

**THE PRESENTATION OF SELF AND PROFESSIONAL IDENTITY:  
COUNTERING THE ACCOUNTANT STEREOTYPE**

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**ABSTRACT**

This study presents a qualitative investigation of accountants' construction of their professional identities through the lens of Goffman's dramaturgical perspective. Viewing professional identity construction as a matter of impression management, the investigation employs an auto-photography methodology involving unstructured photo-driven interviews with accountants working in Australia and the UK. It reveals that while the traditional accounting stereotype still persists at macro and micro social levels, accountants attempt to counter this with personalised strategies while also attempting to develop a professional identity that is a subset of their overall life values. Their professional orientation is found to embrace role broadening and change while not necessarily aiming for upward professional mobility.

**Keywords:** Goffman, Identity, Impression Management, Photography, Role, Visual research

## **THE PRESENTATION OF THE SELF AND PROFESSIONAL IDENTITY: COUNTERING THE ACCOUNTANT'S STEREOTYPE**

### **INTRODUCTION**

Accounting researchers have long been intrigued by the stereotypes attributed to accountants and the accounting profession. Their research has variously addressed the nature, causes of and responses to the persistent stereotype of accountants as desk bound, calculative, numbers people. This range of studies includes investigations of various stakeholder perceptions of the stereotype (Beard, 1994; Allen, 2004), the phenomenon of and contributors to its persistence (Cory, 1992; Bougen, 1994), its proximity to reality (DeCoster and Rhode, 1971) and its promulgation and its representation in the media (Friedman and Lyne, 2001; Dimnik and Felton, 2006). The question of contemporary accountants' roles has also been widely examined and discussed by researchers and professional accounting body research in recent decades. This has included investigation of their historically expanding scope of practice, the changing contemporary scope of their roles, and the balance between accountability, compliance and advisory work (CICA, 1996; ICAEW, 1997; ICAA, 1998; Matthews, 1998; Siegel and Sorensen, 1999; Ahrens and Chapman, 2000; Rankin and Sharp, 2000; Parker, 2001; Howieson, 2003). These studies have invariably focussed upon the general surveyed perceptions of various stakeholders and the professionalization agendas of accounting associations and institutes but have neglected the qualitative study of the social construction of professional identity by the individual professional accountant.

This study seeks to address this gap by presenting an in-depth exploratory investigation of individual accountants' social construction of their professional roles, and identity. Following Anderson-Gough et al (1998) and Jeacle (2008), the research design and analysis is informed by Goffman's (1959) seminal work on "the presentation of self in everyday life" addressing thereby the creation of professional identity as an exercise in impression management.

At the individual professionalisation level, Fogarty (1992) has warned of the danger of assuming that individual professionals are passive recipients of some overall professional socialisation process, identifying instead the importance of each individual professional's sense-making and choice-making. Thus we have been long cautioned to more closely consider the individual professional's self-concept in relation to the profession's overall meaning system (Hill, 1973), and the present study has been executed with this in mind.

Specifically, it has been designed to penetrate beneath the surface of accounting research and professional accounting association survey data that to date has focussed largely upon general assessments of work roles and associated skill set requirements. In so doing, this paper offers a deep-level social analysis of home country and expatriate accountants' reflections on their current and intended professional roles, their conceptions of their identities as professionals, their personal values and their own constructed professional imagery. Such a focus explores how individual accountants socially and professionally 'see' themselves and their world, rendering their self-constructed identities more visible as they relate to their professional development, career intentions and the accounting profession more broadly. As we discuss further below, this aim is operationalized in the empirical study design which utilised a hitherto little employed research method in the accounting literature: 'auto-photography'.

Of general relevance to this study have been longstanding sociological observations of the evolution of professional identity, meaning, and status through interaction with society and societal values (Caplow, 1954; Hill, 1973, Klegon, 1978). Indeed Hill (1973) recognised the

potential for professionals to reflect upon the wider society's perceptions of their profession and to become socialised through stereotypes of their professional identity imported from external community perceptions. With respect to professionals reflecting their societal environment, the tensions between the professional ethic of service to community and society and professional self-interest have also been observed. On one hand, an assumption of responsibilities to wider society have been often held out as characteristics of a profession, while evidence and warnings of professional self-interest and the primacy of personal profit remain to this day (MacIver, 1966; Hill, 1973; Ritzer, 1973; Parker, 1994; Lee, 1995).

Accordingly as its central objective, this study aims to explore the intersection of professional values and career roles in accountants' construction of their professional identity. To this end the investigation spans accountants' personal values and professional/lifestyle preferences, professional role and characteristics, career strategies, self-imagery and projection in order to examine *how* professional identity is constructed as a series of 'fronts' (Goffman 1959) that seek to minimize stereotypical and/or stigmatized impressions of 'the accountant'. The paper begins with a discussion of extant literature pertaining to the accounting role, image and stereotype, before introducing Goffman's ideas as a theoretical framework for the study. We then outline the research methodology, data collection and method of analysis employed and present the resulting findings using a Goffmanian analysis in order to explore *how* accountants are managing the competing current and future identity pressures they self-identified during the study. This is then followed by a discussion that locates our study participants' identity construction in a broader cultural frame and we conclude the paper by returning to the contribution of our research to a greater understanding of the accounting identity in contemporary society with associated implications for the profession, education and further research.

### **CHANGING ROLES, ENDURING IMAGE**

Studies have increasingly pointed to empirical evidence for a greater diversity in working areas and roles that accountants occupy (Anderson-Gough et al, 1998; Gendron and Suddaby, 2004). This phenomenon has become so pervasive that for example Anderson-Gough et al (2002) found accounting trainees indicating their predominant focus upon the accounting qualification as a passport to diverse career goals both within and indeed beyond the accounting profession. So they focussed upon the credential but did not necessarily aspire to accounting work itself. Nonetheless, for more than a decade, studies have reported a trend towards accountants undertaking a broader scope of work: for example an Institute of Management Accountants (IMA, 1999) survey of US management accountants found them spending less time preparing standardised financial reports and more time analysing information and directly participating in the decision process. This trend is also reported generally by Burns and Baldvinsdottir (2005).

