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Beyond professional closure: uncovering the hidden history of 'plain' accountants

Philip O'Regan & Sheila Killian

Introduction

The received narrative about the way in which accounting organisation emerges originates from within the walls of the profession and is not sufficiently informed by an understanding of the actions, experiences and perspectives of those who did not engage in what is called the 'professional project'. The assumption that professions are best enabled by professionalised bodies is widely accepted. Thus, our understanding of what it is to be an accountant is broadly conceived in the context of accounting 'as a profession' and we live in a professionalised and credentialed world in which accountants are understood to be necessarily accredited by a professional body.

It is typically assumed that this arrangement in which accountants congregate in professional bodies is better for accountants and that they will thrive within that enclosed structure. It is also assumed that it is better for society at large, as the accounting profession 'agrees' to assume a public interest role in acknowledgment of the state's willingness to endow it with 'control' of the profession, its membership and its ambitions.

This largely unarticulated belief forms part of an accounting 'story', all the more powerful for not always being clearly expressed. This understanding is perpetuated by a narrative of professional bodies acting to close the profession to outsiders, thereby protecting the designation of 'accountant'.

Methodology

This study, set in late-colonial Dublin in the period immediately before Irish independence, adopts an alternative perspective. Our analysis of primary sources uncovers a different narrative, one in which those who did not engage in professionalisation made up the majority of those claiming in census records to be 'accountant'. This large group of 'Plain' accountants - to use terminology from contemporary commentary - did not act in concert to establish their identity, nor did they show any sign of seeing themselves as either subordinate or excluded. Instead, progressing without reference to the parallel establishment of various professional accounting bodies - such as the Institute of Chartered Accountants in Ireland - they displayed a remarkable advance under various material and social measures, progressing significantly over the decade studied, to the extent that they challenged their 'professionalised' counterparts under a number of these measures.

This approach offers an opportunity to separately consider the idea of being an accountant and of being 'professionalised', and to explore how accountants could thrive without pursuing strategies of closure and exclusion. It also challenges the accepted view that the only route to social and material advancement for accountants lay in the professional project.

To this end, using insights from Bourdieu,

Authors



Prof Philip O'Regan
Department
Accounting & Finance
Kemmy Business School
University of Limerick



Prof Sheila Killian
Department
Accounting & Finance
Kemmy Business School
University of Limerick

we explore a rich dataset of almost 3,000 individual records from the 1901 and 1911 Irish censuses, supplemented by professional records and trade directories, to examine the diversity of the accounting domain in Ireland at this formative moment. Our exploration of this cohort, largely hidden from history, reveals a large majority of those adopting the name 'accountant' acting independently, with no strategies to act in concert or to erect occupational barriers to entry. The small minority of accountants pursuing professionalisation came from a background that was already elite. However, in a late colonial context with a weakened state, this broader group of accountants did not present as either excluded or disadvantaged. Instead, what emerges is evidence of a wider cadre of Plain accountants displaying a level of economic progress over a ten-year period that outstrips that of their 'professional' peers. This finding allows us to consider the role of 'accountant' separate from the idea of professional accreditation and to question the seeming inevitability of their conflation.

Discussion

Our focus is not, therefore, on the self-aggrandising or expansionary actions of a professional body, but on choices and circumstances facing individual accountants. We find that, far from being an inferior or excluded group, Plain accountants were active in all areas of commercial life, with a wide variety of socio-economic circumstances. We also note their accelerated socio-economic advance over the course of the decade we are studying, outstripping the more elite group engaged in the professionalisation project. Remaining outside the professional project was, at this time, no hindrance to social or economic progress.

Unexpectedly, and contrary to the narrative offered by the professional bodies, the data show that the choice of the majority to remain outside the professionalisation process was to their economic and social advantage, at least their economic indicators improved significantly relative to other equivalent occupations between 1901 and 1911. This majority of accountants did not anticipate a future in which belonging to a professional body was, or would ever become, a prerequisite to either personal advancement or social acceptance. They clearly did not accept the view that they were disadvantaged by being outside of that milieu, nor did they perceive any particular utility in the symbolic value of professionalisation. They appear not to have conformed to the stereotype peddled by professional bodies who characterised the 'excluded' as somehow lacking in both expertise and status. Rather, they exhibited a degree of agency that referenced neither the professional project nor its notions of 'exclusion', but was based on a confidence

that allowed them to construct a future that was self-referential in its origins and in its ambitions.

The classification of professional accountants by their representative bodies has, however, had more enduring traction than the self-classification of Plain accountants. In the case of Ireland, this derived from decisions of the new Irish state in the phase immediately after our period of study. This study, however, is set towards the end of British rule in Ireland. This allows us to explore how accountants operated when the state was weak and when impending political change was anticipated by many. Plain accountants were aided by the weakness of an imperial centre upon which the professional bodies placed far greater dependence. Indeed, both the inability of the weakened late colonial state to bear the weight of professional expectations, and the capacity of the newly formed state some twenty years later to devise a scheme that largely vindicated the ambitions of the professional bodies, confirm the centrality of the state to the professional project. But in this late-colonial context, the political momentum had swung against those professional bodies dominated by the elite and would not return until the latter part of the following decade.

Despite this extended period of material advancement, the narrative of thriving, Plain accountants has largely disappeared from public record and, more significantly, from the way in which we think about accounting and accountants. Our inherited perspective is that of the professional bodies, and this has obscured the diversity of the field. Arguably, there was no conscious effort to suppress the stories of Plain accountants. Instead, a form of 'invisible power' was exercised by the profession, once it obtained strong state support. Nevertheless, this silencing of other ways of thinking about accounting is all the more remarkable for being relatively hidden.

Ultimately, with the approval of the new state, the process of professionalisation would become the dominant and enduring path to legitimacy, corralling accountants over succeeding decades into a sense of their own work and role in society that could be best mediated by the professional bodies and the state.

We offer a complementary view from the wider field revealing the self-reliance of the Plain accountants who formed a majority of those claiming the title 'accountant', if only for a brief period. In fact, the title of accountant is best seen at the time as 'claimed' rather than 'conferred'. This perspective allows us to uncover a cohort of accountants who, far from being excluded, succeeded in briefly reining in the economic advantages enjoyed by the elites. Reclaiming this frame of reference offers another perspective on what it is to be an accountant, and allows us to question our innate conflation of 'accountant' with 'professional'.

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Authors:

Philip O'Regan & Sheila Killian

For further information and comments, please contact:

Dr Deirdre O'Loughlin

Assistant Dean, Research

Kemmy Business School

University of Limerick, Ireland

T: +353 61 213375

E: Deirdre.OLoughlin@ul.ie

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Authors:

Donal Palcic, Eoin Reeves,

Heather Whiteside

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