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**Examining Professional Identity:
The Views of New Zealand Chartered Accountants**

A thesis
submitted in partial fulfilment
of the requirements for the degree
of
Master of Management Studies in Accounting
at
The University of Waikato
by
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THE UNIVERSITY OF
WAIKATO
Te Whare Wānanga o Waikato

2014

ABSTRACT

The purpose of this thesis was to examine the professional identity of New Zealand chartered accountants. A perusal of prior literature indicated that professional identity is integral to a profession, yet the concept has not been well defined. This study attempts to gain a greater understanding of this term.

Specifically, semi structured interviews were conducted with 60 New Zealand chartered accountants. These participants were categorised by both their areas of employment and level of experience. The areas of employment included: *top tier*, *midtier*, *rural*, *industrial*, and *academic* categories, while their level of experience was segmented into 0-2, 3-5, 6-10 and 10+ years of experience. These interviews were transcribed and run through Leximancer 4.0, a computer textual analysis program. This software produced conceptual maps, key themes, and concepts which were used in the data analysis process.

The findings of this thesis were specific to the New Zealand accounting body: NZICA. Consistent with prior studies, this paper found that the term “professional identity” was not well understood. Indeed, terms such as stereotypes, traits, characteristics, attributes, and branding were used interchangeably for the term. Furthermore, there was a misalignment between the professional identity portrayed by NZICA and the interpretation of its members. Members identified a weak relationship between themselves and their institute. This was a consistent finding across the entirety of the sampled population.

This study has practical implications for future research. NZICA passed a vote as recently as October 2013 to become “One New Institute”, thus it is currently undertaking a rebranding process. This study identifies weaknesses in current branding that may, in future, be able to be remedied. Furthermore, this study is replicable and can provide other institutes with an opportunity to gain insight into their respective organisations.

As no prior accounting literature has undertaken to define professional identity, this investigation also provides an insight into the term. As a result, this insight can be applied to wider academic literature.

PREFACE AND ACKNOWLEDGEMENTS

When acknowledging those to thank I must first and foremost acknowledge Dr Grant Samkin. You have been beyond amazing throughout this journey and have pushed me to levels I did not think I could achieve. Thank you for your encouragement, patience, and direction. You were a pillar of strength.

Secondly, I would like to acknowledge Dr Mary Low. Your direction started me on this path and I am sincerely thankful for your wisdom and guidance. Your passion for the topic was gratefully received and greatly appreciated.

I would also like to acknowledge Philip Macey. You have been a mentor to me throughout university and have consistently provided me with guidance and encouragement. Thank you for your unwavering support and kindness.

To my family, thank you all for your love and encouragement. Throughout university you have always provided me with both financial and emotional support. I could not have done this study without you. Special thanks to Nean for her unconditional love, even when stress made me somewhat “difficult” to be around. Also, to Dad for his constant nagging. You were that extra motivation to complete my assignments in a timely manner.

Lastly, thank you to all the participants of this research study. Your contributions are what made this investigation possible.

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LIST OF ABBREVIATIONS

NZICA	New Zealand Institute of Chartered Accountants
CIMA	Chartered Institute of Management Accountants
ACCA	Association of Chartered Certified Accountants
ICAEW	Institute of Chartered Accountants England and Wales
CPD	Continuing Professional Development
CA	Chartered accountant
IFRS	International Financial Reporting Standards
SME/s	Small and Medium Enterprise/s

CHAPTER ONE

1.1 INTRODUCTION

Professional identity is a term recognised in accounting literature; however, a perusal of accounting professional institutes' websites shows no active usage of this term. While being readily used among academics (Siegel & Sisaye, 1997; Gendron & Suddaby, 2004; Low, Davey, & Davey, 2012; Parker & Warren, 2012), recent studies are unable to define clearly what professional identity means. This lack of clarity results in inconsistencies in terms of how the term is interpreted.

The purpose of this investigation is to gain a greater understanding of and insight into this term. This aim will be achieved by interviewing New Zealand chartered accountants, to ascertain what professional identity means to them.

As a prelude to explaining the importance of the research, this chapter will first provide some background on professional identity. The problem statement will then be discussed, followed by the research objectives and purpose of the study. The methodology and method will also be described, and an outline of the thesis will be provided. The chapter concludes by pointing out the scope and limitations of this study.

1.2 BACKGROUND

While the term *professional identity* is readily used, there appears to be a lack of clarity as to its meaning. Siegel and Sisaye (1997) use the term “organisational identity” and argue this sense of identity comes about when an accountant experiences a feeling of belongingness, resulting in a sense of comradeship and commitment to the profession. Their view is similar to that found in other studies that highlight the positive correlation between the feeling of inclusiveness and how strongly individuals identify with their profession (Gendron & Suddaby, 2004; Parker & Warren, 2012). Terms such as stereotypes, traits, attributes, characteristics and branding are also used interchangeably for the concept (Gendron & Suddaby, 2004; Low et al., 2012; Parker & Warren, 2012).

When using the term, academics also suggest that professional identity is subject to influential factors (Dimnik & Fenton, 2006; Felton, Dimnik & Bay, 2008; Parker & Warren, 2012). Such scholars argue that it is a perception-based concept, with both individual and societal views influencing the extent individuals identify with a particular profession (Bourdieu, 1977; Oakes, Haslam, & Turner, 1994; Dimnik & Fenton, 2006; Felton, Dimnik, & Bay, 2008; Low et al., 2012; Parker & Warren, 2012). This influence also extends to experiences, with both Schein (1978) and Parker and Warren (2012) discussing how work and personal experiences affect the formation and development of an accountant's professional identity.

Although the concept of professional identity is vague, academics acknowledge the importance of the concept (Costello, 2000; Low et al., 2012; Parker & Warren, 2012). Costello (2000) argues it contributes to a successful career and, if not clearly internalised, will impair an employee's working performance. It is logical to assume that individuals are unable to successfully personify a profession if they do not understand what it stands for. Furthermore, Felton et al. (2008) argue that the professional identity of an accountant is of the utmost importance, as the profession depends on high ethical standards and the notion of trustworthiness. Therefore, it is imperative to ensure that members of the profession have a strong understanding of their role and how their actions represent the collective.

The scope of this thesis is specific to the New Zealand accounting profession. NZICA is the nation's representative body, encompassing over 33,000 members. It states its mission is to be "the international membership body of choice for accounting professionals in and from New Zealand, Asia, and the South Pacific" (NZICA, 2012). It also proclaims core values of trust, excellence, and courage. As these traits are relatively abstract, they restrict an individual's understanding of his or her own role.

The contribution of this study is twofold. First, it has been identified that professional identity is integral to a profession, yet the concept has not been well defined. This thesis will explore the term in depth, allowing for greater understanding of how the concept is constructed. Second, it will allow for greater understanding of the New Zealand accounting profession. It highlights members' perceptions of their role and how this understanding translates into their collective

identity. This research is particularly important as NZICA are currently undergoing significant changes. In October 2013, NZICA and ICAA members voted in favour of becoming “One New Institute”, which means chartered accountants in New Zealand and Australia will be operating under a collective branding. This study will identify weaknesses in the current branding that could be remedied in future.

1.3 PROBLEM STATEMENT

There appears to be a lack of clarity surrounding the concept of professional identity. This study explores this concept and specifically relates its discussions to the New Zealand accounting profession. It aims to ascertain how chartered accountants perceive their professional identity. It also investigates whether there is a dichotomy between this perception and the image that the New Zealand Institute of Chartered Accountants (NZICA) portrays.

1.4 RESEARCH PURPOSE AND OBJECTIVES

This thesis has the following objectives:

1. To define professional identity through a review of the prior literature, and establish how professional institutes profile the identity of their members.
2. To understand what chartered accountants perceive as their professional identity in the eyes of society.
3. To examine factors influencing this identity development and determine how it affects accounting professionals.

1.5 METHODOLOGY AND METHOD

The study is grounded in an epistemology that assumes reality is subjective and varies across individuals. It employs a qualitative approach, taking an interpretive theoretical perspective. The focus of the data analysis is on understanding individual perspectives and experiences.

A literature review was conducted to establish what is understood by the term professional identity. Literature relating specifically to the accounting profession was examined, with the scope widening to the medical, legal, and educational disciplines. This expansion allowed for the formation of a more generalised definition of the concept.

From the literature review, a number of questions were formulated. Interviews were conducted with New Zealand accounting professionals. All interviewees were NZICA affiliated, and the selection process targeted different years' experience in the profession. Specifically, the sample encompassed three categories: firm, industry, and academia. The interviewed accountants were drawn from top tier, midtier, and rural practices from a variety of regions. Cities and smaller centres were included, allowing for further comparisons to be made. Industry accountants working in both small and large organisations were also interviewed. Lastly, heads of New Zealand University accounting departments, or their equivalents, were interviewed. The chosen sample provided comprehensive coverage of the New Zealand accounting profession.

Initially, contact was made with individuals within a number of organisations. A snowballing technique (Streeton, Cooke, & Campbell, 2004) was used to gain access to accountants with a variety of experiences and organisations. Contextual factors were also examined to investigate whether context influences perceptions. Particular interest was placed on the interviewees' level of experience and employment type.

The recorded interviews were transcribed and analysed using a textual analysis program. This analysis allowed themes to be identified and interpreted. Comparisons between the respondents were used to determine how individuals within the New Zealand accounting profession define their professional identity.

1.6 OUTLINE OF THESIS

The thesis is structured as follows:

Chapter 1: - Introduction This chapter provides an overview of the study. It provides background introduction on the concept of professional identity, with this background, in turn, leading on to the development of the research question. That section is followed by the study's research objectives, and an outline of the methodology used to achieve those objectives. Chapter 1 concludes with a definition of the scope and limitations of the study.

Chapter 2: Literature Review This chapter introduces prior literature on professional identity, examining the term and the factors influencing its construction. It also analyses the context in which the accounting, legal, medical, and teaching professions use this term. This review allows for a greater understanding of the use of the concept when used in the later chapters of the report.

Chapter 3: The Identity of Professional Institutes This chapter examines the New Zealand Institute of Chartered Accountants (NZICA), Chartered Institute of Management Accountants (CIMA), Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants England and Wales (ICAEW), and the Institute of Chartered Accountants Australia (ICAA). More specifically, their qualities, values, and traits are noted to allow for a greater understanding of how these institutes operate and the professional identity that they attempt to convey. This examination helped with the formation of interview questions, and also helped to ensure the relevance of the findings presented in Chapter 5.

Chapter 4: Research Methodology and Methods This chapter introduces qualitative research methodologies and outlines the specific method used in this study.

Chapter 5: Findings and Results This chapter outlines and presents the findings drawn from the interview process.

Chapter 6: Discussion This chapter discusses the similarities and differences between theory and practice. It compares prior literature with the results outlined in Chapter 5.

Chapter 7: Summary, Conclusions, and Future Research The study's final chapter adds some further discussion around the research findings to allow conclusions and recommendations to be made about chartered accountants' perceptions of their professional identity. It aims to clarify our understanding of this broad and often ambiguous term.

1.7 SCOPE AND LIMITATIONS

1.7.1 Scope

The scope of this study is confined to an examination of the perception of New Zealand chartered accountants regarding professional identity for their professional body (NZICA).

1.7.2 Limitations

Limitations arise due to the scope of the research. As mentioned above, only NZICA representatives are included in the sample. Consequently, the results may not be generalisable to other accounting bodies or industries. One further possible limitation could lie in the fact that the participant sample depended on a snowballing technique (Beauchemin & González-Ferrer, 2011), and, as such, may possibly not have captured a fair representation of the accounting profession in New Zealand.

CHAPTER TWO: LITERATURE REVIEW

2.1 INTRODUCTION

Professional identity has become a widely recognised term. This recognition is evident through growing levels of literature acknowledging the importance of this concept in a variety of disciplines (Anderson-Gough, Grey, & Robson, 2001; Costello, 2000; Weaver, Peters, Koch, & Wilson, 2011; Low et al., 2012; Parker & Warren, 2012). Costello (2000) argues that professional identity is an integral factor in a successful career as it is readily associated with performance and reputation. More specifically, it is suggested that those who are able to identify with a profession will have a higher degree of professionalism and be more committed to their work. This professionalism will result in a higher level of job satisfaction (Lui, Ngo, & Tsang, 2003). Yet, despite recognising its importance, professional institutes have paid minimal attention to the construction of a professional identity for institutes and members. They have also been unable to agree upon a common definition of the concept (Slay & Smith, 2011; Parker & Warren, 2012).

The chapter is structured as follows. Section 2 attempts to define professional identity in broad terms. It introduces the concept, and provides a basis to apply the concept when reviewing the academic literature. This stage involves deconstructing the term and examining the concepts of ‘professional’ and ‘identity’ separately, before providing a more holistic discussion. This discussion also introduces the concept of socialisation and its relevance to professional identity. Section 3 outlines factors that influence the construction of professional identity, specifically, by examining stigma, community perceptions, individual values, and career progression. Professional identity is then expanded to the legal, medical, and educational professions to investigate the context and ways in which these disciplines use the term. This section moves on to focus specifically on the accounting profession, as it is the focus of this study. The thesis then examines how accountants have endeavoured to create their own professional identity, by focusing on stereotypes, characteristics, traits, attributes, and brand construction. Section 6 offers concluding remarks, identifies the literature gap, and provides justifications as to why this area of research is important.

2.2 DEFINING PROFESSIONAL IDENTITY

While researchers recognise the term ‘professional identity’, there is an array of ways in which the term is understood. Beijaard, Meijer, and Verloop (2004) characterise the term as vague and unclear in terms of what it encompasses, as it is an unstable entity that is subject to different interpretations. Table 2.1 further supports this statement, providing an array of definitions offered by researchers.

Table 2.1

Professional Identity Definitions

Study	Discipline	Definition
Anderson-Gough, Grey, & Robson (2002)	Accounting	The presentation of self to clients and other professionals
Beijaard, Meijer, & Verloop (2004)	Education	Professional identity refers not only to the influence of the conceptions and expectations of other people, including broadly accepted images in society about what a teacher should know and do, but also to what teachers themselves find important in their professional work and lives based on both their experiences in practice and their personal backgrounds.
Gendron & Suddaby (2004)	Accounting	Professional identity is a set of traits that comprise the essence of what it is to be a member of a given profession.
Adams, Hean, Sturgis, & Clark (2006)	Medical	It can be described as the attitudes, values, knowledge, beliefs and skills that are shared with others within a professional group and relates to the professional role being undertaken by the individual, and thus is a matter of the subjective self-conceptualisation associated with the work role adopted.
Slay & Smith (2011)	Human Relations	Refers to one’s professional self-concept based on attributes, beliefs, values, motives, and experiences
Weaver, Peters, Koch, & Wilson (2011)	Medical	Professional identity is the perception of oneself as a professional.
Low, Davey, & Davey (2012)	Accounting	“Professional identity” appears to include: a specialised body of knowledge; social and client responsibility; an expectation of quality and a concomitant upholding or enforcement of that quality through internal processes.

There are notable differences between definitions which can be attributed to differing research perspectives (Beijaard et al., 2004). The varying emphasis, context, and disciplines in which the term is used have resulted in numerous inconsistencies. In an attempt to gain a greater understanding of the concept, ‘professional identity’ is deconstructed, with the meaning of ‘professional’ and ‘identity’ analysed separately.

2.2.1 Professional

Before examining the term ‘professional identity’, it is essential to gain an understanding as to what constitutes a ‘profession’ or a ‘professional’. While there are various ways to define these terms, a common approach is to view them as a constellation of characteristics (Habenstein, 1963). This approach uses attributes to describe the meaning of a professional. For example, Slay and Smith (2011) associated professionals with prestige, privilege, and a certain degree of autonomy. Williams (1998), on the other hand, uses appearance, experience, skills, knowledge, and consistency to describe the term. Competence is also a commonly referred to characteristic. It is described as being fundamental to the integrity of any professional body (Williams, 1998; Anderson-Gough et al., 2001; Pritchard & Symon, 2011; Slay & Smith, 2011). While there may be some variation in the words themselves, they all suggest a certain standard of conduct. Anderson-Gough, Grey, and Robson (2002) argue this is fundamental, because the term ‘professional’ has most commonly been described as the actions and behaviour of individuals.

Furthermore, central to any profession is the implication that professionals are ‘special’ (Anderson-Gough et al., 2001). This specialness means that the general public should be able to place individuals in a ‘special group’, differentiating them from others (Weaver et al., 2011). This differentiation is often reflected through competence and quality (Anderson-Gough et al., 2002). Clients and the general public associate these attributes with a professional, strengthening the prestige of the term (Fein, 1954; Anderson-Gough et al., 2002; Pritchard & Symon, 2011). Table 2.2 summarises the characteristics of a profession.

Table 2.2

Characteristics of a Profession

1. The subject matter must be sufficiently esoteric that the common person does not generally understand it and must rely upon the expertise of another for proper completion of the task.
2. There must be a barrier to entry into the field which excludes those who are not competent.
3. There must be a code of ethics which requires the members of the profession to conduct their affairs at a level which exceeds the mere requirements of the law.
4. There should be a professional society to monitor the actions of its members and to enforce the code of ethics.

Source: Christensen, 1994, p. 28.

2.2.2 Identity

In order to study professional identity, it is first necessary to understand ‘identity’ (Gecas & Burke, 1995; Slay & Smith, 2011). Ivanova (2008) suggests the concept is reinterpreted in the context in which it is used. It is regarded as an emerging and ever-changing concept, dependent on individual circumstances (Ivanova, 2008). This view can also be linked to studies that discuss the existence of multiple identities that result in different social settings (Balmer, 2008; Beijaard et al., 2004; Gee & Crawford, 1998; Pritchard & Symon, 2011). Comparatively, Hall (1976) argues the essence of identity is rooted in the ability to differentiate self from others in terms of skills and attributes.

When discussing identity, academics also refer to self-image (Hall, 1987; Beijaard et al., 2004; Gendron & Suddaby, 2004; Adams et al., 2006; Balmer, 2008). Beijaard et al. (2004) suggest self-image is not something to have, but something to develop. It is logical that as individuals evolve, they are continually changing the constructions that produce their identity (Pritchard & Symon, 2011). Factors such as gender, personality, morals, values, religion, culture, and corporations may be recognised as influential (Balmer, 2008). Gecas and Burke (1995) provide a more simplistic definition, suggesting identity is “the various meanings attached by oneself and others” (p. 42). While the term may be difficult to define, it is

important to understand, as one's identity fixes one's place in society and provides meaning to each individual (Gecas & Burke, 1995; Slay & Smith, 2011).

Discussions on identity also introduce the concept of subidentities (Hall, 1976; White, 1995; Beijaard et al., 2004; Bartels, Pruyn, de Jong, & Joustra, 2007; Burke & Davidson, 2000). Here it is suggested that an individual's identity consists of several subidentities representing various aspects of an individual in different social roles (Hall, 1976; White, 1995). Leicester and Pearce (1997) reiterate this idea, arguing that subidentities are the result of role enactments and are tied to various positions held in a social structure. Examples of these identities are 'husband,' 'wife,' 'friend,' 'colleague,' and 'boss' (Leicester & Pearce, 1997). Bartels et al. (2007) apply this sense of multiple or subidentities specifically to workplace cultures, suggesting employees can identify with departments within their organisation. Subidentities can exist as a result of individuals' differentiating themselves, for example, by department or level of experience (Bartels et al., 2007).

Furthermore, Beijaard et al. (2004) argue that subidentities may either conflict or align with each other in different social settings (Mallia & Ferris, 2000; Beijaard et al., 2004). For example, an individual may struggle with being both a 'boss' and a 'friend'. Alternatively, situations arise where generalised traits and characteristics are common to many role enactments (Leicester & Pearce, 1997). Thus traits such as 'compassion' or 'arrogance' may be consistent across all subidentities. In summary, subidentities are suggested to be components of an individual's overall identity (Leicester & Pearce, 1997).

2.2.3 Professional Identity

The ambiguity as to what constitutes professional identity underpins the entirety of this study. The importance of this ambiguity can be seen when examining Gendron and Suddaby's (2004) definition. They describe professional identity as an attempt to socialise the individual to behave in accordance with professional norms and aspirations. The concepts of self and professional characteristics are both used within this definition, and can be related to earlier discussions.

The holistic meaning of this term will now be considered. Professional identity has been linked to the term ‘collective identity’. This is the idea that members of an organisation understand themselves as one entire entity (Stimpert, Gustafson, & Sarason, 1998; Brown, 2006). Therefore, the totality of individual behaviour and interpersonal relationships is considered (Diamond, 1993). Polletta and Jasper (2001) provide a simplified definition of this idea, suggesting professional identity is a perception of shared status or relation. Furthermore, it is said to be expressed in verbal styles, culture, rituals, and names, and results in positive feelings for other members of the group (Polletta & Jasper, 2001).

Professional identity also embeds within it the concept of socialisation (Anderson-Gough et al., 2001; Anderson-Gough et al., 2002; Cooper & Robson, 2006; Empson, 2004). Socialisation is the process “by which an individual comes to understand the values, abilities, expected behaviours, and social knowledge that are essential for assuming an organisational role and for participating as an organisational member” (Chatman, 1991, p. 462). It is suggested that this process encourages individuals to change their own personal beliefs and image to match the needs of the organisation which employs them (Chatman, 1991). It is also used in conjunction with professionalisation and ‘homosociality’. These are terms that acknowledge that members in a particular group adopt similar vocabulary, behaviour, and attitudes (Cooper & Robson, 2006).

Socialisation is considered fundamental in both securing and developing self-image, as it provides information as to what it means to be in a profession (Hall, 1987; Ibarra, 1999; Anderson-Gough et al., 2001; Slay & Smith, 2011). This image of oneself is derived through shared history, activities, allegiances, economic institutions, and, most importantly, regulation (Cooper & Robson, 2006). Cooper and Robson (2006) specifically apply socialisation to the accounting profession, suggesting that standardised rules and practices have resulted in concepts such as accountability. A similar argument is made by Clikeman and Henning (2000) who suggest these regulations encourage accountants to adopt homogenous reasoning in terms of ethics and morals. Thus, it can be argued that professional identity is constructed through socialisation in firms (Cooper & Robson, 2006).

In summary, it is clear that professional identity is best described as a “bundle of desirable attributes that give a professional body its status in society” (Low et al., 2012, p. 32). To gain greater understanding of the term, factors influencing its development will now be examined.

2.3 FACTORS INFLUENCING PROFESSIONAL IDENTITY

When discussing professional identity, academics tend to focus on factors that affect its development (Beijaard et al., 2004; Dimnik & Fenton, 2006; Slay & Smith, 2011; Parker & Warren, 2012). The main drivers identified are stereotypes and stigma, societal perceptions, individual influences, and career status (Oakes et al., 1994; Beijaard et al., 2004; Dimnik & Fenton, 2006; Slay & Smith, 2011; Parker & Warren, 2012). These will be examined further, detailing the constructs of professional identity.

2.3.1 Stereotypes and Stigma

Dimnik and Fenton (2006) define a stereotype as a simplifying generalisation which reflects society’s perception of a social group. It can also be described as a collection of attributes which correlate to the collective beliefs and behaviour expected by the general public (Oakes et al., 1994; Dimnik & Fenton, 2006). This perception influences the development of professional identity as stereotypes are often used to describe a particular profession. Furthermore, Gendron and Suddaby (2004) argue stereotypes associated with a given profession are reflected in the practitioners’ behaviour. Therefore, identifying with a profession implies acceptance of these stereotypical values (Gendron & Suddaby, 2004).

These generalisations can be detrimental to the profession when laced with bias, stigma, or negative connotations. Negative stereotypes are likely to focus on a specific characteristic, often reducing ‘professional’ to a derogatory term (Slay & Smith, 2011). An example of this is the traditional dull, boring stereotype applied to accountants which ignores other common attributes such as intelligence and highly developed communication skills. As professional identity is contingent on

characteristics such as prestige and privilege, these can be overlooked if these terms are overshadowed by other negative characteristics (Anderson-Gough et al., 2001; Pritchard & Symon, 2011; Slay & Smith, 2011).

Furthermore, if individuals feel stigmatised they are less likely to identify with their role, which may have implications for their professional identity (Slay & Smith, 2011). Goffman (1963) suggests stigma leads to the assumption that members of a group are inferior, therefore, blemishing their image in society. Parker and Warren (2012) also support this belief, as they found accountants attempted to conceal their professional identity to various degrees. They argue this practice was a direct result of stigma tainting the perception of an accountant, which led to a weakened sense of pride. This loss of self-image is suggested to have a direct effect on their performance, as well as encouraging interpersonal discrimination (Slay & Smith, 2011).

2.3.2 Societal Perceptions

Another factor influencing professional identity is the perceptions and expectations of society (Beijaard et al., 2004). Professional identity is subject to relational and social influences that extend beyond a professional's immediate organisation (Slay & Smith, 2011). This idea is also reflected in Miller (1998), who argues that professional identity is not a fixed concept, as it continually evolves in response to both internal and external pressures, which suggests that attitudes and beliefs change in response to public demands (Clikeman & Henning, 2000). Parker and Warren 2012 relate this self-perception to the accounting profession, suggesting there is a desire for accountants to be viewed as competent, credible, and willing listeners (Parker & Warren, 2012), as well as associated with the 'special' characteristics outlined in earlier discussions.

Societal perceptions are significant for various reasons primarily regarding their importance and influence on potential clientele and recruitment opportunities. Empson (2004) suggests professional identity is used to reassure clients about the level of service they will receive. Professionals reflect on the perceptions of the wider society and adapt their practices accordingly (Parker & Warren, 2012). Society has explicit expectations in regard to the behaviour and conduct of its

professionals, imposing consequences on those who do not meet this benchmark (Holden, Buck, Clark, Szauter, & Trumble, 2012).

2.3.3 Individual Influences

Consistent with the generalised discussion on identity, it can be seen that professional identity is based on individual values and personal motivations (Schein, 1978; Beijaard et al., 2004; Balmer, 2008; Slay & Smith, 2011; Parker & Warren, 2012). These are derived from each person's ability to make his or her own decisions, as well as their inherent common sense (Parker & Warren, 2012). Both work and life experiences influence the formation of self, as these factors lead to the development of self-understanding (Schein, 1978; Weaver et al., 2011; Parker & Warren, 2012). It is these experiences which promote self-development and allow individuals to clarify their priorities, goals, and career direction (Schein, 1978; Beijaard et al., 2004; Slay & Smith, 2011).

Extending this viewpoint, individuals develop various identities, all of which are interrelated (Balmer, 2008; Holden et al., 2012; Parker & Warren, 2012). There is a common view that individuals often consider their professional identity as a subset of their overall self-image (Holden et al., 2012; Parker & Warren, 2012). Balmer (2008) outlines the existence of individual and collective identities, with distinct overlaps occurring between each. Collective identities are suggested to help define an individual, influencing personal behaviour and cognition (Balmer, 2008). This point is reiterated by Beijaard et al. (2004) who suggest professional identity is multifaceted and linked with many subidentities. These usually result from an individual's historical, sociological, psychological, and cultural influences (Beijaard et al., 2004)

When recognising multiple identities and individual influences, it is also important to note the relationship between the two. Beijaard et al. (2004) argue the correlation between subidentities is critical, resulting in a stronger overall image. Kaiser (2002) also discusses this affiliation, suggesting there is a struggle between identifying with a profession and the need to be an individual and portray uniqueness. If there is a mismatch between individual and collective identities, it

may result in professionals experiencing some level of dissonance (Pratt, Rockmann, & Kaufmann, 2006).

2.3.4 Career Status

The stage of an individual's career also influences how professional identity is constructed (Hall, 1987; Ibarra, 1999; Slay & Smith, 2011). Weaver et al. (2011) posit that the development of professional identity is a gradual and ever-changing process, subject to an individual's career ambitions. Professionals evolve and develop; therefore, their self-image varies with the different stages of their career. This changing self-image usually correlates with the acquisition of broader skill sets and deeper insight into professional values and practices (Schein, 1978).

This process results in the profession becoming segmented and stratified, with hierarchies including the elite and working class (Cooper & Robson, 2006). For example, bookkeepers and accountants have differing skill sets, with bookkeepers argued to be 'lower status' workers (Cooper & Robson, 2006). Consequently, they develop their own identity and accountants differentiate themselves from these workers. This argument can be likened to identity for other professions, with Dimnik and Fenton (2006) discussing this hierarchy between paramedics and doctors, as well as paralegals and lawyers.

Differentiation is also apparent when examining firm size, specialisation, and geographical location (Cooper & Robson, 2006). Practitioners in large, metropolitan organisations often present themselves as elites, distinguishing themselves from those practising in smaller, rural firms, (Cooper & Robson, 2006). These individuals are suggested to have differing qualities and skill sets, and to identify with more commercialistic values (Empson, 2004; Suddaby, Gendron & Lam, 2009). This differentiation practice is particularly prevalent in the accounting profession, as accountants working in industry are suggested to have a different set of responsibilities than those working in large firms or smaller community organisations (Cooper & Robson, 2006). Nevertheless, despite these differences, Gendron and Suddaby (2004) suggest that, to a significant degree,

professionals can share the same values, knowledge base, and expectations for their common future.

