileges by Portwood and Fielding (1981).

2.1. Literature Review

2.1.1. Professions

Professions have a fundamental role in modern society. The importance of professions is captured by Abbott (1988: 1) who argues that:

> "The professions dominate our world. They heal our bodies, measure our profits, save our souls".

Despite the consensus on the importance of professions, extant research has struggled with defining what a profession actually is. Generally, being 'professional' has a broad meaning with various implications dependent on the context (Fox, 1992). Stebbins (1992) argues that from a common-sense perspective a professional distinguishes herself from her counterpart i.e. the 'amateur' or 'layman', by that the professional conducts her work full-time and that it provides her principal income (cf. a professional football player and an amateur football player). As such the professional is dependent on a set of tasks for living while the amateur is not (Moore, 1970). The full-time performance of a set of tasks also allows the professional to develop a proficiency to produce work of higher quality than that of the amateur (Freidson, 2001). However, this common-sense conception fails to adequately distinguish the professional from other members of the labour force (Moore, 1970) as it does not discriminate between e.g. a medical doctor and a janitor. In contrast, academia adopts other conceptions of professionals (Stebbins, 1992).

From a sociological perspective, professions seek to distinguish themselves from 'ordinary occupations' by listing observable professional attributes (Burns and Haga, 1977). The functionalist definition of Hall (1968) has been widely used when differentiating between professions and

occupations (see Morrow and Goetz, 1988; Kalbers and Fogarty, 1995; Shafer et al., 2002). Hall (1968) characterises professionals as individuals (1) believing their work has importance, (2) committed to a social obligation, (3) demanding autonomy in their operations, (4) believing in self-regulation, and (5) affiliating with other members of their occupation. Several similar definitions exist, such as Millerson (1964), who adds a code of ethics, extensive education and training, and entry by examination to the characteristics of professions. Parsons (1964) contrasts this by adopting a broader definition, emphasising formal education, demonstrable skills in applying the knowledge, and institutional regulation that guarantees that the individual's knowledge is used responsibly.

Despite the variety in models to define professions, they are traditionally characterised as: (1) organised bodies of experts who apply esoteric knowledge to individual cases, (2) the continuous result of elaborate systems of instruction and training, (3) entry by examinations, (4) self-regulation through a system of peer-review, (5) monopoly over their field of work, (6) compliance with a well-defined code of ethics, and (7) dedicated to serving the public interest.

From this functionalist perspective, a relatively coherent picture of the professional emerges. Professions are highly specialised and able to apply abstract knowledge in practical matters (Abbott, 1988). Due to their vast expertise and tacit knowledge that provides the professional with an "aura of mystery" (Wilensky 1964: 148), professions are hard to control (Mintzberg, 1992). Consequently, instead of letting the uninitiated layman attempt to exercise control, professions are rewarded with the right to self-regulate through collegial scrutiny and peer-review (Richardson, 1988). Hence, professionals are organised in autonomous professional associations (Suddaby et al., 2009) with entry barriers such as required formal academic education, training and experience (Lee, 1995). Together with a clear code of ethics and compliance to a 'service ideal', where the professional is devoted to the client's interest rather than personal or commercial interests, this assures that the profession serves the public interest (Wilensky, 1964).

The functionalist view of professions has been criticised from several perspectives (Brante, 2009). Hines (1989) opposes the functionalist view by arguing against measuring professions based on structural and attitudinal parameters. Instead, professions should be captured by the socially constructed notion of the expert knowledge inherent to the profession.

Larson (1977), on the other hand, challenges the traditional perception that professionals have altruistic objectives. She adopts a stance that interprets professionalism from a social closure perspective. This perspective is the very opposite of the functionalist view on professions as

altruistic servants of the public interest. Instead, social closure theory builds on a hedonistic perception (Brante, 2009).

Professions are seen as a way for individuals to organise themselves in order to gain monopoly over their field of work by establishing entry barriers. By monopolising an occupation, the payoffs of the profession are maximised for the insiders while outsiders are prevented from providing services. Consequently, the supply of services are kept under the control of the profession (Parkin, 1979). This view is supported by Johnson (1972) who suggests that professions are a way to control occupations. Similarly, Freidson (2001) suggests that monopoly over a field of work is indispensable for professionalism, but adopts a less cynical view than Larson (1977) by viewing monopolistic power as a way to maintain the quality of the profession via entry barriers. From this viewpoint, professions can be characterised as modern-day guilds.

In contrast to Larson (1977), Wilensky (1964: 140) maintains that altruism is an important characteristic of professions by stating that:

> "If he [the client] did not believe that the service ideal was operative, if he thought that the income of the professional was a commanding motive, he would be forced to approach the professional as he does a car dealer – demanding a specific result in a specific time and a guaranty of restitution should mistakes be made".

This amplifies the pivotal function of altruism and explains the importance of collegial scrutiny. Hence, Wilensky (1964) argues that autonomous expertise and service ideal are more essential than the loosely coupled criteria mentioned by the functionalists, for understanding professions.

As Brante (2009) notices, a major fallacy of the functionalists is that their definition(s) of professions apply to a wide range of occupations. Expanding on the critique from Wilensky (1964), Burns and Haga (1977: 707) depicts the functionalist view of professions as:

> "arbitrary shopping lists of observable traits".

The fallacy of the 'shopping list' is that it applies to most occupations and 'genuine' professions. Consequently, it has been used by occupations wishing to elevate their status to that of professions, but in most cases it makes little difference if one belongs to an occupation or a profession based on the list approach. Burns and Haga (1977) develop their own model to distinguish occupations from professions based on intimidation, which can be interpreted as authority. This authority model is based on how the stakeholders perceive the occupation and rests upon the 'cruciality' and 'mystique' of the occupation. Cruciality refers to the importance of the occupation i.e. how a stakeholder perceives herself as being in need of a service deemed vital, while mystique refers to

how esoteric and perplexing the work of the profession is. Hence, the only way possible for an occupation to raise its status to that of a genuine profession is through high levels of cruciality and mystique (Burns and Haga, 1977; Burns et al., 1994). This implies that many of the emerging professions are nothing more than occupations with fancy titles.

2.1.2. Professionalisation Process

Professionalisation processes are ultimately ways to elevate occupations to professions, triggered by different reasons depending on whether one adopts a functionalist or social constructivist perspective (Brante, 2009). Öhman and Wallerstedt (2012) suggest professionalisation to be an institutionalisation process in which a common perception of the occupation's function is created. Wilensky (1964) depicts this process as rather linear, starting with individuals working full-time and ending with the adoption of a code of ethics, although deviations may occur. In contrast, Richardson (1987) and Öhman and Wallerstedt's (2012) investigations of the professionalisation of auditors in Canada and Sweden respectively, imply that professionalism is not achieved by following a predetermined path. Instead, professionalisation is co-driven by occupational groups themselves and critical events outside the control of the occupations (Lee, 1995; Öhman and Wallerstedt, 2012).

Montagna (1974) suggests that professionalisation processes are comprised of activities that strengthen the professional attributes. Grounded in functionalist theory this suggests that occupations are professionalised inter alia through the creation of a body of formal knowledge (Freidson, 1986), foundation of professional associations (Lounsbury, 2002), educational standards (Richardson, 1987), occupational certifications (Shafer et al., 2002), and privileges for the occupational members (Portwood and Fielding, 1981). This implies that a wide range of occupations are well poised to elevate into professions.

The fallacy of the functionalist perspective on professionalisation is that it neither provides a definite list of activities that needs to be completed to become professionalised nor does it distinguish between the significance of each activity. As Wilensky (1964: 137) notes:

> "many occupations engage in heroic struggles for professional identification; few make the grade".

This implies that some professionalisation activities are more important than others.

Academics have put the establishment of a body of formal knowledge as a pivotal activity in the professionalisation process (Freidson, 1986; Hines, 1989). The formulation of an optimal knowledge base is a delicate matter: it must not be too broad and vague nor too narrow and precise

(Wilensky, 1964; Larson, 1977). According to Rothstein (1972), professional knowledge is not more important than other bodies of knowledge in the early stages of professionalisation. Hence, Larson (1977) argues the most important step in the professionalisation of occupations to be standardisation of knowledge. Standardisation is accomplished through the development of a single codified framework which constitutes the basis for the occupation's operations (Richardson, 1988). Thereby the occupation is able to control the knowledge and by engaging in lobbying activities with the aim to legitimise the framework as superior to alternative frameworks, the occupation is able to justify claims for monopoly over its field of work. Likewise, Abbott (1988) sees professionalisation as a method for an occupational group to gain jurisdiction over its field and Freidson (2001) argues the monopoly to be fundamental for professions.

In contrast to Larson (1977), Jamous and Peliolle (1970) build on abstract knowledge as the driver in the professionalisation process. The authors argue that the knowledge of every occupation is partly indeterminate, unable to be codified, and partly technical. In order for an occupation to be successfully professionalised a high level of indeterminacy in relation to technicality is required, together with activities that legitimise the profession such as institutionalisation of the education in universities (Jamous and Peliolle, 1970; Johnson, 1977).