Parker's (2001) analysis of the broadening scope of accounting work identified strategic management, change management, knowledge management, risk management, environmental management and expanded scope assurance services as key areas in which accountants' work has been broadening its scope. This he argued to be a longstanding historical trend in the development and expansion of accounting services and scope for more than a hundred years. This trend has also been observed and reinforced by a raft of professional accounting association inquiries (ACCA, 1999; AICPA, 1998,1999; CICA, 1996; CIMA, 1998; ICAA, 1998; ICAEW, 1997; ICANZ, 1998). Howieson's (2003) review of accounting practice in the 21<sup>st</sup> century also pointed to a declining proportion of accounting firm revenue being sourced through compliance work, and an expansion of business advisory

work as accountants take on the role of knowledge professionals. He anticipated greater demand for employing accountants' skills in analysis, problem solving, communication and client relations. Caron's study (2003) saw this as manifest in accountants' aversion to being identified with 'technical' accounting, but aiming rather to ally themselves with top management while offering analysis, problem-solving and advice/training in accounting logic to other organizational members.

Within this broader scope role definition, research points to accountants' concern to establish their relevance to other organizational members, so as to then apply their expertise to contributing to organizational problem solving (Ahrens and Chapman, 2000). In aspiring to this, research into accountants has revealed their relationship building with organizational members and clients whom they wish to influence and whose co-operation they need. Relationships and communication emerge as an essential part of the process of accountants' change management roles as well as shaping organizational practices, processes and culture (Caron, 2003; Perera et al, 2005). In particular, the IMA (1999) study identified accountants' roles as incorporating an increasing proportion of personal work time spent communicating with others, and working in cross-functional management teams as an internal consultant or business partner.

Intrinsic to accountants' professional work and roles is their identity and image. This of course has been subject to longstanding public stereotyping, the 'beancounter' image being the most popular representation (Bougen, 1994; Smith and Briggs, 1999; Warren and Parker 2009). As Caplow (1954) argued, the stereotype may be based upon symbols, myth, legend and some actual elements of a professional's work, but nonetheless can condition the roles that such professionals assume. Bougen (1994) points to the complex and at times conflicting images of accountants, rooted in the bookkeeper association which carries overtones of conservatism, trustworthiness and reliability, while at the same time suggesting boring, uncreative, unimaginative characteristics. This nuanced but varied beancounter association is also identified by Friedman and Lyne (2001) who see it as a predominantly negative association which despite accounting profession efforts to change it into something more potent and adventurous, continues to persist (Ewing et al, 2001; Parker, 2001; Jeacle, 2008; Baldvinsdottir et al, 2009). One exception to this is found in Carnegie and Napier's (2010) study of books on the Enron corporate crash portrayed accountants. They concluded that such books written for general readership appeared to conclude that the traditional accountant stereotype no longer accurately portrayed accountants who had more recently become business professionals. However their authors argued that this more recent imagery raised concerns about the profession's independence and integrity. Around the Enron period an American Accounting Association study (Albrecht and Sack, 2000) of accounting education trends found that students perceived accounting as backward looking and not having the forward looking orientation and growth opportunities offered by other business disciplines. Such persistent accounting imagery is reported by researchers as far back as the 1970s and through the 1980s (DeCoster and Rhode, 1971, Imada et al, 1980). This has been reinforced in cinema which has portrayed accountants as comically inept, dysfunctional misfits, professional and at times criminal experts (Beard, 1994). However, again reflecting the imagery's complexity, Dimnick and Felton's (2006) study of their representation in cinema over time found an increasing representation of females, ethnic minorities and accountants in heroic roles.

In attempting to manage their image, accountants individually have been found to pay some attention to personal appearance and behaviour. However this has been directed more at

conforming to what they consider to be their employer's and clients' expectations as they strive for credibility and legitimacy, and thus emerges as a pattern of professional socialisation that may reinforce the existing stereotype. Personal grooming, 'appropriate' dress, appearing tidy, are forms of activity concerned with presenting a professional image (Coffey, 1994; Grey, 1998; Anderson-Gough et al, 1998, 2002). This image based socialisation can also extend to accountants' adhering to employer or client expectations of behaviours and rhetoric deemed to be appropriate. This has been found to extend from approved corporate and firm behaviours from accounting trainee to accounting executive and partner level (Coffey, 1994; Grey, 1998). Bornstein (1993) suggests that it is possible for stereotyped individuals to present trait and behavioural information about themselves that supplants the stereotype that is generally held about their group, and that repeated interaction between the stereotyped individual and outsiders can also gradually change the latter's imagery. As Ibarra (1999) puts it, people project a persona that they wish to have ascribed to themselves and which portray qualities they wish to be seen by outsiders as part of their identity. Thus when they take on new professional roles, they may experiment with projecting images they see as possible bridges between their own capacities and characteristics and the attitudes and behaviours they feel are expected of them in their professional role. As evidenced above, such strategies may reinforce the traditional accountant stereotype, or alternatively, it could be employed to change that imagery. This analysis strongly reflects Goffman's treatise on the management of impressions to which we turn below as a theoretical framework for the study.

### **GOFFMAN: THE PRESENTATION OF A PROFESSIONAL SELF**

Goffman's (1959) analysis of impression management in terms of the presentation of self, offers some potentially relevant insights into accountants' construction of personal and professional identities (Fine and Manning, 2003; Winkin, 2003). Decades earlier, this potential was observed by Tomkins and Groves (1983) particularly through Goffman's dramaturgical perspective. Goffman (1959) sees individuals as engaging in performances he terms 'front', defining the situation a person displays to observers. In professional work, this can be facilitated through actors providing settings which contextualize the image they wish to portray through sign equipment such as furniture, décor, clothes and even speech. Thus a social front may be developed using three components: setting, appearance and manner. Goffman observes that when an individual takes on an established social or professional role, they also find that they take on the maintenance of both the role and the related front as ascribed to them by others.

In short, the role of the visual in professional identity-work remains a surprisingly poorly documented process, despite it being well established in cultural studies that the sign value of the object world – dress, possessions and spatial arrangements, for instance – is of considerable importance in constructing and signalling social/ cultural standing in contemporary consumer society as discussed above. Furthermore, we intuitively know that these symbolic expressions (or, first impressions) we give to others are hugely influential – as also noted by Goffman's (1959) description of the non-verbal impressions we 'give off' during communication with others. Much of these impressions are based on our appearance – whether we are dressed smartly, or 'look the part', for example.