2.4 COMPARING PROFESSIONAL IDENTITY

After investigating the factors that influence professional identity in the accounting profession, it is important to see how professional identity is portrayed in other professions. Miller (1998) suggests a profession in its absolute sense is derived through the way professionals define themselves and their work. This viewpoint echoes Anderson-Gough et al. (2001) who suggest professional identity is closely linked with professionalism. This idea will be explored further, by looking specifically at the medical, educational, and legal professions, noting the differences between each.

2.4.1 Medical Profession

In recent decades, the medical discipline has placed greater emphasis on professionalism; thus, the concept of ‘professional identity’ is becoming more readily used (Holden et al., 2012). In particular, research is focused on medical students (Pratt et al., 2006; Monrouxe, 2010; Weaver et al., 2011; Holden et al., 2012) which reflects of the idea that learning is the foundation of the medical profession (Monrouxe, 2010). Furthermore, Weaver et al. (2011) support this argument, emphasising the level of training needed in order to qualify as a medical professional.

When discussing professional identity, it is commonly referred to as those with similar characteristics and origins (Kaiser, 2002). Furthermore it has been described as a perception of oneself emerging from socialisation (Allsop & Mulcahy, 1998; Monrouxe, 2010; Weaver et al., 2011). It is an evolving concept that is reflective of one’s personal values and goals, assuming they are acceptable to the medical profession (Weaver et al., 2011).

Holden et al. (2012) posit the core elements of the profession are knowledge, communication, interpersonal skills, altruism, dutifulness, trustworthiness,

compassion, and integrity. Weaver et al. (2011) extend this definition to include strong ethical and practical components. A social contract is argued to exist between medicine and society, highlighting that moral development and ethical considerations are also key components of the discipline (Holden et al., 2012). These characteristics must be outwardly conveyed, ensuring that the public recognise that the individual is acting like a professional, further consolidating one's professional identity (Monrouxe, 2006).

Another common element of professional identity is the concept of exclusivity and social hierarchy. The medical field argues professional identity is highly representative of prestige and elitism, with its members internalising the feeling of success (Allsop & Mulcahy, 1998; Kaiser, 2002; Weaver et al., 2011). Medical professionals are stereotyped as high achievers, differentiating them from the general public (Weaver et al., 2011).

A hierarchy also naturally results due to the variety of careers within the profession. The wide range of roles creates 'subidentities', inhibiting the ability to maintain one, single, common identity (Allsop & Mulcahy, 1998; Pratt et al., 2006; Monrouxe, 2010). More specifically, these subidentities are exemplified by nurses, health care assistants, physiotherapists, midwives, and doctors (Monrouxe, 2010).

2.4.2 Educational Profession

The educational literature is unable to provide a definition for professional identity, something which is most evident in Beijaard, Verloop, and Vermunt's (2000) study, where they state professional identity has a variety of meanings attached to individuals by themselves or others. This variety creates ambiguity over what is meant by 'a variety of meanings.' Adding to this difficulty, Beijaard et al. (2004) provide a table highlighting that in their investigation of nine studies, not one explicit definition was provided. Instead, focus has tended to be placed on the development of professional identity, as opposed its definition (Canrinus, Helms-Lorenz, Beijaard, Buitink & Hoffman, 2011).

Despite difficulties in defining the term, professional identity has been studied in relation to a teacher's image of self (Beijaard et al., 2000; Beijaard et al., 2004; Sutherland, Howard & Markauskaite, 2010; Canrinus et al., 2011). It has been characterised as an ongoing process shaped through individual interactions and interpretations (Beijaard et al., 2000; Beijaard et al., 2004; Canrinus et al., 2011). As new experiences are gained, the concept evolves and is reinterpreted (Sutherland et al., 2010; Canrinus et al., 2011). This view has implications for teachers and their teaching methods as professional identity is central to the beliefs, values, and practices that guide them both within and outside the classroom (Beijaard et al., 2004; Sutherland et al., 2010).

Consistent with earlier discussions, it is evident that a teacher's professional identity originates from both internal and external forces and is highly reliant on perceptions (Beijaard et al., 2000; Sachs, 2001; Beijaard et al., 2004; Canrinus et al., 2011). From an internal perspective, it typically manifests itself in job satisfaction, occupational commitment, self-efficiency, and change in motivation levels (Canrinus et al., 2011). However, external forces such as the interaction with colleagues, parents, and children are deemed just as important (Sutherland et al., 2010). Collectively, it is these experiences that shape how individuals see themselves.

Professional identity is also influenced by contextual factors such as range of subjects, students, and working environments (Canrinus et al., 2011). Beijaard et al. (2000) emphasise this point by suggesting most teachers define themselves as experts in subject matter, and didactical and pedagogical fields. The level of importance placed on each area leads to the coexistence of subidentities. These identities may either conflict or align with one another depending on the circumstances of each individual (Beijaard et al., 2004). Canrinus et al. (2011) further this idea, recognising the need for teachers to differentiate themselves, exhibiting their own strengths, creativity, and autonomy.

2.4.3 Legal Profession

In investigating the legal profession's definition of professional identity, it was found that the concept was rarely used. Few articles mentioned the term and those that did highlight its complexity (Maclean, 2010). Instead, the term 'professionalism' was more commonly discussed. Kuhn (2009) argues professionalism manifests itself in professional codes, legal education, and the market for legal services. Furthermore, it is suggested to shape the thought, actions, and behaviours of legal professionals (Kuhn, 2009). This viewpoint is consistent with earlier discussions of 'professional identity'.

A reoccurring theme in legal literature is the suggestion that characteristics describe what it means to be a lawyer. More specifically, discretion, trustworthiness, cynicism, unease, and discourse are all characteristics associated with the profession (Gross, 1998). These are complemented with the notions of power, privilege, credibility, and authority (Chappell, 1989; Gross, 1998; Reasons, Bray & Bogoch, 1999). Bogoch (1999) aligns with earlier discussion in his suggestion that they must be embedded in individual actions, as well as the wider public perception. Professional identity will suffer if a legal professional's behaviour is less than that expected by the wider public.

A review of the literature also found extensive discussion regarding conflicts between clientele and the wider public interest (Kuhn, 2009; Maclean, 2010). The legal profession is symbolic of justice and dedication to public good. However, this position can be contradicted by the concept of utilitarianism and a self-serving rational (Kuhn, 2009; Reasons et al., 1989). Lawyers have a fiduciary responsibility to their clients; thus, there is a heightened sense of loyalty to this party when compared with the wider public. It is suggested that they may morally taint their own image when trying to defend their clients. In particular, this moral compromise is achieved through strategies such as denial, distancing, reframing, and refocusing (Kuhn, 2009). Similar arguments are made by Reasons, Bray, and Chappell (1989) who argue the ideological assumptions of law are flawed, as the public doubt the profession's commitment to equal treatment and commitment to public service. Honesty and justice are somewhat unachievable as legal disputes are based on the notion that two sides are arguing against one another (Kuhn,

2009). This adversarial process often results in incompatibility between how the public perceives a lawyer and the reality practising lawyers experience (Maclean, 2010).

This dissonance has further implications as a lawyer's actions may run counter to his or her own personal values (Kuhn, 2009), which has led to the suggestion that the moral foundation of legal professionals is deeply flawed (Kuhn, 2009). Legal practitioners listen to client confessions and call upon witnesses to justify their clients' behaviour in courtrooms. If the client is guilty, mounting a defence for that person may conflict with a lawyer's own personal beliefs. Furthermore, lawyers are expected to call upon witnesses, and understand, and justify their clients in a court of law (Gross, 1998). Doing so can impact upon the professional identity of legal professionals, as well as the practice of law, as the clash between personal beliefs and professional practices can lead to repressed feelings and questionable behaviour.

2.4.4 Summary

This section investigated the professional identity of the medical, educational, and legal professions. While the concept was readily used in the medical and education disciplines, neither provided a precise definition of the term. Instead, each profession discussed terms that are synonymous with the phrase, or describe factors which affect the internalisation of this concept. By comparison, those researching the legal profession rarely discuss professional identity. A summary of these findings is provided in Table 2.3, which highlights the differences between each profession. This overview provides a basis for the concept in the context of professions, before this thesis specifically discusses the accounting discipline, the central focus of this study.

Table 2.3

Summary of the Medical, Educational and Legal Disciplines

	Medical	Educational	Legal
Characterisation of professional identity	Those with similar characteristics and origins and a perception of oneself	An ongoing process shaped through individual interactions and interpretations	Concept not discussed
Traits associated with the profession	Knowledge, communication, interpersonal skills, altruism, dutifulness, trustworthiness, compassion, and integrity	Strength, creativity and autonomy	Discretion, trustworthiness, cynicism, unease, discourse, power, privilege, credibility, and authority
Influential factors	Social contract between medicine and society	Job satisfaction, occupational commitment, self-efficiency, interpersonal relationships	Clientele/wider public interest
Recognition of subidentities	Yes	Yes	No

2.5 ACCOUNTING PROFESSION

This section examines accounting literature and the forms in which professional identity is conveyed there. Felton et al. (2008) argue that the professional identity of an accountant is of importance, as the profession is reliant on high ethical standards. This view is perhaps even more relevant given the increased scrutiny placed on accountants as a result of the recent financial scandals (Parker & Warren, 2012). It is also argued that professional identity directly impacts the behaviour and self-concept of an accountant (Dimnik & Fenton, 2006; Parker & Warren, 2012). More specifically, it is suggested to be a legitimising tool to allow accountants to appear more credible and dependable in the eyes of the public

(Goffman, 1959; Empson, 2004; Dimnik & Fenton, 2006; Parker & Warren, 2012). To date, there are limited accounting studies examining the social construction of professional identity; nor is there a definition of the term (Parker & Warren, 2012). Instead, accounting literature refers to stereotypes, characteristics, traits, attributes, and branding as forms in which professional identity can be portrayed. Warren and Parker (2009) suggest the notions of role, identity, and image are inseparable and highly interrelated. As a result, it is critical to examine numerous avenues in order to attain sufficient coverage of this concept. These will be explored in greater detail in the subsections below in an attempt to gain a greater insight into how accountants create their image.

2.5.1 Stereotyping

The most common stereotype applied to the accounting profession is the comparison to a 'bean counter', derived from the profession's longstanding association with bookkeeping (Bougen 1994; Smith & Briggs, 1999; Parker & Warren, 2012). Bougen (1994) argues that although similarities connect them, it is important to distinguish between these two occupations as different attributes are allied with each. This notion is reiterated by Smith and Briggs (1999), who suggest similar characteristics have been considered to be stereotypical of both bookkeepers and accountants. However, more emphasis has been placed on differentiating the two titles over time. Bookkeepers are presented as stereotypically boring and highly dependent on rules and routines. Alternatively, Baldvinsdottir, Burns, Nørreklit, and Scapens (2009) suggest accountants are traditionally objective, emotionally detached, and attentive to fine detail. They place greater concern on costs as opposed to viewing the organisation from a holistic perspective. Furthermore, they are more commonly associated with creativity and dependability; thus, they hold higher status and standing in the eyes of the public (Dimnik & Fenton, 2006; Low et al., 2012).

Stereotypes have the potential to influence the way in which society interacts with the accounting profession and can influence actual behaviour to a certain degree (Oakes et al., 1994; Dimnik & Fenton, 2006; Felton et al., 2008). Stereotypes are derived from public perception; therefore, it is logical to assume accountants may begin to act subconsciously as they attempt to legitimise their place in society and

mirror the expectations set by the wider community (Bourdieu, 1977; Felton et al., 2008; Parker & Warren, 2012). It is argued that stereotypes become truths that exist within a culture, as professionals act out these societal desires (Felton et al., 2008). As a stereotype is a reflection of how the profession is perceived, it may have an influence on an accountant's self-image. If there is a large variation in how the public views the profession, professional identity construction may be hindered, impacting an accountant's own personal definition (Warren & Parker, 2009). Furthermore, stereotyping can be detrimental to professional identity if there are negative connotations associated with the suggested stereotype. Stigmatised persons are less likely, or perhaps willing, to be associated with the profession, resulting in accountants concealing their professional identity and limiting the effectiveness of its representation (Slay & Smith, 2011; Parker & Warren, 2012).

2.5.2 Characteristics, Traits, and Attributes

A number of characteristics, traits, and attributes are commonly associated with an accountant's professional identity (Gendron & Suddaby, 2004; Low et al., 2012). Characteristics, traits, and attributes can be defined as collective aspirations of how the public believes a professional should ideally act (Kole & de Ruyter, 2009). By associating themselves with 'special' qualities, accountants are able to distinguish themselves from other professionals (Empson, 2004; Gendron & Suddaby, 2004; Low et al., 2012). Traits commonly associated with the accounting discipline include objectivity, integrity, competence, and trustworthiness. The latter is a fundamental trait expected of an accounting professional by society (Yeager, 1991; Dimnik & Felton, 2006; Low et al., 2012). Similar traits are identified in the New Zealand Institute of Chartered accountant's Code of Ethics. This portrays the extent to which these traits are ingrained in the professional body's projection of itself.

Further attributes that are said to be representative of the accounting profession include having highly developed communication skills, both orally and in the written word (Smith & Briggs, 2009; Parker & Warren, 2012). This representation has resulted from accountants' expanding their role from a specialist with

extensive technical knowledge, to one that places greater concern on people and encompasses a more service-orientated philosophy (Empson, 2004; Parker & Warren, 2012).

There is a definite overlap between this subsection and discussion of stereotypes, for there are suggestions that being unimaginative, boring, and lacking creativity are traits of the accounting profession (Bougen, 1994; Parker & Warren, 2012). That is, these traits are considered to be stereotypical of an accountant. Due to the negative connotations associated with these traits, they reinforce the proposition that accountants may be less willing to identify with the profession, hindering the construction of an effective professional identity (Parker & Warren, 2012).

As traits and characteristics are unique to individual professionals, accountants cannot be forced to associate themselves with their professional body. Kole and de Ruyter (2009) argue that in order to minimise these effects, there is a need for attributes to be endorsed both in a work environment and on a personal level. This endorsement will result in flow-on effects to both an accountant's work ethic and personal values, positively influencing the profession as a whole.

2.5.3 Branding

Branding can be defined as a "name, term, sign, symbol, or design, or a combination of them, intended to identify the goods or services of one seller or group of sellers" (Kotler, 2003, p. 418). Richardson and Jones (2007) argue branding is a symbol of reputation, as well as quality, service, or an implied promise of any given profession. Researchers have recognised an overlap between branding and professional identity, suggesting it is used as a tool to communicate with the wider public (Richardson & Jones, 2007; Low et al., 2012).

Low et al. (2012) argue that a brand can symbolise attributes which characterise a profession. For this reason, it can be argued to be a powerful tool in the construction of an accountant's profession identity. This branding is evident when examining the New Zealand Institute of Chartered Accountants' (NZICA) website. Brand construction of this professional body is evident. A considerable amount of resources have been deployed into the reworking of the NZICA brand, with the

purpose of conveying the notion of excellence, expertise, and integrity as being representative characteristics of this professional body (Low et al., 2012). Furthermore, branding has the potential to shape accountants' self-image, extending their duties beyond traditional roles and manipulating client expectations (Richardson & Jones, 2007). This purpose was reflected in 1993 when NZICA changed its image from 'chartered accountants' to 'business advisors' (Low et al., 2012). This evolution coincided with a change of brand, further indicating how branding and professional identity are interrelated.

It is important to note that due to a high affiliation with reputation, the effectiveness of branding is fragile and can be easily damaged. As branding is said to be a holistic representation of a professional body, all members are responsible for living the brand's values, with any inconsistencies between perceptions and portrayal potentially decreasing customer loyalty and satisfaction (Richardson & Jones, 2007; Zachary, Mckenny, Short, Davis, & Wu, 2011). Furthermore, if the brand does not develop in line with society's expectations of it, it runs the risk of becoming obsolete and further damaging the profession's reputation (Richardson & Jones, 2007).

2.6 SUMMARY

This chapter explored the concept of professional identity. The term was first deconstructed and then examined theoretically, before being applied to the medical, educational, legal, and accounting disciplines. An examination of these professions found there was no clear understanding of professional identity and what it entails. Instead, focus was placed on the factors influencing its construction, as well as terms considered synonymous with its meaning. Particular emphasis was placed on the accounting discipline as it is the focus of this study. An apparent literature gap was uncovered, providing motivations for this study.

Professional identity is commonly associated with career success, organisational commitment, and behaviour (Sigel & Sisaye, 1997; Anderson-Gough et al., 2001; Slay & Smith, 2011). Furthermore, Low et al. (2012) argue that projecting professional identity to a company's stakeholders is essential to maintain the

credibility of a profession. The lack of understanding in this area is highly significant as it hinders the ability of both researchers and professional institutes to understand professions and employee motivations. This research explores this gap, examining how accounting professionals perceive their 'professional identity'. The next chapter will examine specific professional institutes, with primary findings from New Zealand chartered accountants discussed in its latter sections.

CHAPTER THREE – PORTRAYAL OF PROFESSIONAL IDENTITY BY PROFESSIONAL INSTITUTES

3.1 INTRODUCTION

This chapter examines how different accounting bodies portray their professional identity. Specifically, it draws on earlier discussions to determine how leading accounting bodies create their image. In particular, Sections 2, 3, 4, and 5 examine the Institute of Chartered Accountants Australia (ICAA), Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants England and Wales (ICAEW), and Chartered Institute of Management Accountants (CIMA) respectively. These professional bodies were chosen as the participants in this study had connections to these institutes. This chapter then examines the New Zealand Institute of Chartered Accountants (NZICA). As it is the focus on this study, this examination will lead on to specific discussions and findings.

3.2 INSTITUTE OF CHARTERED ACCOUNTANTS AUSTRALIA (ICAA)

ICAA was constituted in 1928 and is based in Australia. With over 800,000 qualified members worldwide, this professional body, along with CPA Australia, represents the nation's accounting profession. It claims to be the leading body in Australia, emphasising its membership in the Global Accounting Alliance (GAA). This is a collaboration of the world's leading accounting bodies with the objective to protect the standards and reputation of the accounting profession.

This institute makes no direct reference to 'professional identity'. Instead, the concept is portrayed through the organisation's purpose, mission statement, and defining characteristics. In particular, its purpose is described as enhancing and promoting "the reputation and role of chartered accountants which in turn will benefit the business community and the public interest" (ICAA, 2013). The importance of reputation is recognised, as well as strong relationships with the broader public. The institute's purpose is also reiterated through the reoccurring theme of adding value and members differentiating themselves from their

counterparts. However, while reputation, role, differentiation, and value are all recognised, limited information is included to support these ideas. The website makes reference to the institute's role in corresponding with regulators regarding issues that affect the profession, but this point is not expanded upon. Lastly, references are made to upholding professional standards and ethics; however, these issues are also not explored in depth.

This discussion now turns to defining those characteristics of the Institute which differentiate ICAA members. In particular, chartered accountants are regarded as exceptional thinkers who have a well-developed, superior grasp of business (ICAA, 2013). These skills are also complemented with practical leadership, communication, and technical skills, the combination of which result in members being referred to as specialists who exhibit extensive and tailored knowledge within the profession (ICAA, 2013). A specific part of the website is dedicated to this discussion, with a summary detailing what is said to symbolise the institute's members. These are as follows:

Table 3.1

Attributes of ICAA Members

- Superior analytical thinking
- Ability to solve complex problems
- Highly developed communication and technical skills
- Dedication to completing work to the highest standard
- Commitment to self-improvement and development
- Ambition to achieve the best for their clients
- Membership to a global collective of bright minds at the pinnacle of their profession.

(ICAA, 2013)

Furthermore, chartered accountants are claimed to be renowned for rigour, respect, quality, and status. Distinct similarities can be drawn between this portrayal and earlier discussions on the term 'profession', and further reemphasises the importance of differentiation and associating 'special' characteristics with the profession.

The ICAA's website makes reference to the 'chartered accountants' brand and emphasises its importance. The institute suggests by using this title, business

professionals are aligning themselves with top business professionals, high professional standing, and superior qualifications. ICAA (2013) describes the chartered accountants' designation as a "hallmark of a highly qualified, ethical accounting professional," with its brand symbolising these qualities.

Lastly, ICAA's website describes the importance of relationships (ICAA, 2013). The organisation recognises various groups within the profession, including public practice, industry, and commerce, along with the not-for-profit and public sectors. Members are argued to have continual support throughout their careers, implying a sense of comradeship and alliance with others within these subgroups. A further example on members' close affiliation with each other is noted through the emphasis placed on networking and special interest groups.

Overall, this website has very little information regarding what it means to be a member of the institute. Greater focus was placed on the benefits of joining as opposed to what it actually means to be part of the membership body. While some traits and characteristics were outlined, these were not discussed in any explicit detail. The result is that there is a lack of understanding as to what constitutes an ICAA professional.

3.3 ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)

The ACCA is a global accounting body with over 154,000 members in 170 countries. ACCA was founded in 1904, and its headquarters are in London. Similar to ICAA, an examination of the organisation's website shows no explicit mention of the term 'professional identity'. However, ACCA outlines the expectations of its members through a clear mission and objective, as well as explicitly identifying core values.

The ACCA clearly outlines the expectations, aims, and goals of the organisation, creating a definitive vision for the professional body. In particular, it aims to "offer business-relevant, first choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management" (ACCA, 2013). ACCA describes its qualification as a

“first-class qualification”, as well as associating itself with individuals of “application”, “ability”, and “ambition” (ACCA, 2013). This goal reflects the qualities the organisation encompasses. Additionally, it also states that its aim is to “be recognised by employers as the leading global professional accountancy body in terms of reputation, influence and size, relevant to all sectors of employment” (ACCA, 2013). This statement emphasises the elitism of the qualification, as well as emphasising the association’s reputation, influence, size, and relevance. Linkages can be seen between this message and earlier discussions regarding the significance of reputation and branding to professional identity (Richardson & Jones, 2007; Low et al., 2012).

ACCA identifies professional values, ethics, governance, and public interest as factors integral to its professional body. The association readily works with governments, regulators, other professions, and employers to “develop the global accountancy profession to act in the public interest” (ACCA, 2013). This involvement encompasses drafting and contributing to legislation, qualifications, professional standards, discipline, and regulatory frameworks. A specific section of the organisation’s website reiterates this mission, outlined below:

Table 3.2

Mission of the ACCA

- | |
|--|
| <ul style="list-style-type: none">• To provide opportunity and access to people of ability around the world and support our members throughout their careers in accounting, business and finance• To achieve and promote the highest professional, ethical and governance standards• To advance the public interest• To be a global leader in the profession. |
|--|

ACCA is also committed to sustainability issues and economic development. This commitment influences the association’s professional members as it argues its “members’ accounting and financial reporting skills have a key role to play in the transition to, and management of, the low-carbon economy, which will be of benefit to society as a whole” (ACCA, 2013). A large portion of the organisation’s website is dedicated to discussing these issues, as well as

synonymous concepts such as ‘Corporate Social Responsibility’. Through obtaining a strong market position, ACCA aims to be able to help businesses and organisations realise the growing importance and urgency of sustainability issues. Therefore, it is evident that sustainability and CSR are heavily intertwined with the professional identity of this organisation.

Lastly, values and characteristics are used to portray ACCA’s professional identity. In particular, ACCA has aligned its brand with core accountancy skills, specialist knowledge, expertise, and experience. These are complemented by transparency, best practice, transferability, and innovation. These terms are repeatedly used throughout the association’s website, in a number of different ways. They are deemed the minimum expectations of ACCA members, an idea reinforced with the proclamation that members are “required to adhere to the highest standards and comply with ACCA’s regulations, including our code of ethics and conduct” (ACCA, 2013). Significant detail is provided on this area, with various publications outlining these expectations. Furthermore, the following values were derived from the institute’s website:

Table 3.3

Values of the ACCA

- **Opportunity:** we provide opportunity, free from artificial barriers, to people around the world - whether students, members or employees and we support them in their careers.
- **Diversity:** we respect and value difference, embracing diversity in our people and in our output.
- **Innovation:** we create new and unexpected possibilities, providing innovative solutions for the future.
- **Accountability:** we accept individual and corporate responsibility for our actions, working together to deliver a quality service and to promote the best interests of our stakeholders.
- **Integrity:** we act ethically and work in the public interest, treating people fairly and honestly; we encourage the same from others.

(ACCA, 2013)

Overall, ACCA provided an abundance of information as to what it means to be a member of its organisation. Although the term ‘professional identity’ was not

specifically used, various other ideas portrayed this concept. More specifically, missions, values, aims, and objectives were emphasised throughout the website, with repetition instilling the importance of certain concepts. Not only were these concepts prevalent in the members' section, they were also discussed in sections relevant to the broader public. This repetition created consistency between the internal and outward portrayal of the brand, aligning with earlier discussions that suggest both individual and societal perceptions influence professional identity construction.

3.4 INSTITUTE OF CHARTERED ACCOUNTANTS ENGLAND AND WALES (ICAEW)

ICAEW is a professional membership organisation, representing over 140,000 chartered accountants. It was founded in London in 1880, yet now has representatives around the world. In particular, it has offices in the UK, Beijing, Brussels, Dubai, Hong Kong, Kuala Lumpur, and Singapore. An examination of the institute's website resulted in similar conclusions as those previously reached, with the term 'professional identity' neither being used nor acknowledged throughout the institute's website. Instead, ICAEW conveys this concept through describing characteristics of its members and what the institute represents.

An examination of the institute's website found ICAEW acknowledged the title of its own professional body, as well as the title of a professional. More specifically, they state "professionals are about learning, skills and knowledge" (ICAEW, 2013) and that professionals should advance these through continual development and leadership programmes throughout all stages of their careers. This idea is then specifically applied to the institute with 'thought leadership programmes'. These initiatives are research-based and cover topics that concern the accounting profession. The aim is to "provide clarity, insight and direction on the current of future challenges of the accounting profession" (ICAEW, 2013). This aim is also complemented by the declaration that ICAEW provides "world-leading information resources, technical guidance, advisory services and local member networks" (ICAEW, 2013). Emphasis is placed on the knowledge of its professionals, as well as that gained through joining the body. This point is important as it acknowledges both internal and external parties.

A further theme emphasised was the prestige associated with the organisation. Throughout the website there is repeated reference to expertise, specialists, and leadership, which is supported with the suggestion that the ICAEW's chartered accountants hold esteemed positions such as finance directors, CEOs and partners in leading organisations. The following invitation to new members also emphasises this view:

Join ICAEW and become part of a community of leading global accountancy professionals. When you become a member, you will be awarded the highly-respected ACA designation, which is recognised globally. (ICAEW, 2013)

The 'ACA' designation is the abbreviation the institute gives to its chartered accountants. It is clear that this designation is portrayed as prestigious, consequently, instilling a sense of pride. This attracts new members to join the professional body.

Professional identity is also conceptualised in the institute's vision and objectives. In particular, ICAEW indicated its vision is to be "acknowledged as leading the global accountancy and finance profession, so people can do business with confidence" (ICAEW, 2013). The institute provides the following objectives:

Table 3.4

Objectives of the ICAEW

- | |
|--|
| <ul style="list-style-type: none">• Advance the theory and practice of accountancy, finance, business and commerce.• Recruit, educate and train a body of members skilled in accountancy and finance.• Preserve at all times the professional independence of accountants.• Maintain high standards of practice and professional conduct by all members.• Advance the profession of accountancy. <p style="text-align: right;">(ICAEW, 2013)</p> |
|--|

While these objectives identify skills, independence, high standards, and professional conduct, they remain vague. They are applicable to multiple

organisations and professional sectors. However, these are supported with other assertions made throughout the website. In particular, ICAEW believes in acting responsibly, encompassing the interests of the wider public. It also introduces the concepts of integrity, partnerships, and ethical standards. Collectively, these allow the institute to present a strong professional body in which people can have confidence.

In summary, this professional body's projection of professional identity is fairly minimal. It offers no traits or characteristics for its professional members. Furthermore, the attributes that have been discussed are vague and provide little differentiation for its members. Therefore, while the professional body may be well recognised, there is no specific articulation of professional identity.

3.5 CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA)

CIMA differs from previously discussed institutes, as it is specific to management accountants. It was founded in 1919 as “the Institute of Cost and Work Accountants (ICWA)” and has since become the world's largest professional body of management accountants. The institute represents 195,000 members and students in 176 countries. The professional identity of this institute varies from that of the others, as significant emphasis is placed on the role of its members as management accountants. The fundamental codes, traits, and characteristics that distinguish this professional body will be examined next.

CIMA immediately distinguishes itself by identifying the specific role of management accountants. More specifically, it states “management accountants interpret information to make business decisions. Top CFOs, CEOs and management consultants are chartered management accountants” (CIMA, 2013). Furthermore, the CIMA qualification is presented as the “most relevant finance qualification for business” (CIMA, 2013), with professionals working in industry, commerce, management consultancies, banks, not-for-profit, and public sector organisations. It is evident that CIMA deliberately portrays the relevance and status of management accounting to strengthen its own brand image.