Johnson (1977) develops this by proposing that the esoteric knowledge needs to lead to profit, if professionalisation is to result in higher social status and authority for the occupation. Richardson (1988) empirically tests the hypothesis of Larson (1977) and of Johnson (1977). Support is found for Larson's (1977) theory that standardisation of knowledge drives professional privilege and a strong negative association between indeterminacy and professional privilege. Regardless, a balance between indeterminacy and standardised knowledge must be struck – as to allow for professional judgment (Freidson, 2001).

Drawing on the efforts to professionalise accountancy, Hines (1989) explains the continuation of the, from a technical viewpoint, failed conceptual framework projects as a way for accountants to establish a body of formal knowledge and enhance the mystique of the occupation. Correspondingly, Burns and Haga (1977) and Burns et al. (1994) emphasise the mystique of occupations as a central component if the professionalisation will be successful. In this way, Van Peursem (2005) explains the limited success in the professionalisation of internal auditing as a consequence of the occupation's lack of mystique.

Two important parts of the professionalisation process are how the public perceives the alignment of occupations with public interest and the perception of the occupation among various

stakeholders (Wilensky, 1964; Lee, 1995). This implies that professionalisation is contextually dependent. If stakeholders do not perceive a proclaimed profession to hold sufficient mystique or be committed to serving the public interest, the professionalisation will mean little more than establishment of occupational membership associations and certifications.

Likewise, Cooper and Robson (2006) acknowledge the contextual dependency of professionalisation and identify professional firms as the site for professionalisation. It is in these firms that the professional identity is shaped and the translation of accounting rules and standards into practice occurs. This perspective is in stark contrast to previous research (Richardson, 1987; Freidson, 2001) where the emphasis is on professional associations.

Despite the contradicting views on the importance of different activities in the professionalisation process, there is consistency in regarding professionalisation as a struggle between and within occupations, triggered when occupational segments interact (Richardson, 1987). Abbott (1988) suggests professionalisation as a competition among various occupations in gaining market control and elevating their social status, for example through development of educational standards and occupational certifications (Richardson, 1987). The certifications function as a way to signal quality (Akerlof, 1970; MacDonald and Richardson, 2004) and contribute to a categorisation of occupational members into two social classes: the 'qualified' and 'unqualified' (Scott and Lane, 2000). This contributes to a stigmatisation of the unqualified class (Goffman, 1963) and if its members are not swayed to accept their new role they may engage in lobbying with the aim to frame the categorisation as unjust (Benford and Snow, 2000). This implies a significant risk of clashes between occupational groups when certifications are introduced, which Lee's (1995) examination of the professionalisation of auditing in UK supports. Hence, professionalisation seems to be a delicate matter. On the one hand, it holds the potential to contribute with significant economic and social rewards to the professionalised occupation (Richardson, 1988; Lee 1995). On the other hand, it risks being a time-consuming process characterised by extensive lobbying and conflicts that contribute little value to the occupational members. Thus, it is evident that professionalisation is not a panacea.

2.1.3. The Accountancy Occupations

Accounting can be traced back to ancient Greece (Schroeder et al., 2009). Yet, as a profession, it did not formalise until the Industrial Revolution. Although some differences in opinion exist, most academics agree that accounting began its professionalisation in the middle of the 19th century in the UK, when auditors successfully petitioned for royal charter (Hines, 1989; Lee, 1995). Lee (1995) illustrates how auditors gradually became professionalised by establishing professional

associations, being granted royal charter, publishing journals, and establishing a body of knowledge which became institutionalised in the universities.

However, auditors, or certified public accountants ("CPA"), is only one of many occupational groups within accountancy. Accountancy is also composed of: internal auditors, financial accountants, managerial accountants, to mention a few. Several of these groups have made efforts to professionalise their occupations with different outcomes (see Pabst and Talbott, 1991; Myers and Gramling, 1997; Gramling and Myers, 1997; Van Peursem 2004, 2005).

In the early 1970s other occupational groups attempted to become professionalised, triggered by the CPAs efforts to enhance their professional status (Burns and Haga, 1977). Burns and Haga (1977) interpret the founding of several professional associations and establishment of national certification examination programs as efforts to professionalise their constituency. Although Burns and Haga (1977) notice that internal auditors and managerial accountants meet many of the professional attributes listed by functionalist theorists, they lack the cruciality and mystique that CPAs possess. Hence, based on the authority model, they predict the professionalisation of internal auditors and management accountants to be of limited success.

Empirical investigations partly support Burns and Haga's (1977) predictions. Investigating financial executives' perceived value of the CMA certification, Pabst and Talbott (1991) find that the certification lacks prestige and provides limited economic benefits. Although Pabst and Talbott (1991) present ways to enhance the professionalisation of management accounting they predict the CMA certification to continue to be of disadvantage in comparison to the CPA since CMA neither is a statutory requirement for practicing management accounting nor gives exclusive rights to the field of work. As such, the CPA entails higher professional privileges. Shafer et al. (2002) partly support this. They find that CPAs who hold the CMA are less likely to participate in their local Institute of Management Accountants chapters and less likely to exchange ideas with fellow management accountants relative to practitioners who only holds a CMA. However, this implies that practitioners who lack a professional identity will find the professionalisation attempts to be of greater value than practitioners with an established professional identity from an alternate occupation (e.g. CPAs).

Likewise, the professionalisation of internal auditing has met limited success. Burns et al. (1994) notice that internal auditors still struggle with gaining the status of a 'genuine' profession due to their lack of authoritative power. Gramling and Myers (1997) find that the professionalisation attempt has provided internal auditors with little professional privileges in terms of monetary

rewards and authority. However, they find that the CIA certification is perceived to signal a significant level of competence and provide career advantages in internal audit settings. This implies that even if internal auditors lack authoritative power, professionalisation in the form of introduction of voluntary certifications can provide benefits to the certified. Similar results are presented by Van Peursem (2004, 2005). She suggests that internal auditors have some characteristics of genuine professions, but membership in the professional association Institute of Internal Auditors ("IIA") does not seem to enhance their professional status. Instead, internal auditors gain authority by membership in other professional associations, in particular public accountant associations. Drawing on Burns et al. (1994), Van Peursem (2005) explains her findings by suggesting that IIA lacks mystique relative to public accounting associations. Nevertheless, the attempts to professionalise internal auditing have to some extent been beneficial for the practitioners in terms of educational and networking benefits (Van Peursem, 2005).

The professionalisation stories of public accountants, internal auditors, and management accountants suggest that professional status and privileges are not obtained by box-ticking arbitrary lists of professional traits. Instead, the authority model of Burns and Haga (1977) is demonstrated to have good explanatory value. Thus, an occupation will need a certain level of cruciality and mystique in order to reap the benefits of professionalisation. This implies that many of the current professionalisation efforts that various occupational groups undertake may hold limited value for their members.

2.1.4. The Perceived Value of Professionalisation

From a rational perspective, an individual would only professionalise if the expected benefits exceed the expected costs. Portwood and Fielding (1981) define the benefits of professionalisation in three terms:

(1) Wealth: overall wellbeing and economic benefits

(2) Status: legal status and social respect

(3) Power: autonomy over the profession's field of work

Larson (1977) emphasises the economic benefits that derive from a profession's state-granted monopoly over its field of work, which makes it possible for the profession to control and restrict the supply of services. Like Freidson (2001) she also suggests professionalisation as a means to elevate the social status of the occupational members. This can be explained by the professionals' possession of esoteric knowledge, which is vital in the modern society (Abbott, 1988). The esoteric knowledge also contributes to professional autonomy (Burns and Haga, 1977; Richardson, 1988).

This suggests that occupational monopoly and esoteric knowledge is pivotal if professionalisation is to provide benefits to occupational members.

Although Freidson (2001) argues occupational monopoly to be essential for professions, professionalisation can still be of value in the absence of a monopoly. It is suggested that professional status positively influences the professional's skills, capabilities and moral compass (Burns et al., 1994). Kalbers and Fogarty (1995) hypothesise that professionalism could be an element of motivation and thus contribute to high performance. Additionally, they theorise that professionalisation could enhance organisational commitment, job satisfaction, and diminish turnover intentions, but only find limited support for this. The establishment of professional associations functions as a way to enhance the education of its members and provide them with access to a collegial network (Van Peursem, 2005).

Moreover, voluntary certifications can provide more than entry to the association. In his seminal work on how information asymmetry affects market behaviour Akerlof (1970) argues that certifications reduce quality uncertainty by verifying unobservable skills. This is also suggested by MacDonald and Richardson (2004) who argue that the establishment of ethical standards have a signal value. Hence, certifications have a symbolic value with the potential to bestow legitimacy upon its holder (Free et al., 2009) and create a sense of comfort among various stakeholders (Pentland, 1993). Likewise, Hutchison and Fleischman (2003) argue that voluntary certification functions as an indicator of competence and adherence to professional standards, which may result in higher compensation. Thus, the certification serves as a marketing tool that differentiates between occupational members. Empirically, Gramling and Myers (1997) and Myers and Gramling (1997) find that voluntary certifications can signal a significant value of competence which translates into increased career opportunities within the certified's field of work.

