



Twittering change: The institutional work of domain change in accounting expertise



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ABSTRACT

This paper develops an endogenous model of institutional and professional domain change. Traditional accounts of domain change focus attention on how professional expertise is extended to new areas of practice. This form of domain extension is typically both deliberate and contested. However, domain change can also occur in a somewhat quotidian and uncontested fashion when professional expertise is extended intra-organizationally. We analyze the ways in which the domain of accounting expertise is reconstituted in new social media – Facebook, LinkedIn and Twitter – in Big 4 accounting firms. Using content analysis and interview data we show how social media professionals, in pursuing their own professional project, generate change in the professional domain of accountancy. Our analysis demonstrates that the institutional work of domain change occurs through three related activities: boundary work, rhetorical work and the construction of the embedded actor.

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1. Introduction

How do changes in professional expertise occur? In the field of accounting, considerable research has demonstrated how “professionalism” as a construct has shifted over time (e.g., Anderson-Gough, Grey, & Robson, 1998, 2000, 2001; Coffey, 1994; Covalleski, Dirsmith, Heian, & Samuel, 1998; Empson, 2004; Grey, 1994, 1998; Pentland, 1993). Much of this research demonstrates a movement away from professionalism as a normative-ethical construct and toward professionalism as an expression of jurisdictional or technical expertise (e.g., Brint, 1996). Similar research shows that these changes occur as accounting work shifts to new domains of practice, such as large organizations (Suddaby, Gendron, & Lam, 2009) or trans-national organizational fields (Suddaby, Cooper, & Greenwood, 2007).

A related stream of research has demonstrated how the domain of accounting, as jurisdictional claim to expertise (Miller, 1994), has become reconstituted over time. Much of this research has focused on the discursive strategies through which accounting expertise and technology is applied to new areas of practice (Miller, 1991; Hopwood, 1987; Power, 1997; Young, 1994). A key

insight of this research is that changes in the domain of accounting expertise do not typically occur as a radical and strategic change but, rather, occur incrementally as pre-existing accounting practices and terms are gradually applied to new regulatory spaces (Young, 1994, 1995).

This line of research offers useful insight into the endogenous and largely routine ways in which the domain of accounting expertise and techniques of rationalization have become expanded and elaborated in contemporary society (Meyer, 1986). Indeed, the process by which the domain of accounting has become diffused in modern society illustrates many of the key dynamics of *institutional work* (Lawrence & Suddaby, 2006), or the process by which the habitual practices of individual and collective actors engaged in somewhat routine interactions contribute to macro-level social change.

But these accounts have been criticized for neglecting the micro-level dynamics through which domain extension occurs (Robson, 1991). More specifically, as Potter (2005) and West (2003) observe, what remains unexamined is how small groups of technical experts can generate changes in how accounting expertise is represented and legitimated, not through processes of overt contests over professional jurisdiction (i.e. Abbott, 1988), but rather through relatively routine commitments from the day-to-day actions of individual professionals pursuing their own relatively isolated professional projects at work.

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We seek to answer this call by studying the process by which accounting expertise becomes reconstructed and promoted within the elite Big Four accounting firms as a result of the adoption of new social media such as Facebook, LinkedIn and Twitter (“New Media”). The introduction of the Internet in the latter years of the twentieth century has generated a proliferation of new forms of media that have radically altered the ways in which human interaction occurs (Agre, 2003; Castells, 2001, 2009). The adoption of new communicative technologies, like the adoption of new audit technologies (Fischer, 1996), creates the opportunity for members of an institution, such as a profession, to engage in forms of institutional work, defined as the relatively mundane actions of individuals and collectives to create, maintain or alter an institution (Lawrence & Suddaby, 2006). The rapid emergence of New Media provides a useful natural experiment within which the fabric of a social institution – i.e. the domain of accounting expertise – is “torn” and reconstructed.

We apply the conceptual lens of ‘institutional work’ to present a theoretical model of practice-driven domain change in accounting. Our interest is in understanding how new social media creates an opportunity to reconfigure accounting expertise in new ways. That is, our interest is in understanding how New Media creates the liminal space for certain professionals, even non-accounting professionals, to engage in practices and actions that have the unintended consequence of extending domain by redefining professional expertise.