Furthermore, the term ‘professional’ is frequently used throughout CIMA’s website. In particular, professionalism is described as a “globally recognised transferable business asset. It encompasses integrity, ethical behaviour and an attitude that helps CIMA management accountants become great business leaders worldwide” (CIMA, 2013). References are also made to professional competencies, with continuing professional development hours (CPD) utilised as a means of maintaining these competencies. These hours are considered to be a life-long commitment ensuring knowledge and skills are current (CIMA, 2013). Therefore, there are clear minimum expectation levels for members, as well as an assurance to the broader community.

This discussion now considers how the institute presents its brand. High standards are a recurring theme on CIMA’s (2013) website, as shown below by a selection of separate statements:

CIMA itself is overseen by a number of external regulators to ensure all students and members are working to the highest set of standards and ethical behaviour.

CIMA is committed to upholding the highest ethical and professional standards, and to maintaining public confidence in management accounting.

As chartered management accountants, CIMA members (and registered students) throughout the world have a duty to observe the highest standards of conduct and integrity, and to uphold the good standing and reputation of the profession..

The Institute promotes the highest ethical and business standards, and encourages its members to be good and responsible professionals. Good ethical behaviour may be above that required by the law.

The reference to high standards is repeated throughout the website, allowing members and the wider public to associate the institute with a high level of professional and ethical conduct. This portrayal is usually complemented with the terms ‘professionalism’ and ‘ethical behaviour’, as they are identified as two key qualities for CIMA members. Furthermore, prestige and reputation are also emphasised, as well as discipline procedures, should any member discredit the profession.

CIMA's website acknowledges the complex business world and uses its collective reputation to sustain competitive advantage. While professional identity is not mentioned specifically, it appears to be synonymous with what the organisation is attempting to portray. Members of CIMA are given clear and strict guidelines as to what is deemed acceptable behaviour. More specifically, the following fundamental principles are expressed as basic professional and ethical behaviour:

Table 3.5

Fundamental Principles of CIMA

Integrity: Members must behave with Integrity in all professional and business relationships. Integrity implies not merely honesty but fair dealing and truthfulness.

Objectivity and Independence: Members must be fair, impartial and intellectually honest, and must not allow prejudice or bias, conflict of interest or influence of others to override objectivity. Members undertaking certain types of engagements must be, and be seen to be, independent.

Competence: Members must only undertake professional work in which they have the Competence necessary to perform the work to the technical and professional standards expected.

Quality Performance: Members must perform their professional work with due care and diligence, ensuring that all professional obligations are completed in a timely manner and are carried out in accordance with the relevant technical and professional standards appropriate to that work.

Professional Behaviour: Members must act in a manner consistent with the good reputation of the profession and refrain from any conduct which might bring discredit to the profession.

(CIMA, 2013)

CIMA regards adherence to these ethical principles as fundamental to the public interest. The expectations are the same for all members, irrespective of other professional memberships held. It is also expected that implied concepts, referred to as the code's 'spirit,' will be followed. An example of this is integrity, which also implies honesty, fair dealing, and truthfulness. Having integrity ensures that members conduct themselves with courtesy and consideration in all business

dealings, “protecting the good standing and reputation of the profession” (CIMA, 2013).

While the website provides an abundance of information, the website itself was hard to navigate. Much of the information resided in the code of ethics, which is not generally a document the public would access. Furthermore, while there was reference to ‘high standards’ and ‘disciplinary actions’, it was unclear how these apply to CIMA professionals.

3.6 NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS (NZICA)

NZICA was founded in 1908, and originally known as the New Zealand Society of Accountants. This professional body represents over 33,000 members and has staff in 16 countries. The institute has changed its branding twice since its inception, first to ICANZ in 1996, then to NZICA in 2005. Consistent with previous findings, an examination of the organisation’s website shows no direct reference to professional identity. Instead, NZICA portrays this concept through its mission and vision, values, organisational culture, and identified traits.

NZICA has a very definite mission that enables members to internalise what it means to associate with the brand. Its goal is said to enable members to become trusted leaders and excel in the accounting profession (NZICA, 2013). More specifically, NZICA strives to:

Table 3.6

NZICA's Mission

<ul style="list-style-type: none">• Ensure that the quality, expertise and integrity of our members meet the highest standards, so businesses and individuals can be assured that you are working with the best and brightest accounting professionals.• Deliver the professional education and training people need to achieve a NZ Institute of Chartered Accountants designation, and provide the continuing professional development required to maintain the high standards of those designations.• Work on behalf of New Zealanders to advocate for sound public policy in the financial, regulatory and taxation areas. Internationally, we advocate for New Zealand's interests through our membership of international accountancy bodies. <p style="text-align: right;">(NZICA, 2013)</p>

NZICA associates its members with quality, expertise, and integrity, as well as high standards. These terms are said to be representative of what the organisation stands for, and, therefore, to contribute to the organisation's professional identity. Furthermore, NZICA sees its "mission as providing the services and support our members need to be successful while acting in the public interest" (NZICA, 2013). This statement adds another aspect to the profession, as the public interest is embedded in NZICA's mission.

Professional identity is more evident in the organisation's values. More specifically, NZICA recognises trust, excellence, and courage as being what the institute stands for. As these acknowledge the foundations of the professional body, it is essential to understand the specific meaning and application of the terms. NZICA's definitions of these are as follows:

Table 3.7

Definition of NZICA's Values

Trust: The NZICA brand is synonymous with trust. Trust in the collective integrity of our members is underpinned by our Code of Ethics: objectivity, independence, competence, quality performance and professional conduct are hallmarks of our members.

Excellence: We strive to embody excellence in all we do: in leading, in serving and in supporting the accounting profession both in New Zealand and internationally.

Courage: Courage to innovate, courage to be nimble, courage to act in the public interest. Courage to take the lead.

(NZICA, 2013)

These values are particularly important as they are similar to the conceptualisation of professional identity. The values refer to collective responsibilities, something which is consistent with the concept (Balmer, 2008). Furthermore, these values are integrated into the institute's branding, another channel through which professional identity is conveyed (Low et al., 2012).

These values are expected of all members of the institute, irrespective of their employment type. NZICA's members belong to diverse occupations including public practice, corporate, charitable organisations, academia, and government. While this broad church acknowledges the existence of subgroups, these values are expected of all members.

Organisational culture is also used to portray NZICA's professional identity, with a specific section dedicated to discussing this concept. NZICA states that employees are fundamental to the brand; therefore, it attempts to "build a culture, develop people, recognise achievement and work together" (NZICA, 2013). Linkages are also made to the institute's mission, referring to a culture embedded in quality, expertise, and integrity. While 'organisational culture' is identified, discussion of this term is scant.

Lastly, NZICA explains why the public should hire a Chartered accountant. It argues that by employing an NZICA member, you are "hiring from amongst the

very best in business” (NZICA, 2013). Adding to this claim, the institute refers to its professionals as ‘experts’ and a ‘smart investment.’ More specifically, it argues that anyone can call themselves an accountant, but only a Chartered accountant is:

Table 3.8

NZICA’s definition of a Chartered accountant

- a member of the New Zealand Institute of Chartered Accountants
- required to undertake mandatory professional development training
- bound by our code of ethics and is required to adhere to professional standards
- subject to our disciplinary procedures
- trained for a minimum of seven years to achieve this professional qualification
- subject to three-yearly review of their professional practices (where they offer services to the public).

(NZICA, 2013)

It is evident that the differential factors are embedded in collective reputation, branding, training and development, and professional standards. Quality assurance and comfort are also thus given to those who employ its accountants through the disciplinary procedures and reviews.

Overall, information is provided regarding what it means to be a member of the institute. Repetition is used to emphasise concepts and the website is easy to navigate. This ease ensures that both professionals and the public are able to access the information. However, there is a lack of information discussing the organisational culture, limiting the effective portrayal of professional identity.

3.7 SUMMARY

In summary, an examination of five professional accountancy bodies found no reference to the term professional identity. Instead, the majority of the institutes used a mission, vision, brands, traits, and characteristics to describe their

professional body. This finding is consistent with the literature review outlined in Chapter 2. A summary is provided in Table 3.9:

Table 3.9

Summary of the Various Institutes' Portrayal of Professional Identity

	Institute				
	ICAA	ACCA	ICAEW	CIMA	NZICA
Communication Skills	X				
Technical Skills	X	X	X	X	X
High Standards	X	X	X	X	X
Leadership	X	X	X	X	X
Quality	X				X
Ethics	X	X		X	X
Ability	X	X			
Ambition	X	X			
Reputation	X	X		X	X
CSR		X			X
Experience		X			X
Integrity		X		X	X
Diversity		X			
Innovation		X			
Opportunity		X			
Accountability		X			
Prestige	X	X	X	X	
Objectivity and Independence				X	X
Competence				X	X
Quality Performance				X	X
Professional Behaviour	X		X	X	X
Trust					X
Excellence					X
Courage					X
Exceptional Thinkers	X				

All five institutes associated their brand with technical skills, high standards, leadership, and prestige. Ethics, integrity, prestige, and professional behaviour were also commonly used. These values are usually accompanied with a discussion of continual professional development, suggesting steps are taken to

ensure these values are maintained. This finding aligns with earlier discussions on professionals, as it is these characteristics that define the profession. It also reinforces the suggestion that traits and characteristics are reflective of an accountant's professional identity.

It was noted that ICAEW portrayed the weakest identity. Few traits or characteristics were associated with this brand. The remaining institutes integrated the discussion of values, traits and characteristics throughout each individual website. This engagement acknowledges the importance of societal perceptions on professional identity, because each institute is ensuring that both its members and the wider public understand the meaning behind its brand.

Another common observation was reference to the credibility of the 'profession'. While the institutes collectively portray an image that their members are "professionals", they fail to distinguish chartered accountants specifically from other "professionals." Much of what they say remains applicable to professionals in general and hence not just to chartered accountants.

Further to this, many of the institutes presented themselves as global organisations; thus, it was unclear as to whether their membership was restricted by professional body, geographical location, or simply the occupation of accounting. Each organisation also identified various sectors, including industry, corporate, not-for-profit, and governments sectors. This categorisation was broken down further to include audit, advisory, tax, and risk service lines. This complexity creates ambiguity as to what was being specifically referred to.

In summary, while the five institutes provided an abundance of information, there was no direct projection of a professional identity. Many of the websites were hard to navigate and provided little differentiation between themselves. Each institute associated itself with similar values, limiting their ability to differentiate themselves from each other. The next chapter will outline the methodologies and method used to conduct of this research.

CHAPTER FOUR – RESEARCH METHODOLOGY AND METHODS

4.1 INTRODUCTION

Collis and Hussey (2003) define research as “a systematic and methodical process of enquiry and investigation which increases knowledge” (p. 355). From this definition, two critical features of research can be identified, in particular, ‘investigation’ and ‘increases knowledge’. This thesis is representative of this definition, as it is an exploratory investigation into chartered accountants’ perception of their professional identity.

The purpose of this chapter is to outline the research methodologies and methods employed in the execution of this study. Although these terms are similar, there are distinct differences between them. Methodology is the study of the research methods used and their underlying assumptions (Bryan, 2008). Consideration of methodology leads to the discussion of paradigms, as well as to ontological and epistemological issues. Furthermore, methodology provides justifications as to why a particular research design and method have been chosen (King & Harrick, 2010).

The methods are the instruments used to collect and analyse the data (Bryman, 2008). Collection techniques include questionnaire surveys, interviews or observation, whereas analytical tools encompass statistical calculations, as well as content and thematic analysis (Bryman 2008). Methodologies are based on philosophical assumptions, whereas methods are concerned with practice.

First, the methodology underpinning this report will be described. This description will also cover a discussion of philosophical assumptions, research approach, and theoretical perspectives relevant to this study. Second, the method will be explained to provide a thorough outline of the research process. It will detail the preparation, design, and data analysis stages, before concluding the chapter.

4.2 RESEARCH METHODOLOGY

4.2.1 Philosophical Assumptions

Before discussing the specific methodology employed, it is essential to identify the theoretical foundation of the study. More specifically, it is important to understand whether the research is underpinned by ontological or epistemological assumptions. Ontology is defined as a study of being, where positions must be taken as to what constitutes reality (King & Horrocks, 2010). Thus, assumptions are made as to how things work and how things are (Scotland, 2012). Ontology can be contrasted with epistemology, which is “concerned with the nature and forms of knowledge” (Scotland, 2012, p. 9). Epistemology is primarily concerned with the relationship between individuals and what can be known. More specifically, it examines “how knowledge is created, acquired and communicated” (Scotland, 2012, p. 9). This study is based on epistemological assumptions. Examination of how knowledge is created and acquired is particularly relevant in the social sciences as perceptions differ among individuals and there is no one reality to know. It is assumed that people create and attach their own meanings to their surroundings and individual behaviour (Lee, 1991). Social sciences research can never be completely fitted into one conceptual category, as different situations change perspectives (Beeman & Peterson, 2001). Individuals must interpret and understand situations themselves and articulate this meaning to others. This assertion emphasises the subjectivity of perspectives, therefore, leaving social scientists to observe and interpret multiple ‘realities’ (Lee, 1991). Vaivio (2008) supports this idea, arguing ‘organisational reality’ or individual perceptions are inconsistent with ontological simplifications.

4.2.2 Research Approach

Once a theoretical foundation has been established, a research approach must be chosen. In particular, this choice involves choosing between quantitative or qualitative methodologies. Quantitative research “is concerned with measurement, precisely and accurately capturing aspects of the social world that are expressed in

numbers - percentages, probability values and variance ratios” (King & Horrocks, 2010, p 7). Quantitative methodology is most commonly used for studies investigating calculative practices that are suffused with rational choice and control (Vaivio, 2008). In contrast, qualitative methodologies provide “systematic, context-based, descriptive observations of phenomena” (Plante, 1994, p. 52). Methods used to support this methodology include interviews, observations, and document and textual analysis. This form of research can be categorised as descriptive, illustrative, experimental, exploratory, or explanatory (Vaivio, 2008). While there are distinct differences between these methodologies, both are able to provide important and relevant information (Plante, 1994).

This study employs qualitative methodologies. This choice is consistent with prior studies, which also used qualitative methodologies to investigate the identity of accounting professionals (Empson, 2004; Gendron & Suddaby, 2004; Low et al., 2012; Parker & Warren, 2012). Furthermore, qualitative research was deemed the most appropriate, as it provides theoretically valuable interpretations of this unfamiliar discipline (Breuer & Schreier, 2007; Vaivio, 2008). This position is supported by Plante (1994), who argues that qualitative research provides explanations of observed effects that are relatively unfounded.

4.2.3 Theoretical Perspective

This research is embedded in the social sciences, and used qualitative methodologies. This approach employs interpretivism as the theoretical perspective. Interpretive methodologies have become increasingly popular, mirroring the recent movement in qualitative methodologies (Lee, 1991; Beeman & Peterson, 2001).

The most common approaches to investigating social science are explanatory, descriptivist, critical, postmodern, social constructionist, hermeneutic, and interpretive (Richardson & Fowers, 1998). Interpretivism is considered the most coherent way to investigate the social sciences, although it creates tensions with the traditional positivist approaches (Richardson & Fowers, 1998). Interpretivism assumes that natural science fails to acknowledge that the same experience has

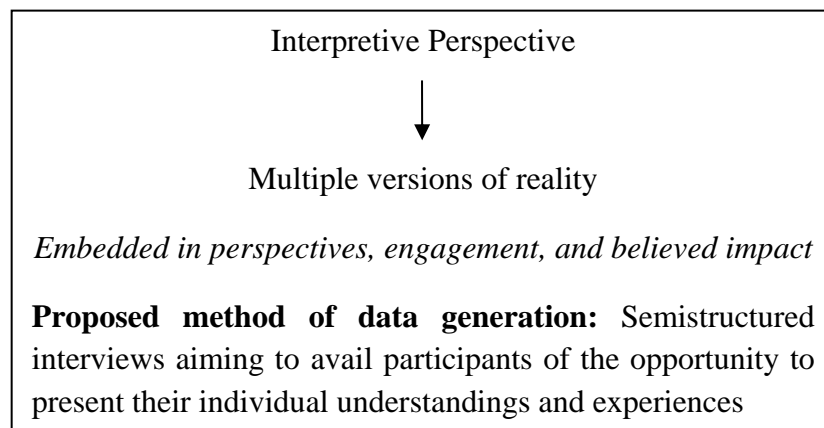
different meanings to different individuals (Lee, 1991). This statement relates to earlier discussions regarding the epistemological foundations of this study. Social scientists must observe and interpret realities, reducing the gap between the object of study and what is being represented (King & Horrocks, 2010). This claim reiterates the relevance of, and justification for, the use of this theoretical perspective.

Interpretive research procedures are embedded in ethnography, hermeneutics, phenomenology, and case studies (Lee, 1991; Richardson & Fowers, 1998). This research is considered to be an idiographic concept, which means it describes “aspects of the social world by offering a detailed account of specific social settings, processes or relationships” (King & Horrocks, 2010, p. 11). It focuses on understanding individuals’ experiences and what they mean to them. This rationale is particularly important for this study, as it focuses on the perspectives of chartered accountants. Furthermore, it examines relationships across a variety of variables. These include geographical location, level of experience, and career type. Thus, it is essential to interpret how these various social settings influence the perceptions of chartered accountants.

In summary, the following figure provides an overview of an interpretive perspective, and also suggests a proposed method for data generation. This perspective is integral to the study as it forms the basis of the research method discussed in the next section.

Figure 4.1

Overview of Interpretative Paradigm



Source: King & Horrocks, 2012, p. 16

4.3 RESEARCH METHOD

4.3.1 Research Preparation

This study explores a gap in the accounting literature, as at the time of this investigation there were limited studies exploring the professional identity of accountants (Low et al., 2012; Parker & Warren, 2012). In particular, the data capture of this thesis was driven by the following research question: how can New Zealand chartered accountants' perception of their professional identity be ascertained? The study also investigates whether their perception and the image that the New Zealand Institute of Chartered Accountants (NZICA) portrays are at odds with each other.

The first stage of the research process comprised an extensive literature review. The central theme of this study was 'professional identity'. The literature review also highlighted factors that influence the creation of professional identity. Discussion then extended to contexts in which the term was used, specifically comparing accountancy with the medical, teaching, and legal professions. Given the lack of clarity conveyed by the term professional identity, a review of these professions' views of their professional identity allowed for a more comprehensive analysis of the term. A specific analysis was then carried out, focusing on how the major accountancy bodies portrayed their professional identity. In particular, it was found that stereotypes, traits, characteristics, and branding were the most common mediums through which the concept was portrayed. Lastly, theoretical underpinnings were described, providing a conceptual framework that could later be applied to the research findings.

The literature review was critical, as it led to the development of research objectives. In particular, the following objectives were created:

1. To establish through the prior literature, a definition of professional identity and how professional institutes profile their identities for their members
2. To research what chartered accountants perceive their professional identity in society to be

3. To examine factors influencing this identity development and determine whether it has implications for accounting professionals.

The literature emphasised the complexity of the term 'professional identity'. Therefore, the study was broadened to include not only a definition, but also an examination of factors that affected the professional identity of New Zealand chartered accountants.

Following on from this point, an investigation into as how accounting institutes portrayed their professional identity was completed. More specifically, the Institute of Chartered Accountants Australia (ICAA), Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants England and Wales (ICAEW), Chartered Institute of Management Accountants (CIMA), and the New Zealand Institute of Chartered Accountants (NZICA) were examined. These institutes were selected because they are among the world's leading accountancy bodies, and, therefore, are considered to be of great relevance. Their respective websites were investigated, particularly looking for references to 'who we are,' 'our members,' 'our vision,' and 'our mission.' These sections were thought to provide an overview of what the institutes stood for, the expectations of their members, and the image they were projecting to the wider public. That section also draws on earlier discussions on how professional identity was described. Internet resources were chosen because, with the progression of technology, the web has become the primary communication channel for professional bodies (Fisher, Oyelere, & Laswad, 2004).

The aim of this process was to obtain a greater understanding of how these institutes operated and the professional identity they were projecting to their members and the wider public. Each institute's content was summarised and comparisons were made between them. Particular emphasis was placed on the analysis of NZICA, as this body's perspectives could be directly compared with the perspectives of this study's participants.

4.3.2 Data Collection

For the purpose of this study, a semistructured interview was deemed to be the most appropriate data collection tool. A semistructured interview is described as an interview where certain topics and questions are introduced, yet allow

flexibility in the way the discussion is conducted (Barriball & White, 1994; Beck & Perry, 2008). This technique allows greater depth of exploration and a deeper understanding of the interviewee's perceptions (Beck & Perry, 2008). As the research question was centred on perceptions, interviewing allowed more insightful information to be collected. Furthermore, as professional identity is laced with ambiguity, semistructured interview provided greater flexibility as it allowed for follow up questions to clarify meaning. The interview questions were formulated (Appendix 1) by drawing on key themes revealed in the literature review. It was considered important to note the position, experience, geographical location, and employer of each interviewee to ensure that this information could be discussed within the findings. The breadth of the profession has previously been mentioned and, thus the existence of subidentities was of particular interest.

The next stage was determining the population sample. This study was specific to New Zealand chartered accountants; therefore, the sample was immediately restricted to those who held the NZICA qualification. The sample aimed to cover the scope of the profession, in terms of firm size, specialisation, location, and experience.

Ethical Approval

Ethical approval was gained before prospective participants were approached. This ensured the data collection was conducted in a manner that met the ethical standards set by the Waikato Management School Ethics Committee. Gaining approval involved providing an outline of the proposed research (Appendix 2), including proposed interview questions. A participant consent form was also drafted, ensuring participants were aware the interviews were recorded for the purpose of being transcribed at a later date. They were also advised they were free to withdraw from the study at any time, or decline to answer any particular question. Confidentiality and anonymity were assured to all participants.

After ethical approval was granted, contacts within organisations were approached via email and asked to participate in the study. The email included an outline of the research (Appendix 2), as well as interview questions. Additional participants were then obtained through a snowball technique (Streeton, Cooke, & Campbell, 2004). In total, 60 chartered accountants were interviewed, as outlined in Tables 4.1 and 4.2. Specifically, Table 4.1 shows the sample by employment type and

number of years qualified. Table 4.2 splits the sample by specialisation and geographical location. Separating the demographics by organisation and location ensured firms could not be identified and that the confidentiality and anonymity of research participants were maintained.

Table 4.1

Sampled Population Outlining Organisation and Experience

Organisation	Number of Years qualified				Total Firm Participants
	0-2	3-5	6-10	10+	
Top Tier Firm 1	4	2	1	3	10
Top Tier Firm 2	3	2	1		6
Top Tier Firm 3	5	1		1	7
Top Tier Firm 4	1			1	2
Midtier Firm 1	1				1
Midtier Firm 2			3	4	7
Public Sector Accountant 1		1			1
University 1				1	1
University 2				1	1
University 3		1			1
University 4	1				1
University 5		1			1
University 6				1	1
University 7				1	1
Corporate 1		1		4	5
Corporate 2		1			1
Corporate 3			1		1
Corporate 4	1				1
Corporate 5		1	1		2
Corporate 6				1	1
Corporate 7				1	1
Corporate 8				2	2
Rural Firm 1				1	1
Rural 2				4	4
Total by Experience	16	11	7	26	60

Table 4.2:

Sampled Population Outlining Specialisation and Location

	Specialisation								
	Accounting Firms						Industry	Academics	
Location	Audit	Advisory	Tax	Fraud/Risk	Public Sector	Unspecialised			Total by Location
Auckland	7	3	1	2			3	2	18
Christchurch	1							2	3
Gisborne							1		1
Hamilton	6	3	1		1		9	1	21
Hawera						1			1
Palmerston North								1	1
Morrinsville		1	1			2			4
New Plymouth		7				1	1		9
Dunedin								1	1
Wellington	1								1
Total by Specialisation	15	14	3	2	1	4	14	7	60

Interviews were arranged with individuals at their place of work and at a time convenient to them. When a physical interview was not possible, a phone interview was conducted. Generally, single organisations were targeted just once to reduce the time lag between interviews. This approach reduced the potential for participants to discuss the interview, consequently, reducing potential bias (snowball). Interviews were audio-recorded and a participant consent form was signed after each interview. When interviews were conducted over the phone, the phone was placed on speaker to ensure both speakers were recorded. Interviewees were informed of this process. Phone interviewees generally emailed their consent to participating in the study.

Following the interview, audio-recordings were transcribed within 24 hours. This process allowed additional notes and observations to be made from memory, where relevant. This record proved useful in the development of findings. A follow-up email was sent to all participants, thanking them for their time and inviting them to make contact if they had any questions, or if they wished to opt out of the research.

4.3.3 Data Analysis

4.3.3.1 Thematic Analysis

Once all interviews were completed, the next step was to analyse the transcripts. There are multiple ways of analysing qualitative data, which include content and thematic analysis. Content analysis “involves establishing categories and then counting the number of instances in which they are used in a text or an image” (Joffe & Yardley, 2003, p. 56). While thematic analysis is similar, it pays greater attention to qualitative characteristics of the material (Joffe & Yardley, 2003). For the purpose of this research, thematic analysis was used to interpret the data. As the research is embedded in a qualitative methodology, that approach was deemed to be more appropriate. Furthermore, the themes allowed for a more structured discussion, given the breadth and depth of the interview transcripts.

In its most simple form, thematic analysis is defined as an exploration of themes embedded within the data (Bryant, 2006). However, further dimensions can be added to this definition. While Braun and Clarke (2006) acknowledge the exploration of themes, they also suggest thematic analysis is a means of identifying, analysing, and reporting themes that occur within data. The method allows the researcher to organise potentially complex findings and present these in a logical manner (Attride-Stirling, 2001; Braun & Clarke, 2006). By contrast, Hartman and Conklin (2012) provide the most concise explanation, suggesting it is “a way of seeing, making sense, analysing, systematically observing, or simply converting qualitative information” (p. 828). Themes are considered to be patterns “found in the information that at minimum describes and organises the possible observations and at maximum interprets aspects of the phenomenon” (p. 4). Qualitative research derives themes from textual data and illustrates these with a representative tool. Thematic analysis draws on this result to aid the comprehension of a wider issue (Attride-Stirling, 2001).

While thematic analysis is widely used and recognised as a flexible and useful research tool (Braun & Clarke, 2006), it has been criticised. Braun and Clarke (2006) argue the technique is relatively ambiguous, as there is no precise agreement as to what constitutes the thematic analysis. Furthermore, although

flexibility has been recognised as a strength of this method, this flexibility is also a potential weakness. A lack of understanding and clear guidelines can create issues in regard to replication (Attride-Stirling, 2001; Braun & Clarke, 2006). For the purpose of this study, this limitation is minimised through the use of coding software.

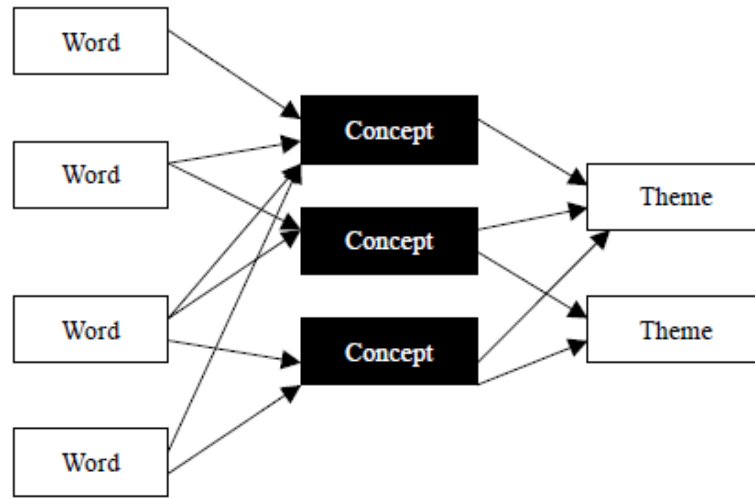
4.3.3.2 Leximancer 4.0

Leximancer is an Australian-developed lexicographic tool (Crofts & Bisman, 2010; Penn-Edwards, 2010). It transforms “lexical co-occurrence information from natural language into semantic patterns in an unsupervised manner” (Smith & Humphreys, 2006, p. 262). Put more simply, it is text coding software that can be used to examine textual data (Adam, Gibson, Strong, & Lyle, 2009; Leximancer, 2011). A major goal of the software is to emphasise the global context of the information, as well as the significant concepts (Smith & Humphreys, 2006). This analysis of the data provides a bird’s eye view of the material, which is then visually represented in a conceptual map (Leximancer, 2011). Leximancer analyses text based on word frequency and cooccurrence of words (Smith & Humphreys, 2006), aiding identification of concepts and themes embedded within the text.