Goffman's impression management framework begins with the individual who expresses and dramatizes their work which might otherwise remain opaque to the viewer. This may involve incorporating and exemplifying socially or professionally accepted values, conveying an impression of being an accredited professional set apart from others, concealing from the

audience any incompatible behaviours and so on. Dramatization is often linked to a process of idealization whereby desired attributes of the role are emphasized or exaggerated in the dramatization of the role.

Audience segregation is employed when an individual projects different roles and images to different audiences, thereby developing a unique relationship with each different audience. Mystification is used where, for example, a professional creates social distance between themselves and their audience to invoke a sense of mystery behind their performance and induce audience wonder and respect. Further, individuals may engage in regional behavior by meeting standards of behavior and expectations of particular locations, settings, groups and/or time periods. Thus the individual may project and simultaneously sustain differing impressions of their own roles and behaviours and of their relationships to different people. This is a form of performance that maintains Goffman's concept of 'front', while behind the scenes, the individual may contradict that front with differing behaviours in the back region, or backstage. Finally, Goffman (1959) outlines three forms of dramatic technique that may underpin any performance of impression management. Dramaturgical loyalty involves accepting obligations to sustain a party line, dramaturgical discipline requires the individual not to mistake the image they present for a personal reality, and dramaturgical circumspection represents the exercise of foresight and predesign in staging a performance. In their personal construction of role, identity and image, accountants may well find themselves consciously or unconsciously employing at least some of Goffman's behaviours and strategies summarized above.

Indeed, Goffman stresses that selfhood is actually *constituted* in the act of playing a front – in the giving off of impressions to others – and therefore what we think of as 'self' results from the transient configurations of any given scene and not from 'the individual':

“...for he and his [sic] body merely provide the peg on which something of collaborative manufacture will be hung for a time. And the means for producing and maintaining selves do not reside inside the peg; in fact these means are often bolted down in social establishments...The self is a product of all these arrangements, and in all of its parts bears the marks of this genesis.”

(Goffman 1959: 253).

Thus fronts are social constructions but they are not immutable – as the precise configurations of the scene or societal expectations of the role shift, so must the front.

Goffman's writing on stigma and its undermining of identity (Goffman, 1968), also suggest implications for accountant's self and projected imagery, as indeed has been examined by Jeacle (2008). The latter suggests that the stereotype of accounting as a profession is close to being stigmatized and argues that Goffman's treatment of physical stigma can be extended to an analysis of social stigma. Goffman (1968) identifies two major strategies by which those who are stigmatized attempt to manage 'normal' social relations. First they may attempt to pass themselves off as normal, concealing or reconfiguring their actual persona and image (i.e. 'passing'). Jeacle (2008) sees accountants as potentially doing this when at a social function they might describe themselves as some stylish form of financial expert rather than acknowledging their professional label of 'accountant'. Goffman's second stigma management strategy is termed 'covering' the impact of the stigma in social occasions by for example being first to bring it to general attention or engaging in self-deprecatory humour

about it. Again, as Jeacle (2008) notes, the latter occurs when accountants themselves retail accountant jokes.

In the above we also see a foreshadow of more recent (and so-called) postmodern ideas about identity as fluid, multiple and narrated (e.g., Gergen 1992; Smith and Sparkes 2008), yet here we have chosen to return to Goffman's work from the 1950's and 1960's since it provides us with analytical tools with which to excavate just how fronts are put on, and selves crafted. We return to these dimensions in the presentation of our data below, after outlining the methodological approach of our study. Below we explain how we designed the study so that participants were allowed to present scenes and objects that were photographed and in some cases, staged, for the purposes of the research. These were intended to convey precisely the kind of professional identity the research team were interested in exploring, since participants were clearly making decisions as to 'how do I want to be seen by this person in this context?' (Goffman, 1959). With specific regard to accounting identities, it is possible that the structured, planned approach adopted by many of the participants to the research task, and the identity-work they performed in communicating themselves to the research team to make sure they 'gave off' the right impression (Goffman 1959), might reflect a preference for order, control, organisation and neatness that is part of an accountant's everyday role – a preference stated at length by many participants during their interviews (Parker and Warren 2009). This would seem to support Quattrone's (2009) insistence that we should not consider the notion of 'professional identity' apart from the practices enacted by the professionals themselves.

### **AN AUTO-PHOTOGRAPHIC RESEARCH METHODOLOGY**

Auto-photography was chosen to drive the data collection for this project, on account of its particular suitability for research focussing upon individuals' identity construction (Ziller and Smith 1977; Noland 2006; Warren and Parker 2009;). It involves providing participants with cameras which they use to produce images that represent their sense of self in some way. The photographs are then used as the basis for discussion during one-to-one 'photo-interviews' with the researcher. For this study's purposes, auto-photography allowed us to unpack accountants' constructions of their professional and personal selves. In particular, this approach enabled us to give voice to professional accountants' constructions and meanings otherwise hidden beneath professional accounting association imagery, accounting advertising, traditional accounting research literature and other sources of public statements concerning accountants' role, identity and imagery. As such, and given the dearth of studies taking an individual, qualitative perspective on accountants' identity construction we consider this research design a rich and fruitful contribution to the field. Furthermore, as our outline of Goffman's theory of impression management establishes, we consider that professional identity is a matter of the impressions one gives off to others, consciously or not. Thus, the ways in which our interviewees' chose to portray themselves to us as researchers through their photographs and during subsequent interviews about them, allowed us to see these processes in play, first hand. The inescapable observation that our participants were engaged in presenting a particular 'front' to us through their selection of photographs and discussions during the interviews, thus further enriches our data. Indeed, we found that rather than creating superficial, stereotypical self-representations, our accountants' used their participation to seriously and openly reflect on their professional and personal imagery, roles, values and strategies. Their discourse appeared to be invariably self-reflective, sincere, considered and on occasion evidently therapeutic.