Our theoretical argument differs from existing theories of domain change in three important ways. First, most prior research on domain change in accounting has focused on examining how accounting expertise is extended to new jurisdictions or areas of practice – e.g., financial instruments (Young, 1996) and environmentalism (Power, 1997). This research adopts the traditional post-Enlightenment notion of professional expertise as being constituted, largely, by the content and spread of knowledge. We build on these studies by focusing instead on how our understanding of professionalism changes when the domain of accounting is extended, not to a new practice area, but instead to the somewhat ambiguous public domain of social media. In this case, we observe that domain extension is less concerned with the substantive content of expert knowledge and, instead, more concerned with *how claims to professional expertise can be made and who has authority to make them*. That is, we observe that domain change not only occurs by colonizing new areas of practice, but also occurs by changing the ways in which claims to professional expertise can legitimately be enacted.

Second, while most accounts of domain change adopt, either explicitly or implicitly, the notion of different occupational groups engaging in overtly strategic jurisdictional conflict over claims to professional expertise (e.g., Abbott, 1988), our analysis focuses on domain change that occurs intra-organizationally in a largely uncontested and unanticipated manner through the quotidian interactions of traditional professionals (e.g., accountants) and non-traditional professionals (e.g., social media experts), each pursuing their own professional project in the context of a large organization. In this case we do not observe overt conflict over jurisdiction, but rather a willing secession by accountants of their autonomy over defining professional domain to social media experts and a concomitant change in how claims of professional expertise are enacted in new media.

Finally, our analysis demonstrates the critically important role of large and complex professional organizations in enacting – i.e., mediating, enabling, and facilitating – domain change in the accounting profession. As large professional firms have increasingly become the sites of professionalization, *so too have large professional firms become the sites within which domain change occurs*. That is, rather than extending accounting professionalism to assert

new knowledge claims, our analysis demonstrates that accounting professionalism is extended within the organization by generating new ways in which claims to accounting expertise can legitimately be made. This form of domain change is not so much about extending professionalism to new jurisdictions as it is about extending the range of performative activities through which claims to professional expertise can occur.

We present our paper in four sections. The next section outlines the theoretical basis for our contention that New Media provides a disruptive change in the domain of accounting expertise. We briefly review the literature on domain change and jurisdictional competition in the professions, and then review the history of emerging modes of new media and summarize their various characteristics. In the second section we describe our research design and methods. Our results are presented in the third section and we conclude with a discussion of our theoretical insights and the broader implications of our study.

2. Theoretical context

2.1. Existing approaches to domain change in accounting

A growing stream of research has come to understand accounting as a social and highly institutionalized practice (Hopwood, 1992; Miller, 1994). From this perspective, the expansion of accounting in society does not represent a functional need for technical accounting skills but rather a form of cultural rationalization in which the existence of accountants and accounting practices reflects cultural claims to legitimacy and rationality (Meyer, 1986). The global expansion of the accounting profession, thus, is explained by the growing cultural legitimacy that accountancy represents in an increasingly rationalized society.

An important extension of this research has focused on understanding how and why the domain of accounting has been extended and reconstituted in contemporary society (Miller, 1994; Miller & Rose, 1990). A recurring theme of the research is that the accounting domain is continually in flux, constantly extending both in “power and scope” (Hoskin & Macve, 1994: 92). Thus, much early research focused on documenting the expansion of accounting rationality to new organizational and societal settings (Gowler & Legge, 1983; Loft, 1986) including restructuring individuals as “calculable selves” (Miller, 1992).

More recently, research has turned to understanding the processes by which *domain expansion* occurs. A key finding is the importance of how spaces and issues become framed or *problematized* in accounting language (Young, 1994). Once issues have been reframed as accounting problems, they gain legitimacy and entry into the regulatory space of an organization – i.e., a corporation, a collective or a nation-state. Such expansion typically occurs through the adoption of specialized language – vocabularies and terms that comprise “rationales” that “mobilize the calculative technologies of accounting” (Miller, 1994: 3). Collectively, these studies have generated significant insights into why, where and how the domain of accounting expertise has permeated broad areas of contemporary society. More importantly, this research points to the often deleterious and unintended consequences of domain expansion. What is missing from these accounts, however, is an understanding of how domain expansion occurs *within the accounting profession itself*. That is, while prior research has ably demonstrated how accounting rationality has expanded in society generally, we have little analysis of how new professional practices and the expertise of adjacent professionals get absorbed within the broader domain of accounting professionalism.

Traditional sociological theory suggests that professional domain expansion (termed “jurisdictional expansion”) occurs at

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