Concepts are described as a collection of terms that generally travel together throughout the text (Adam et al., 2009; Leximancer, 2011). These are generated through “a set of algorithms grounded in established practice” (Adam et al., 2009, p. 312). The data are then read to identify relationships between words, followed by the generation of an asymmetric cooccurrence matrix (Smith & Humphreys, 2006). Alternatively, themes generally characterise a region of concepts (Smith & Humphreys, 2006). They are visually represented in coloured circles on the map and known as emergent concept groups (Smith & Humphreys, 2006; Leximancer, 2011). The themes are heat mapped, which means “the ‘hottest’ or most important theme appears in red, and the next hottest in orange and so on” (Leximancer, 2011, p. 14). These clusters are based on meaning, and, thus, assess the contextual collocations of words (Crofts & Bisman, 2010). A visual representation of the relationship between themes and concepts is provided in Figure 4.2.

Figure 4.2

Simplified Model of Leximancer



Source: Crofts & Bisman, 2010, p. 188.

Crofts and Bisman (2010) recognise that the “algorithmic basis of Leximancer is strongly suggestive of a quantitative and positivistic approach to analysing data” (p. 187). However, they also argue the software is relevant for qualitative methodologies. More specifically, it is suggested that interpretive paradigms can be utilised, as Leximancer generates and recognises themes.

Furthermore, Leximancer has been well recognised, as it minimises some inherent limitations of qualitative research. It provides an automated way of analysing text, eliminating the subjectivity of human decision makers (Smith & Humphreys, 2006). Similarly, Penn-Edwards (2010) suggest it is more efficient than manual coding, as it allows the researcher to analyse data without personal bias. It also increases reliability and transparency of academic research, while also facilitating reproducibility (Crofts & Bisman, 2010; Penn-Edwards, 2010). Lastly, it reduces the chance of missing themes that might have been overlooked if the data were coded incorrectly (Crofts & Bisman, 2010).

Leximancer (2011) presents itself as an excellent tool for supporting academics in history, literature, media studies, sociology, and politics (Leximancer, 2011), This claim is reflected in published literature, with specific examples seen in the business, public sector, social studies, and education areas (Grimbeek, Bartlett, &

Loke, 2004; Rooney, 2005; Rooney, McKenna, & Keenan, 2006; Beamish, Bryer, & Davies, 2006; Fisher & Miller, 2008; Young & Denize, 2008). Yet this tool appears to be relatively underutilised in the accounting discipline, despite Crofts and Bisman (2010) suggesting it is highly appropriate for establishing relationships and acknowledging contextual conceptions.

4.3.3.3 Data Preparation

The specific method employed to analyse the 60 interviews will now be described. First, all transcripts were printed in hard copy and read to gain an overall understanding of the information collected. No attempt was made to code the information, as the sole purpose was to familiarise the researcher with the information. This step was important as it allowed general observations to be made, as well as providing context for the responses (Crofts & Bisman, 2010; Bowyer & Davis, 2012). Next, the soft copies were duplicated and transferred into one single document. Interview questions were removed, leaving only respondents' answers in a single file. This was representative of the entire population. The file was then uploaded into the Leximancer system. No attempt was made to review the information, as the software would identify any issues present in the data. The project was run and the thesaurus generated, which identified weaknesses in the transcripts.

The first weakness identified was in relation to words that were synonymous with each other or used interchangeably (Crofts & Bisman, 2010; Penn-Edwards, 2010). This overlap resulted in the program identifying the words as two separate concepts. For example, many respondents referred to NZICA as the 'institute,' yet the two were identified independently of one another. This inconsistency was rectified. Furthermore, 'bookkeeper' and 'bean counter' were made one single word to ensure the textual program recognised these concepts. Table 4.3 outlines all inconsistencies and amendments that were made to the original text file:

Table 4.3

Adjustments Made to the Transcripts

Original Word	Adjusted Word
CA	Chartered accountant
Book keeper	Bookkeeper
Firms	Firm
Accountants	Accountant
Working	Work
Members	Member
Understanding	Understand
Clients	Client
Ethical	Ethics
Bean Counter	Beancounter
Skill	Skills
Person	People

The find and replace function was used to identify and rectify the above discrepancies. Following these adjustments, the original document was deleted and the amended file was uploaded. This is known as the pre-processing phase.

Following this phase, it was immediately obvious that the software was having issues reading the entire text. This issue was apparent as CA was used regularly throughout the text, yet it was not showing up in the concept list. This problem was rectified by saving the document in ‘doc’ format, as opposed to ‘docx.’ The issue corrected itself after the file type was changed.

Another weakness was seen in the identification of certain concepts. Certain words were recognised by the program; however, they were not appropriate as standalone concepts (Samkin & Schneider, 2008; Crofts & Bisman, 2010; Penn-Edwards, 2010). This weakness reduced the relevance of the conceptual map. In the settings specific to text analysis, there is a feature entitled ‘stop words list’. This feature allows the user to exclude words from the listed concepts. Words that were insignificant or ambiguous were added to this list. Table 4.4 is representative of this amendment, outlining all words that were added.

Table 4.4

List of Stop Words Added into the Leximancer Software

Yea	Tell	Comes
Stuff	Doing	Guess
Having	Probably	Someone
Things	Suppose	Goes
Obviously	Looking	Certain
Sure	Means	Day
Whole	Tell	Become

The next step was to identify the analysis parameters. In particular, this involved determining the number of concepts that would be extracted. For the purpose of this study, 30 concepts were deemed appropriate as that number was similar to those used in previous studies (Samkin & Schneider, 2008; Samkin, 2012). This number of concepts provided breadth of information, but did not saturate the maps. It also allowed prioritisation to occur, restricting concepts to the most important. Subsequently, the project was run and a conceptual map was generated.

Once a conceptual map was created, a number of changes were made to the default settings. The percentage of visible concepts was increased to 100% to ensure that all 30 concepts were visible on the map. Secondly, the percentage by theme size was increased until six themes were identified. It was thought that six provided a sufficient amount of breadth, while not compromising the depth of the study. The map were then exported to JPEG images and imported into this document.

This process was repeated nine times. The transcripts were categorised by employment and experience, then further separated into the nine categories outlined in Table 4.5:

Table 4.5

Categorisation of Transcripts

Employment	Experience
Top Tier Firms	0-2 Years
Midtier Firms	3-5 Years
Rural Firms	6-10 Years
Academia	10 + Years
Industry	

The same steps were taken to formulate maps for the categories identified. This information was then used to interpret each category individually, as well as the collective results of the study. Each category analysed the identified theme and concepts, referring back to the original transcripts to provide context. Leximancer further supported this interpretation as it identified quotes relevant to each concept. This procedure provided a guideline, which was also complemented by the researcher's own knowledge obtained in the course of the interviews and the initial reading of the transcripts. Each map was complemented by a table outlining the themes and concepts represented in the conceptual map, as well as a bar graph which showed the relevance of each theme.

4.4 SUMMARY

In summary, this chapter presented the research methodology and methods used in the execution of this study. First, methodology was discussed. This discussion involved the presentation of the researcher's worldview and philosophical assumptions. More specifically, it identified what epistemology underpinned the entirety of the report. This stance suggested that truth is subjective, which led into the selection of qualitative methodologies. Qualitative research was deemed the most appropriate, in particular the interpretive paradigm, as this study was embedded in perceptions and opinions of chartered accountants. It also allowed the researcher to investigate the origins and meaning of these views.

This section was followed by an outline of the specific method used. It involved discussing research preparation, data collection, and data analysis. Research preparation was carried out through a literature review, to identify a specific gap

in the literature. This gap provided the motivation and purpose for the study, as well as reinforcing its relevance and importance. Next, data were obtained through 60 semistructured interviews. The sample aimed to cover the scope of the profession, encompassing size, specialisation, location, and experience. Interviews were recorded and transcribed within 24 hours of completion. These transcripts were then used for data analysis. Thematic analysis was performed using textual coding software, in particular Leximancer 4.0. This identified the prominent themes and concepts embedded in the text, visually representing them in a conceptual map. The next chapter will present and discuss the findings obtained, and provide specific examples and generalisations as to chartered accountants' perceptions of their professional identity.

CHAPTER FIVE – FINDINGS AND RESULTS

5.1 INTRODUCTION

This chapter will present the findings obtained through the analysis of the data. It has been split into a number of sections to facilitate the analysis. Specifically, Section 5.2 provides a discussion of the generalised findings. This is based on the transcripts of the entire sampled population. Section 5.3 then presents an analysis of responses in regard to employment type. This segments these findings on the basis of chartered accountants working in the following categories: top tier firms, midtier firms, rural firms, industry, and academia. Subsequently, Section 5.4 analyses the transcripts based on interviewees' level of experience. These findings are grouped into those with 0-2, 3-5, 6-10, and 10+ years of experience. Conceptual maps derived from Leximancer 4.0 are provided for each subsection, in addition to a table outlining the respective themes and concepts. Bar graphs are also included, emphasising the connectivity between individual themes to emphasise the relative importance of these themes. Collectively, themes, concepts, and connectivity are discussed in each group, allowing generalisations to be made, as well as comparisons between subgroups.

5.2 ENTIRE POPULATION

This section presents the generalised findings for the entire sampled population. No attempt has been made to separate the information and all 60 interviews are analysed within this section. The themes and concepts identified by Leximancer 4.0 are all discussed, supported by quotes obtained from the interview data. Figure 5.1 offers the conceptual map derived through the computer software, while Table 5.1 lists the themes and concepts identified. Figure 5.2 supplements this information by indicating its relevance and connection to each theme.

Figure 5.1

Conceptual Map for Entire Population

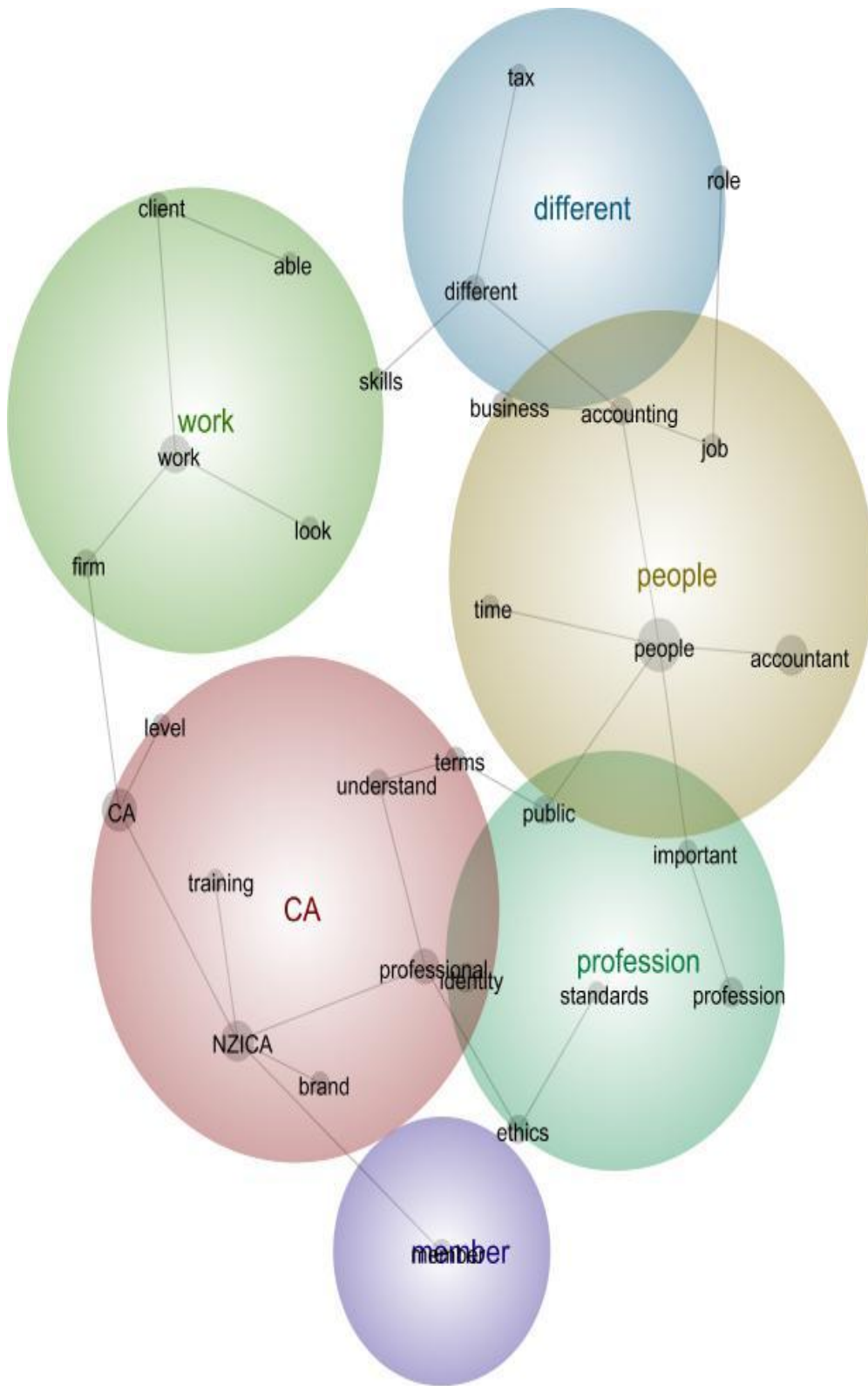


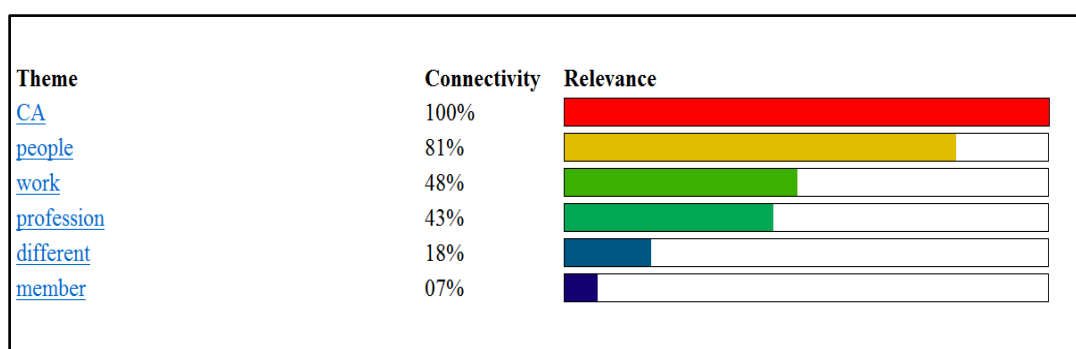
Table 5.1

Entire Population: Themes and Concepts

CA	People	Work	Profession	Different	Member
CA	People	Work	Profession	Different	Member
Training	Accountant	Firm	Important	Role	
NZICA	Time	Look	Standards	Tax	
Level	Business	Client	Ethics		
Brand	Accounting	Able	Public		
Professional	Job	Skills			
Identity					
Understand					
Terms					

Figure 5.2

Entire Population: Theme Relevance and Connectivity



Chartered accountant (CA)

The study found the most relevant theme derived from the transcripts was the reference to chartered accountants (CA). Throughout the entire sampled population, this term was used 541 times. Figure 5.2 indicates it has 100% connectivity (relatedness) and is the most relevant theme. As the interview questions were concerned with professional identity, it was evident that the majority of the respondents recognised the link between the classification of CA and this concept. In particular, CA was commonly referred to when asked to define professional identity. While many interviewees had difficulty explaining the term, they tended to use the term ‘CA’ as an explanation.

My professional identity is the qualification that I have got. I think for me, that is what explains it. People can call themselves accountants, but not everyone can call themselves a CA. So for me, being a professional

accountant or a chartered accountant – that is my professional identity.
Participant 26, Top Tier, 3-5 years' experience

Professional identity is the fact that I am a CA and belong to the institute.
Participant 24, Top Tier, 0-2 years' experience

I guess professional identity is about understanding that as a chartered accountant, and as a member of the institute, you are a professional person and you are held to certain high standards of behaviour and performance. Such expectations are not expected from someone that didn't have that membership or qualifications. **Participant 50, Industry, 10+ years' experience**

Furthermore, questions were asked that focused on whether professional identity was a collective or a personal concept. When discussing this idea, respondents often referred to 'CA'. More specifically, responses suggested professional identity was embedded in the CA title.

Sometimes you can have an identity that is personal and sometimes you can identify yourself as part of a bigger body. I think CAs have a collective identity because you have got a body that actually charters you and gives you the qualifications. **Participant 54, Academic, 3-5 years' experience**

Everyone probably sees their own identity themselves, but being involved in a group that is 'chartered accountants' I think that carries an identity as well – for better or for worse. **Participant 31, Midtier, 6-10 years' experience**

However, while the transcripts recognised that professional identity and CA were two highly connected terms, there was a lack of consistency as to what these meant. The ambiguity surrounding both terms is evident in the following quotes:

CAs are such a diverse group. I think it is going to be very interesting for you. I presume you haven't got a very large sample to be able to generalise as to young accountant, old accountant, industry accountant and CA. **Participant 55, Academic, 10+ years' experience**

Some people are more pure CA than others. For example, auditors are probably thinking like that all the time. People in other roles are probably thinking as a manager or something else some of the time. **Participant 31, Midtier, 6-10 years' experience**

There is a lot of confusion about it actually. You would have heard of the expectation gap, and I think part of that is there is a lot of confusion about what a CA is. **Participant 1, Top Tier, 0-2 years' experience**

These quotes suggest that the term 'chartered accountant' is most commonly used to describe those working in accounting firms, as opposed to industry accountants

or those holding academic positions. As a result, this perception has led to the creation of subidentities that differentiate themselves from one another. This fragmentation creates issues regarding the collective identity of the profession. A detailed discussion of these subidentities will be provided in later sections.

Further concepts that were identified in the transcripts were 'NZICA' and 'brand'. Although, CA is a professional designation that describes accountants internationally, the majority of the respondents assumed this term was synonymous with NZICA. This study found that attributes that were used to describe NZICA were also reflective of professional identity which further emphasised that the concepts were being used interchangeably.

You asked the question what is your professional identity. I mean I think if you asked most people, well most accountants, they would say they're an accountant and they have got an association with NZICA and that is probably a big part of how people think and see themselves. **Participant 19, Top Tier, 10+ years' experience**

As there were differing opinions among those interviewed, the collective identity of the brand was weakened which has further implications for the concepts of professional identity and CA, as the interview data suggested these terms are all interrelated. Examples of the varying responses attained when asked to describe NZICA's brand are provided below.

I'm a chartered accountant and to me that acknowledges that I have been through a certain amount of training and education and I keep up my CPD and that means I am qualified and have technical currency and skills. **Participant 22, Top Tier, 3-5 years' experience**

It is a licence to print money. Once you become a chartered accountant your pay goes up substantially. You just need to look through Seek at jobs that are available and 90% of the accounting jobs at a senior level have a prerequisite to be a chartered accountant or equivalent. **Participant 45, Industry, 6-10 years' experience**

People

The next strongest theme is the reference to 'people'. This term was used 685 times throughout the collated transcripts and is suggested to have 81% connectivity. Falling under the 'people' theme was the term accountant. This was an important finding in the study, for it was noted that CA and accountant were

two distinctly different terms, with the entire sample differentiating between the two job titles. This is evident in the quotes below.

Anyone can be an accountant. Not anyone can be a chartered accountant. The institute should never have given up the rights to the term ‘accountant.’ It’s the worst mistake they have ever made. **Participant 35, Rural, 10+ years’ experience**

There are people out there that call themselves ‘accountants’ and then there are people out there who belong to the institute who are chartered accountants. **Participant 8, Top Tier, 10+ years’ experience**

It was found that chartered accountants held themselves in high esteem. Participants commonly referred to ‘accountants’ as those doing clerical jobs or bookkeepers. Chartered accountants were seen to be more highly qualified and educated. This view was often supported by referring to the time needed to obtain the qualification, university degrees, and the additional training requirements.

Lastly, business, accounting, and job were commonly referred to in this theme. These concepts arose through interviewees describing the occupation and what it involves. Respondents situated their job in the business sector, with many referring to their job title as “trusted business advisors”. While many placed their job in the area of accounting, this conception has broadened over time.

I think bookkeepers and accounts clerks have a very defined, more structure role. I would like to think of myself as more of a generalist, almost a business advisor as opposed to an accountant who deals with numbers all day. A lot of what I deal with in my job is issues that a business is facing and accounting consequences of that obviously, as opposed to the debits and credits or how things end up in a general ledger or a set of accounts. **Participant 19, Top Tier, 10+ years’ experience**

Work

Work was the next theme prevalent in the transcripts, referred to 401 times. As the interviews were based around professional identity in a working capacity, this word was commonly used. The term ‘firm’ was embedded within this theme, which is reflective of 65% of the sampled population holding positions within accounting firms. When talking about their work, their employer was often referred to.

When you work in a CA firm, you are talking to another CA, so you can just talk jargon to each other. **Participant 45, Industry, 6-10 years' experience**

Another concept that falls within this area is the term 'look'. This was often used when describing personal and public perceptions. Interviewees would often acknowledge expectations of the type of work that they do, often followed by a discussion of what they actually do. This is an important finding as it highlights that perception and results are often unaligned. It was commonly suggested that the public were unable to comprehend the role of a CA; therefore, the expectations were not always met. This lack of comprehension influences professional identity, as well as the strength of the NZICA brand. Some examples are provided in the quotes below.

In terms of wider society I sometimes wonder if we look like a bunch of rich bastards that charges too much and don't actually offer that much value. **Participant 1, Top Tier, 0-2 years' experience**

At the end of the day I was saying about projecting our brand. Brand is about image and who are you projecting that image to? Predominantly it is the public. If the public expect something then we have to deliver it, otherwise we are going to devalue our brand. That is where that ethics thing comes in. The public want to deal with honest people and that is one of the reasons we have to protect that. The most damaging thing that could happen is another major fraud that involved accountants. That is not a good look. **Participant 49, Industry, 10+ years' experience**

Lastly, clientele fell under the work category. It is important to observe that interviewees differentiated between clients and the public; however, they placed similar emphasis on each group.

If a client doesn't want us to adhere to the standards and shortcut, then they won't be a client. It is that simple. We have got to maintain that level and service right across the board because that is our identity. **Participant 33, Midtier, 10+ years' experience**

Regardless of what the public expect, we have to maintain those core values. We will never go below our minimum, even if the public want less. But if the public want more we might raise it. **Participant 31, Midtier, 6-10 years' experience**

Profession and Member

The term ‘profession’ was referred to 233 times throughout the transcripts and has 43% connectivity. As the interview questions examined members’ perceptions of the profession, mention of this term was expected. It also explains why ‘member’ has been identified as a theme, with the connections between these two shown previously in Figure 5.1. Due to the interconnectivity of the terms, they will be discussed in conjunction.

Embedded within these themes are the concepts of ethics, public, standards, member, and importance. These concepts were drawn from the common suggestion that as a member of the accounting profession, there are expectations placed on you and certain standards to meet. This position was particularly evident when interviewees were asked to describe the difference between a bookkeeper and a chartered accountant.

[We have] a greater body of knowledge and the professional body and standards that go with being a chartered accountant. **Participant 55, Academic, 10+ years’ experience**

I think your own professional standards, integrity and ethics are the foundation of the whole profession. You can’t guarantee that an accounts clerk or a bookkeeper has necessarily undergone that sort of training or education to know how important it is to the profession as a whole. They can’t call themselves a CA so they don’t have to feel the effects when somebody else damages the reputation. **Participant 26, Top Tier, 3-5 years’ experience**

Chartered accountants saw their professional identity as a way to differentiate themselves, particularly emphasising the concepts of standards and ethics. There was also a suggestion that the public could place greater reliance on these members, another important aspect of their ‘professional identity.’

Different

Lastly, ‘different’ was the last theme to be drawn from the collated interview transcripts. This term was used 183 times and had 18% connectivity. Although, this percentage suggests this theme is less relevant than those previously discussed, it underpinned the entirety of the results. In particular, it was used in

two separate contexts. First, for many, professional identity was a way to differentiate chartered accountants from those who did not hold that designation. This point has been previously outlined with examples given to support this statement. Secondly, ‘different’ was used to describe the scope and variety of the accounting profession.

There will be a lot of my type of character in the accounting profession; however, there are lots of people in different walks. Even in my department there are a lot of different people who have are accountants and are qualified and have a different outlook on life as it were. Not necessarily have different ethics or anything like that, but have a completely different view on life and on their place within that. **Participant 43, Industry, 10+ years’ experience**

There are lots of different variations, whether it is commercial role, standard financial orientated role, helicopter approach for strategic nerds, all these types of things. Different types of people need different characteristics to flow within those areas. I think the profession has those people but there is probably a sway and more of the type of person I am – in my opinion anyway. **Participant 42, Industry, 10+ years’ experience**

This is an important finding in the study as it acknowledges the profession is not homogenous. There are a variety of needs and subidentities that exist within the collective. These will now be discussed in greater detail as the interview transcripts are examined by employment type and years of experience.

5.3 AREA OF EMPLOYMENT

This section categorises the interviewees by employment type. More specifically, each interview participant was placed into one of five areas. These are top tier firms, midtier firms, rural firms, industry, and academia. The term ‘chartered accountant’ is all-encompassing, covering a wide range of individuals and occupations. This section allows a more detailed analysis to be conducted, comparing responses across the various employment groupings. Table 5.2 and 5.3 provide an overview of this section, comparing themes and concepts identified across employment types. Their significance will be discussed throughout this section.

Table 5.2

Employment Type: Theme Matrix

Listed Themes	Top Tier Firms	Midtier Firms	Rural Firms	Industry	Academia
People	X	X	X	X	X
Professional	X				
Business	X				
Knowledge	X				X
Better	X				
Firm	X				
NZICA		X	X		
Public		X			
Standards		X			
Level		X			
Tax		X			
Role			X		
Body			X		
Accounting			X	X	
Chartered			X		
CA				X	
Work				X	
Understand				X	
Financial				X	
Profession					X
Academic					X
Time					X
Stereotype					X

Table 5.3

Employment Type: Concept Matrix

Listed Concepts	Employment Type				
	Top Tier Firms	Midtier Firms	Rural Firms	Industry	Academia
Professional	X	X	X	X	X
NZICA	X	X	X	X	X
Identity	X	X	X	X	X
Ethics	X	X		X	X
Chartered	X		X		
Standards	X	X	X		
Brand	X			X	
Training	X				X
People	X	X	X	X	X
Different	X	X	X	X	X
Able	X			X	X
Terms	X			X	
Important	X		X	X	X
Profession	X	X	X	X	X
Values	X				
Understand	X	X	X	X	X
Rules	X		X		
Role	X	X	X	X	
Accounting	X	X	X	X	X
Business	X	X		X	
Look	X		X	X	
Example	X				
Client	X	X	X		
Audit	X				
Knowledge	X				X
Perception	X				
Public	X	X	X	X	
Skills	X	X			
Firm	X	X	X	X	
Better	X				
CPA		X			
Member		X		X	X
Involved		X	X		
Personal		X			X
Job		x		X	X
Work		X	X	X	
Time		X	X		X
CA		X			
General		X			
Integrity		X	X		X
Level		X		X	X
Process		X			
Business		X	X		
Tax		x	X		
Deal			X		
Institute			X		
Community			X		
Body			X		
Requirements			X		
Basis			X		
Book			X		

Listed Concepts	Top Tier Firms	Midtier Firms	Rural Firms	Industry	Academia
CA				X	X
Organisation				X	
Corporate				X	
Management				X	
Financial				X	
Team				X	
Talking				X	
Accountant				X	X
Code					X
Community					X
Stereotype					X
Competent					X

5.3.1 Top Tier Firms

This section includes 26 interviews from the ‘Big 4’ accounting firms and one public practice. These participants were grouped together as their size and the range of clients were most similar. Figure 5.3, Table 5.4, and Figure 5.4 collectively provide an overview of the results obtained from this particular group. In particular, the six main themes derived from these interviews are professional, people, business, knowledge, firm, and better. All respondents were based in city centres; however, differences were noted between the larger and smaller cities. Where relevant, these observations will be included.

