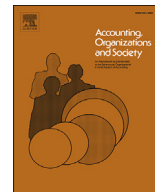




Contents lists available at ScienceDirect

## Accounting, Organizations and Society

journal homepage: [www.elsevier.com/locate/aos](http://www.elsevier.com/locate/aos)

## Discourse of the professions: The making, normalizing and taming of Ontario's "foreign-trained accountant"

Marcia Annisette\*

Schulich School of Business, York University, Toronto, Canada

## ARTICLE INFO

## Article history:

Received 20 January 2014

Received in revised form

14 June 2017

Accepted 23 June 2017

Available online xxx

## ABSTRACT

Informed by insights from the sociology of categories (Lamont, 1992; Lamont & Molnar, 2002; Gieryn, 1983) and the anthropology of pollution (Douglas, 1966), the paper focuses on how the category "foreign-trained accountant" is constructed on the basis of attributes that are deemed polluting and impure in the context of Ontario accountancy. The paper illustrates the problems of social categorization by demonstrating how Ontario's 'new immigrant' ACCA and CIMA qualified accountants, straddled two incompatible categories and in so doing, became dangerously polluting to the professional accountancy landscape of Ontario. Theoretically, the paper locates boundary-work within the sociology of categories literature, and by making an analytical distinction between boundary-work and social closure, provides a perspective for understanding the cultural dimension of professions.

Crown Copyright © 2017 Published by Elsevier Ltd. All rights reserved.

## 1. Introduction

Studies of the earliest professional accounting associations have highlighted the centrality of discursive practices to professionalization projects (Chua & Poullaos, 1998; Kirkham & Loft, 1993; Walker, 1991). For example, discursive claims and counter-claims about the appropriateness of vesting the management of bankruptcy estates into the hands of trustees (many of whom were accountants), enhanced the occupational consciousness of Glaswegian and Edinburgh accountants prompting them to organize and institutionalize (Walker, 1995, p. 292).<sup>1</sup> Once institutionalized, early Scottish chartered bodies developed and deployed a "discourse of superiority" (McKinstry, 2014) to create a public image of their members which cast them as superior to other practitioners in the field. This also served to differentiate the Scottish chartered bodies from all other accountancy bodies which later emerged, thus allowing them to remain impervious to merger attempts in Scotland and in the UK at large (Lee, 2010; McKinstry, 2014). The deployment of discursive resources was also a central plank in the development trajectory of the Institute of Chartered Accountants in England and Wales (ICAEW). In their sweeping

study of gender processes in accountancy, Kirkham and Loft (1993) illustrate the efficacy of ICAEW's discursive claims in constituting the identity of the professional accountant as "in part, as something that is 'not a clerk or a bookkeeper' and, in part, as something that is 'not a woman'" (Kirkham & Loft, 1993, p. 507). The same ICAEW in its self-appointed role as "the imperial CA watchdog" (Chua & Poullaos, 1998, p. 428), relied on a well-crafted rhetorical repertoire to diminish the value of the colonial "chartered" title which they deemed was 'pirated' from them by colonial imitators (Chua & Poullaos, 2002; Johnson & Caygill, 1971, p. 160; Parker, 2005; Poullaos, 2016). Finally, Ramirez (2009) shows how more recently, the ICAEW mobilized the discursive construct of "the small practitioner" to manage the complex task of representation of a very diverse membership base.

These acts of sorting people into groups, and deploying discursive resources to create conceptual distinctions between them, is what is called boundary-work – a concept initially coined by Gieryn (1983) to refer to the rhetorical resources used by 19th century scientists to successfully demarcate and differentiate science from non-science, so as to secure its intellectual authority over rival fields of knowledge. Gieryn characterized boundary-work as the sociological equivalent to the literary concept 'the foil' remarking that, "just as readers come to know Holmes better through contrasts to his foil Watson, so does the public better learn about science through contrasts with non-science" (Gieryn, 1983, p. 791). Importantly, Gieryn demonstrated that boundary-work was not only central to distinguishing science from its then rival fields

\* Schulich School of Business, 4700 Keele Street, Toronto, ON M3J 1P3, Canada.  
E-mail address: [mannisette@schulich.yorku.ca](mailto:mannisette@schulich.yorku.ca).

<sup>1</sup> Also see MacDonald and Richardson (2004) which illustrates how the Public Accountants Council of Ontario used public discourses to build community of public accountants.

religion and engineering, but it was also effectively used by elite scientists to marginalize and exclude certain practitioners, by affixing labels to them such as ‘pseudo’ ‘deviant’ or ‘amateur’ (Gieryn, 1983, p. 792).

Whilst Gieryn as well as others, have pointed to the essential role of boundary-work in the establishment and reproduction of professions (Burri, 2008; Fournier, 2000; Lamont & Molnar, 2002; Swedlow, 2007), there has been relatively little attention given to this concept in the sociology of the accountancy profession.<sup>2</sup> The aim of this paper is to give specific prominence to boundary-work, by studying the role of discourse in the making, normalizing and the taming of the “foreign-trained accountant” which was at the center of an episode of professional politics within the professional accountancy landscape of Ontario. This episode reached a legislative milestone with the passage of Bill 158 on May 18<sup>th</sup> 2010, six days after its third reading in the Legislative Assembly of Ontario (LAO).<sup>3</sup>