However, there is an inherent risk with professionalisation. Amhowitz (1987) suggests that bloated claims that professionals make to enhance their status lead to the emergence of expectations gaps. As Burns and Haga (1977: 715) put it:

> "time off for professional meetings; ethical conduct that is not congruent with an employer's goals; gold-plated professional systems; policies and procedures; and excessive professional daydreaming can become an avoidable cost for the employer who is more interested in earning a profit than in decorating the premises with so-called professionals".

This clearly illustrates that professionalisation can result in dysfunctional behaviour. Extensive research has been committed to the conflict that professionals perceive when confronted with

incompatible organisational and professional values. On the one hand, it is argued that professionalism is positively associated with organisational-professional conflict and that this results in lower job satisfaction, higher turnover ratios (Shafer et al., 2002), and lower quality performance (Aranya and Ferris, 1984). On the other hand, organisational and professional values need not necessarily be conflicting (Suddaby et al, 2009). It has even been suggested that professionalism is positively associated with organisational commitment (Norris and Niebuhr, 1984).

In addition to the risk of conflicting professional and organisational values, Abbott (1988) characterises professionalisation as jurisdictional disputes between occupations and within occupations. In the formation of a profession it is pivotal that the profession is able to create a new jurisdiction, seize a vacant one, or capture one from another profession. Since professions are interdependent, the establishment or expansion of a professional jurisdiction is likely to result in a conflict with other professions. This implies that professionalisation processes may result in time-consuming conflicts where professions seek to expand and defend their jurisdiction by engaging in costly lobbying activities.

2.2. Theoretical Framework

The theoretical framework is derived from the literature review and it is the tool with which the answer to the research question 'How do accountants view the professionalisation of accounting?' will be found.

The framework builds on Burns and Haga's (1977) authority model and is extended by incorporating the theory of professional privilege as described by Portwood and Fielding (1981). The authority model states that an occupation needs a certain level of authority in order to qualify as a 'genuine profession' (Burns and Haga, 1977). This will provide the occupation with professional privileges which are manifested as: (1) wealth, (2) status, and (3) power.

The capacity to exert authority relies on the cruciality and mystique of the occupation. Cruciality refers to the importance of the occupation i.e. *"an individual must perceive himself or herself as being in need of a service or counsel that touches upon matters vital to life, health, purse or freedom […] [it] is not to be mistaken for indicating matters that are merely convenient or of marginal importance"* (Burns and Haga, 1977: 709-710). Van Peursem (2004) suggests that a professional enjoys cruciality when her work audience is motivated to follow the recommendations of the professional. Cruciality can be enhanced, e.g. by the creation of certifications, professional associations, and policies that give the professional access to top-management (Van Peursem, 2004).

Mystique refers to the level of esoteric knowledge that an occupation possesses. If the knowledge base is readily available to a layperson, the occupational members hold little mystique (Covaleski et al., 2003). Therefore, it is not sufficient for an occupation to have vast training, expertise, and technical skills to qualify for professional status. Instead, as Jamous and Peliolle (1970) suggest: the knowledge base needs to consist of a high level of indeterminacy in relation to technicality.

The authority model illustrates the capacity to exert authority. The occupation has the potential to elevate to a profession only if clients, employers, and the public perceive the occupation to be crucial and hold sufficient mystique. The authority model has shown to provide good explanatory value to the outcome of professionalisation projects in the field of accountancy (see Burns et al., 1994; Van Peursem, 2004, 2005).

The authority model is able to explain the development of professional privilege. However, it does little to highlight what this entails. Portwood and Fielding (1981) explicate this by stating that professions enjoy three privileges on account of their professional status:

(1) Wealth:

> (a) the level of monetary rewards for the service provided
> (b) the level of socio-economic well-being

(2) Status:

> (a) legal status
> (b) social respect

(3) Power:

> (a) autonomy of the profession

Consequently, a professional that is wielding the cruciality of her profession, robed in the mystique of her expert knowledge (Burns and Haga, 1977) will be the beneficiary of some or all of these professional privileges (Portwood and Fielding, 1981). Attaining seniority within the profession is assumed to be associated with becoming a part of the social elite (Atewologun and Sealy, 2014).

2.3. Summary

This chapter has covered the vast research on professions and the professionalisation process. It has highlighted how professions are viewed from two opposing perspectives: functionalist and social constructivist. Furthermore, it is also clear that while academics agree that professions are essential – precisely defining what constitutes a profession is challenging.

Furthermore, a theoretical framework based on the work of Burns and Haga (1977) and Portwood and Fielding (1981) is presented. The framework extends the authority model by incorporating three key professional privileges: (1) wealth, (2) status, and (3) power. This framework will

subsequently be utilised to analyse the empirics and thereby provide an answer to the research question: 'How do accountants view the professionalisation of accounting?'.

3. Research Design

This chapter presents the research process, beginning with the philosophical assumptions in the study. This is followed by carefully outlining the choice of method for selection, collection, and analysis of the empirical material. The quality of the method is elaborated on as well as source critical considerations. The chapter ends with a presentation of the ethical guidelines that the authors followed and the limitations of the thesis.

3.1. Scientific Perspective

The credibility of a study is dependent on the philosophical assumptions made by the researcher, therefore it is relevant to outline these (Farquhar, 2012). From the literature review it is apparent that professions are viewed as social constructs: constructed through social interactions between individuals (Berger and Luckman, 1966). Likewise, values of professionalisation are seen as social products i.e. the outcomes of how individuals subjectively perceive them. Hence the thesis takes a constructivist ontological stance (Berger and Luckman, 1966; Bryman and Bell, 2015)

The epistemological stance denotes how the social world can be studied (Bryman and Bell, 2015). It is argued that the social world needs to be studied through another lens than that of natural science since social science is fundamentally different (Bryman and Bell, 2015). Since the thesis aims to develop an understanding of how occupational members perceive the professionalisation process, the epistemological stance should acknowledge the subjective meanings in social interaction (Farquhar, 2012). Thus, the thesis takes an interpretivist epistemological stance (Bryman and Bell, 2015).

3.2. Method

Based on the philosophical assumptions a qualitative method was utilised. This method was deemed appropriate since the focus was on the experience and perception of the professionalisation of accountants. Thereby the thesis leans towards an inductive approach, with the aim to contribute to existing theory (Farquhar, 2012).

The thesis adopted a case study approach by empirically investigating how accountants view the professionalisation of their occupation. Yin (2009) argues that case studies are desirable when investigating contemporary phenomena, which professionalisation of accountants arguably is. Basing the thesis on a case study approach was also deemed suitable since it allowed for in-depth investigation and understanding of the phenomenon (Farquhar, 2012).

3.2.1. The Initial Research Process

The process through which this study was produced was iterative. An initial literature review was created on the topic of professions and professionalisation of accountants. This allowed a broad

research question to be formulated. The formulation of a broad research question allowed a brief pilot study of three interviews to be conducted. The purpose was to explore the kind of empirical data that could be found (Bryman, 2012). Doing so allowed a 'test-drive' of the theoretical framework and affirmed the direction of the study.

3.2.2. Gathering the Empirical Material: The Interview

Primary data was collected through semi-structured interviews. An interview guide (see **Appendix 1**) was utilised as a guideline during the interview. The interview guide was constructed based on the literature review and the theoretical framework. It consisted of two main themes, the nature of accounting work and how the accountants perceive the professionalisation. This approach allowed flexibility during the interviews and contributed to rich and detailed answers (Bryman and Bell, 2015). The flexibility allowed each interview to be tailored to the individual respondent's experiences. Hence, themes emerging during the interview could be freely investigated.

However, a risk with this approach was that respondents would steer away from the subject, with the risk of extensive interview material to transcribe and analyse for the authors. Nevertheless, the benefits of semi-structured interviews were deemed to outweigh the costs.

The respondents consisted of authorised and non-authorised Swedish accountants from 15 Swedish accounting firms. To explore the view of the professionalisation process authorised and non-authorised accountants were included, contributing to a richer analysis.

Burns et al. (1994) criticise existing research that applies the authority model for not paying attention to how the work audience perceives the cruciality and mystique of an occupation. Accordingly, researchers should incorporate both the occupational members and the occupation's work audience when studying cases of professionalisation. However, the authority model has been fruitful in case studies which only have incorporated occupational members (see e.g. Van Peursem, 2004 and 2005). Contrasting the critique of Burns et al. (1994), Freidson (2001) argues that the work audience is inclined to underestimate the complexity and indeterminacy of the work that the occupational members perform. Moreover, the focus of this study is to investigate how accountants perceive the undergoing professionalisation. Therefore, it is deemed appropriate to exclude the work audience in this study.

The respondents were selected via a mix of purposive and snowball sampling (Bryman and Bell, 2015). Accountants from sole proprietorships to Big-7 firms were included to attain greater understanding of the professionalisation process and how the perception might differ depending on the nature of the employing firm. Initially the researchers contacted acquaintances and

professional contacts to establish dialogue with potential respondents. This was done via e-mail or phone. Respondents participating in the study were asked if they could provide the researchers with suggestions for other accountants to contact. A total of 34 potential respondents from 19 accounting firms were approached. Out of these 20 accepted to participate in the study, representing a total of 15 accounting firms.