Figure 5.3

Conceptual Map for Top Tier Firms

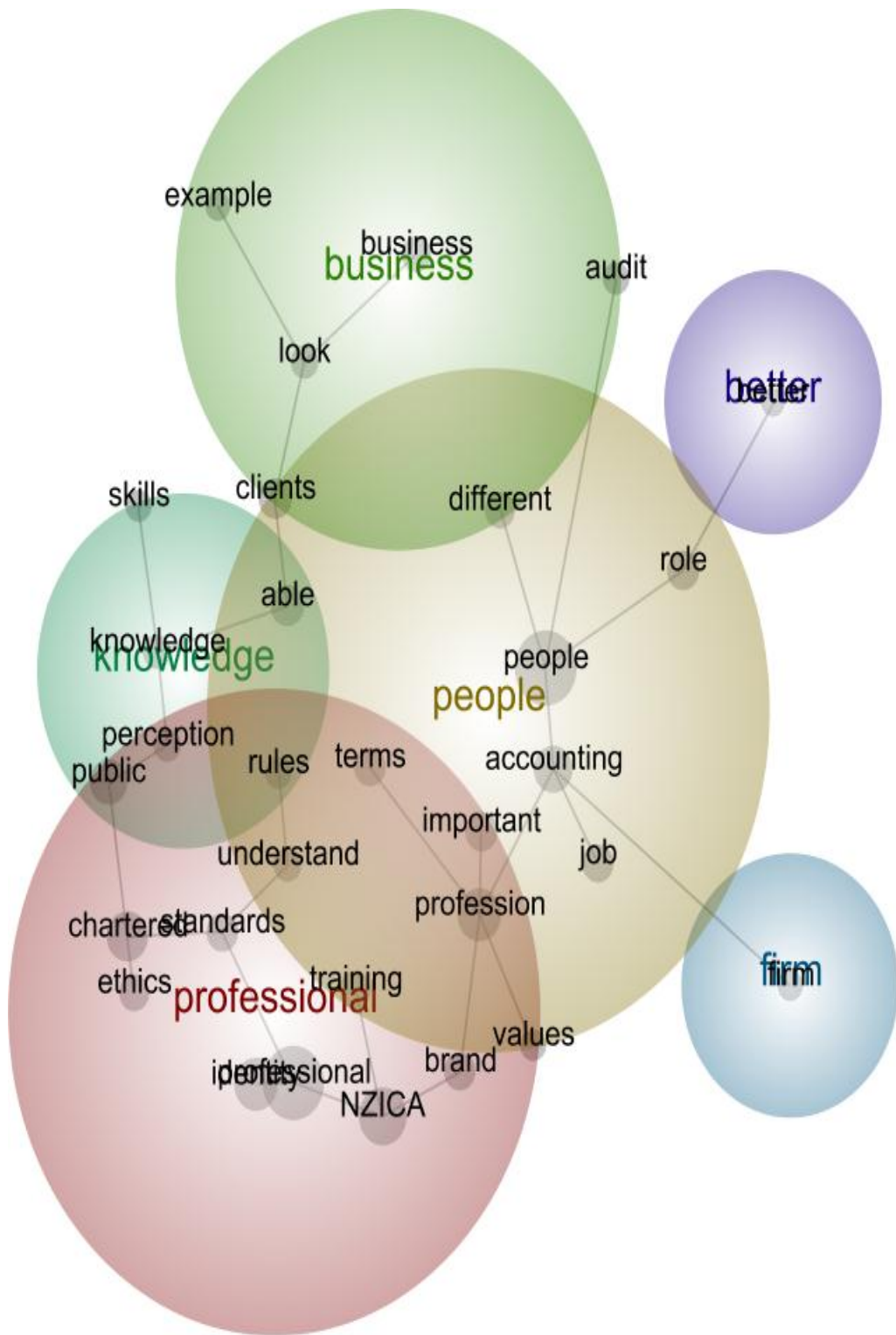


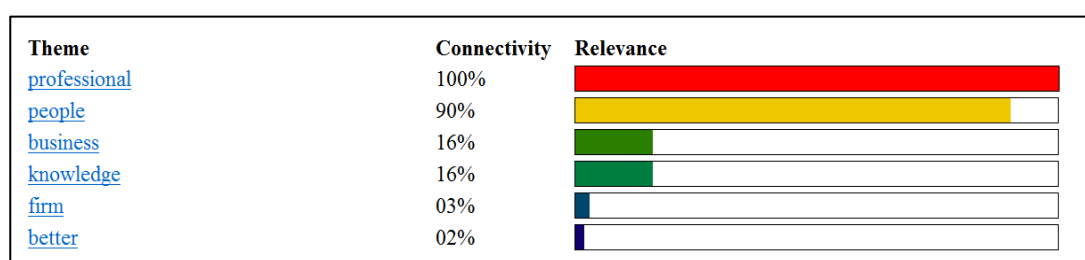
Table 5.4

Top Tier Firms: Themes and Concepts

Professional	People	Business	Knowledge	Firm	Better
NZICA	People	Business	Knowledge	Firm	Better
Professional	Different	Look	Perception		
Identity	Able	Example	Public		
Ethics	Terms	Clients	Skills		
Chartered	Important	Audit			
Standards	Profession				
Brand	Values				
Training	Understand				
	Rules				
	Role				
	Accounting				

Figure 5.4

Top Tier Firms: Theme Relevance and Connectivity



Professional

‘Professional’ was the most prominent theme used among top tier accountants, being used 144 times and holding 100% connectivity. In particular, the concepts of identity, terms, standards and CA all fell under this umbrella. The term was discussed in depth, with respondents first providing a definition.

When you study something, you look at the books and can search ‘what does professional mean?’ But when you’re doing your job it is different. Being a professional means we understand all sorts of principles like confidentiality, quality, what the client wants. You have to follow the principles required by IRD, law or the company you work for. Sometimes when dealing with the client you can’t say no straightaway. You have to understand why they are asking you to do it this way. Depending on the relationship, you have to educate them rather than telling them that they are wrong. Professional is following your principles, but you also need to care about the client concerns. That is what I understand about being a professional. **Participant 16, Top Tier, 6-10 years’ experience**

It was evident that attributes were used to define a ‘professional’ more generally, before applying this term specifically to their accounting role. This is an important finding as these discussions directly relate to the overarching concept of professional identity, allowing comparisons to be made across the various employment types.

Furthermore, ethics was also described as an integral part of professional identity, coupled with standards as “the foundation of the whole profession”. This concept often arose when interviewees were asked what traits and characteristics were important for an account professional.

I think professional identity still comes down to the quality of the individual, the work and advice they are providing, and a strong ethics base. **Participant 33, Top Tier, 3-5 years’ experience**

The concepts of brand and NZICA also arose. However, the study found that these terms were not synonymous. The term ‘brand’ was used to describe Big 4 organisations as opposed to the overarching professional body. Furthermore, the Big 4 brand was suggested to be more reputable than that of NZICA:

If I was walking down the street no one would know I was a chartered accountant. I think it is easier when you work for a company like [firm]. Everyone recognises them as being the top, but there are a whole lot of other chartered accountants obviously that don’t work for big firms. I guess with most things the place you work for has a bigger reputation. It’s like when you finish school and you get NCEA level 3, you don’t go and tell everyone that you have NCEA level 2. When you get qualified after uni, high school sort of drops off and after that you start working at a professional firm like [firm] and that goes on the radar. Then getting qualified is the next thing on the list and I guess if you make manager or above in a big four company that is probably a big draw card too. The qualification is obviously important but it may not be as important if you are quite high up in a Big 4 accounting firm. **Participant 6, Top Tier, 0-2 years’ experience**

I think working for a global firm does have its own set of rules, policies and procedures which I think are probably broader than NZICA’s rules and responsibilities. I think if I was to move on the [firm] brand would hold just as much weight, if not more than the NZICA brand on the CV. It shows training and learning as well as commercial experience. **Participant 5, Top Tier, 6-10 years’ experience**

People

The next most prominent theme among top accounting firms was ‘people’, used 201 times and it has a connectivity of 90%. This term was found to have a bilateral meaning. First, it was used when describing individuals within the accounting industry, signified by the concepts of job, business, and accountant. However, the concepts of ‘look’, ‘perception’, ‘understand’, and ‘public’ also indicate it was also used when discussing the general public. This finding links in with earlier findings regarding chartered accountants and public perception. It supported the suggestion that top tier accounting firms recognise that the reputation of the profession is heavily reliant on its people and how it is received by the wider community.

Professional judgement is an individual thing and there are quite a few cases where people have made bad decisions within the profession. It does reflect poorly on others. **Participant 1, Top Tier, 0-2 years’ experience**

If you have an auditor who has expressed a bad opinion, that wasn’t quite right and hadn’t done enough work, then they personally won’t be trusted and it does lead to questions as to what the whole profession is doing in terms of the work. **Participant 26, Top Tier, 3-5 years’ experience**

When I talk to people about what I do, I don’t know that many people, especially outside of the finance sector, have an appreciation for what is involved. **Participant 22, Top Tier, 3-5 years’ experience**

Business

Business was the next theme that arose from the data. It occurred 53 times showing 16% connectivity. Encompassed within this concept were the terms ‘look’, ‘example’, ‘clients’, and ‘audit’. A driver of this theme was the finding that the term ‘accountant’ was being used less often, and was instead replaced by “business advisors”.

When you talk to someone who is not from this industry and say “I am an accountant,” straight away there is a stigma to it. I would probably say I am a business advisor, I don’t say I am an accountant. **Participant 14, Top Tier, 3-5 years’ experience**

I am a business advisor or a ‘GP’ to the business world. I try and think of language that basically paints what I do but doesn’t use the word accountant. **Participant 4, Top Tier, 3-5 years’ experience**

Furthermore, the concept arose when accountants described aspects of their job and their working environment.

Auditors are just reviewing and high level and they would say they are really looking at systems and the risk areas of the business. **Participant 1, Top Tier, 0-2 years' experience**

Knowledge

Knowledge was another theme arising from the transcripts; it was used 28 times and 16% connected. This term was often used when chartered accountants were asked what differentiates them from those who did not hold that professional designation.

We've got a wide breadth of knowledge that I just don't think you could say an accounts clerk has anywhere near that. **Participant 1, Top Tier, 0-2 years' experience**

I guess it is having a wide variety of knowledge. You are not just focused on one area. **Participant 6, Top Tier, 0-2 years' experience**

This 'knowledge' was rarely elaborated on; it was, however, described as an essential characteristic of a chartered accountant.

Firm and Better

The final two themes arising from the top tier interviews were the concepts of 'firm' and 'better.' Firm was used 30 times and was 3% connected, in comparison to 'better' which was used 25 times and 2% connected. These concepts arose through discussions about the participant's employer. Furthermore, it arose when comparisons were made with competitors and those without the CA qualification.

Our firm has a higher skill level, a better understanding of accounting and the ability to give advice. All of which is based on that understanding. **Participant 13, Top Tier, 0-2 years' experience**

5.3.2 Midtier Firms

This section relates to midtier accounting firms, with two firms targeted. Eight respondents were included in the sampled population. Figure 5.5, Table 5.5, and Figure 5.6 provide an overview of the findings for this section. The six main themes arising from the data are ‘people’, ‘NZICA’, ‘standards’, ‘public’, ‘level’, and ‘tax’. These will be elaborated upon in greater detail, along with variation observed between rural and city locations.

Figure 5.5

Conceptual Map: Midtier Firms

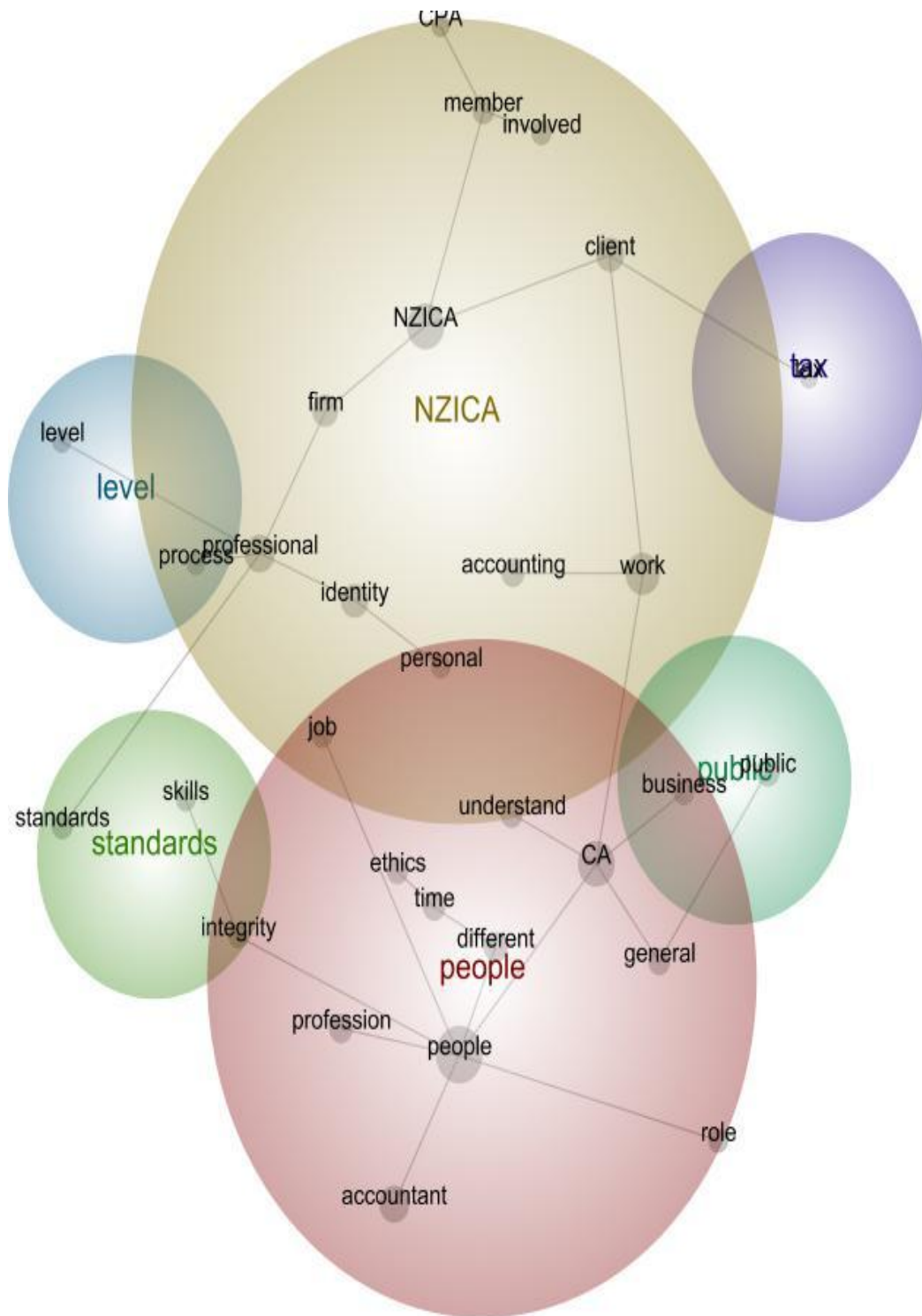


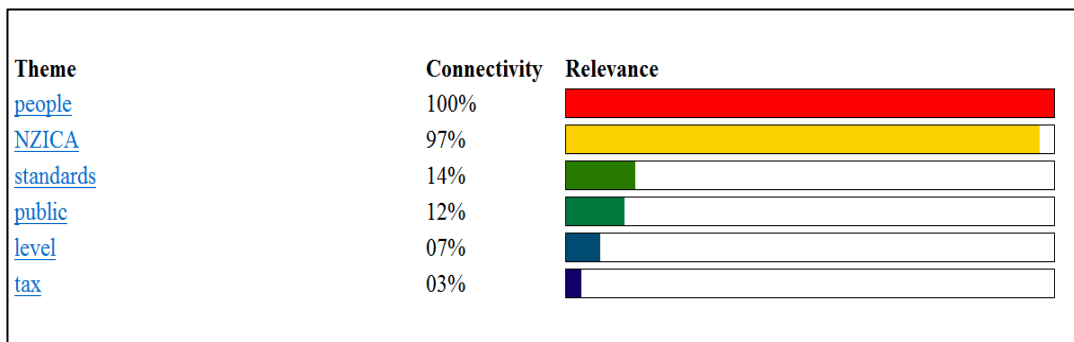
Table 5.5

Midtier Firms: Themes and Concepts

People	NZICA	Standards	Public	Level	Tax
People	NZICA	Standards	Public	Level	Tax
Understand	CPA	Skills	Business	Process	
Ethics	Member				
Time	Client				
CA	Involved				
Different	Firm				
General	Job				
Profession	Professional				
Accountant	Identity				
Role	Accounting				
Integrity	Work				
	Personal				

Figure 5.6

Midtier Firms: Theme Relevance and Connectivity



People

Similar to the top tier category, the most prevalent theme was ‘people’, used 88 times and 100% connected. Related concepts were ‘understand’, ‘ethics’, ‘time’, ‘CA’, ‘different’, ‘general’, ‘profession’, ‘accountant’, and ‘role’. Consistent with top tier findings, the theme of ‘people’ was found to have a bilateral meaning. When asked to discuss professional identity, respondents often discussed accountants and the wider public, making the distinction between the two clear.

I think if you went to a party and said you were an accountant or a CA, people will have a certain view of who you are. You must like numbers, so you must be quite nerdy. **Participant 27, Midtier, 10+ years’ experience**

However, it is important to note that while the theme itself is consistent with top tier responses, the related concepts were slightly different. It was evident that those working in midtier accounting firms had a different perception of what it meant to be a chartered accountant. In particular, it was found they placed greater emphasis on ‘ethics’ than had the previous category of CAs.

Once again you know that by being associated with the NZICA brand and being a CA you are bound by ethical rules. But as a person those rules and ethics are not hard for me to adhere to. I’m a person who is strong on ethics myself. I wouldn’t do something that was dodgy because that is the way I am. **Participant 32, Midtier, 6-10 years’ experience**

Clearly there is a high degree of ethics and morals expected in being a CA, over and above what is required of people who are part of society. **Participant 27, Midtier, 10+ years’ experience**

Midtier respondents used ‘ethics’ to describe their professional identity as a chartered accountant, often supporting this idea with reference to NZICA’s code of ethics. This theme has been embedded into NZICA’s branding, yet top tier accountants did not present this concept as strongly. This finding leads into the discussion of the next theme.

NZICA

‘NZICA’ was the second most prevalent theme among midtier accountants, being used 64 times throughout the transcripts and 97% connected. This study found that midtier accountants emphasised the relationship between personal and professional identities. In particular, they acknowledged the overlap between the two and how their own values were crucial to their professional capacity. The concept of integrity was embedded within this perception, with the trait commonly referred to when discussing attributes of chartered accountants.

There is some identity that comes with the firm they join, but they themselves bring something to that firm and should within themselves have a high personal identity to what an accountant is and act to those principles. When we go through the recruitment process we look to see if that identity and integrity, I’m probably using identity and integrity around the same things and they’re a little bit different, but they need to portray to us (even in a graduate interview) that we could see them as directors in 10 years’ time, in our firm identity the core principles of integrity and value are still there. I think that it does have quite a strong brand, but long term it

needs to think about where it is going to sit. **Participant 33, Midtier, 10+ years' experience**

Another prominent finding related to the involvement and relationship between NZICA and midtier firms. More specifically, it was found that midtier firms felt neglected by their professional body.

So within NZICA, they are very good at what they do, but there is a very strong focus to the corporate world. I guess that is where the money and pressure comes from. Whereas firms that service SMEs like ours, I won't say they get lost, but they don't have as strong a contact with NZICA. Some of the principles that you apply to Fletcher Challenge or Shell Oil, don't necessarily apply to the smaller ones. I think, sometimes in a profession, top people in the profession like the Board and the Government Structure lose sight of that and the practical side of things. I think NZICA has got a little bit separated in that regard, as they are focusing more of the bigger corporates and have forgotten about the little taxpayers. They need to go back and think where the bulk of our profession is based and what the bulk of the clientele they serve is. It is all very well saying we support IFRS and we do that but 9/10 companies don't use IFRS and don't even know what it is. **Participant 33, Midtier, 10+ years' experience**

I think NZICA are so focused on making sure you have the right notes that they are forgetting about the basics. If we lose all the lower level clients, a lot of the accounting firms in New Zealand will really struggle. They have got to broaden what we do and change the focus a little bit, and you don't see any of that coming from NZICA at all. They are still focused on that high level stuff. **Participant 31, Midtier, 6-10 years' experience**

This finding also indicated that midtier firms were differentiating themselves from the top tier accounting firms, resulting in the creation of subidentities within the profession. As a result, there was a misalignment between the expectations and needs of the individual subidentities, as illustrated below.

I think what happens with the smaller accounting firms is that you can get away with a lot more. With the bigger accounting firms you have quite a rigid structure because there are so many jobs and people who we deal with. Whenever you have that, you need to make sure you have firm systems in place and those systems are designed around the guidelines and the principles of society. Whereas with smaller firms you can short track a lot of stuff and I think very quickly you learn quicker ways of doing something, that might not necessarily adhere to the standards, but gets the job done. **Participant 33, Midtier, 10+ years' experience**

Standards

The next most common theme among midtier accountants was the reference to ‘standards’, used 20 times across the collated transcripts. In particular, this study found that midtier accountants infused this concept into their definition of professional identity and what it means to be a chartered accountant.

To me, professional identity is having that respect out there that you have got some core culture and values that you adhere to. So professional identity is having something behind you that clearly indicate to the people you are dealing with, that you have higher standards. **Participant 32, Midtier, 6-10 years’ experience**

You might have a man or a woman or a skier or a snowboarder, but basically within them there should be that same philosophy of identity, integrity, and skills. It doesn’t matter how diverse the group is, the basis in there should still be the same. **Participant 33, Midtier, 10+ years’ experience**

We can’t afford to have our integrity and our skills questioned, so we make sure we adhere to the rules and the standards at all times. If a client doesn’t want us to adhere to the standards and shortcut, then they won’t be a client. It is that simple. We have got to maintain that level and service right across the board because that is our identity. **Participant 33, Midtier, 10+ years’ experience**

It is clear that respondents agree that standards and skills should be common among all chartered accountants and important to an accountant’s professional identity.

Public, Level, and Tax

‘Public’, ‘level’, and ‘tax’ are the remaining themes, with 12%, 7% and 3% connectivity respectively. ‘Public’ was used 27 times throughout the transcripts, whereas ‘level’ was referred to 13 times and ‘tax’ 11. These concepts were used when discussing professional identity. Midtier accountants acknowledge the relationship between public perception and their professional identity.

We take a guide from the public as to how we should behave and what we should do. I guess it is a cycle. Maybe each year the public are demanding a higher standard of what we do, maybe they’re not, that is what we have got to try and figure out. **Participant 33, Midtier, 10+ years’ experience**

Comparatively no other area of employment identified these themes. Although these themes' connectivity was relatively low, it indicates differing views between subsets of employment.

5.3.3 Rural Firms

This section examines the responses obtained by five chartered accountants working at smaller, rural accounting firms. Five transcripts fell under this category, with the specific themes and concepts they contained outlined in Figure 5.7, Table 5.6, and Figure 5.8. The main themes drawn from the data focused on 'people', 'NZICA', 'role', 'body', 'accounting', and 'chartered'. These will now be explored in more detail.

Figure 5.7

Conceptual Map: Rural Firms

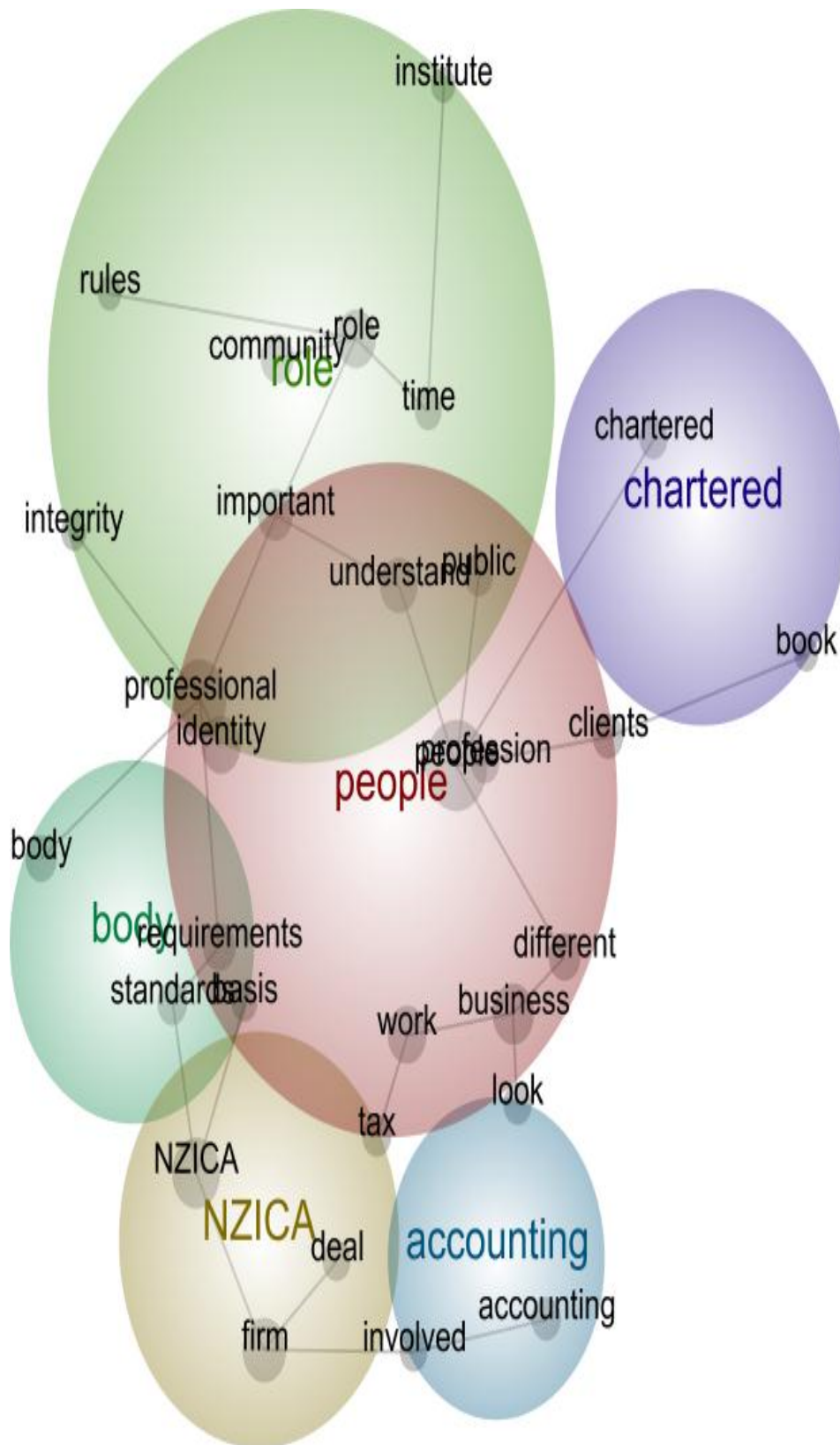


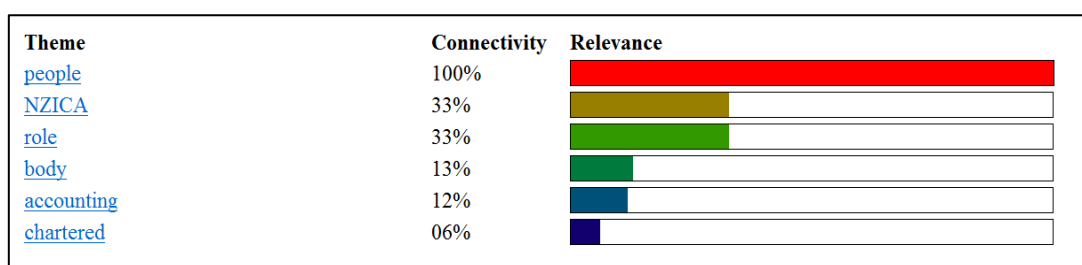
Table 5.6

Rural Firms: Themes and Concepts

People	NZICA	Role	Body	Accounting	Chartered
Profession	NZICA	Important	Body	Accounting	Chartered
Client	Deal	Integrity	Requirements	Involved	Book
Different	Firm	Rules	Standards		
Business		Institute	Basis		
Look		Time			
Work		Community			
Tax		Role			
Professional					
Identity					
Understand					
Public					
People					

Figure 5.8

Rural Firms: Theme Relevance and Connectivity



People and NZICA

This paper found that the strongest theme embedded in rural accountants’ responses was ‘people’, as that word was used 59 times and 100% connected. This was a very comprehensive theme with 20 related concepts, as detailed in Table 5.6. Although the theme is similar to that found in previous discussions, there is one important point of differentiation. Rural accountants place greater importance on the NZICA brand than the larger practices do and promote their involvement with it more readily.

We incorporate NZICA into our branding because we believe it gives you a market edge. People see you as a supported network of accountants that has a professional body that checks on you, ensures compliance and ensures quality and integrity. **Participant 35, rural, 10+ years’ experience**

NZICA is definitely of importance to us, probably more so than the bigger firms. The bigger firms have a supposed independence to them; they have their own calling involved. **Participant 37, Rural, 10+ years' experience**

I think NZICA are very important and are very important for our business. Our business, like I said earlier, it is how people perceive our business. It is whether they perceive us as just accountants or whether they perceive us as chartered accountants and members of NZICA. NZICA is very important in the background for us. It is important to know that we belong to this body which is recognised as a body of professionals. **Participant 38, Rural, 10+ years' experience**

This point is particularly important when considering the following finding that rural accountants felt NZICA's primary focus was on the larger accounting firms.