### 1.1. Bill 158 and the “foreign-trained accountant”

For those who promoted it, Bill 158 was touted as a piece of legislation that would “modernize the governance of the main accounting bodies in Ontario” and “help ensure greater public transparency for the accounting profession while providing their governing bodies with new powers to better protect consumers”.<sup>4</sup> Yet amongst certain segments of the professional accounting community of Ontario, Bill 158 was seen as “an assault on foreign-trained professionals” (LAO, 2010(a), p. 10; *Toronto Star* April 28, 2010); “discriminatory against immigrants” (CIMA North American spokesperson Mahes Wickramasinghe quoted in Buckstein, 2009; Keung, 2009; OMNI News, July 2 2009; ) and an attempt to “protect a little piece of Ontario for the professional organizations here” (British Consul General Jonathan Dart in “Credentials War”, *Toronto Star* April 2010). Much of the Bill focused on spelling out the authority and scope of Ontario’s three recognized professional accounting bodies to govern and discipline their members and elicited little controversy.<sup>5</sup> However it was clauses 26(1)(a) in Schedules A and B and clause 27(1)(a) in Schedule C of the Bill which created the controversy, for together they prohibited the use (alone or in combination) of words or abbreviations in any names or lettering corresponding to the three bodies (See Appendix 1). These clauses directly impacted on the province’s immigrant accountant community many of whom had obtained their professional accounting certification outside of Canada and possessed professional designations which bore words or letters similar to those of at least one of the three bodies. In the case of two British based bodies, the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA) for example, it was claimed that the Bill would impact as many as 3000 of their Ontario-based members and students (LAO, 2010(a)) by prohibiting them from freely displaying their designatory letters (ACCA and CIMA) since those designatory letters

included abbreviations ‘CA’ and ‘CMA’ corresponding to the ICAO and the SMAO.

The launch and successful passage of Bill 158 into law was unusual for a number of reasons. Firstly, the three bodies whose designatory letters were protected by the Bill –the Institute of Chartered Accountants of Ontario (ICAO), The Society of Management Accountants of Ontario (SMAO) and the Certified General Accountants of Ontario (CGAO)– for decades had fought each other for professional jurisdiction in the province (Richardson, 1997). Yet in this instance, they presented a united front, so much so that in their respective commentaries on the Bill, representatives of each of the bodies seemed to be reading from the same script. This was an unprecedented show of unity and solidarity in an environment which had come to be defined as “the notoriously fractious world of accounting regulation in Ontario” (*The Globe and Mail*, July 2 2009). Secondly, the Bill was promoted by a provincial government which had fully taken on board the neo-liberalist trend of freeing up markets, and had already implemented a range of policies aimed at weakening long held monopolies –including professional monopolies. The ring fencing of these three accounting designations in the manner laid down by Bill 158, therefore seemed inconsistent with the neoliberal zeitgeist of the times. In this sense, the three restrictive clauses in Bill 158 were seen as anachronistic, causing some to argue that they had rebuilt “old barriers, dating back to before the last World War” (Broadbent & Omidvar, 2010, p. 1). Thirdly, by effectively prohibiting immigrant accountants from using their designatory letters, the support of Bill 158 by Ontario’s liberal government, fell afoul of the government’s ‘Open Ontario Plan’, an initiative aimed at helping new immigrants integrate into the economy (Sahoye, 2010; Broadbent & Omidvar, 2010). Critically as well, the Bill seemed out of place coming in the aftermath of a troubling Statistics Canada report (Picot, Hou, & Coulombe, 2007) which revealed that Canada’s professionally skilled immigrants, particularly those arriving in the post 1990’s period, had encountered significant difficulties integrating into the Canadian labour market, and were more than three times as likely to face chronic low income than the Canadian-born.

Needless to say clauses 26(1)(a) in Schedules A and B and clause 27(1)(a) in Schedule C of Bill 158 were strenuously resisted by agents representing those negatively affected. At the public hearings conducted by the Standing Committee on Justice Policy, strong calls to repeal, if not modify the controversial clauses were made; not only by some of the individuals affected by the Bill, but by British and local representatives of the British-based ACCA and CIMA, as well as by the British Consulate General (who also sought to safeguard the interest of the members of the British bodies).<sup>6</sup> Yet the government was un-swayed by the arguments presented. Its members seemed convinced by, and indeed publicly repeated the claims made by the recognized accountancy bodies, about the threat to the Ontario public caused by the plethora of “foreign-trained accountants” who populated the Ontario professional accounting landscape; and the Bill was proffered as the best means to curb the threat – an effective device to tame the beast.

### 1.2. Discourse of the professions

This episode involving Bill 158 bore many of the key elements

<sup>2</sup> Notable exceptions in the accounting literature are Hazgui & Gendron’s (2015) study of audit regulation Young’s (2014) study on accounting standard setting and Mikes’ (2011) study of risk management. Other studies which deploy the concept are Gracia & Oats (2012) and Llewellyn (1998) but in both papers the concept is not used in the strict Gierynian sense involving intra and inter-professional professional struggles.

<sup>3</sup> Upon its Royal Assent by the Governor General of the province, Bill 158 became the Accounting Professions Act 2010.

<sup>4</sup> <http://news.ontario.ca/mag/en/2009/03/ontario-introduces-accounting-professions-act.html>.

<sup>5</sup> Although there was some concern about civil liberties with the Bill, this concern was relatively muted (see Fletcher, 2010).

<sup>6</sup> There was also an outcry by the Australian-based Institute of Certified Management Accountants (ICMA) which described Bill 158 as “onerous” further charging that it “protects unfairly Ontario based Canadian accounting professional bodies” (Recognizing international credentials: Should Australia follow Canada’s lead? *OnTarget Newsletter*, 2009, p. 1). Several news outlets in India also carried the item including *The Weekly Times of India*; *The Indian Express* and *India Journal*.

Download English Version:

<https://daneshyari.com/en/article/5033280>

Download Persian Version:

<https://daneshyari.com/article/5033280>

[Daneshyari.com](https://daneshyari.com)