This study presents one of the very few currently available empirical photo-elicitation studies in the accounting and management research literatures. As an emergent research tradition in



these disciplines, some prior applications of these methodologies can be found in consumer behaviour research (Heisley and Levy, 1991; Ells, 2001), and in management research (Harper, 1984; Buchanan, 2001; Gallo, 2002; Petersen and Ostergaard, 2003, 2005; Wood and Ladkin, 2007; Shortt and Warren 2012; Slutskaya et al., 2012). To date no empirical studies have been published in the accounting research literature although methodological expositions have now begun to lay the foundations for empirical photo-elicitation studies in the accounting discipline (Warren, 2005; Parker, 2009; Warren and Parker, 2009). This is despite photo-interviewing being a well established methodology in the wider social sciences. Its roots extend back to the 1950s, having been pioneered in the fields of visual anthropology, visual sociology and social psychology (Combs and Ziller, 1977; Ziller and Smith, 1977; Harper, 1984; Collier and Collier, 1986; Edwards, 1992; Banks, 2001; Pink, 2001). Photo-elicitation approaches include auto-photography defined above, photo novella and photo voice (through which actors take photos and use them to explain their everyday life and their communities), reflexive photography (employing the interview conversation between actor and researcher to co-operatively and reflectively generate insights and understandings through their exchange about the photograph contents) and autodiving (employed in the marketing field to elicit observations from photographs 'driven' by the interviewees) (Harper, 2002; Hurworth, 2003; Warren, 2005; Heinonen and Chung, 2007).

Potential participants in this project were approached on the researchers' behalf by divisional offices of the professional accounting body CPA Australia in one state of Australia and in the UK. These two locations were selected on the basis that one represented the home country of this professional association (Australia) and the other represented a host country (the UK) in which a significant number of this association's members are to be found, and which represents a country of similar institutional and cultural environment to the home country, Australia. A professional body officer emailed letters explaining the project and its objectives and inviting participation to CPA Australia members. Consenting participants were then contacted by the research team and more detailed explanations of the project, confidentiality assurances, and participation instructions were issued. These included photographic production guidelines, instructions for transmitting their selected photographs to the project administrator, and for participating in an interview with researchers to discuss their selected photographs.

In total 32 participants affiliated with CPA Australia were involved: 18 working in Australia and 14 working in the UK. Of the total sample, 10 worked in government organisations and 22 in non-government organisations. Their organisations spanned government departments and government business enterprises, public practice accounting firms, financial management and advisory firms, and organisations operating in banking and finance, education, manufacturing, retail, media and human resource areas. In the private sector organisations, organisational size ranged between large multinationals and small to medium sized enterprises. In total, 18 women and 14 men participated, spanning an age range from mid-20's to late 50's. This age range predominantly fell in the 25 to 35 and in the 45 to 55 year age brackets.

Each participant was issued with a digital camera and operating instructions. Ethical and confidential practice was reinforced by instructions to participants that they should obtain permission from any people who were the subjects of photographs for permission to use them in this project. Participants were also advised not to photograph anything which invaded another person's privacy or contravened an organization's confidentiality policy. They were also assured that the researchers could digitally obscure any identifying features of people or

the company (eg: faces, company logos etc). All participants were asked for permission for potential use of each individual picture in any articles or books resulting from the research during interview. In their instructions, participants were also briefed that the aim of the research was to better understand accountants' perceptions of their own professional identity. This was explained in terms of the researchers' interest in "what it means to *you* to be an accountant – for example if and when you tell people what you job you do, how would you describe your role and profession? How would you describe what you actually *do* in your job?"<sup>1</sup> It was further explained that the researchers were interested in "your own professional *identity, role and image*: How do you see yourself? How do you think others see you and how would you *like* them to see you?"<sup>2</sup>

The researchers instructed participants to take two different sets of photographs:

1. Five photos that represented the participant's view of themselves. These could be of anything (eg. places, people, possessions, daily routines, events, objects). Researchers asked that each photo should say "This is me!" to the participant, representing or symbolising the participant's professional identity.
2. Five photos that represented the participant's view of who they were *not*. Once again, these photos could be of anything, but each should say "This is *not* me!" to the participant who took the photograph.

These two categories of photographs were designed to drill down into deep level views of identity, role and image, the second category ("not me") resting on Svenningson and Alvesson's (2003) notion of 'anti-identification' whereby asking people what they do not consider themselves to be helps us understand how they do see themselves. The types of photos taken by participants varied greatly and ranged across images taken in the workplace, at home, and in city and country locations. Most were photographed in naturally occurring settings, although some participants constructed one or two photos as tableaus or montages to illustrate an observation they wished to make. The subjects of images presented fell into a number of groupings: people, transport, nature, offices, buildings, and sundry. People photographed included the participants themselves, their work colleagues and family. Transport included trains, planes, cycles, trucks, vans, cars and earthmoving equipment. Nature included forests, tress, flowers, plants and beaches. Offices included office layouts, desks, computers, books, accounting records, files, doors, and mobile phones. Buildings ranged from office blocks to government buildings, to homes, to libraries and gymnasiums. Sundry subjects included clothing, chairs, concert venues, signs, money, musical instruments and food. Thus participants' visual representations of their perceptions and strategies were highly varied and provided a rich tapestry of triggers for their discussions with the researchers.

Interviews were conducted with each individual participant at a mutually convenient location. The ten photographs were each discussed in unstructured and open-ended interviews averaging one hour duration. Interviewees were progressively asked to explain each of the 10 photographs in terms of what it represented, why they took and selected it, and how it related to their views on their professional identity, role and image. Probe questions were then employed to elicit further detailed explanations and interpretations from interviewees. While their unprompted interpretations of the intent and underlying meanings of their own

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<sup>1</sup> Direct quotation from instructions issued to all participants

<sup>2</sup> Direct quotation from instructions issued to all participants

photographs provided the first level data addressing research issues about role, identity, values and image, interviewer followup probing for further examples, explanations, illustrations and reflections, elaborated and deepened the information provided by interviewees (Flick, 2002; Fontana and Frey, 2005; Glesne, 2006; Kvale, 2007). All interviews were digitally recorded and researcher notes taken, with permission of participants.