NZICA needs to get out there and stop pandering to the corporate. **Participant 35, Rural, 10+ years' experience**

I probably feel they should be more visual. They are not here. But then I can't really blame them because we are not with them either. We are members and we do our thing, but that is all. In recent times we have considered making someone in this firm more in contact with NZICA and perhaps join the local branch. Just to see what more we could get out of it as a firm. They probably haven't been that encouraging for us to join. It seems to be more the bigger practices in the bigger cities. **Participant 36, Rural, 10+ years' experience**

Despite recognising their need for NZICA, rural firms felt as though they were of low importance to their professional body. This belief further highlighted the identification of subidentities, as rural firms differentiated themselves from their counterparts in the city centres. This distinction indicated another variable and set of needs, adding complexity to the professional identity of the profession. This discussion also relates to the theme 'NZICA' which was used 38 times and 33% connected.

Role

'Role' was another strong theme found among the rural sector, and it appeared 24 times throughout the collated transcripts. As with midtier accountants, integrity was important. In particular, respondents referred to this term when discussing the value of being qualified and the difference between themselves and those that did not hold the professional designation.

It gives us integrity and distinguishes us from other practices. On an individual basis it shows that I am a member of a professional organisation that is well run. **Participant 36, Rural, 10+ years' experience**

Integrity, honesty and morality. We are giving the wider community a service and the ability to talk to us where we give uninhibited responses. **Participant 37, Rural, 10+ years' experience**

A bookkeeper is some little creep that lives in the back corner. Our professional integrity is another difference. We are a profession. We actually do our work and we do it well. We have a support network of knowledge and integrity behind us that gives public confidence in us. A bookkeeper has nothing. Anyone can be a bookkeeper. Anyone can be an accountant. Not anyone can be a Chartered accountant. The Institute should never have given up the rights to the term 'accountant'. It's the worst mistake they have ever made. **Participant 35, Rural, 10+ years' experience**

Body, Accounting, and Chartered

The remaining three themes in the rural sector are 'body', 'accounting', and 'chartered', with 13%, 12% and 6% connectivity. 'Body' was used 14 times throughout the transcripts, whereas 'chartered' and 'industry' were used 13 times each. The rural transcripts were largely focused on NZICA. These concepts contributed to these discussions, rather than providing standalone findings. This point is evident through the apparent drop in connectivity, as highlighted in Figure 5.8.

5.3.4 Industry

This section outlines the results of 14 industry accountants, with the overview provided in Figures 5.8, 5.9, and Table 5.7. Industry accountants refers to chartered accountants that practise in businesses as opposed to accounting firms. The six main themes derived from the transcripts are 'CA', 'work', 'accounting', 'financial', 'people', and 'understand'. These will now be explored in greater detail.

Figure 5.9

Conceptual Map: Industry

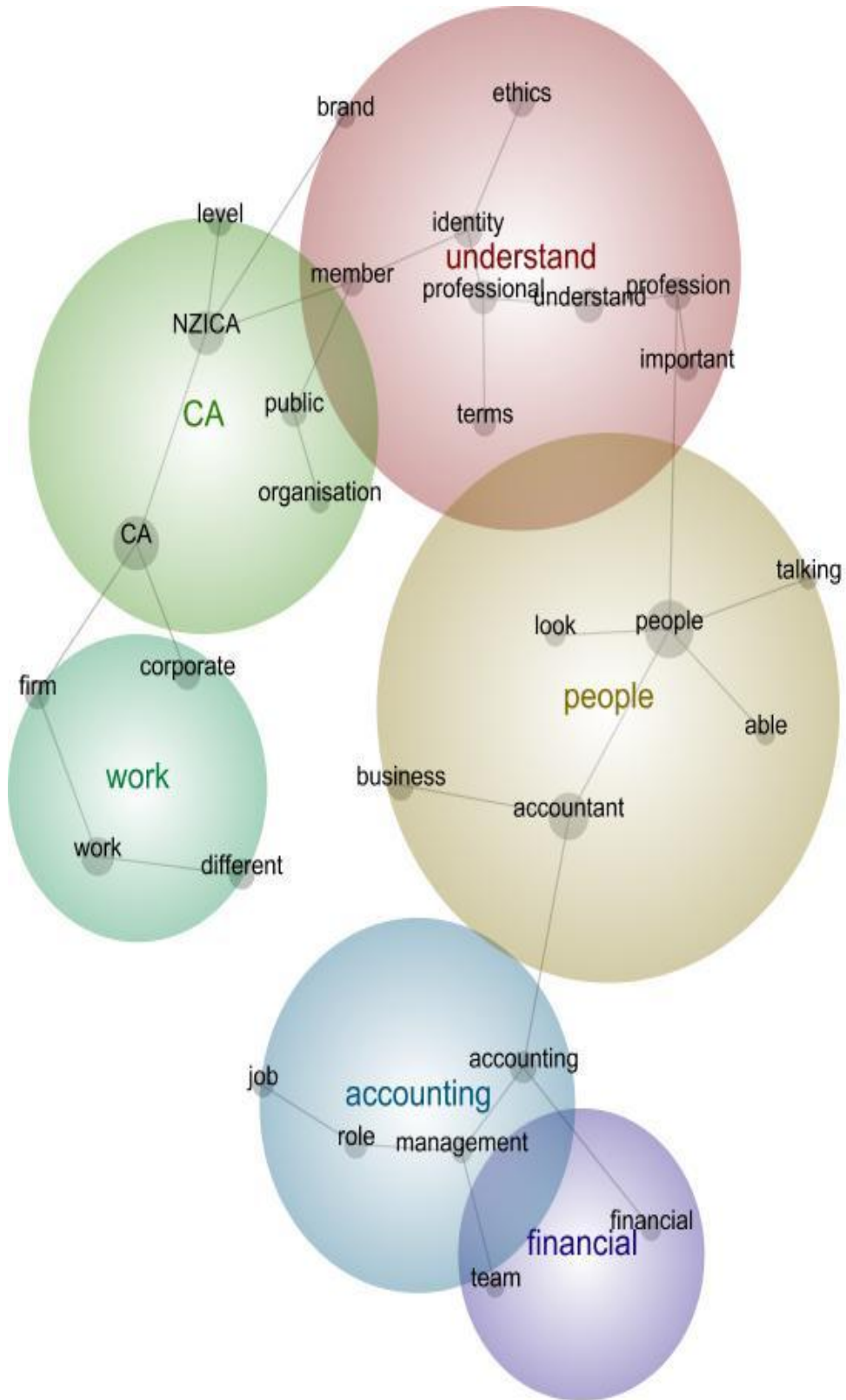


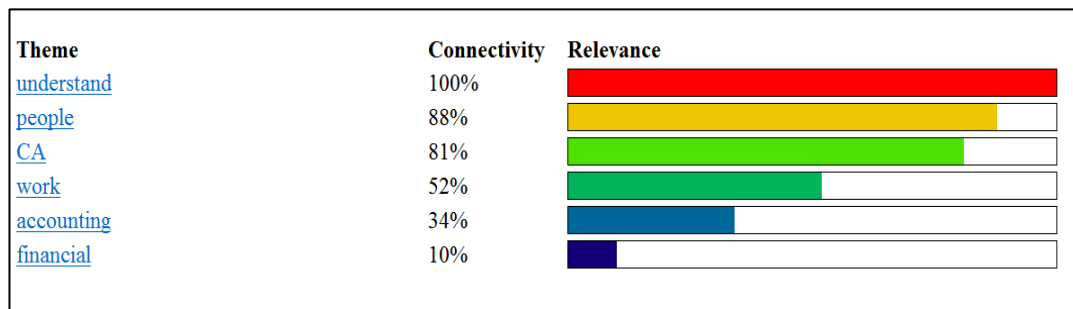
Table 5.7

Industry: Themes and Concepts

Understand	People	CA	Work	Accounting	Financial
Understand	People	CA	Work	Accounting	Financial
Ethics	Look	NZICA	Firm	Management	Team
Identity	Able	Level	Corporate	Role	
Member	Talking	Public	Different	Job	
Terms	Accountant	Organisation			
Professional	Business				
Brand					
Important					
Profession					

Figure 5.10

Industry: Theme Relevance and Connectivity



Understand

‘Understand’ was the strongest theme arising from industry accountants, used 71 times and 100% connected. Nine concepts fell within this category, as outlined in Table 5.7. This study found that industry accountants were unable to provide a definition of ‘professional identity’ and were uncertain what was meant by this term.

I don’t really understand the whole professional identity myself. I guess I would agree that it is important to understand it. **Participant 45, Industry, 6-10 years’ experience**

If we talk to the CAs on the floor, they would understand what a CA means and why they joined, but I don’t think they would articulate it as professional identity. **Participant 40, Industry, 10+ years’ experience**

This result is similar to that found for previous categories, where although they could not define it, the concept was discussed by the interviewees. More specifically, brand and ethics were focused on.

Your brand is what you are. If you want to protect it then you have got to make sure you understand it in the first place. **Participant 49, Industry, 10+ years' experience**

A well-recognised international brand means you have been proven to have technical competence and you have actually reached a certain standard and comply with certain ethics. **Participant 41, Industry, 10+ years' experience**

People

Similar to the findings for the previous categories of accountants, the theme of 'people', was derived from the transcripts. It was used 215 times and was 88% connected. Related terms were 'people', 'look', 'able', 'talking', 'accountant', and 'business'. When referring to 'people', respondents were describing both those within the industry and the wider public. This theme acknowledged that professional identity was highly reliant on both groups and the relationship between the two.

People get that expectation through the people they deal with who are CA qualified, a perception that they know they are going to get a better service and accurate numbers and it is going to be quality. That to me is what the brand means. **Participant 40, Industry, 10+ years' experience**

The public perception definitely has weighting over profession identity because if the public doesn't see the benefits or has a negative view you can't create a profession. A profession is the ability to stand apart from other people and people have value in that profession and want to pay the premium for those services. If the public perception changes or alters then you lose that profession. It definitely holds huge weighting. **Participant 44, Industry, 3-5 years' experience**

There was also discussion regarding the misalignment of performance and public perception. Respondents acknowledged public perception as important to professional identity. However, they suggested it was not always an accurate representation of the profession itself. This idea also led to identification of subidentities and how these impacted wider views. More specifically, industry accountants differentiated themselves as working in the corporate sector.

That is why I think the research that you are doing is quite interesting to find out what people do think of the designation. I think if we let ourselves be led too heavily by what the public expects or what we think the public expects is probably problematic. **Participant 40, Industry, 10+ years' experience**

Particularly for me from a corporate sector or a nonpublic sector, I don't really need to project the brand as a CA. If I was in public practice and I was developing business or looking to develop business, then I would be pushing that brand as hard as I possibly could. I would suggest you would get two quite different perceptions. **Participant 48, Industry, 10+ years' experience**

CA

'CA' was used 186 times throughout the transcripts and had a connectivity of 81%. Related concepts included 'NZICA', 'level', 'public', and 'organisation'. The main finding arising from this section was the identification of subidentities within the accounting profession. This finding supports the previous theme. Industry accountants often used the term 'CA' to describe those working in public practice, as opposed to associating the title with their own personal brand.

I think I would identify 'accountant' a certain way, most people would identify tax specialists a certain way. Tax specialists are expected to be specialised experts; CA, commercial accountant, management accounts – they all are profession [sic] and have common characteristics and attributes which are your ethics and your professional standing, but there are some specialist skills that you may have that make you different from someone else. **Participant 41, Industry, 10+ years' experience**

I think there is quite a split between CA in a CA firm and people in the corporate world. **Participant 42, Industry, 10+ years' experience**

These respondents suggested that they had different needs to those in public practices, needs to which, at present, NZICA was not catering effectively. This point led to the next finding: that industry accountants did not have a strong association with their professional body.

No I don't even have that I am an accountant on my business card. Most of the reason is I am not employed because I am a CA; I am employed because I can provide commercial acumen and business knowledge. **Participant 41, Industry, 10+ years' experience**

I associate more with [my company]. It is the nature of the corporate versus CA environment. **Participant 48, Industry, 10+ years' experience**

I know they are doing a bit of work around the corporate sector in terms of special interest groups. But the needs are different to the CA firm.
Participant 42, Industry, 10+ years' experience

Work, Accounting, and Financial

The remaining themes derived from industry accountants were 'work', 'accounting', and 'financial', which had connectivities of 52%, 34% and 10% respectively. 'Work' was referred to 108 times, 'accounting' 70 times and 'financial' was used 33 times within the transcripts. These themes provided context, as they resulted from industry accountants describing their work which was the differential point for this category. Furthermore, these differing themes indicate differing viewpoints. 'Financial' and 'accounting' were identified as a theme in this context, yet it was not identified as a theme in any other accounting context. By contrast, the 'work' theme was identified only by the rural sector.

5.3.5 Academia

This section relates to academics who hold the CA designation. An overview of the findings for this section is illustrated in Figure 5.11, 5.12, and Table 5.8. 7. Accounting HODs, or their equivalent, were included in the sampled population. The six main themes derived from their transcripts are 'profession', 'people', 'academic', 'knowledge', 'stereotype', and 'time'. These will be explored in greater detail next.

Figure 5.11

Conceptual Map: Academics

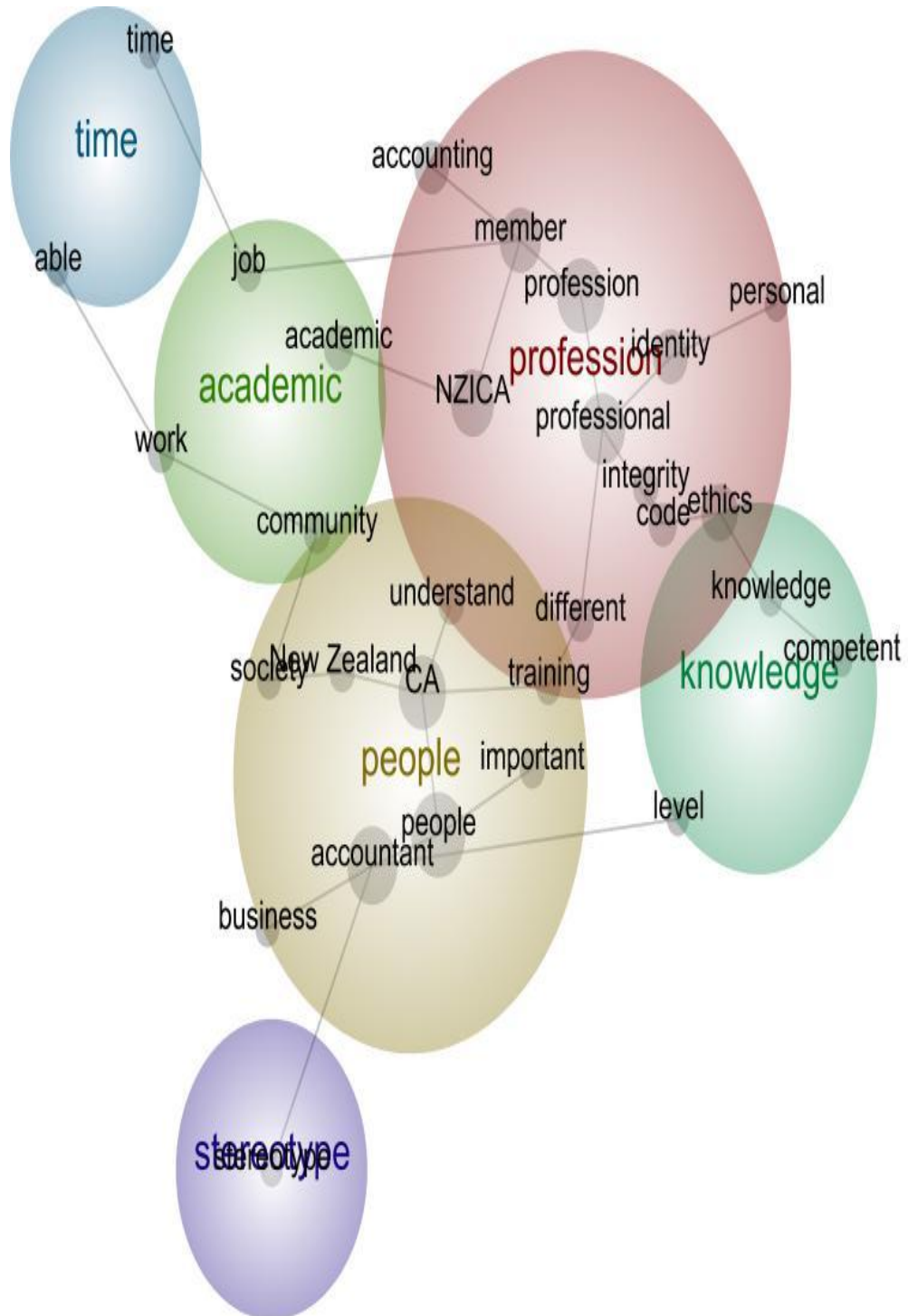


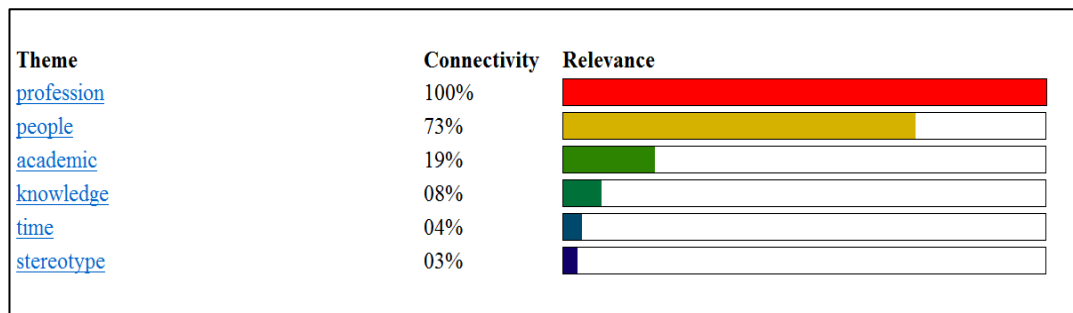
Table 5.8

Academics: Themes and Concepts

Profession	People	Academic	Knowledge	Time	Stereotype
Profession	People	Academic	Knowledge	Time	Stereotype
Accounting	CA	Job	Competent	Able	
NZICA	Understand	Work	Level		
Member	Training	Community			
Professional	Important				
Identity	Accountant				
Personal	Business				
Integrity	Society				
Different	New Zealand				
Code					
Ethics					

Figure 5.12

Academics: Theme Relevance and Connectivity



Profession

The strongest theme identified in the academic transcripts was ‘profession’, shown in Figure 5.11 as 100% connected and used 46 times. Embedded within this theme were the concepts of ‘accounting’, ‘NZICA’, ‘member’, ‘professional’, ‘identity’, ‘personal’, ‘integrity’, ‘different’, ‘code’, and ‘ethics’. This study found that academics had views consistent with those in other accounting employment contexts with regard to the diversity of the accounting profession. This diversity was explicitly described, as effectively shown through respondents’ differentiating themselves from other accountants.

It is quite a disparate profession. You get all these little guys from Matamata and you get the kitchen top accountant in Frankton and your Big 4. **Participant 57, Academic, 10+ years' experience**

Whether that is a good thing for the profession to grow or not, I tend to be a bit sceptical. It is probably because I am outside of that scene, and part of being an academic is that you can take a critical look. **Participant 59, Academic, 3-5 years' experience**

This study also found that academics emphasised integrity comparatively more than those in the other employment environments. Integrity was identified as a concept and was emphasised as an integral characteristic of the accounting profession. This term was often used in conjunction with ethical behaviour.

It is based on contribution to the profession over many years, integrity and a demonstration that you are a leading dude in your area I suppose. **Participant 57, Academic, 10+ years' experience**

Being a profession means being competent and having high standards of ethics. Those are the main things: competence and ethics. **Participant 56, Academic, 10+ years' experience**

Lastly, this study found that academics held the profession in high regard, often referring to its merit and prestige.

But in general it is still seen as an honourable profession to some extent. **Participant 56, Academic, 10+ years' experience**

We have a good profession that communicates with its member, has standards and takes disciplinary action when necessary. It renews its standards when necessary. **Participant 60, Academic, 10+ years' experience**

People

'People' is the next strongest theme, as it was 73% connected and used 59 times. This theme appeared consistently throughout the entirety of the study. This research found that academics acknowledged that public perception influenced the professional identity of the accounting profession. However, they suggested that there was a misalignment between perception and reality.

No, I think to be fair – this is going to sound arrogant – but I don't think the public really knows what it wants and what we do. You say you're an

accountant or you say you're a vet or something and most people don't really know what you do. **Participant 57, Academic, 10+ years' experience**

That is definitely a problem as people will get this feeling of disappointment because they think that the auditor is going to do all these things to protect them from making a bad investment or something like that. Ultimately it is harmful to them and to a CA. **Participant 55, Academic, 10+ years' experience**

Academic

'Academic' was the next theme, being 19% connected and used 21 times. There is a significant drop in connectivity between this theme and those of 'professional' and 'people'. This drop is due to 'academic' arising from respondents discussing their job title. The study found that academics identified themselves as members of both professions.

I would say I associate with both. This is where you are seen as an academic but you are also part of a profession, so you have multiple personalities. **Participant 56, Academic, 10+ years' experience**

I still put accountant when I am filling out a form when I am travelling. I think there is a tendency to feel that if you are someone like an accountant, are you really an academic or are you a professional? **Participant 55, Academic, 10+ years' experience**

Furthermore, while identifying themselves as members of the accounting profession, academics felt as though NZICA was less relevant to them.

Public practice is what NZICA is focused on and academic accounting may be closely linked to it, but it is not really within the area that the NZICA controls. I think that is the way it needs to be. **Participant 55, Academic, 10+ years' experience**

Knowledge

'Knowledge' was another theme arising from the collated transcripts, used 9 times and 8% connected. This theme arose through participants' discussing the factors that differentiate those who were qualified as chartered accountants. Knowledge was emphasised as the dominant characteristic of the profession.

We have a wider view and a theoretical knowledge so we know what the data will be used for and what kind of implications it could have. Those kind of higher audit level things. **Participant 59, Academic, 3-5 years' experience**

The programme is competency-based and it is very clearly taught and expected of the candidates. NZICA is trying to produce competent professionals with a strong knowledge base. **Participant 60, Academic, 10+ years' experience**

I guess a greater body of knowledge and the professional body and standards that go with being a CA. **Participant 55, Academic, 10+ years' experience**

Time and Stereotype

'Time' and 'stereotype' are the last themes arising from the collated transcripts. 'Time' was 4% connected and used 10 times, in comparison with 'stereotype' which was 3% connected and used 13 times. It was found that academics were more passionate about stereotypes and their influence than were any other category of the accounting profession. No other accountants identified these themes.

I would rather describe the people who have that stereotypical view as opposed to the stereotype itself. The people who have that stereotype of accountants are usually uneducated, narrow-minded people, whose life experience is obviously very, very narrow. **Participant 60, Academic, 10+ years' experience**

By nonaccountants, yes definitely. It depends on their experiences. I mean boring, dull, number crunchers, all about numbers. Sometimes they see them as a greedy-type group, all those stereotypes. But in general it is still seen as an honourable profession. **Participant 56, Academic, 10+ years' experience**

5.4 EXPERIENCE

This section categorises the interviews based on years of experience. For the purpose of this study, experience refers to the number of years the interviewees have held the CA designation. The transcripts have been split into four categories: 0-2years, 3-5years, 6 -10 years and 10+ years. This section allows further cross-analysis of the data, comparing the interviewees' responses and attitudes with their level of experience. A summary of this section is presented below in Tables

5.9 and 5.10. The implications of these results will be discussed throughout this section.

Table 5.9

Experience: Theme Matrix

Listed Themes	0 -2 years	3-5years	6 - 10 years	10+ years
NZICA		X		X
Professional	X		X	
Work	X	X		X
Role	X	X		X
People	X	X	X	X
CA	X		X	
Understand		X		
Client		X		
Able			X	X
Job			X	
Business			X	
Profession				X
Values	X			

Table 5.10

Experience: Concept Matrix

Listed Concepts	0 – 2 years	3-5years	6 – 10 years	10+ years
NZICA	X	X	X	X
Values	X			
Professional	X	X	X	X
Identity	X	X	X	X
Profession	X	X	X	X
Ethics	X	X	X	X
Member	X	X	X	X
Standards	X	X		
Terms	X	X		X
Provide	X			
Work	X	X	X	X
Firm	X	X	X	X
Client	X	X	X	X
Skills	X			X
Business	X	X	X	X
Time	X	X	X	
Technical	X			
Accounting	X	X	X	X
Role	X	X	X	X
People	X	X	X	X
Job	X	X	X	X
Understand	X	X	X	X
Important	X	X	X	X
Able	X		X	X
Different	X	X	X	X
CA	X	X	X	X
Public	X	X	X	X
Accountant	X	X	X	X
Level	X	X	X	X
Look	X			X
Personal		X	X	
Numbers		X		
Service		X		
Brand		X	X	X
Rules		X		
Training		X		X
Higher			X	
Experience			X	
Involved			X	X
Individual			X	
Company			X	
Tax				X
Integrity				X

5.4.1 0-2 Years

This section includes 16 interviews from those who have been qualified for 0-2 years. Figure 5.13, Table 5.11, and Figure 5.14 collectively provide an overview of the results obtained from this particular group. The six main themes derived from these interviews are ‘professional’, ‘work’, ‘people’, ‘CA’, ‘role’, and ‘values’. These findings will be discussed in greater detail.

Figure 5.13

Conceptual Map: Experience: 0-2 Years

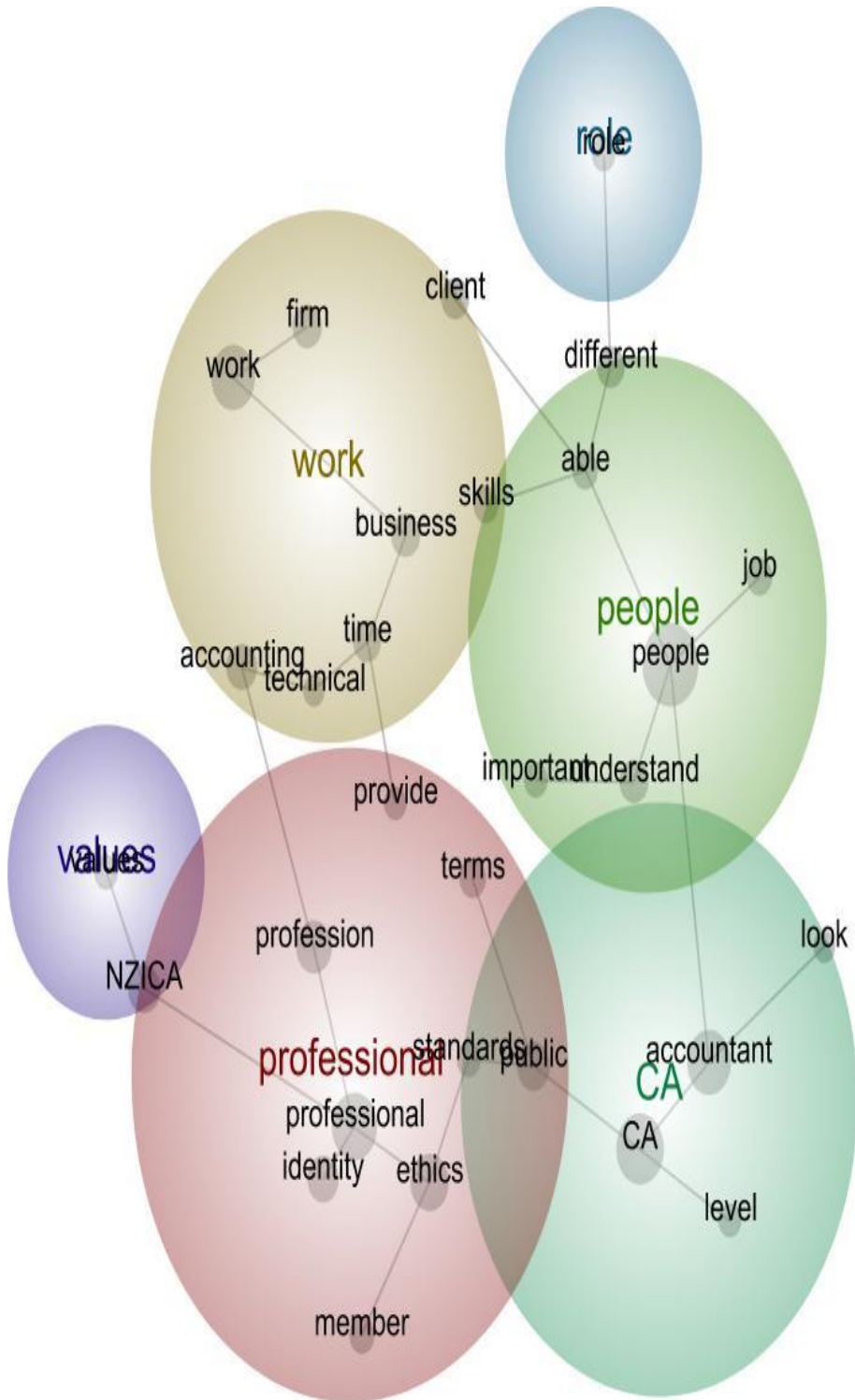


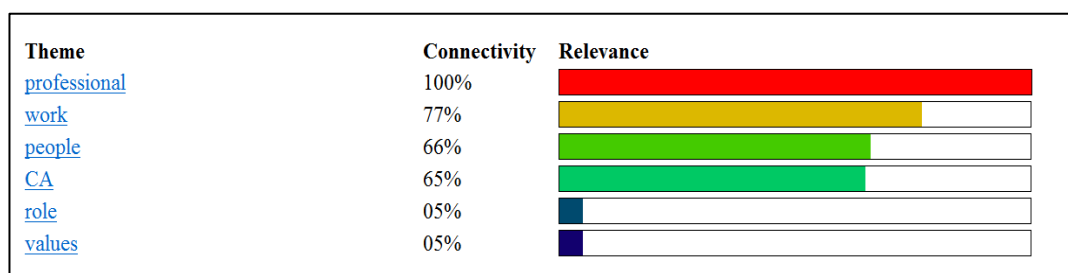
Table 5.11

Experience: 0-2 Years Themes and Concepts

Professional	Work	People	CA	Role	Values
Professional	Work	Job	CA	Role	Values
Identity	Firm	People	Public		NZICA
Profession	Client	Understand	Accountant		
Ethics	Skills	Important	Level		
Member	Business	Able	Look		
Standards	Time	Different			
Terms	Technical				
Provide	Accounting				

Figure 5.14

Experience: 0-2 Years: Theme Relevance and Connectivity



Professional

The strongest theme for those with 0-2 years' experience was 'professional', shown in Figure 5.13 as being 100% connected. This term was used 80 times throughout the collated transcripts. This study found that when questioned about 'professional identity', many respondents would focus on the term 'professional'. Furthermore, it was noted that this concept was not applied specifically to the accounting profession. Instead, it was used more generally, in a way that could be applied to other specialities.