A brief overview of the respondents is presented in **table 3.1**. The respondents are anonymised as **A** or **N**, followed by a number. The letter (**A**) indicates whether the respondent is or have been an authorised accountant. Additionally, the table indicates if the respondent represents a sole proprietorship, small (2-15 employees), medium sized (16-50), or Big-7 accounting firm. The respondent's title, educational background, and years of experience are also presented.

The interviews were conducted by one of the authors between March 6th and May 11th 2017. The interviews were held in separate meeting rooms at the respondent's work place in order to provide them with a safe and familiar environment, with the exception of one interview (N11), which was held in a public place due to the respondent's wishes. Two interviews (N6 and N7) were made by telephone due to locational factors. The language spoken during the interviews were Swedish, since it was the native tongue of the respondents. During the interviews words like 'cruciality' and 'mystique' were intentionally avoided, as to not influence the respondents. Instead the respondents were encouraged to describe their experiences in their own words.

Before every interview the respondents were informed about the purpose of the study, that they would be treated anonymous, and asked if they approved recording of the interview. They were also informed that they could abort the interview whenever they wanted. In that case the material would not have been included in the study. No respondents chose to abort the interview.

The respondents were not presented with the interview questions in advance since this was deemed to impair the spontaneity in their answers. However, if respondents wanted to see the questions in advance, they received the interview guide per mail. They were informed that the interview guide merely was a guideline and that questions during the interview could deviate from it. Out of the 20 respondents, none asked to see the questions in advance.

Table 3.1. Overview of respondents

Respondent	Title	Educational background[1]	Years of experience	Firm	Length of interview
A1	Owner and CEO	HVE	14	Sole proprietorship A	0:36:29
A2	Owner and CEO	AD	32	Small firm A	0:37:04
A3	Owner and office manager	PC	25	Small firm B	0:36:19
A4	Owner and CEO	SE	35	Sole proprietorship B	0:50:20
A5	Consultant	HVE	7	Big-A	0:51:43
A6	Partner	AD	9	Big-B	0:47:51
A7	Manager	AD	24	Medium firm A	0:35:45
A8	Former CEO	SE	30	Small firm C	1:04:38
A9	Consultant	SE	30	Big-C	0:52:55
N1	Owner and CEO	AD	14	Sole proprietorship C	0:21:47
N2	Consultant	HVE	20	Small firm D	0:20:35
N3	Associate	AD	2	Big-D	0:56:46
N4	Associate	HVE	3	Medium firm B	0:37:40
N5	Consultant	SE	25	Small firm C	0:23:32
N6	Consultant	AD	2	Big-B	0:27:52
N7	CEO	PC	14	Medium firm C	0:41:35
N8	Associate	AD	6	Big-A	0:40:17
N9	Associate	HVE	2	Big-B	0:42:26
N10	Consultant	AD	5	Big-A	0:47:12
N11	Associate	HVE	1	Medium firm D	0:37:48

3.2.3. The Creation of Empirical Data: Coding Process

After the interviews the recordings were transcribed as soon as possible into Swedish and read through thoroughly. The different answers provided were then categorised in themes in accordance with thematic analysis (Bryman, 2012). The following themes were derived from the theoretical framework and subsequently used in the coding process: (1) cruciality, (2) mystique, (3) wealth, (4) status, and (5) power. Transcripts were coded and broken down into different elements with regard

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[1] Secondary Education ("SE"), Professional Courses ("PC") Higher Vocational Education ("HVE"), Academic Degree ("AD")

to the theoretical framework (**table 3.2**). In the coding process selected quotes were translated to English. Thereafter the empirics were scrutinised to find the leitmotivs in the respondents' answers. Additionally, deviations from the most common answers were identified and presented to gain a richer understanding for how the accountants view the professionalisation of their occupation.

Table 3.2. Examples of questions, answers, thematic code, and interpretation

Question	Answer	Thematic Code	Interpretation
How important is the work that you do?	I think it is very important. My advices to clients is of great importance for them.	Relating to level of cruciality	Respondent perceive to have high cruciality
What benefits do you see with the AA certification?	I can charge more per hour. Clients also listen to my advices	Relating to perceived value of professionalisation	Perceived economic benefit and power

A possible fallacy with asking questions relating to cruciality and mystique is that the accountants frame their work to be of high cruciality and mystique when it arguably is not. Therefore, cruciality and mystique that the respondents perceived to possess were compared with what the authors argue constitutes cruciality and mystique in the context of accounting (**table 3.3**). For example, activities such as principles based, as opposed to rules based accounting, is considered to hold high mystique because of the nature of professional judgement required (Benston et al., 2006). Cruciality is deemed to be high when clients have little knowledge in accounting, in contrast to when the client is well versed in accounting.

Table 3.3. Thematic indicators of cruciality and mystique

Theme	Relatively high	Relatively low
Cruciality	Clients have little knowledge in accounting Clients have no auditor Clients are required by law to produce an annual report	Clients have deep knowledge in accounting Clients have an auditor
Mystique	Principles based accounting Advisory services	Rules based accounting Book-keeping

3.3. The Quality of the Method

There is an ongoing debate among researchers on what constitutes high quality when performing qualitative research (Bryman and Bell, 2015). Traditionally, academia has approached research

quality from a positivistic viewpoint, arguing generalisability, replicability, and stability of measures to be the central factors in the assessment (Farquhar, 2012; Bryman and Bell, 2015).

Research of the sort conducted in this thesis do not meet these criteria due to its qualitative nature. Purposive sampling, which was utilised when selecting respondents, does not generate statistically generalisable results since it rests on a non-statistical sample method. It is also hard to replicate qualitative studies since it is impossible to 'freeze' the social settings in case studies (LeCompte and Goetz, 1982).

Deriving generalisable results is not the purpose of qualitative research. Instead the aim is to make theoretical contributions based on the empirics, which Flyvbjerg (2006) states is possible despite non-statistical results. In a similar way, Yin (2009) argues that a form of analytical generalisability is possible in case studies. Yin (2009) further argues that replicability can be strengthened by transparent presentation of the research process. Since the research process was outlined in the previous sub-chapter: with the description of data collection and analysis it is argued that replicability was strengthened.

Nevertheless, the difficulties to generalise and replicate qualitative studies have led some researchers to abandon the positivistic criteria for 'good research' in order to develop new ones based on an interpretivist standpoint. Lincoln and Guba (1985) and Guba and Lincoln (1994) propose 'trustworthiness' as an alternative criterion for quality assessment of qualitative research. Trustworthiness was strengthened by documentation of the research process. Respondents were presented with the quotes used in the thesis in order to ensure accuracy and that translation from Swedish to English was acceptable. Moreover, a brief overview of the respondents' background was presented. The decision to include the background of the respondents was not regarded to threaten their anonymity (see **3.5. ethical considerations**). Hence it is argued that this thesis complies with the criteria for 'good research'.

3.4. Source Critical Considerations
The credibility of the thesis was strengthened by critical review of the primary data and literature review. Although there is a risk that respondents provide misleading information and deceive, through anonymization it was made sure that the respondents had no incentives for that. Bryman and Bell (2015) state that recording of interviews could have a negative impact on the respondents' answers. Since the interviews were conducted with the respondents separately and all respondents were aware that their participation was anonymous it is argued that the recording had little negative impact.

3.5. Ethical Considerations

Within the field of social science, it is crucial to be aware of the ethical principles (Farquhar, 2012; Bryman and Bell, 2015). Farquhar (2012) argues that the main principle is to cause no harm for the participants and the research community. Hence, the researcher must clearly state the purpose of the research, report all findings truthfully, and not deceive the participants. Diener and Crandall (1978) categorise the ethical principles in four areas which must be adhered to. These are that the researcher must not cause (1) harm to participants, (2) lack of informed consent, (3) invasion of privacy, and (4) deception of the participants.

The stated principles of Farquhar (2012) and Diener and Crandall (1978) were followed in the research process. All participants were informed about the purpose of the study, both in the initial mail correspondence and before the interview started. The participants were asked for permission to record the interviews and were informed that the interview could be terminated whenever they wanted. Moreover, all participants were treated anonymously in order to cause no harm. Thereby it is argued that this thesis follows the ethical principles that are associated with 'good research'.

3.6. Limitations of Research

Since the thesis aims to answer the research question how accountants view the professionalisation of their occupation, a clear limitation of the thesis is that it only captures the professionalisation from the viewpoint of the accountants. The inclusion of the perspectives of clients, employers, and other parties would contribute to a richer understanding for the phenomena. Yet, the thesis would have needed to take a broader focus.

Further, the thesis only included accountants working in accounting firms i.e. outsourced accountants. Including in-house accountants, hired directly by enterprises, could have generated other responses and conclusions. Additionally, the Swedish setting could potentially lower the thesis' applicability on professionalisation processes in a non-Swedish setting due to the risk for cultural bias.

4. Findings and Analysis

This chapter presents the findings of the thesis. The findings are thematically analysed with the theoretical framework which was outlined in chapter 2.

The chapter begins with a description of the certification authorised accountant, followed by an analysis of the accountants' cruciality and mystique. Thereafter the analysis focuses on the perceived professional privileges of the accountants. The chapter ends with a summary of the main findings.