Interview transcripts were analysed using researcher developed categories induced from detailed reading of transcripts, aiming for later identification of major themes relating to the project research questions (Huberman and Miles, 1994; Pettigrew, 1997; Ahrens and Dent, 1998; Corbin and Strauss, 2007). Categories were induced and coded from the transcripts and related summary interpretive memos were written each time a passage of transcript was coded. Codes and associated memos were recorded in a central code register and cross-indexed to both transcripts and memos. Each potentially relevant concept, belief, perception, behaviour, practice, role etc. was progressively coded under single or where relevant, multiple categories. This process was repeated until a meaningful and comprehensive understanding of the data had been achieved (Fox-Wolgramm, 1997; Parker and Roffey, 1997; Ryan and Bernard, 2000; Charmaz, 2006; Corbin and Strauss, 2007). For this particular paper, these codes and their associated memos have been re-read deductively through a Goffmanian lens to provide an explanatory framework setting out how these accountants' constructed their professional identities in the context of this study as set out in earlier sections of this paper.

It is to the data that we now turn, structured according to Goffman's core strategies for impression management – and by extension, professional identity management for these accountants: dramatization, idealization, dramaturgical circumspection, dramaturgical loyalty, mystification and dramaturgical discipline.

### **DRAMATIZATION: PUTTING ON A WORK SHOW**

Goffman explains the importance of ensuring that the work one does is visible to others. He refers to this as 'dramatization' in the sense that it is brought into being as a performance for the audience where it might otherwise go unnoticed. Interestingly, many of the accountants in this study explained how they made their work *less* visible by keeping desks and workspaces exceptionally tidy, or completely clear. While a very few declared themselves content with working at a messy desk, many preferred and maintained neat and tidy workspaces and aimed for organised filing systems, with working materials that were easily and efficiently accessible. This appeared to be partly a matter of personal preference, partly intended for efficient presentation and approachability to colleagues and clients, and partly rationalised as avoiding a feeling of being pressured by mounting piles of files and their implied work pressures:

“I have worked in a situation where they wondered what I did all day because my desk was so neat.....and it's because they didn't look behind the desk and see everything nicely piled. And I could look, and everything always had its place. But everything is also put away at night. It's, you know, priority and neat.”

(Interviewee 5)

“.....I like order and I like it to show.” (Interviewee 25)



Fig 1. I like order

The dramatization here ensured that an appropriate front of order and competent efficiency was given off, but this was despite being at odds with their professed desire for creative, challenging and non-routinized work, which was also the work in which they claimed to be engaged. Almost all interviewees described their work as involving aspects that have been typically identified with accountants, such as working with numbers, using computers, preparation of financial statements and reports and ensuring compliance with standards and policies. However they also emphasised their roles as involving multi-tasking and that they invariably performed broader roles that included strategising, decision-support, risk management, and the training and mentoring of other staff.

A significant element of this, and what marks these behaviours out as dramatization, is our interviewees' insistence on the fact that a large part of their roles were interactional (as opposed to desk bound). Our participants overwhelmingly saw themselves as being approachable, people oriented and team players. This was a strongly held behavioural preference, valuing their involvement with organisational groups, deriving stimulation and motivation from continual engagement with others. Face-to-face relationships clearly assumed great importance to their own perceptions of role and personal satisfaction, accepting others and working with them as a team. This was facilitated for example through maintaining open door policies, preferring open plan office designs, or locating their work desk near other staff.

“.....sitting in the corner and counting? It just doesn't cut the mustard these days if you can't talk to people and communicate with people.”

(Interviewee 19)

Related to their focus on interaction was these accountants' self-definition as communicators. As indicated earlier in this paper, they saw this as a priority skill, being able to adapt to how others communicate and to be able to understand and communicate with all types of organisational members across different functional areas, clients and other professional groups. Open communication as a pathway for knowledge transfer was expressed as a valued dimension of their professional self-perception. This was prized as a means of making direct contributions to people and organisations (rather than only indirectly through traditional reports).

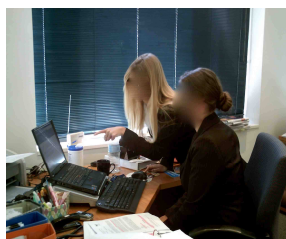


Fig 2. Interaction

“.....in my job, I’m kind of a talker, but I’m always like talking to my staff or getting information from people.....a lot of my job is communication, dealing with people.”

(Interviewee 11)

“If you don’t talk to people you are not going to find out what is going on.

(Interviewee 19)

Finally, many expressed predispositions and preferences for leading, advising and training other organisational personnel. These were seen as personally rewarding and fulfilling activities. They involved understanding peoples’ needs, answering queries from across the organisation, interpreting and explaining information, educating staff in financial matters, assisting managers and clients in their concerns, assisting people to achieve their objectives, leading teams and training staff. Again this reflected interviewees’ expressed preferences for constant interaction and communication, and are we suggest effective ways in which these accountants sought to dramatize their role:

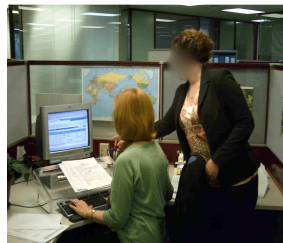


Fig 3. I’m out there helping

“This I guess kind of depicts the fact that in my role I’m not just sitting at my desk typing away at the computer and being in my own little bubble. I’m out in business. I’m there helping people how to understand our system, how to understand what’s going through their accounts and just helping them with general financial queries - and getting to understand their needs.”

(Interviewee 12)

Visiting clients off site, interacting with colleagues and other organizational stakeholders, and engaging in enhanced communication in general, are all exhibitions of the kind of accountant they wished to be seen as. It is quite likely that much of this work could have been undertaken via the phone or email, but our participants were at pains to stress the importance of being face-to-face with others, and we suggest this was one way in which they sought to counter outdated impressions of their roles as we discuss further below.

### **IDEALISATION AND ROLE ASPIRATIONS**

Goffman also argues that dramatized aspects of work are often desired attributes of the job and those which the role-holder aspires to the most. It is notable the elements of broader scope roles noted above, were articulated by many interviewees who were still at quite early stages in their careers. So while recounting a conventional image of the accounting field, they deliberately stressed their efforts to change its constituent roles they occupied, and to expand the products produced in that field. This aspirational element of impression management, Goffman refers to as idealization and, as noted above, this was apparent in the ways our participants stressed the interactive and communicative parts of their roles.