I suppose I don't know. I haven't gone googling any definitions or anything like that. I guess it is more knowing what being a professional in your field means. **Participant 13, Top Tier, 0-2 years' experience**

I would explain professional identity as being in a career that identifies you as someone who works in a professional capacity. **Participant 51, Industry, 0 -2 years' experience**

Respondents also referred to brand and standards when they described what they understood by professional. These two concepts have been consistent throughout the entirety of the study. However, this category emphasised the importance of maintaining this attribute in a personal and professional context.

Professional identity for me would be more around personal brand and reputation. **Participant 23, Top Tier, 0 –2 years' experience**

I guess there is no avoiding, for me I merge my life and my professional life together. I see them as one rather than two separate things. **Participant 20, Top Tier, 0 -2 years' experience**

Officially, professional identity is the perception that I portray out to, I guess, my professional environment. That is from when I wake up in the morning all the way to at night as well. **Participant 23, Top Tier, 0-2 years' experience**

You have to make sure you are representing who you are as a professional, not just 9 to 5 at work. It's a continuous thing to me. **Participant 20, Top Tier, 0 -2 years' experience**

For me personally I don't split them – I see them as one. You're almost working at all times. **Participant 12, Top Tier, 0-2 years' experience**

Work

'Work' was the next theme arising from the transcripts, used 99 times and 77% connected. The related concepts were 'firm', 'client', 'skills', 'business', 'time', 'technical', and 'accounting'. These terms resulted from the respondents' talking about their work and applying this to professional identity. When asked to apply this concept specifically to the accounting profession, technical knowledge was emphasised.

You must have a good grasp on technical knowledge; it is an absolute must. A CA should be able to give quality advice and when they can't they should have the withal to know that they need to ask for help or tell their client that they can't provide that offering for them. **Participant 1, Top Tier, 0-2 years' experience**

I think if you have got the ethics behind you and the technical abilities that is a pretty good forefront. **Participant 2, Top Tier, 0-2 years' experience**

If you are representing a collective then there should be that sense of professionalism. I guess with that you also need the technical skills to match. **Participant 17, Top Tier, 0-2 years' experience**

People

‘People’ was also recognised as being a strong theme within this category, used 129 times and holding a connectivity of 66%. It was found that chartered accountants with 0-2 years’ experience recognised that public perception affected the profession, and, therefore, needed to be maintained.

When you break it down, people go to you for either your brand or because they know you and they like you and they like dealing with you. If you’re a dick, they’ll leave. **Participant 1, Top Tier, 0-2 years’ experience**

They do have a perception of who you are going to be and how you are going to behave and are expected to be the ultimate professional. **Participant 34, Midtier, 0-2 years’ experience**

This idea led to further discussions suggesting public perception did not always align with reality, resulting in a misconception of the profession itself.

You go into an office and people, some who probably haven’t had experience with audits before, would expect you to go out there and ask lots of questions and dig into forensics. A lot of people probably don’t know what we do. **Participant 6, Top Tier, 0-2 years’ experience**

Most people imagine us as quite boring, sitting in the back room counting or checking things. **Participant 13, Top Tier, 0-2 years’ experience**

CA

‘CA’ was the next theme; the term was used 117 times and 65% connected. Respondents recognised that the CA designation added value and was seen as an achievement and a representation of hard work. The time taken to obtain the qualification was also referred to.

I think you take a bit, like obviously being a CA adds some stuff to it, we don’t just do it because it adds no value. It is a respected profession that is held in high regard, especially in the business community. **Participant 1, Top Tier, 0-2 years’ experience**

Like we wouldn’t go through those 7 years of getting a degree and then going through the process without wanting to get that ticket at the end. I mean we could have stopped at a uni degree and gone and done the bookkeeping without having done the process but I wanted to become a CA. **Participant 2, Top Tier, 0-2 years’ experience**

Furthermore, this study found that CA was important for future employment opportunities within the industry. Respondents suggested those with a CA qualification were in greater demand than those without it.

I think it is back to the fact that it has the respect around it. A lot of people, if you are a CA, it goes back to you've done your time, you've done the work, you've got a professional body behind you, then you're obviously competent and will get hired easier. **Participant 2, Top Tier, 0-2 years' experience**

If you look at any job offers above a certain level, they all say CA. I think if you have got a whole lot of people and society saying if you're an accountant you have got to become a CA to be a professional then that is what you do. **Participant 11, Top Tier, 0-2 years' experience**

That is communicated mainly through education. We have to do PC1 and PC2 and they have the remuneration survey where they say you get paid more as a CA so it is a good motivation really. **Participant 24, Top Tier, 0-2 years' experience**

Role and Values

'Role' and 'values' were the final two themes, and were used 27 and 22 times respectively. As shown in Figure 5.14, each of these themes was 5% connected. 'Role' was used when describing the responsibilities of a Chartered accountant and 'values' was used synonymously for standards. Role was identified by interviewees in three of the four experience levels. The other levels of experience did not identify 'values' as a theme relating to professional identity.

Professionally I've got obligations to obviously uphold my standards and to do the best I can for my client kind of thing. But in terms of wider society, I don't think being a CA defines me as such. **Participant 1, Top Tier, 0-2 years' experience**

5.4.2 3-5 Years

This section includes 11 interviews with those who have been qualified for 3-5 years. Figure 5.15, Table 5.12, and Figure 5.16 collectively provide an overview of this section. The six main themes derived from these interviews are 'NZICA', 'people', 'work', 'understand', 'client', and 'role'. These will be discussed in greater detail.

Figure 5.15

Conceptual Map: Experience: 3-5 Years

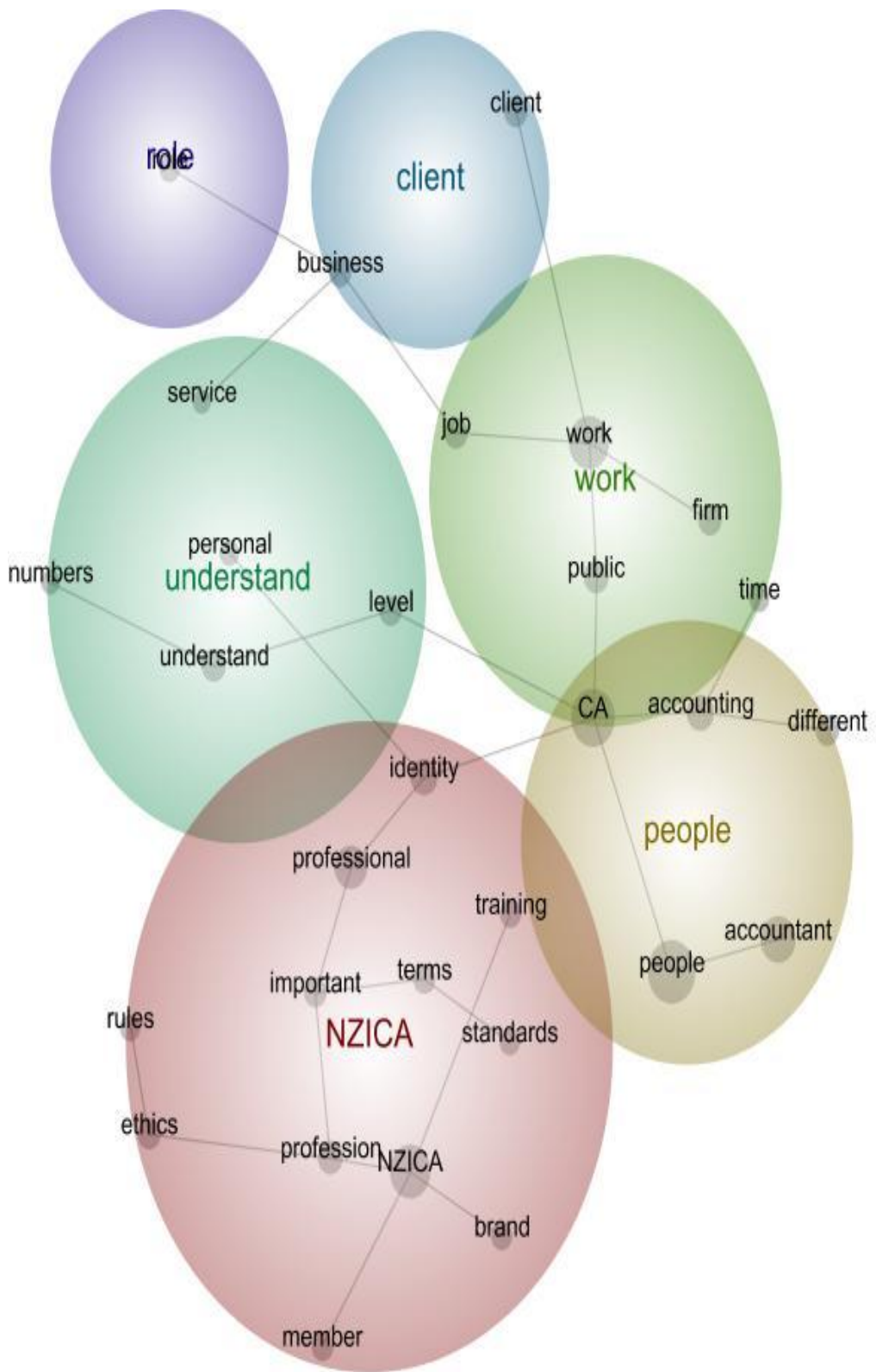


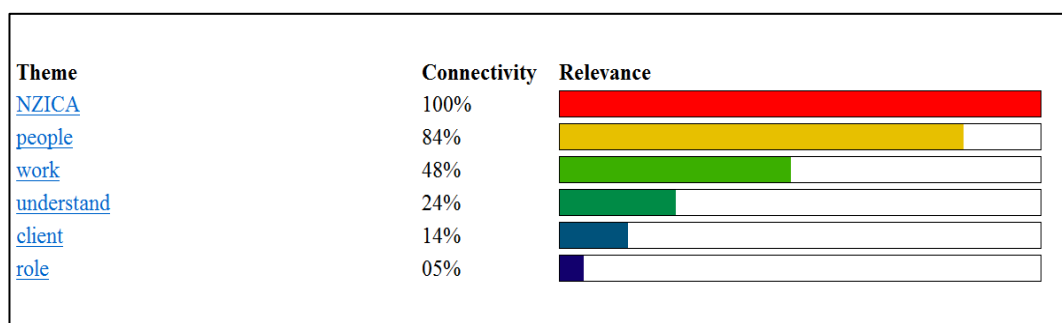
Table 5.12

Experience: 3-5 Years: Themes and Concepts

NZICA	People	Work	Understand	Client	Role
NZICA	People	Work	Understand	Client	Role
Profession	CA	Firm	Personal	Business	
Important	Accounting	Public	Numbers		
Terms	Different	Job	Level		
Standards	Accountant	Time	Service		
Brand					
Member					
Rules					
Ethics					
Professional					
Identity					
Training					

Figure 5.16

Experience: 3-5 Years: Theme Relevance and Connectivity



NZICA

The strongest theme for chartered accountants with 3-5 years' experience was 'NZICA', as it used 105 times and 100% connected. This study found that respondents in this category did not have a strong association with NZICA, instead placing more emphasis on their respective employers.

I think probably because you kind of get your accounting degree, you don't really think about getting an accounting degree to become part of NZICA. You look at which companies you work for, for me it was PWC, and so I identify myself with them. **Participant 4, Top Tier, 3-5 years' experience**

I don't think I have ever said to anyone that I am a part of NZICA, in an informal conversation rather than having to write it down when it specifically asks. I guess other than having to do the annual returns to NZICA and going to their events, I don't really identify with being part of them that much. **Participant 22, Top Tier, 3-5 years' experience**

NZICA – I do nothing really apart from attend the odd training to get my CPD hours and see the odd email come through as to what is happening in the industry. Culture is all about who you work for and that sort of comes back to that branding. **Participant 9, Top Tier, 3-5 years' experience**

Furthermore, a number of respondents suggested that NZICA did not have a strong presence in the public eye and that its branding was relatively weak. This observation led to suggestions that the wider public did not know what NZICA was or what it represents.

I think that unless you are a part of NZICA you probably don't even know what it is. I've never been asked by a client or in proposals whether I'm a part of NZICA. **Participant 4, Top Tier, 3-5 years' experience**

They are more associating with the branding of [the firm] than the fact that we are member of NZICA. **Participant 4, Top Tier, 3-5 years' experience**

But for general public I don't think they have any idea about the NZICA brand at all. **Participant 9, Top Tier, 3-5 years' experience**

People

'People' was used 147 times and had a connectivity of 84%. This theme was primarily related to the concepts of 'CA' and 'accounting'. Participants suggested that public perception impacted on the profession's identity; however, they stated that the wider public did not have an understanding of NZICA. This finding supported earlier findings.

That is what I believe the stereotype is. When I talk to people about what I do, I don't know that many people, especially outside of the finance sector, have an appreciation for what is involved. **Participant 22, Top Tier, 3-5 years' experience**

Work

‘Work’ was another theme derived from the transcripts, being used 114 times and 48% connected. This was identified by all categories as a theme, apart from those with 6 – 10 years of experience. Consistent with previous findings, this theme resulted from participants’ discussing their careers.

Understand

‘Understand’ was another theme arising from the transcripts, used 36 times and 24% connected. This study found that chartered accountants with 3-5 years’ experience thought it was critical to understand the profession and what it means to be a professional. Participants acknowledged that they are representing a wide range of people, and, therefore, needed to be aware of their actions.

You have to understand why they are asking you to do it this way. Depending on the relationship, you have to educate them rather than telling them that they are wrong. **Participant 16, Top Tier, 3-5 years’ experience**

I think they do need to understand that they are part of a club and that if they do something wrong it reflects on the club as well as themselves. It is the same as being on a sports team or something like that, or part of an organisation. **Participant 59, Academic, 3-5 years’ experience**

You become a better worker if you understand what it means to be a professional. **Participant 16, Top Tier, 3-5 years’ experience**

These findings also suggested that while respondents had difficulty defining professional identity, they understood the concept.

Client

‘Client’ was used 45 times and 14% connected. This theme discussed the relationship between chartered accountants and their clients. It was suggested that a positive relationship was integral to maintaining the reputation of the profession. This point of view is similar to earlier responses relating to public perception.

We should all know our limits and I think that is integral to the profession. You know what you can do and you should know when to tell your client

‘I can’t give you advice on that but I can refer you maybe’. Participant 10, Top Tier, 3-5 years’ experience

Role

‘Role’ was the last theme discussed, used 33 times and 5% connected. The findings for this theme were consistent with the results from those in the 0-2 years’ experience and 10+ years’ experience categories. Although the connectivity here is weaker than for other themes previously discussed, its presence indicates participants of this study are consistently linking their role with their professional identity.

5.4.3 6-10 Years

This section includes seven interviews with those who have been qualified for 6-10 years. Figure 5.17, Table 5.13, and Figure 5.18 collectively provide an overview of the results obtained. The six main themes arising from the transcripts are ‘people’, ‘CA’, ‘professional’, ‘business’, ‘able’, and ‘job’. These will now be discussed further.

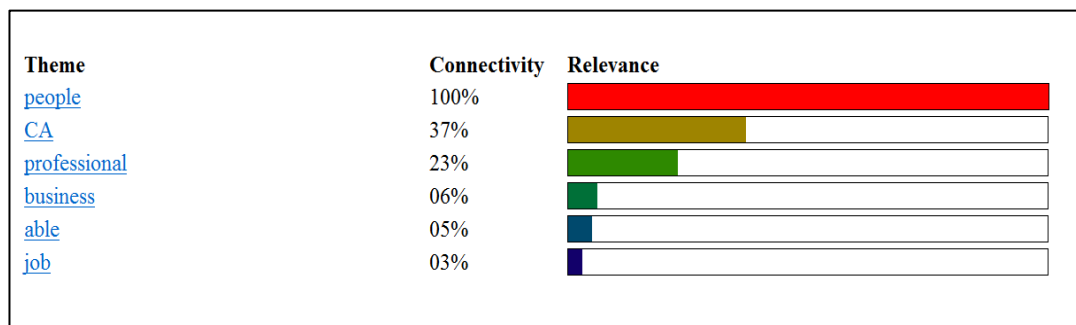
Table 5.13

Experience: 6-10 Years: Themes and Concepts

People	CA	Professional	Business	Able	Job
People	CA	Professional	Business	Able	Job
Accountant	Ethics	Company	Role	Understand	
Profession	Higher	Client			
Involved	Level	Member			
Brand	Experience	Personal			
Important	Different	Identity			
NZICA	Accounting				
Work					
Time					
Firm					
Individual					
Public					

Figure 5.18

Experience: 6-10 Years: Theme Relevance and Connectivity



People

‘People’ was the strongest theme used by chartered accountants with 6-10 years’ experience. It was 100% connected and used 99 times. Similar to earlier findings, this theme acknowledged the importance of public perception of the profession.

That also leads to them being regarded as a trusted advisor I guess as they have that social responsibility as well because people do view them as qualified in that area. **Participant 15, Top Tier, 6-10 years’ experience**

‘People’ has been a reoccurring theme throughout the entirety of the study. This experience category furthered previous discussions through emphasising the

importance of people skills for the profession. Technical skills have been previously discussed; however, these respondents also identified soft skills as an inherently important quality for chartered accountants. This is an important finding in the study as it adds to the definition of professional identity.

In no particular order, technical ability, ability to relate to people, professionalism, high standards, initiative and intelligence. **Participant 31, Midtier, 6-10 years' experience**

I think the ability to get on and interact with people is probably key. To be honest and deliver hard messages, especially in audit, which is easier to do if you get on with people you are doing it with. **Participant 5, Top Tier, 6-10 years' experience**

CA

'CA' was also a readily discussed theme, used 76 times and 37% connected. This theme had related the concepts of 'ethics' 'higher', 'level', 'experience', 'different', and 'accounting'. The term CA arose through discussions of professional identity, with respondents recognising the relationship between this term and their professional designation.

Everyone probably sees their own identity themselves, but being involved in a group that is 'CA' I think that carries an identity as well – for better or for worse. CAs are seen to be business advisors, number crunchers, bean counters and I guess you have your other stereotypes as well, but more trusted business advisors. **Participant 31, Midtier, 6-10 years' experience**

After doing your CA qualification there is more direction and they give you an identity to say that you are a part of a body that is internationally recognised. **Participant 28, Midtier, 6-10 years' experience**

This concept was furthered by CA being referred to as a point of differentiation. Respondents suggested the CA qualification set individuals at a higher level than those who were not qualified.

Primarily most people have a choice of whether to become a CA or whether they are just an accountant. I think it sets you above the general day accountant because of the recognition of the brand nationally and internationally. **Participant 16, Top Tier, 6-10 years' experience**

If you work in a general business profession, the CA brand does offer some sort of differential to a normal accountant. But in saying that, if you don't have knowledge about what a CA is, and the fact that you are bound by ethics, then you will probably see no difference until you got into a

situation where you perhaps a problem with that people and then what do you do. **Participant 32, Midtier, 6-10 years' experience**

As I say it is really that achievement thing and I feel proud to be able to call myself a CA. I think there is a certain amount of prestige being a CA because there are a number of people who chose not to do it because it is too hard. **Participant 53, Industry, 6-10 years' experience**

Professional

'Professional' was another theme to emerge from the data, used 18 times and 23% connected. This term was used as an adjective and often used in conjunction with ethics. Respondents also indicated that:

It is what you get from that [the] professional body that we belong to, the services and products and ethics which surround it. **Participant 32, Midtier, 6-10 years' experience**

Within the accounting industry, everyone takes their responsibilities quite seriously with regards to how we help client[s] and commitment to the NZICA, particularly around the ethics side of things. It comes together in being aware of your professional identity and being upstanding citizens and everything that goes with it. **Participant 31, Midtier, 6-10 years' experience**

Business

'Business' was another theme derived from the transcripts. It was 6% connected and used 17 times. This study found that chartered accountants with 6-10 years' experience felt as though their role encompassed more than a financial aspect. More specifically, respondents more commonly referred to themselves as business advisors.

I think it is the ability to talk about wider business issues and not just particular areas of accounts or accounts themselves. It's the ability to talk about the business as a whole rather than solely financial issues. **Participant 5, Top Tier, 6-10 years' experience**

It is like work in commerce rather than being a CA. But when I worked in the business advisory services area as a technician that is what I did. **Participant 32, Midtier, 6-10 years' experience**

Able and Job

The words 'able' and 'job' was used 14 and 19 times respectively in the collated transcripts. As outlined in Figure 5.18, 'able' has a connectivity of 5%, in comparison to 'job' which was 3% connected. These themes arose through

discussions of the accounting profession. 'Able' was identified as a theme only by those with 10+ years' experience. 'Job' was not identified by any other experience category. Although these themes' connectivity was relatively low, their inclusion does indicate the emphasis placed on the term by those with different levels of experience.

5.4.4 10+ Years

The last category examined in this study was chartered accountants with 10+ years' experience. These respondents were generally those holding high ranking positions in their respective organisations, including partners and executive/associate directors. Twenty-six respondents were included in this category. The six themes derived from these participants were 'people', 'work', 'NZICA', 'profession', 'role', and 'able'. These are presented in the figures and table below and they will now be discussed in greater detail.

Figure 5.19

Conceptual Map: Experience: 10+ Years

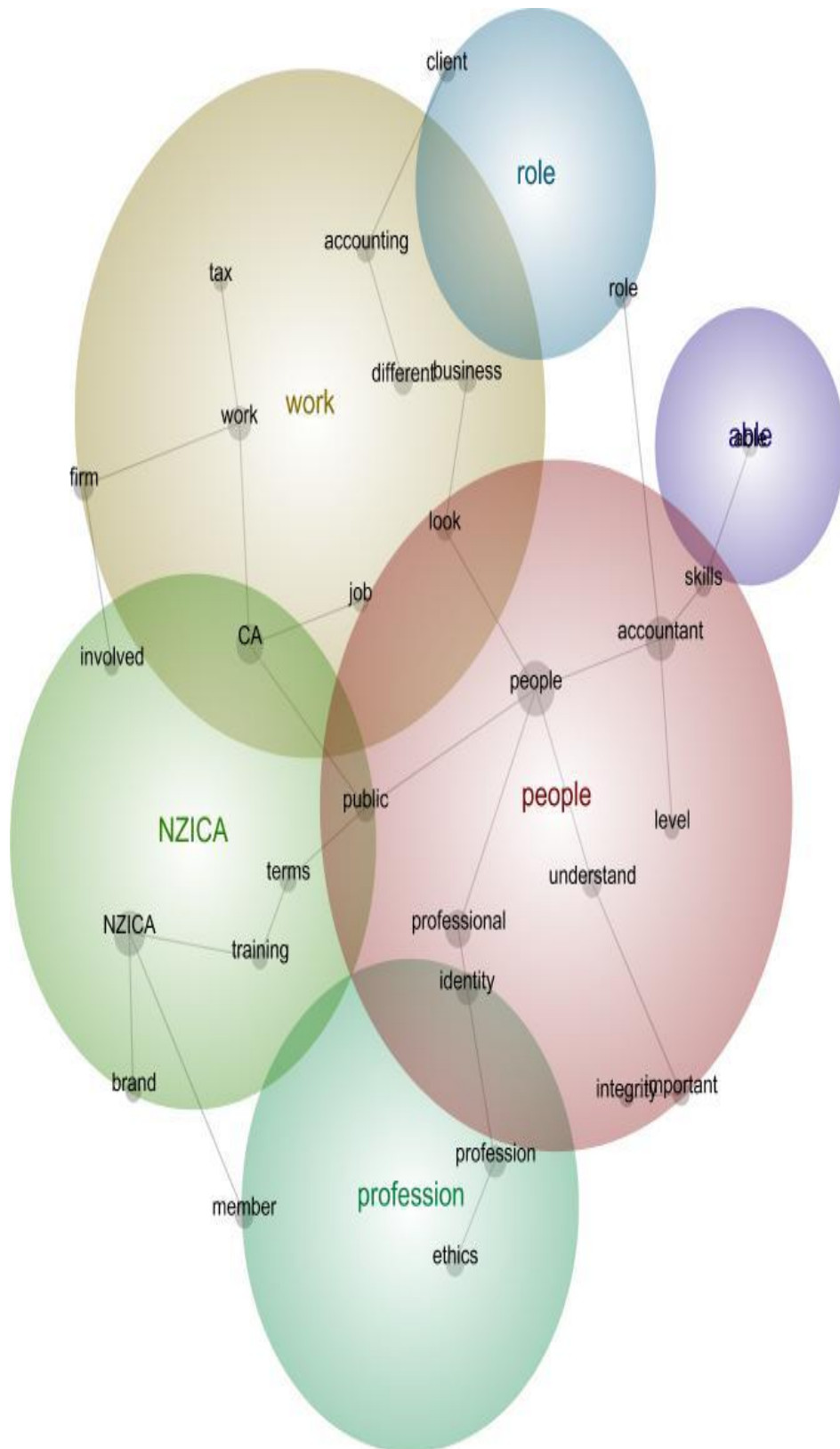


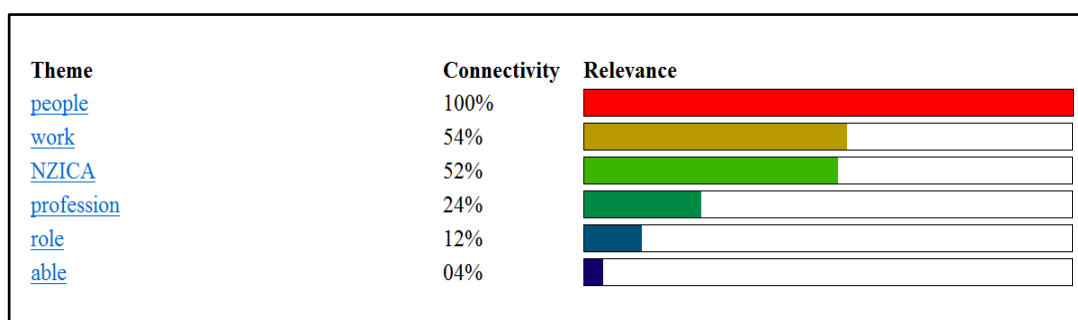
Table 5.14

Experience: 10+ Years: Themes and Concepts

People	Work	NZICA	Profession	Role	Able
People	Work	NZICA	Profession	Role	Able
Skills	Accounting	Public	Ethics	Client	
Level	Different	Terms	Member		
Accountant	Business	Training			
Understand	Look	Brand			
Integrity	Job	Involved			
Important	Firm	CA			
Professional	Tax				
Identity					

Figure 5.20

Experience: 10+ Years: Theme Relevance and Connectivity



People

‘People’ was the strongest theme identified within this category, being 100% connected and used 341 times. As with previous discussions on this concept, this theme identified public perception as a factor influencing the professional identity of chartered accountants. Respondents suggested there is a definite stereotype within the accounting profession, one that has not always been reflective of the truth. This viewpoint has been a consistent finding throughout the study, the implications of which are discussed in Chapter 6.

People think students are just drunks but it doesn’t mean every single student is like that. Stereotypes are fine but I think people see beyond that.
Participant 33, Midtier, 10+ years’ experience

I think NZICA are very important and are very important for our business. Our business, like I said earlier, it is how people perceive our business. **Participant 37, Rural, 10+ years' experience**

Client perception and client needs are two different things. **Participant 38, Rural, 10+ years' experience**

Additionally, it was found that interviewees suggest professional identity is influenced by personal characteristics and traits. Participants acknowledged that the term refers to a collective; however, it may be interpreted differently from individual to individual.