4.1. The Authorised Accountant

The certification 'authorised accountant' was introduced in 2006 by the professional association Srf. The association itself was founded in 1936 and presently consists of 5500 members, whereof 3500 are AA or authorised payroll consultants (Srf konsulterna, 2017[a]).

FAR, a professional association, later adopted the certification and granted AAs membership. Previously, FAR had only granted approved auditors[2] and authorised auditors[3] membership, but with the introduction of AAs the association opened up for other occupational groups such as authorised tax advisors, authorised business advisors and authorised payroll consultants. Although the authorisation is not statutory for practicing accounting, the professional associations stress it as a hallmark of quality that assures competence and confidence in the authorised accountant (Srf konsulterna, 2017[a]). However, AAs are eligible to provide an AR[4]. This report provides assurance that the accounts have been prepared in accordance with Reko's voluntary standards for accounting processes. The report is a private report to the board of directors, but is presented as a note in the annual report.

In 2009 FAR and Srf established a collaboration which aims for uniform authorisation terms, quality control and publishing of Reko (Carlsson, 2017; Srf konsulterna, 2017[b]). The authorisation requirements include different combinations of educational and practical experience (**table 4.1.**). Additionally, a transition rule applies from July 1st 2013 up until December 31st 2017 for accountants with at least 12-year practical experience.

If meeting the educational and practical experience, an accountant may apply for authorisation. To become authorised the applicant needs to pass an examination, complete an 'authorisation day'[5],

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[2] Swedish: "Godkända Revisorer"
[3] Swedish: "Auktoriserade Revisorer"
[4] Swedish: "Bokslutsrapport"
[5] A one-day course in accounting best practice held by FAR and Srf

and be a member of FAR or Srf. After becoming authorised accountants must undergo quality controls, adhere to the association's code of ethics, and continuously partake in further education.

Table 4.1. Paths to authorisation

Pathway	Educational Requirements	Practical Experience
Transition rule	None	Twelve years
Professional Courses	Equivalent to 120 ECTS[6], 60 ECTS Business Administration 15 ECTS Tax law 15 ECTS Law	Five years
Higher vocational education	Equivalent to 120 ECTS, 60 ECTS Business Administration 15 ECTS Tax law 15 ECTS Law	Five years
University education	University courses, 120 ECTS, 60 ECTS Business Administration 15 ECTS Tax law 15 ECTS Law	Five years
Academic Degree	B.Sc. in Business Administration or Economics, 180 ECTS Subject requirements Business administration 60 ECTS Tax law 15 ECTS Law 15 ECTS Relevant subjects 30 ECTS	Three years

4.2. The Authoritative Power of Accountants

4.2.1. Cruciality

In order to gain professional privilege, an occupational group needs to hold high cruciality and mystique (Burns and Haga, 1977). The respondents are unanimous that their work is crucial for their clients:

> "We are constantly guiding them. It is always we who are the first to notice if anything is out of the ordinary […] so our role is very important especially as we have many clients that are dependent on us and trust us 100 %" (N7).

The clients themselves do not seem to have the accounting knowledge required for their business – signifying reliance on the crucial knowledge of accountants (Burns and Haga, 1977; Freidson, 1986; Hines, 1989). However, this can have fatal consequences when trust is misplaced, as N8 describes:

> "You notice quite often when you gain a new client, like, 'what happened here? It has been done wrong for years and no one has reacted.' And some firms have stood at the brink of ruin because of their accountant who has done things completely wrong and these people [the owners] have been blissfully ignorant until they came to us".

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[6] European Credit Transfer and Accumulation System ("ECTS"). in Sweden: 26.667 hours of study per credit

The story is supported by several respondents. This is exemplified by many respondents highlighting that it is not uncommon to discover that the bookkeeping has been done incorrectly when taking on new clients. A8 even describes how one client's former accountant had mixed up items from both the income statement and statement of financial position into one financial statement – characterising a type of ignorance that is fatal to the occupation (Abbott, 1988). When extended, this symbolizes the dangers of heterogeneity in accounting providers.

It is ultimately the Board of Directors of a firm that are accountable for their accounts. Thus, incorrect or creative accounting may be life threatening for the firm as it runs the risk of ultimately bankruptcy and personal legal action for the management. This highlights the crucial nature of accounting work (Burns and Haga, 1977).

Furthermore, the key role that accountants play is exemplified time and time again when respondents mention that their clients view accounting as little more than a legal requirement and necessary evil. As exemplified by A8:

> "In order to comply with the law I believe that I am important because they [the clients] usually have no idea and sometimes they even think that I run their business more than they do".

Contrary, in firms where the owners hold at least basic knowledge in accounting, the accountant's work is seen as a value adding activity and basis for decision-making. A6 explains:

> "As an authorised accountant I believe that you should work more with other forms of accounting. It is not the statutory accounting that is primary […] We should help firms make good decisions".

Thus, the role of the accountant shifts from bookkeeping to producing financial information enabling management to make better decisions. Decisions crucial for the future success of the firm.

Additionally, it seems the role of accountants have become more crucial as a consequence of the abolition of statutory auditing for small firms in 2010. A clear majority of the respondents have observed a decline in the number of clients that choose to keep their auditor. This puts the accountant in a position where (s)he becomes increasingly important in assuring the quality of the financial reporting. Some of the AAs express a feeling of greater responsibility:

> "Because even if you think that you are accurate when doing accounting you know that if you have forgotten anything the auditor will find it and correct it. They [the auditors] have another education, they can control things in larger firms that I do not need to have an eye on." (A1).

Likewise, A2 expresses:

"I personally put more effort into the financial reporting where the client has no auditor".

In summary, while analysing the empirical material it is evident that the accountants' work has cruciality for the clients. Without the services of accountants many firms would struggle to get through their everyday business life and would have sub-optimal financial information for decision-making. Consequently, it appears that cruciality is a tenet of accountants' work.

4.2.2. Mystique

The mystique of the accounting occupation is somewhat twofold. Basic bookkeeping techniques and rules-based accounting that small firms are exposed to do not engender the mystique needed to gain, what Burns and Haga (1977) defines as, genuine professional status. It appears that the work of the accountants is rather standardised and the level of indeterminacy in relation to technicality is low (Jamous and Peliolle, 1970). A8 explains:

"The work is very standardised. It is not that much oddities which mean that you usually do not have to do qualified assessments".

And A2:

"[...] 95% [of the work] is pretty basic, the rest can be difficult".

Likewise, several respondents state that their daily work easily can be replaced by other accountants. It is common that the accounting firms establish uniform work-guides among the accountants, in order standardise the work. Additionally, for AAs the framework Reko embodies a significant standardisation of work. Hence, bookkeeping services do not seem to entail the mystique needed for the occupation to qualify for genuine professional status (Burns and Haga, 1977).

The educational background of the respondents also witness that years of university education is not needed for providing accounting services to small firms. Many of the respondents have high school or vocational education as their highest completed education. This implicates that accounting in small firms do not require the esoteric knowledge that is associated with high levels of mystique. One area for mystique, however, is advisory services, which primarily is provided by the larger firms. For example, N3 describes how much of his work relates to interpreting legislation. Likewise, A6, whose role primary includes advisory services, expresses that professional judgment is essential:

"If I would take 100 of the questions on my table I wish that I had some kind of framework in order to get an answer. But that happens in one of a hundred cases. I really need to think, consult my experience, and consult with colleagues".

Another area that enhances the mystique of the accountants is principles based accounting. Notwithstanding, the clear majority of the respondents work primarily with rules-based accounting, which do not require the same extent of professional judgment. N7 illustrates:

> "K2 [small firm GAAP] is like a brick. You cannot do anything! What you are supposed to do is clearly stated, while K3 [medium to big firm GAAP] leaves a greater room for own judgments and interpretations".

This implies that some areas of the accountants' work demand a high level of indeterminacy in relation to technicality (Jamous and Peliolle, 1970), which is associated with mystique (Burns and Haga, 1977). The mystique that respondents talk about is, however, vague:

> "We can solve basic queries from our clients – but when we get questions regarding tax, M&A, or share/bond issuances, we usually have to go to specific experts" (A5).

That is, the esoteric knowledge required might fall within the jurisdiction of other occupational groups. Consequently, the picture of mystique in the accountants' world is blurry. There is some, yet, it is hard to pinpoint what and when it is mysterious! The implication is that accountants do not hold the authoritative power needed to gain professional privilege.

4.3. Professional Privileges
4.3.1. Wealth
There is a divergence in the authorisation's ability to raise fees and attract more clients. Nearly half of the authorised respondents experience that the authorisation has enabled them to increase the fees but some of those still feel that the authorisation has not increased the fees as much as they hoped:

> "Even if we can be somewhat more expensive, it is not at the level where I think we should be" (A3).

For A3 the authorisation becomes a way to differentiate, which enables higher fees (Akerlof, 1970). The other half of the authorised accountants do not experience that the authorisation enables higher fees and salaries. They indicate that the clients are unaware of the authorisation. Thus, it does not enable any increase in fees. As such, it fails to serve as an important marketing tool that attracts new clients:

> "I think no one ever required me to be authorised. I have probably never received that question. Perhaps someone has asked if I am authorised, but never required it" (A8).