As part of this, idealized identity traits were expressed by our participants, such as it being vital to be a team player, good communicator and so on. The emphasis placed on these dimensions suggests a strong idealized component aimed at active role change. This is not to say that our participants were not already engaged in such activities, but that they wished to dramatize these elements further in order to change perceptions of what it is an accountant is. A majority of interviewees spoke at length on this issue. They emphasised their need for a wide range of interpersonal skills to be effective in the role of accountant or auditor.



Fig 4. Exceptional communication

“You have to have really exceptional communication skills.....for an accountant or an auditor it’s all the same, their communication has to be the first and foremost thing that you’ve got.”

(Interviewee 2)

We also identified idealization enacted in the ways our accountants manipulated their physical appearance and behaviours to give off an impression of the accountant as a ‘creative professional’, by choosing casual dress for example:

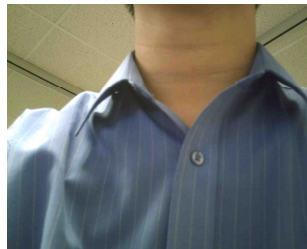


Fig 5. All tied up

“In my work place so there is this sense of a, you know, more business casual sort of an environment..... at this job I wear a tie, that job I don’t wear a tie and then I move into a job where I have to wear a tie. And in a sense it all relates to the type of job that I have to do. Because if the job really involves me in a lot of number crunching, really main stream type of job, work, then I will be ‘tied up’..... And when I am doing something that is more in a sense creative, you know, the environment seems to be more open and I don’t have to wear a tie.”

(Interviewee 25)

Here we also see evidence of Goffman’s regional behaviours and/or audience segregation, where particular fronts are crafted for specific audiences and contexts which in turn highlights the labour involved in managing identities to give off the right impressions.

Others associated themselves with ‘fun’ objects that disrupted the front accountants, perhaps more traditionally, display, such as interviewee 11 who’s idealized traits included the flair her city scooter symbolizes for her:



Fig 6. I’m fun

“I live close to the city, I ride my scooter in and around town, I have fun on it and.....when I ride to work I wear a white jacket that’s got a fur collar. I’ve got a pink helmet now.....and people don’t see accountants like that.....and people ask me what I do and I say an accountant. I think people think accountants are all subdued and don’t have that kind of flair and I see myself as having that.”

(Interviewee 11)

Although these two forms of idealization are both aimed at changing perceptions of the traditional accountant, they are nonetheless subtly different. The first seems to be aimed at dramatizing the *work itself* – eg: bringing certain dimensions of the role into being through visibility strategies, whereas the second seems to be about changing the *front* independently of the actual tasks that are performed extending professional identity management beyond organizational boundaries. The dramatization of fronts is described by Goffman using the term ‘dramaturgical circumspection’ to which we now turn.

### **BALANCING DRAMATURGICAL CIRCUMSPECTION AND DRAMATURGICAL LOYALTY**

The effort involved in creating the social, material, psychological and behavioural conditions for convincing and effective fronts, Goffman refers to as ‘dramaturgical circumspection’. This process is not just implicated in attempts to invoked new fronts to change others’ perceptions of the role, but is equally important in maintaining existing fronts. For example, the impression of stability, order and resulting trustworthiness given off by the clean, tidy desk s referred to above, supports existing expectations of what an accountant is and does, and Goffman refers to this as ‘dramaturgical loyalty’. This was extremely important to our participants who wished to distance themselves from the moral scandals that dog their profession and which they felt had the potential to sully their reputation and image as upstanding professionals. This was mentioned in terms of organizational fraud and error that when later discovered could bring dysfunctional consequences for personal and professional reputations, the impact of major corporate frauds and crashes that had been the subject of global publicity in recent years, and the impact of poor professional standards upon stakeholders.

“I think ..... there is so much accountability with what we do. Because ultimately everything comes back to a number and it’s got to be supported by x y z and if it’s not somebody is going to ask questions and you can get yourself into trouble. Otherwise .....these scandals come back to hurt

you, bite you in the arse. I think you have always got to be conscious of that.”

(Interviewee 19)

However, as we have seen, these accountants also wished to change the dominant accounting front to better align with their idealized ideas about what the accounting role is shifting towards, and more importantly what it is moving away from. As the data in the previous section show, our participants were very keen to stress the interactive, outward-facing elements of their role. Indeed, balancing this desire to push forward with a new front with a need for continuity with the desirable elements of the existing front, was at the fore of many of our participants' narratives.

One distinctive element of dramaturgical circumspection as it related to front change was with many participants' engagement in skills development. This was particularly expressed in relation to future career intentions or development aspirations. What is significant about these activities, however, is the degree to which they resulted in visible signs to others that the role holder was engaging in development. These skills developments were not undertaken in private, quietly, but instead used as a form of display – achieving or maintaining professional accreditation, volunteering in professional or community groups, further training and professional development education, overseas travel, being mentored, and experiential learning in the workplace covering a range of functional areas.

Thus, once again we can see how the accountants attempt to actively change the front for others in a professional setting, yet here, the material presence of the certificates, initials after one's name and other symbolic traces of skills development also furnish dramaturgical loyalty, serving to cement an existing front of trustworthiness and competence.

Dress was another area in which the tension between giving off the traditional front while at the same time pushing forward a new one was evident. For a significant proportion of interviewees, style of dress was seen to make both positive and negative contributions to the image of an accountant as we saw above representing several interviewees' explanation of his photograph of an open necked shirt. Some saw a suit or corporate style of dress as part of being professional and helping to lend credibility to the wearer and build client trust, especially when sensitive or serious matters were being discussed.

“.....you need to be seen as somebody who has credibility, a level of seniority and authority without it being authoritarian. There has to be that image I think as well because you have to have credibility. I think it does help if you are not sort of dressed down.”