You have a set of rules, but people might deal with it in a separate way. Just because you belong to one thing, it doesn't necessarily make you a good person or a bad person. **Participant 37, Rural, 10+ years' experience**

Morals and people attitudes are what are developed as a person, not as a group. **Participant 35, Rural, 10+ years' experience**

There is also age, demographics, ethnicity, [the] full gambit. I just don't see how it can ever be all things to all people. **Participant 3, Top Tier, 10+ years' experience**

Work

This study also identified 'work' as a theme used 154 times throughout the transcripts and 54% connected. This theme arose through interviewees' applying 'work' to their discussions regarding professional identity. For example:

If you are a hard worker, you have high morals and that affects your work. If you are lazy and slack and don't care, then that is going to affect your work. **Participant 36, Rural, 10+ years' experience**

I think it varies. I suppose it depends on the sector you work in, your age, education and also your own beliefs and views. **Participant 41, Industry, 10+ years' experience**

These discussions were important in adding context, and they also added useful data to use in the discussion of findings presented in Chapter 6.

NZICA

‘NZICA’ was another prominent theme, as shown in Figure 5.20, being 52% connected and utilised 250 times throughout the transcripts. Its repeated use in itself is an important finding, as it indicates that this category of accountants associate professional identity with their professional body. This result was supported through respondents’ explicitly identifying this relationship.

I think the professional identity, in terms of NZICA, is a protection and an assurance to people out there that you have satisfied, you have met the requirements they have imposed on you from tertiary education and ongoing professional development. Once you are qualified you have got even more ongoing professional development. **Participant 36, Rural, 10+ years’ experience**

Furthermore, it was found that these individuals associated NZICA with high professional standards

If there were two people that were talking about an issue: one was a NZCIA member and one wasn’t. In my opinion, someone would put a lot more weighting on the NZICA member because they know that we have got professional standards. **Participant 37, Rural, 10+ years’ experience**

NZICA is the first one. I am a member of a professional body. Our standards, our systems, our professionalism, our knowledge, skills, and probably team work is probably key. **Participant 38, Rural, 10+ years’ experience**

Profession

‘Profession’ was a strong theme, used 137 times and 24% connected. This strength resulted from respondents’ discussing the concept of a ‘profession’, before applying it specifically to accounting. Earlier sections have discussed the concept of a ‘professional’. This word was used when referring to individuals, as opposed to describing the collective reputation of accounting, indicating that the term is linked to individual behaviour. This finding also identified the concept as a key factor influencing the reputation of the wider profession.

There are always going to be some bad eggs in every type of profession. But in general I think that people’s life attributes will also impact on their accountancy. **Participant 41, Industry, 10+ years’ experience**

You have always got to be aware of your behaviours and what impact they will have on the community and the profession itself. **Participant 50, Industry, 10+ years' experience**

Respondents also suggested that professional identity developed with time. The longer an accountant is in the profession, the more he or she is to understand the identity and responsibilities of the role. This conclusion was supported when comparing the responses between categories.

When you start out, yes, but as you grow in your profession you become your own people. **Participant 36, Rural, 10+ years' experience**

I think they understand the identity. It obviously changes with maturity. The younger ones coming through probably don't understand it as much, and you probably understand the depth and the relationships you form with your clients down the track. The role that you have is quite different to what you study, and the diversification you have when you interact with people is quite huge. **Participant 38, Rural, 10+ years' experience**

Interviews also identified that chartered accountants with 10+ years' experience identified integrity as an integral characteristic of the profession.

Honesty, integrity, quality all that kind of stuff, that is core. If you don't have that you don't have a profession. **Participant 33, Midtier, 10+ years' experience**

Just to keep the profession up to scratch, you need to be somewhat of a perfectionist and have a strong value set around quality, trust, integrity, and those sorts of things. I think more and more you have to be open-minded as the profession is going to be going through a lot of change. **Participant 7, Top Tier, 10+ years' experience**

Look I think the most important ones for a chartered accountant are integrity, honesty, and reliability. The technical competence is clearly highly up there as well but I see the trust and integrity side of things as being the ultimate characteristic of an accountant. That is because you are dealing with people's confidential information and you are seen as a trusted business advisor. The technical skill and competence is obviously high up there as well. **Participant 19, Top Tier, 10+ years' experience**

Role and Able

'Role' and 'able' are the final two themes derived from the transcripts; they were used 90 and 48 times respectively. 'Role' is 12% connected, whereas 'able' is 4% connected. Each of these themes has been previously acknowledged. Although the

connectivities are relatively low, their presence indicates these themes are consistently linked with professional identity.

5.5 SUMMARY

In summary, this chapter outlined the findings of this research. Responses from 60 New Zealand chartered accountants were obtained. These interviews were transcribed and uploaded into Leximancer 4.0, which analysed the data and provided conceptual maps. Bar graphs were also derived from this program, outlining the connectivity of each theme. An overview of the entire population was provided, before classifying the transcripts by employment type and level of experience. Employment types included those working in top tier, midtier, rural, industry, and academic positions. Similarly, experience was separated into those with 0-2years, 3-5years, 6-10 years, and 10+ years of experience.

Six themes and 30 concepts were provided in each analytical review. The strongest themes derived from the data were 'people', 'work', and 'NZICA'. These were the most consistent of the research findings, although they were emphasised to differing degrees. For example, 'people' was identified as the strongest theme by midtier and rural accountants, showing as 100% connected. This theme was also evident in data for those with 6-10 and 10+ years of experience. Comparatively, 'people' was less relevant in the top tier and industry accountant categories. Instead, they placed more emphasis on the concept 'professional'. This finding was also true for those with 0-2 years of experience.

'NZICA' was another key finding from this chapter, particularly emphasised by the following categories: midtier firms, rural firms, those with 3-5 years of experience and 10+ years of experience. Although all areas identified it as a concept, only these categories presented it as a separate theme.

The term 'professional' was not a particularly strong theme, as it was emphasised only by top tier accountants and those with 0-2 years and 6-10 years of experience. As with NZICA, this term was listed as a concept in all categories.

The strongest concepts reflected in the data were 'professional', 'identity', 'NZICA', 'public', 'profession', 'people', 'accounting', and 'understand'. The

differing levels of emphasis highlight the differing perceptions across categories. The next chapter will discuss the relevance of these findings, noting consistencies and variances with prior literature.

CHAPTER SIX – DISCUSSION

6.1 INTRODUCTION

This chapter will discuss the findings presented in Chapter 5. In particular, it will integrate the results provided by Leximancer 4.0 and the observations made during the interview process. These will then be related to prior literature, noting any linkages or inconsistencies between theory and practice. The definition of professional identity is provided by the New Zealand chartered accountants. This definition leads to discussion relating to stereotypes, traits, characteristics, and brand image and is followed by factors that influence professional identity's strength and construction. Lastly, NZICA and resulting subidentities will be discussed, as these were two major themes arising from the data. The chapter will then be concluded.

6.2 DEFINITION OF 'PROFESSIONAL IDENTITY'

One objective of this study was to gain deeper insights into what 'professional identity' is. Through the literature reviewed in Chapter 2, it was evident that there is no clearly agreed upon definition. The concept has been described as vague and ambiguous in terms of what it encompasses (Beijaard et al., 2004), and this view was supported through the array of definitions outlined in Table 2.1. This diversity was consistent with the findings of this study, as it was clear that New Zealand chartered accountants could not explain the term. When prompted in interviews, respondents indicated that they did not know what the term meant and could not expand on this phrase. Instead, stereotypes, traits, characteristics, and branding were used to present the image of the accounting profession.

6.2.1 Stereotypes

Prior literature suggested that stereotypes could be used to describe a profession, as well as influence the development of 'professional identity' (Slay & Smith,

2011; Parker & Warren, 2012). These tend to focus on one specific stereotype t, which is a usually derogatory one (Slay & Smith, 2011). In particular, the accounting profession has been associated with terms such ‘bean counter’, ‘dull’, and ‘boring’ (Bougen 1994; Smith & Briggs, 1999; Parker & Warren, 2012). This observation is consistent with the findings of this study, with accountants identifying these terms as the ‘typical stereotype’ of an accountant. Although this stereotype was identified throughout the sample interviews, the word was particularly emphasised by academics. Consequently, ‘stereotype’ was identified as one of the themes arising from the transcripts. Interviewees suggested that their profession was laced with negative terms, which was not a true reflection of their work and peers.

Based on the prior literature, the researcher’s expectation was that respondents would identify less with the profession due to this negative stereotype. Negative stereotypes were argued to be highly influential to the development of professional identity and a possible reason why professionals might conceal their profession or disassociate with it (Oakes et al., 1994; Dimnik & Fenton, 2006; Felton et al., 2008; Slay & Smith, 2011; Parker & Warren, 2012). Slay and Smith (2011) suggested that if people felt stigmatised, they would be less likely to identify with their role. This finding was inconsistent with the findings of this study. It was found that despite accountants’ recognising the traditional ‘accounting stereotype’, it did not affect their level of association with the profession. Respondents were more likely to acknowledge they were accountants to prove the inaccuracy of the public perception. This was a consistent finding over the entirety of the population, evident in responses from all employment types and levels of experience.

6.2.2 Traits and Characteristics

Traits and characteristics were also used to describe professional identity. In particular, it was found that they were used in two separate contexts. First, traits and characteristics were used to define what it means to be a ‘professional’. This study suggests that quality, confidentiality, competence, and technical skills were all used to characterise a professional. Consistencies can be drawn between this

result and the description provided by Williams (1998). However, it was noted that the concepts of prestige, privilege, and autonomy were scarcely used, despite being emphasised in prior literature (Williams, 1998; Anderson-Gough et al., 2001; Pritchard & Symon, 2011; Slay & Smith, 2011).

Second, traits and characteristics were used to describe a chartered accountant. Earlier literature suggested the essence of the accounting profession was defined through characteristics, traits, and attributes; thus, this finding was consistent with the researcher's expectations. In particular, this study found that experience, knowledge, standards, people and technical skills, ethics, and quality were used to define the role.

NZICA emphasise integrity; therefore, it was expected that the professional body would use this idea when discussing their collective identity. It was also found that integrity was used infrequently by the sampled population. Both top tier and industry accountants failed to recognise this trait. Comparatively, it was emphasised by those working in midtier and rural firms and by academic accountants. Furthermore, when stratifying the population by experience, only those with 10+ years' experience recognised integrity when discussing professional identity, as can be seen in the conceptual maps.

These findings can be contrasted with the traits and characteristics identified in the accounting literature. In particular, accountants have been associated with objectivity, integrity, competence, and trustworthiness (Yeager, 1991; Dimnik & Felton, 2006; Low et al., 2012). Although, objectivity and trustworthiness were not identified by the respondents, integrity and competence were. Furthermore, academics associated accountants with technical knowledge and a service-orientated philosophy (Empson, 2004; Parker & Warren, 2012) which ties in directly to the identified traits of having technical and personal skills.

Findings were also compared with the traits and characteristics identified by NZICA. Embedded within NZICA's mission were the concepts of quality, expertise, integrity, and standards. Although integrity was not consistently portrayed, quality, expertise, and standards were referred to. These words were used comparatively more by those working for accounting firms as opposed to industry and academic accountants.

The organisation's core values were not reiterated by its professional members, however. Chapter 3 indicated that trust, excellence, and courage were symbolic of NZICA and its members. These terms were not used by New Zealand chartered accountants, indicating that there is some dissonance between NZICA's perception of itself and its members' understanding of it.

6.2.3 Brand

Branding was the last concept identified as symbolic of professional identity. Chapter 2 argued that brand is an indicator of reputation, as well as quality, service, or an implied promise of any given profession (Richardson & Jones, 2007). Thus, it was considered a powerful tool in the construction of an accountant's professional identity (Low et al., 2012). It was expected that chartered accountants would refer to the NZICA brand and recognise the body as integral to their professional identity. Particularly, Low et al. (2012) highlighted the considerable resources employed into the reworking of the brand. This expectation was inconsistent with the findings of this study. More specifically, it was found that there was weak brand association across the profession. Both top and midtier accounting firms stated NZICA's brand was not particularly important to them, as they relied on their own organisations' brands. It was believed that their respective organisation's brand was stronger than NZICA's; therefore, it was less relevant to them. This view was reinforced through the absence of 'NZICA' or 'chartered accountant' on their business cards. Alternatively, smaller, rural firms recognised NZICA's brand more strongly, suggesting that their individual brands were not been strong enough to stand alone.

When stratifying the population by experience, it was found that associations with the brand correlated to level of experience. Professionals with greater experience appeared to hold higher respect for NZICA, in comparison to the less experienced who saw the designation as a 'meal ticket'. Interviewees with 0-2 years' experience were able to quote NZICA more readily, indicating a link to their recent graduation from NZICA's 'Professional Accountancy School'. Although they could recall the values and mission, they did not strongly relate to the brand.

Although this study identified an apparently weak association with NZICA, the professional body was successful in one aspect of its brand transformation. Low et al. (2012) identified that in 1993 NZICA changed its image from ‘chartered accountants’ to ‘business advisors’. This change was reflected in the responses, where ‘business advisor’ was often used to describe the job title of those interviewed.

6.3 FACTORS INFLUENCING PROFESSIONAL IDENTITY

Another theme arising from the literature review was the factors influencing the construction of professional identity. ‘The role of ‘stereotypes’ has previously been discussed; therefore, they will be excluded from this section. Instead, societal perceptions, individual influences, and career status will be examined.

6.3.1 Societal Perceptions

Earlier findings by Beijaard et al. (2004) argued that perceptions and expectations of the wider public influenced the creation and development of professional identity. Thus, it was expected that respondents would identify the importance of society. This expectation was borne out in Chapter 5, as public perception was a recurring theme throughout the entirety of the transcripts. Every conceptual map identified the theme of ‘people’, which encompassed the idea of public perception. It was found that public perception and an accountant’s reputation was interrelated. When discussing the accounting profession, respondents often referred to how it was perceived and the importance of the wider public.

However, as public perception was further discussed with the interviewees, it was evident that there were some inconsistencies in the New Zealand accounting profession. Those interviewed identified a misalignment between the public’s perception and the reality of being a chartered accountant. Across the entire sample, it was suggested that the public did not know what a chartered accountant did, nor could they identify the difference between those who did and those who did not hold the profession designation. These points are highlighted in the quotes

provided by Participants 57, 55, and 27 in their discussions of ‘people’. This finding ran counter to the findings of Weaver et al. (2011), who suggested professionals mimic public expectations and act accordingly.

Furthermore, although chartered accountants recognised the importance of the public’s perception, their professional identity was not effectively communicated to them. This failure raised questions about the relevance of the NZICA brand if it was not signifying any ‘superiority’ or ‘special’ characteristics.

6.3.2 Individual Influences

Prior literature also identified individual motivations as being an influential factor in the creation of professional identity (Schein, 1978; Beijgaard et al., 2004; Balmer, 2008; Slay & Smith, 2011; Parker & Warren, 2012). An individual’s values, morals, and preferences influenced the formation of self and the level of self-understanding (Schein, 1978; Weaver et al., 2011; Parker & Warren, 2012). This study tends to support this statement, with respondents acknowledging that professional identity was both a ‘collective’ and ‘personal’ concept. Interviewees indicated that one’s identity does not change between working and personal situations; therefore, it is essential to recruit professionals who are able to align themselves with the profession’s values. This point was particularly emphasised by those with greater levels of experience. This emphasis should be expected, as these are the individuals who are responsible for the recruitment and hiring process.

6.3.3 Career Status

Prior literature posits that the development of one’s professional identity is a gradual and ever-changing process, subject to an individual’s career ambitions (Weaver et al., 2011). It was expected that the stage in one’s career would influence the professional identity of a chartered accountant. Therefore, it was thought responses would vary with the amount of time spent within the profession. This study was able to specifically examine this proposition, as the transcripts

were stratified by years of experience. Most specifically, it was found that thoughts, morals, and level of professional identification varied between categories. Chartered accountants with higher levels of experience discussed the professional designation more positively than those who had recently obtained it. This contrast can be seen when comparing conceptual maps across categories. For example, those with 6-10 years and 10+ years of experience linked the concepts of 'professional' and 'identity' with 'important'.

It was found that less experienced chartered accountants referred to the qualification as a 'meal ticket', and as a means of extending the opportunities available to them. It is understandable that their views would be significantly different from those of participants who are more advanced and settled in their career, and with clearly defined goals. In particular, this study found that interviewees who had been in the accounting sphere for 10+ years had the strongest sense of professional identity. These accountants included integrity, standards and ethics in their traits and characteristics, a result which is consistent with NZICA's definition of its members.

6.4 Subidentities

Earlier discussions on identity introduced the concept of subidentities, suggesting these were components of an overall identity (Hall, 1976; White, 1995; Burke & Davidson, 2000; Beijgaard et al., 2004; Bartels et al., 2007). This idea was supported by the findings outlined in Chapter 5. In particular, it was found that interviewees differentiated themselves, particularly by the organisation they worked for. This differentiation resulted in respondents' seeing themselves as employees of an organisation, as opposed to chartered accountants. Differentiation was evident in each subcategory and was identified by all participants in this study. More specifically, top tier accountants emphasised that they worked for large organisations, and, therefore, were less reliant on NZICA than those working in smaller accounting firms. Midtier and rural accountants also placed themselves in a particular niche and suggested they had differing needs to those working in larger practices. However, this theme was the most evident in

the responses of industry accountants, who referred to ‘CAs’ as those working in public practice.

This finding is consistent with Beijaard et al. (2004), who suggest professional identity is multifaceted and linked with many subidentities. Chapter 2 presented the notion that professions are segmented and stratified by firm size, specialisation, and geographical (Cooper & Robson, 2006). This type of fragmentation was evident throughout the interview data. However, it was argued that the relationship between subidentities is critical for building a stronger overall image (Beijaard et al., 2004). This study suggests that there are weak connections between the individual subgroups, causing concern for the New Zealand accounting profession. This potential problem will be examined in greater detail in the discussion of the next theme: NZICA.

6.5 NZICA

Another major theme arising from the interview data related to NZICA. The prevalence of this theme was arguably the strongest finding in the study. This study was able to provide detailed data on chartered accountants’ opinions and levels of association with their professional body. This theme linked strongly to the prior themes of subidentities, traits, characteristics, and brand image. This discussion also contrasts the findings of this study with the NZICA’s portrayal of its professional identity, as outlined in Chapter 3.

As previously discussed, this study found the New Zealand accounting profession to be segmented and stratified based on employment type. This fragmentation has resulted in the development of various subidentities. The study suggests that NZICA is viewed differently by these subgroups. More specifically, it was found that top tier accountants did not have a strong association with the professional body. They suggested that the brand of their own employer was stronger than that of NZICA. They also emphasised their firm was able to supply all the resources that NZICA would normally provide. This view was consistent throughout the top tier transcripts and particularly emphasised by those with higher levels of experience.

Alternatively, midtier accountants had a different view of their professional body. They too held a weak connection with NZICA, yet for different reasons. These individuals indicated they felt neglected by the institute. It was suggested that NZICA was more focused on top tier accountants, as opposed to their own needs. They believed that NZICA was more focused on corporate and international accounting. Participants highlighted the majority of their clients were SMEs, and that, therefore, IFRS was relatively irrelevant to them.

Rural firms were more reliant on NZICA than any other subgroup was. However, these CAs argued they were irrelevant to their professional body. In particular, they suggested that NZICA was concerned with the top tier accounting firms, showing consistency with the views of midtier accountants. These participants felt as though they were relatively insignificant to the professional body, and they felt somewhat neglected.

Lastly, the opinions of industry accountants and academics were both examined. Industry accountants felt as though NZICA was more relevant to accountants in public practice, referring to these practitioners as 'chartered accountants'. This point has been discussed earlier. However, it is an area of concern for the professional brand. Comparatively, the academics' relationship with NZICA was relatively unique. They held the institute in high regard, but chose to differentiate themselves from it. Participants acknowledged that their identity was split between being an academic and a chartered accountant.

These findings are crucial to this study as they emphasise the point that there is no real link between NZICA and a New Zealand chartered accountant's professional identity. When discussing professional identity from a theoretical perspective, respondents identified NZICA as a source from which this was derived. However, this linkage was not being effectively translated. When examining the professional institute in Chapter 3, it was acknowledged that the body covered diverse areas including public practice, corporate, charitable organisations, academia, and government. However, it was simultaneously stated that the institute's values should be exhibited by all individuals. The existence of subgroups hindered this collective identity, limiting the effectiveness of brand portrayal and, consequently, the strength of an overall identity. This finding

provides opportunities for further research and indicates areas of improvement for the professional accountancy body.

6.6 SUMMARY

In summary, this chapter discussed the results presented in Chapter 5. The information derived from the Leximancer software was discussed, relating these findings to prior research. In particular, it was noted that chartered accountants could not define their professional identity. This result was to be expected given that scholars were also unable to provide a definition. The existence of stereotypes, traits, characteristics, and brand image were subsequently explored, as it was suggested these were used interchangeably for the concept. Factors influencing the development of professional identity were then discussed, these being societal perceptions, individual influences, and career status. Subidentities and NZICA were then discussed in detail as these were the major themes of this research. Possibilities for future research will be discussed in the final chapter of this study.

CHAPTER SEVEN – SUMMARY, CONCLUSIONS & FUTURE RESEARCH

7.1 INTRODUCTION

The final chapter of this thesis presents the research objectives and addresses how each was achieved. It then goes on to discuss the study's limitations and further research opportunities arising from it. Lastly, it concludes by discussing the importance of the research and the implications of the conclusions drawn.

7.2 RESEARCH OBJECTIVES

The purpose of this study was:

1. to establish through prior literature a definition of professional identity and how professional institutes profile their identities for their members,
2. to research what chartered accountants perceive their professional identity to be in society to be, and
3. to examine factors influencing this identity development and determine whether it impacts accounting professionals.

The achievement of these objectives is outlined in the following sections.

7.2.1 Literature Review

An extensive literature review was provided in Chapter 2 of this study. There it was found that, at present, the meaning of professional identity is ambiguous. Literature relating to the medical, educational, legal, and accounting professions was examined, yet none was able to provide any substantial insight into the term. This review identified a limitation in the current literature, highlighting the importance of this research.

This study then reviewed the Institute of Chartered Accountants Australia (ICAA), Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants England and Wales (ICAEW), Chartered Institute of Management Accountants (CIMA), and the New Zealand Institute of Chartered Accountants (NZICA). It was found that professional identity was not defined by any of the institutes. Instead, the majority drew upon their mission, vision, brand, traits, and characteristics to describe their organisation. Furthermore, each professional body associated its brand with prestige, reputation, quality, expertise, integrity, and leadership. Minimal differentiation was seen between individual bodies. A gap was identified between literature acknowledging the importance of professional identity and its application in accounting bodies, further emphasising the importance of the research.

7.2.2 Analysis and Discussion of Findings

This section provides an overview of the findings and discusses their importance. As discussed in Chapter 6, the themes derived from the interview transcripts can be placed into several categories. First, it was evident that, at present, chartered accountants could not explicitly define their professional identity. Their understanding of the concept was vague. They were, however, able to describe stereotypes, traits, characteristics, and brand image associated with their profession. This section led to further discussion on influences of identity construction, with community perception, individual influences, and career status noted and discussed. However, the strongest findings from this study related to subidentities and NZICA. It was found that chartered accountants differentiated themselves one from another. This differentiation was a result of differing needs. The research then highlighted that NZICA members did not have strong associations with their professional body.

7.4 LIMITATIONS

As this study is exploratory in nature, there are apparent limitations. Primarily, these limitations arise through the technique used to gather the information.

Interviews rely on the participant providing honest responses and giving these freely. This limitation was minimised by providing anonymity and explaining the study's purpose, yet it is still acknowledged as being a limiting factor. Furthermore, in most cases, participants from the same organisation were interviewed one after another. However, there were instances when this sequencing was not possible. It is acknowledged that in these cases, discussions may have occurred between interviewees, and that these discussions could possibly have skewed the results.

It is also apparent that this study was restricted to NZICA qualified accountants in New Zealand. Although every effort was made to provide a representative sample of this population, the final sample may not reflect the views of other accounting bodies and nations.

Despite these limitations, this research contributes to an apparent gap in the accounting literature and provides valuable insights into the New Zealand accounting profession. It identifies areas of concern, supports earlier literature, and applies these in a New Zealand context.

7.5 FUTURE RESEARCH POSSIBILITIES

This study provides insights into the New Zealand accounting profession, allowing opportunities for further research. As previously identified, there have been limited studies investigating the professional identity of chartered accountants. While this study identifies that there is no definitive understanding of that construct, it provides insight into the concept. The research method can be replicated, providing other accounting institutes with the opportunity to gain insight into their own organisations.

Additionally, after these interviews were conducted, NZICA undertook a major rebranding. Members were approached and asked for their opinions regarding their professional body. This study provides valuable insights that NZICA may be able to use during this rebranding process. Semistructured interviews were able to provide a rich source of data, and to allow perceptions to be explored. Follow-up questions were able to be asked, allowing for clarification and understanding.

Lastly, this study identified that the majority of the sampled population did not strongly relate to NZICA. This is an issue for the brand, raising further questions. Future research could investigate the reasons for the disassociation in depth, applying these findings to the rebranding of the institute.

7.6 IMPORTANCE OF RESEARCH AND CONCLUSIONS

This study has provided an insight into the New Zealand accounting profession. Conducting semistructured interviews allowed for the use of open-ended questions. The responses to these questions provided a rich body of data, providing a thorough view of the perceptions of New Zealand chartered accountants. These results show that at present the professional identity of New Zealand chartered accountants is relatively weak. Furthermore, it was noted that NZICA members felt as though the professional body was not of particular importance to them, either due to their own organisations providing the necessary resources, or the suggestion that NZICA did not value their membership. This study suggests that considerable effort needs to be placed on this area, as it has resulted in weak associations between members and the professional body. As a result, members may not exhibit the values and missions identified by the institute, weakening the brand and, consequently, the professional identity of chartered accountants. This lack of a close affiliation with the NZICA brand is particularly significant, given the major brand reconstruction the organisation is currently undertaking.

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APPENDICES

Appendix One: Interview Questions

1. What is your job title/position and how long have you been working in this role?
2. What sort of accounting area do you work in – for instance, audit, tax, PCS, advisory?
3. How long have you had the NZICA professional qualification?
4. Do you know what professional identity is? How would you explain this term?
5. Do you think chartered accountants in NZ have a clear understanding of what their professional identity is? Why/Why not?
6. Do you think it is a collective identity or something that is personal to you?
7. Do you think that your personal attributes and morals contribute to your work ethic and morals?
8. What does the NZICA brand mean to you?
9. Do you associate more with NZICA or the firm in which you work for?
10. Do you think that there is a stereotype of what an accountant is or what an accountant should be?
11. Do you feel this makes you identify with being an accountant any less? Do you feel stigmatized being a Chartered accountant?
12. Do you think public perception has weighting over the creation of professional identity?
13. What differentiates you from a bookkeeper or an account clerk?
14. Do you think NZICA provides a clear definition and/or explanation of the professional identity of its members?
15. What traits/characteristics/attributes do you think chartered accountants should have?
16. How do you see your role as a Chartered accountant in society?
17. Do you think chartered accounts project their profession identity in NZ? Do you think it is made clear to the public?
18. Any other comments that you think would contribute to their research study?

Appendix Two: Participant Information Sheet

593 Participant Information Sheet

Waikato Management School

Te Raupapa



THE UNIVERSITY OF
WAIKATO
Te Whare Wānanga o Waikato

Research Project: chartered accountants' Perception of their Professional Identity

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The purpose of this research project is to gain an understanding of how New Zealand chartered accountants perceive their professional identity. It is presented that in order to ensure effective representation of the New Zealand accounting profession, there needs to a strong sense of professional identity by the professional body and its members. This research project endeavours to examine chartered accountants understanding as to what ascertains professional identity, as well as the extent that they are identifying with the profession.

This research will be facilitated by myself and my supervisor Mary Low, with the research findings targeted for conference presentation and journal publication. Your participation in this research will involve a semi structured interview conducted by myself, with an anticipated length of 15 – 20 minutes. You are entitled to request a summary of the findings attained if this is of interest to you.

The interview questions will be based on your perceptions and understandings of professional identity. Neither yourself nor your accounting firm will be identified in the research report, instead the findings will refer to Accounting Firm A, Participant 1 etc. Furthermore, your interview responses will be stored in a secure location until the analysis and collaboration of the entire sample population. You can be assured complete anonymity and confidentiality as a participant in this research project.

If following the interview you wish to opt out you may contact me via email or phone and your responses will be excluded from the report. If you wish to opt out of this study, please contact me by 30 September 2012.

If you have any questions or require more information about your involvement in this research, please do not hesitate to contact me via email or mobile.