This view is shared by several non-authorised accountants, whose colleagues are authorised. Based on the respondent's background and the type of accounting firms it is hard to explain the observed

patterns. Generally, it does not seem as the authorisation entitles more wealth, neither in terms of monetary wealth or socio-economic wellbeing (Portwood and Fielding, 1981). Some smaller firms are able to increase their fees while others are not. The major difference is between Big-7 and other accounting firms.

In some Big-7 firms the authorisation has become a gateway for career progression. Hence, the authorisation itself does not engender any increase in wealth but implicitly, via the institutionalisation of the process, i.e. making it a requirement for internal progression, the accountant's wealth is increased:

> "[...] it has had no effect other than opening the door for partnership" and "If we hire a senior accountant he must be authorised to be considered senior" (A6).

As such, Big-7 firms play an important role in the professionalisation process by forming a social closure for the AAs. However, the respondents are unanimous that word-of-mouth is much more important than the authorisation when attracting new clients.

Regarding small accounting firms, it appears in some cases that the costs of the authorisation exceeds its economic benefits. These respondents experience the fees to the professional associations as expensive and compliance with Reko as time-consuming. Compliance with the framework and the increased administration is perceived as the greatest cost among the small accounting firms and the respondents express that it is hard to charge their clients for the increased administration. As such, the authorisation does not per se enhance the wealth of its holders. N1 adopts a cynical view on the professionalisation attempt by viewing it as driven by the self-interest of the professional associations and not enhancing the wealth of the authorised accountants:

> "Some people figured out that they could earn money by establishing this authorisation. They can charge education fees, membership fees etc. Sure, it is a good business model, but I will not contribute to it".

Contrary, the larger accounting firms and Big-7 do not experience that Reko has increased the administrative burden to the extent that the smaller accounting firms experience. The apparent reason is that the larger accounting firms had extensive administrative apparatuses prior to the introduction of Reko. With the introduction of Reko, these firms adapted their internal processes to Reko.

In absence of a clear link between the authorisation and higher fees, most accountants in small and medium-sized firms value the educational courses and meetings that the professional associations organises:

"I usually attend the annual meeting and congress. [...] it is fun, you sit and discuss issues, accounting issues. It is fun to talk about it, feeling that you are not alone in certain situations and that everyone has problems with clients, submissions and such." (A4).

A2 shares this opinion:

"[...] it is fun and educational and you always learn something new [...] the education is very good because these areas change continuously. You have to attend the courses and read the [professional association's] magazine, otherwise you cannot keep up".

Apart from helping the accountants to stay updated, the professional associations provide opportunities for networking and upskilling. The networking extends to more than occupational members as meetings are arranged with law firms and state agencies. In contrast, respondents employed by Big-7 accounting firms do not appreciate the networking and educational benefits to the same extent as the accountants in small firms. Instead, in-house education and competencies substitutes the function of the professional associations. As A6 puts it:

"We have the best persons in Sweden in their nerdy areas. I only need to ask them".

Nevertheless, most of the respondents working in Big-7 firms express that the membership in the professional association enables them to extend their professional network. An important note is that it is not a requirement to be an AA to gain membership in the professional associations. As such, it is the membership in the professional association rather than the authorisation itself that provides the greatest value of the professionalisation to the respondents working in small firms.

In summary, it seems the authorisation per se does not entitle higher fees or attracts more clients, it is rather word-of-mouth. The respondents from small and medium-sized accounting firms value the courses and networking that the professional associations provide, whilst respondents from Big-7 firms gain more tangible value, due to authorisation being a requirement for internal mobility.

4.3.2. Status

The accounting occupation has failed to gain a legal monopoly over its field of work. Although the title 'authorised accountant' is protected by the professional associations, anyone can call themselves an accountant. The professional associations have however tried to form a social closure by introducing the AR. Accountants themselves, however, have differing opinions about what the AR constitutes.

Nearly half of the non-AA have limited to no knowledge of the AR. The majority of accountants that are aware of its existence view the AR as an attempt to substitute to the auditor's report. They

do not see a reason to issue it for clients that have an auditor. Some respondents see it as taking too much time and resources:

> "It [the AR] is designed so if we were to do it then we would not get a single financial statement done […] it is almost theoretically impossible to do a financial statement if you are to follow it" (N7).

As a consequence, N7 does not encourage his authorised colleagues to issue the AR. This view is shared by respondent A2:

> "It is more extensive than the auditor's report as it states that what has been done is absolutely right. So, I would rather not write it if I do not have to".

The respondents are however nearly unanimous when it comes to the ability of the AR to create a social closure for the accounting occupation. Among the respondents, only three firms consistently issue the AR. The rest of the respondents express that their firms very seldom or not at all issue the AR. The apparent reason is that there is no demand from stakeholders such as banks, creditors, or state agencies. As the clients themselves are unaware of its existence or at least do not demand it, the accountants see no value in issuing it. A6 and A9 go as far as to suggest that the AR should be abolished as it does not fill any purpose.

The authorisation does not seem to entitle more social respect to the accountants, at least not among their clients. Nearly all respondents doubt that their clients are aware of the authorisation's existence and very few have ever been asked whether they are authorised. Among the respondents who perceive an enhanced feeling of social respect among their clients an interesting paradox emerges. For example, A1:

> "Our guild has gained a more pinpointed mark on the map. Previously we were merely some kind of book-keepers who were not seen, but now we are considered to be much more in the society".

Contrasting, A1 mentions that some of her clients still confuse her with the auditor. Several other authorised accountants share this experience and express how some clients continuously refer to them as 'the auditor'. Consequently, it does not seem as their role has been enhanced through the authorisation among those clients. Despite A1's positive attitude to the professionalisation (s)he expresses a risk of inflation in authorisations and certifications:

> "It is a word that gives more weight to my knowledge and it is a trendy word. Currently, I feel we have authorisations in all different occupations. So soon it may be diluted".

Despite the apparent unawareness of the authorisation among clients, all respondents are aware of its existence. As such it holds the potential to divide the occupation into two groups and enhance the status of the authorised accountants within the accounting occupation. The respondents describe the accounting occupation as heterogeneous, with education backgrounds ranging from master's degrees to barely high school or vocational education. Similarly, the majority have come across sub-par accounting:

> "There are a lot of really bad accountants whose work I have seen. Really bad work and you want them to be sorted out. It feels terrible to be compared with someone who does accounting 'from his own backyard'" (A2).

As such, the authorisation could draw a symbolic line between high and low quality accountants:

> "I get a clearer occupational role and I think it [the authorisation] shows that I am serious. That I am professional" (A1).

Although nearly all respondents regard the authorisation to be a hallmark for quality, they are not unanimous of its possibility to divide the occupation in a first and second-team. Several respondents, authorised as well as non-authorised, express that they have encountered very competent accountants who have chosen not to pursue the authorisation. Only a small number of respondents express signs of stigmatising the other group:

> "I do not understand how you can hire an accountant that is not authorised" (A4).

And:

> "It is an effort to form a club for mutual admiration […] I am totally uninterested in it." (N1).

> **Why do you think accountants choose to become authorised? (Interviewer)**

> "Because they are not sure enough about themselves. So they go and train themselves to learn how their job is done and they think they get more clients with an authorisation […] I believe you get a job because you are good at doing what you should and many of those who are authorised are completely worthless. They make as many mistakes as they did before [becoming authorised]" (N1).

Indeed, there is a critique that the required examinations are too easy and that quality controls are lacking. A8 describes how the quality controls differed between the two professional associations, one allowed him to select and submit the sample to be reviewed. This highlights the precarious nature of the authorisation's ability to enhance the status of those who choose to pursue the authorisation.

Another threat to the authorisation's ability to enhance the status of the authorised is the different theoretical backgrounds required to become authorised. Unlike genuine professions that require academic education (Freidson, 2001), it is not required to become an authorised accountant. Despite N8's positive attitude to the authorisation, (s)he expresses a frustration over the different paths one may take to become authorised:

"We gain the same title yet I have struggled much more for it".

This opinion is shared by a minority of the respondents with academic backgrounds. For example, A7[7], sees the authorisation as inferior in comparison to the authorisation for auditors:

"It is like Champions League in comparison with the Swedish second league".

As the audit profession is regarded as a genuine profession (Burns and Haga, 1977), this indicates that the accountants have not yet been able to reach the same status as auditors. Instead, several respondents with academic background express that an academic degree weighs more than the authorisation. Paradoxically, this also seems to be the strength of the authorisation. If academic education was required, it would disqualify a majority of respondents. It would also create a mismatch, as most respondents do not deem academic education to be necessary for working in select areas in accounting:

"I have several colleagues that have worked as waiters. They have studied higher vocational education and now they are partners" (A6).

However, A6, states that the authorisation per se does not yield enhanced social respect:

"I work in a big accounting firm and everybody knows that firm. And if I say that I am manager or partner in this firm, then it weights heavier than being authorised. So, I do not need to mention that I am authorised".