(Interviewee 24)

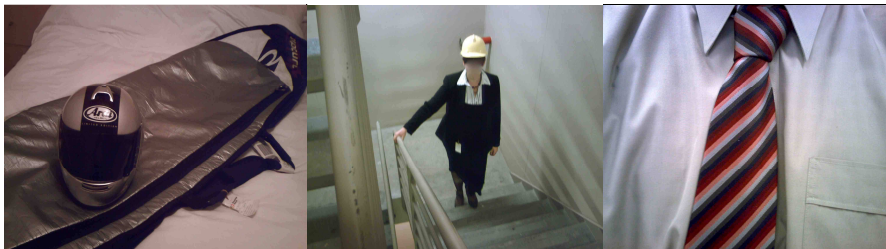


Fig 7. Badge of office



One interviewee described the conservative dress style as a “badge of office” (Interviewee 22), which helps to get the job done and a minority felt that casual or brighter clothing helped to break the ‘beancounter’ stereotype or portray an image of a more creative role. Personal image projection strategies in evidence were a desire to project an image at variance with interviewees’ perceived labelling of their profession as boring or intimidating, instead projecting themselves as being ‘interesting’ and ‘fun’. They appeared to grapple somewhat with style of dress, some favouring a more casual style of dress, seeing this as breaking from the ‘number cruncher’ image and denoting a more creative professional. Males in this group also tended to avoid wearing a tie, seeing this as at variance with a casualised, creative organisational environment. This became at times a vexed balancing act, for example between their desire for a more socially redolent casual dress style and a professionally compliant, authority-reinforcing, formal, business dress style.

Thus, many of our participants spoke of the need to ‘look the part’ and conform to outsider’s expectations of how a professional accountant should appear, but also noted that this varied by industry sector, seniority and context. We also see traces in these data of a desire to express more of the ‘creative professional’ front as well. Participants’ physical appearance was also put forward as a strategy for moulding others’ perceptions in social settings, along with the objects associated with unusual hobbies, modes of transport and a ‘fun’ lifestyle. Through this they attempted to counter the pejorative stereotype of the ‘dull, boring accountant’. (e.g. Interviewee 4, 8, 31).



Figs 8, 9 & 10 Not your usual accountant

### **MYSTIFICATION: BREAKING STEREOTYPES**

How our participants described their roles to us, was striking. Using diffuse metaphors, invoking the aura of the artist, they tended to use picturesque language and were often quite obtuse about what it was they actually saw themselves as doing for a living. Comments included:

“I am a storyteller and story creator of what the numbers mean”  
(Interviewee 16)

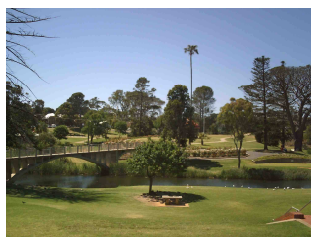


Fig 11. Accountant as bridge

“I think accountants are like a bridge because we build and produce data into information and pass it to end users”

(Interviewee 13)

“I’ve decided that I’m a deliverer, rather than just being an advisor”.

(Interviewee 20)

These metaphors suggest an interesting level of sophistication and self-reflection in their conception of their professional roles that extended beyond any functional technical descriptor. For example:



Fig 12. Accountant as artist

“I see myself as an artist painting a picture of the company. It is a black and white picture. My job is to turn the shades of grey into black and white. But it is not a photograph. It’s a one-off handcrafted interpretation....and I think that’s all accounting can ever be.”

(Interviewee 25)

Goffman argues that such behaviours are intended to create an air of mystery around the execution of tasks, and that this ‘mystification’ is an important way in which the distance between performer and audience is maintained. Specifically, distance facilitates awe among onlookers who ascribe respect to the role player on account of it appearing that not anyone could do what they do. It is this respect that underpins the professional power that professions seek to establish. Opacity around the details of work shroud the role in mystery, whereas if the task were explicitly communicated, the work might appear mundane and ‘seen for what it is’ much as the Wizard is unmasked by Dorothy in the famous scene of the movie *‘The Wizard of Oz’*. Thus, mystification was an important tactic in supporting a front where the accounting role appears as a vital strategic business function, far removed from the mundane tedium of the bean-counter stereotype.

We also saw signs of mystification in the ways participants recounted how they presented their occupation to others in social situations, for example on first meeting. Often referred to was a strategy of employing alternative occupational descriptors such as ‘profit enhancer’ or ‘risk manager’, thereby arousing curiosity and further questions to which they would then offer answers and explanations. Generally they reported that simply using the term ‘accountant’ often terminated the conversation or evoked stereotyping jokes and negative reactions in listeners.

“I never say I am an accountant, and the reason I don’t is people think of what figures you do.”

(Interviewee 30)

The overwhelming majority of interviewees articulated the persistent accountant stereotype at length. From their own experiences, they argued that the accountant is still seen by others as a ‘numbers person’, a ‘beancounter’, and a ‘money counter’, their working day focussed upon office and desk work, spreadsheets, papers and juggling numbers. The image includes the accountant adopting a ‘glass half empty’ focus on bottom line financial results, monitoring and policing organisational members from the ‘back office’.

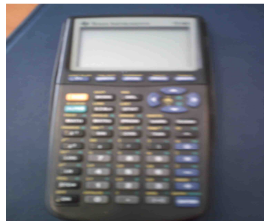


Fig 13. More than a calculator

“People don’t see past that (beancounter image). They think you are always on your calculator. Or some of them have a maths problem and they will spin off some numbers – ‘Oh [interviewee’s name], you should know that off the top of your head.’”

(Interviewee 27)

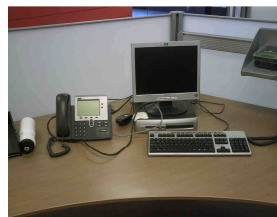


Fig 14. Tied to the desk

“...a lot of people think of it as an office job in general as if you’re tied to the chair all day and you can’t get out and all you do is look at your screen and you type all day and you look at papers and go through files.”