Nevertheless, the authorisation has enhanced the feeling of self-esteem among some respondents. A5 exemplifies how the authorisation contributed to her self-confidence in a discussion with an auditor. Likewise, A6 also mention how the authorisation contributes to a feeling of comfort and assurance that (s)he has competence in the field of work. Hence the authorisation holds an intrinsic value to some respondents. The extrinsic value in the form of enhanced social respect are however relatively absent.

Overall it appears that little legal status and social respect have risen from the attempts to professionalise accountants. The AR is generally viewed as redundant and thereby falls short of

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[7] Who is also an authorised auditor

creating a legal monopoly. The increased social status is generated by the internal position and the reputation of the firm, rather than being authorised or not.

4.3.3. Power

A consequence of belonging to a genuine profession would be a significant level of autonomy. The autonomy would be founded in that the professional commands esoteric knowledge that is crucial for the clients (Freidson, 2001). As such, clients would be motivated to adhere to the professional's recommendations.

The majority of respondents, regardless of whether they are authorised or not, express a strong sense of autonomy in relation to their clients. When a client challenges the work of the accountant, the accountant is generally able to persuade the client that the work is correct. Notwithstanding, the respondents maintain that it is ultimately the clients who are responsible for the books:

> "Most often they ask if they can make a certain thing and most often my answer is final. Nine out of ten times they listen to us. But it is not I who decide […] it is the board of directors who are accountable for the accuracy of the accounts […] but I have never experienced a situation when the client has done something that I say is incompatible with GAAP" (N3).

In nearly all cases, the client adheres to the accountant's recommendation. Rarely, the client is persistent and pushes her will forward. When this happens, the accountant is put in a precarious position where (s)he has a choice between adhering to the demand, impairing her professional autonomy, or challenging it, with the risk of losing the client and the corresponding revenue. N1 outlines his strategy which includes informing the client that the client's approach is not consistent with GAAP and of the risks with violating rules and regulations. If the client is persistent N1 resigns to the client's will:

> "[...] All right, then I will document it. I am no police officer. I have no accountability. I have the responsibility to inform [the client]".

The strategy that N1 undertakes clearly erodes his professional autonomy. However, in comparison to the other respondents, the above-stated example is extreme. A3 explains how (s)he handled a rare situation when the client challenged her professional judgment:

> "We had a client where a cost was not deductible. The client said: '[...] but I decide how you do the bookkeeping'. Fine, then we will make sure the auditor will notice it. And the firm had to revise the journal entry".

The story of A3 illustrates that while the accountant's own professional autonomy was impaired (s)he successfully used the auditor to preserve the quality of the accounts. However, this example

clearly illustrates a discrepancy in the professional autonomy of the accountant and the auditor. Nevertheless, the accountant had an important role in making the auditor aware of the issue.

The other strategy undertaken by the respondents is to reject the client's demand. If the accountant feels that the client challenges her professional autonomy, (s)he then ends her relationship with the client:

> "I explain that I cannot do that and if we do not reach an agreement and the client insists upon doing something that does not comply with the law, then the client can go somewhere else. I stick to what is right […] it is my way or the highway!" (A8).

Among the authorised accountants there is a higher reluctance to compromise the professional autonomy. Instead, a firm stance is taken, and if the client persists, the client will be unable to persuade the accountant to do something that (s)he feels is unacceptable.

However, as both authorised and non-authorised accountants perceive a rather high professional autonomy, the authorisation does not seem to entitle more professional autonomy per se. This argument is strengthened by the respondents' coherent stories of how the authorisation is relatively unknown among their clients. Instead, professional autonomy stems from the accountant's expertise and the client's trust:

> "If you have worked here for ten years with nearly 100 clients your experience will be greater than nearly all clients on rules-based issues; you have the upper hand. Usually it ends with the client agreeing with me" (A6).

In conclusion, there is a difference between authorised and non-authorised accountants regarding how they view their professional autonomy. While both groups have significant influence over their clients, authorised accountants are more reluctant to yield to client requests that may be incompatible with GAAP and the law.

4.4. Summary

The key finding is that accountants perceive that their work has significant cruciality, yet uncertain mystique. This paints a blurry picture of how accountants view the professionalisation of their occupation. The implication of this, in terms of professional privileges, is that the accountants do not appear to enjoy full professional privileges in terms of wealth, status, and power.

One of the most important parts of the professionalisation is the inclusion into professional associations. This allows the accountants, authorised or not, to network and enhance their competencies and keep updated with regulatory changes. For many, this translates into higher wealth in terms of socio-economic well-being. Interestingly, the actual authorisation holds little

monetary value for the majority of accountants. For those who see an increase in wealth, the increase is associated with the prominence of the employer – e.g. a Big-7 firm. Conversely, some smaller firms even perceive that the authorisation does not provide enough benefit to justify the cost.

The social closure, represented by the AR, as an attempt to create a legal monopoly for AAs is across the board regarded as a failure due to lack of consumer demand and regulatory requirement. Likewise, the accountants state that the professional attempts have yielded no higher social status amongst peers or clients.

Finally, the professional autonomy is perceived to be high amongst all accountants. The main difference is in how the accountants handle conflicts with clients – the authorised accountants are more prone to maintain professional integrity and walk away from clients whereas the non-authorised appear inclined to retain the client but document the disagreement in case of any future legal action.

5. Discussion

The aim and purpose of this study is to explore the individual accountant's perspective of the professionalisation of accounting in Sweden. Thus, to allow a deeper understanding of how the individual actors of an occupation perceive professionalisation attempts. The key finding of the study is that accountants view the professionalisation as ambiguous; while cruciality is present, the presence of mystique is unclear. Similarly, it is found that professional privileges (Portwood and Fielding, 1981) are not fully observable.

> **Finding I:** Accountants possess significant cruciality but the level of mystique is blurry.

The accountants all highlight that their work is crucial to their clients (Burns and Haga, 1977). This overlaps with Abbott's (1988) argument that professions are central in modern society. Furthermore, this also highlights what Hines (1989) describes as the expert knowledge inherent to the profession: the expert knowledge of accountants enable firms to (1) focus on their core business and (2) develop better modes of decision-making. In possession of this kind of cruciality, the accountants become invaluable in supporting their clients.

Interestingly, the mystique of accountants is blurry. What Burns and Haga (1977) defines as indeterminacy of the work is lacking. The work is generally expressed to be standardised and thus, the knowledge cannot be defined as esoteric (Jamous and Peliolle, 1970). This standardisation contrasts what Abbott (1988) sees as professionals applying abstract knowledge in practical matters and through the application of abstract knowledge becoming veiled in an "*aura of mystery*" (Wilensky 1964: 148). This provides an indication of why the mystique of accountants is not clearly visible.

For a small set of accountants, however, there exist significant amount of professional judgement and elements of advisory services which translate into a high level of esoteric knowledge (Jamous and Peliolle, 1970; Burns and Haga, 1977). This kind of work is performed by senior accountants at Big-7 accounting firms. This embodies a certain amount of mystique, however, it stems more-so from the internal position and nature of the firm rather than being derived from the professionalisation. Interestingly, this corresponds to the argument of Cooper and Robson (2006), where professional firms are identified as key sites of the professionalisation process of accountants.

Finding II: For accountants in small- to medium sized firms the inclusion into a professional association provide most value while for Big-7 accountants the authorisation becomes an entry-ticket to higher internal positions.

There is little evidence that the professionalisation of accountants leads to monetary wealth per se. This contradicts the critique that self-gain is the key driver in professionalisation (Larson, 1977; Weber, 1978). Becoming professionalised is instead seen to yield personal satisfaction rather than economic benefits. Principally, it becomes a token of quality, a way by which the accountant re-affirms her expertise and knowledge (Akerlof, 1970; MacDonald and Richardson, 2004). A significant observation is that the authorisation has become a gateway for career advancements within some Big-7 firms, to a certain degree this institutionalises the authorisation and further stresses the importance of professional firms in the professionalisation processes (Cooper and Robson, 2006).

For accountants in small to medium firms the principal value driver of professionalisation is the professional association. The association provides valuable network opportunities, educational benefits, and a sense of community, in agreement with Van Perseum (2005). Conversely, for Big-7 accountants the professional association is of less tangible value – the value that other accountants derive from the inclusion into the association, Big-7 accountants get from the competency and educational opportunities that are available in-house.

Finding III: Accountants perceive the attempt to create a legal monopoly as unsuccessful and the professionalisation has not yielded any clear changes in social status.

Thus far, the professionalisation of accountants has not resulted in a legal monopoly or any changes in social respect. The legal monopoly of providing a certain service would represent a social closure (Weber, 1978; Freidson, 2001). The AR represents an attempt to create a monopolised service. However, use of the AR is scarce and the usefulness of the report is questioned repeatedly by accountants. As a result, the intended social closure can so far be described as unsuccessful. This implies that the occupation has been unable to create a jurisdiction for AA (Abbott, 1988; Brante, 2009).

According to Scott and Lane (2000), the introduction of an authorisation would raise a wall between the authorised and those who are not, which would engender a stigmatisation of the un-authorised (Goffman, 1963). In the case of the AA, this stigma is predominantly absent among the

accountants. Between colleagues, becoming authorised have no impact on the social context nor does the accountants state that the clients seem to revere an AA. Similar to the case of wealth, the status of the accountant seems to stem from the position in the hierarchy at the firm and the status of the firm rather than from the authorisation. As such, the finding indicates that the professionalisation has met limited success.

> **Finding IV:** Accountants perceive their professional autonomy to be significant, regardless of authorisation. Yet, the AAs appear to preserve their professional integrity when conflicts with clients occur.

The key finding relating to the professional autonomy is that both AA and non-AA have significant influence over their clients. When this is juxtaposed to the legal jurisdiction discussed by e.g. Larson (1977) and Freidson (2001), something intriguing emerges. While the accountants do not have any legal influence over the client, in the same sense that an auditor has, the accountant is able to leverage her expert knowledge to persuade the client in disputes. This implies that a legal monopoly is not necessarily required to create authority in the work of accountants.

However, there is a caveat to this conclusion: the ultimate responsibilities for the accounting lies not with the accountant but with the board of directors of the firm. Interestingly, this is one of the few areas where there is divergence in attitudes between authorised and non-authorised accountants. AAs are more prone to walk away from a client – implying a higher sense of morality (Burns et al., 1994).

When taking a holistic view a clear pattern emerges from the narratives of the interviewed accountants: there has been an attempt to introduce the 'shopping list' of professions to the accounting occupation (e.g. Millerson, 1964; Hall, 1968; Burns and Haga, 1977). Several of the attributes commonly listed by functionalists are present: (1) a body of formal knowledge represented by GAAP and Reko, (2) established professional associations in which the practitioners are organised, (3) code of ethics, (4) certification that guarantees the competence of the practitioners, (5) collegial scrutiny of the AAs, and (6) an institutionalisation of the knowledge within universities. However, the proliferation of the list of attributes associated with the 'shopping list' is ambiguous at best. Conversely, the dominant theme among the stories presented by the accountants is the expert knowledge the accountants possess. This clearly is in line with Hines (1989) who argues that professions are defined by the construction and permeation of this knowledge in the occupation.

This is symptomatic of Richardson's (1987) and Öhman and Wallerstedt's (2012) argument that the professionalisation process does not follow a predetermined path. Instead, it is co-driven by the members of the occupation combined with critical events outside the occupation. As exemplified by the accountants' view of e.g. the professional association as a key value driver, significance of the ability to stand your ground in case of disputes, and how Big-7 accountants perceive the value of the firm's market position over the value of being AA.

In extending this line of thought, it would be appropriate to adopt a constructivist perspective of the professionalisation process (Hines, 1989) and recognising that every professionalisation process is unique, as Freidson (1983: 34-35) puts it: "[...] *studying occupations as individual empirical cases, rather than as specimens of some more general fixed concept*". In doing so, a more adaptive model of the professions emerges. A model where the unique characteristics of the particular occupation can be taken into consideration and thereby facilitate the understanding of the professionalisation process to a higher degree.

6. Conclusion

The purpose of this study was to explore how accountants in Sweden view the attempt to professionalise their occupation. To answer the question posed in this study 20 accountants were interviewed to unearth the narrative of accountants. The key finding indicates that it is the expert knowledge of the occupation that drives the professionalisation process.

First, there is ambiguous mystique surrounding the work of the accountant. Simultaneously, accountants perceive themselves as being crucial to their clients' business.

Second, the professionalisation process has yielded little status or power. However, in two cases, wealth is observed: (1) the value of the professional association is principal for accountants in small to medium sized firms and (2) for the Big-7 accountant, the authorisation is central as it serves as a gateway to career progression.

When these are combined, the principal finding suggests that it is the expert knowledge of the accountant that drives professionalisation forward and defines the profession, from the perspective of the accountant. What is imperative for the individual accountant is the esoteric knowledge – the socially constructed notion of what constitutes a profession. This contrasts the arbitrary list of attributes, 'the shopping list', that can be 'ticked off', as a path to professionalisation. Consequently, when observing the professionalisation process from the ground up it is clear that it is an iterative process and cannot be planned ahead of time. It is co-driven by the occupational members and the events that occur outside the occupation's sphere of control.

This provides the foundation for an extension to existing theory: presenting an adaptive model of professional processes, where the particular context of the occupation and its expert knowledge is central. To a certain degree this constitutes a re-definition on how professionalisation processes are viewed that allows researchers to tailor the model to the specific circumstances that dominate a particular occupation's work life. This adaptive stance will allow for a deeper understanding of professionalisation processes, when observed from occupational members' perspective.

Here lies also the key take-aways for policy makers and the professional associations. Instead of adopting a top-down approach of imposing a set of structures and attributes, such as the AR or authorisation, without anchoring these in the occupation the endeavour risks running aground. Consequently, policymakers should look to the work life of the occupation. If the desire is to elevate accountants to a profession there must be excess value in the professionalisation process. This can be done by emphasising the expert knowledge of the accountant – i.e. her professional judgement – and in going forward, focusing on the occupational advancements where this is found.

For example, in the possible automation of the bookkeeping aspect of the occupation, the need for professional judgement will increase while the technical skill of bookkeeping will be de-emphasised. This ground-up approach would allow the professional associations to lobby for relevant process changes and policy changes that would benefit the occupation and its clients.

In conclusion, by adopting a reflexive stance future research and practice will be well poised to uncover new avenues in advancing professionalisation processes. For research, this will allow for the unearthing of novel knowledge regarding the professionalisation process from the perspective of the individual occupational member, client, or employer. For practice, this will allow for more precise policies and processes that will benefit occupations and clients alike. Another avenue would be to research how professional associations are affected when membership is granted to several diverse occupational groups. This could provide interesting insights in the dynamics of professional associations.

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Appendix

Appendix 1: Interview Guide

Introduction

➤ Inform the respondent that participation is anonymous and that (s)he can abort the interview: The respondent can abort the interview whenever (s)he wants. Ask if recording is okay.

Background

➤ What is your educational background?
  o E.g. academic degree, academic courses, higher vocational education, gymnasium
➤ Why did you start working with accounting?
➤ How long have you worked in accounting?
➤ What is your current position within the accounting firm?
➤ What kind of firms and organisations do you work with?
➤ Do you have or have you had any other positions in accountancy?
  o E.g. external auditing, internal auditing, management accounting
➤ Do you hold the certification 'authorised accountant'?
  o If yes, how long?

Accounting work

➤ What is your main tasks in the firms/organisations that you work with?
  o E.g. book-keeping, advisory, tax services
➤ Do your tasks require professional judgment or is it more to follow a set of rules?
  o Any examples?
➤ Are the tasks that you perform of a changing nature or are they more repetitive?
  o Any examples?
➤ How important do you believe that you work is?
➤ How important do your clients believe that your work is?
➤ How well do your clients understand the different parts of the work that you perform?
➤ Is your work of such nature that makes it hard for other accountants to perform it?
➤ Is your work of such nature that makes it hard for non-accountants to perform it?
➤ How do you cope with a situation when you and a client have different opinion of an accounting or tax issue?
  o Any examples?

Questions about the professionalisation to authorised accountants

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➤ Why did you choose to become authorised?
➤ How has the authorisation affected the relation to your clients?
  o Any examples?
➤ Has the authorisation affected the relation to your colleagues and employer?
  o Any examples?
➤ What are your views on the accountant's report?

- ➢ Have you or any of your authorised colleagues provided a client with the accountant's report?
    - ○ If yes, how common is it that you provide the accountant's report?
    - ○ What is the underlying reason?
- ➢ How do you perceive your membership in Srf konsulterna/FAR?
- ➢ How do you perceive Reko?
- ➢ What do you see as the greatest values of the authorisation?
- ➢ What are the shortcomings and areas for development of the authorisation?
- ➢ How well does your experience of the authorisation match what you expected when you decided to apply for it?
- ➢ Overall, how has the authorisation changed your daily work?
- ➢ Will you renew your authorisation when it expires?

Questions about the professionalisation to non-authorised accountants

- ➢ Have you considered authorisation?
    - ○ What are the underlying reasons?
- ➢ How do you believe that the authorisation would affect the relation to your clients?
- ➢ How do you believe that the authorisation would affect the relation to you colleagues and employer?
- ➢ Do you have any colleagues in the firm or in your professional network that are or recently have become authorised?
    - ○ If yes, how has you relation to these colleagues been affected?
- ➢ What are your thoughts about the different ways to become authorised?
- ➢ Have any of your authorised colleagues provided a client with the accountant's report?
    - ○ If yes, how common is it that they provide the accountant's report?
    - ○ What is the underlying reason?
- ➢ Are you member of any professional association e.g. Srf /FAR?
    - ○ If yes, how do you perceive your membership in Srf /FAR?
- ➢ Does your firm adhere to Reko?
    - ○ If yes, how do you perceive Reko?
- ➢ What do you see as the greatest values of the authorisation?
- ➢ What are the shortcomings and areas for development of the authorisation?
- ➢ What do see for obstacles to become authorised?

End

- ➢ Is it okay to contact you again for any eventual questions?
- ➢ How would you like to take part of the study's result?