(Interviewee 2)

This stereotyping extended to non-accountants ascribing particular common characteristics to accountants. The most commonly ascribed term reported by interviewees was ‘boring’. This was an overwhelming impression. Dullness, propensity towards routine work and conservative attitudes were repeatedly mentioned as stereotyped accountant’s characteristics. Interviewees also reported the stereotyped characteristics to include being a person with limited social life, wearing suits and spectacles, being inward looking and highly structured in their habitual behaviour patterns. These observations were repeatedly reinforced by interviewees’ accounts of personal experiences with reactions and observations by others in their presence. This included often being asked for advice and assistance with people’s taxation problems and returns, comments indicating others’ stigmatisation of accountants, being questioned as to their reasons for being attracted to such ‘boring’ work, being asked to finalise restaurant bills by fellow diners, expected to spreadsheet social event organising, and others assuming their ability to undertake complex calculations in their head ‘on the spot’.

“One guy said to me.....“Why would you want to be an accountant?  
You’ve got too much personality.”

(Interviewee 6)

However, and somewhat ironically, our accountants also felt that it was mystification that had probably led to the accounting stereotype in the first place (amplified by popular culture) since most people don’t understand what a modern-day accountant does. This distance and its accompanying mystification of their identity and role was, in their perception, dysfunctional and counter to the front they wished to present to the world. Indeed, some sought to counter this in social settings through a process of *demystification* taking the time to explain to others just what it was their job entailed. One strategy was that of focussing their response on the industry and the organisation in which they worked to elicit greater interest and set them and their role in context.

“.....last time I was introduced to someone I said I’m an accountant, I think they showed some interests in terms of (the interviewee’s organisation).....talking a bit about the history of (the interviewee’s company) and where we are at the moment and where the company’s going.”

(Interviewee 10)

This included outlining organisational history, current operations and future strategies. They also would explain aspects of their role outside numbers (e.g. communication, training, people management, business development). Where they explained their ‘numbers’ role, many emphasised analysis, interpretation, business advice and strategising roles and tried to distance themselves from traditionally stereotyped compliance roles, returning us once again to a strategy of mystification.

We also saw evidence of how mystification might also be apparent between levels in the organizational hierarchy – in considering higher management roles such as chief financial officer or chief executive officer, half the interviewees (and predominantly women) specifically declared disinterest. A range of reasons were cited for this including: the long hours required by higher level positions; their perception of becoming occupied with more paperwork and ‘administrivia’; being removed from the field and from personal contact with others; requiring too much travel; making difficult, stressful decisions that could adversely affect others; the lack of personal career flexibility and lifestyle freedom; and being required to compromise one’s personal values.



Fig 15. Senior management role

“I wouldn’t want that person’s job<sup>3</sup>. Not because of what they do, which in a lot of ways I find it interesting and probably intriguing...but it’s more

<sup>3</sup> Interviewee was referring to CFO in their organisation.

probably the hours that they do.....and how much they slave their guts out for an organisation that I really don't think it's worth it."

(Interviewee 4)

Whilst some of these perceptions were undoubtedly grounded in a realistic understanding of what a CFO does, for instance, a Goffmanian analysis leads us to infer that senior managers are also giving off mystified impressions that preserve their own status in the organization, but that our data suggest might also be deterring lower level employees from aspiring to such positions.

### **DRAMATURGICAL DISCIPLINE AND WORK-LIFE BALANCE**

One of the most common ways we heard this reluctance to progress to senior roles expressed was a desire to achieve, or maintain a healthy work-life balance. This finding is especially interesting in the context of professional identity since it actively brings in the 'non-work' elements of our accountants' selves in assisting the construction of a front appropriate to the 21<sup>st</sup> century, first world, professional. Unsurprisingly, interpretations of work-life balance varied. Some saw a healthy fulfilling extra-work life as an essential support to being an effective professional in the workplace. Others emphasised their desire for a total life experience of which their career was a subset rather than the controlling focus.

"So for me living and breathing work is not me."

(Interviewee 9)

"I work to live, I don't live to work."

(Interviewee 12)

"I mean work's obviously a big part of your life because you do it a lot but it is not my life."

(Interviewee 14)

Recognition of a 'work self' as opposed to other selves, is the final cornerstone of impression management according to Goffman and refers to the role holder's ability to recognize that they are performing a front. This 'dramaturgical discipline' is essential for the performer to remain flexible enough to cope with dramaturgical contingencies, should they arise. Covering for slips in the front through dress, demeanour, or speech for example, or recognizing when others are endangering the performance all require that the actor knows they are playing a part, no matter how dramaturgically loyal they also are to the performance of the front.

Dividing 'work' from 'home' was one way in which we saw dramaturgical discipline being played out among these accountants, separating workplace relationships and personal out of work relationships, living some physical distance from their workplace, living in proximity to locations of their personal interests and pursuits, and resisting the temptation to take professional work home. A sizeable group strongly asserted the need to break the professional-personal nexus by never taking any work home (even if that meant working longer hours at the office) or by living as far from the workplace as possible, to facilitate a therapeutic "escape".

"I don't want to be in a position where I'm taking work home. So if being in that role meant having to do that, then I wouldn't take it."

(Interviewee 4)



Fig 16. Work-life balance

“..... [I keep work] absolutely distinct. I mean, I come home, I like to put music on, I like to catch up with my friends, just doing all the suburban things and you know I try to keep them totally separate as possible and I suppose that’s why I just wanted to be living like out where I do, a fair way out of town.”

(Interviewee 15)

Interviewees also engaged in a variety of pursuits and activities expressly designed to balance their personal lives against their professional roles and pressures, ranging across sporting and cultural pursuits, social networking activities, culinary activities, walking during lunchbreaks and when commuting to and from the workplace, frequenting gymnasiums, and developing personal skills and interests.

Thus, work-life balance was often manifested as a desire to achieve separation between the work and family (or ‘non-work’) spheres – but this was something that few of our accountants were actually achieving. Professional workplace pressure was constant theme voiced by interviewees. We might also read these data, then, as further evidence of the idealization function we have already outlined above: people *wished* for a better work-life balance even when this was not possible.

A significant number accepted that long work hours were required in their professional roles, especially at peak demand times of the year, but that this would be balanced by more working hours flexibility at other times. When work pressures were experienced, they extended workplace hours or extended into out of hours work at home. Pressure was described in terms of the fast pace of work, changing workloads over time, deadlines, constant timetables and schedules to be met, and expectations of maximising revenues and efficiencies. The impacts of such pressured environments included sacrificing personal and family time, skipping meals and coffee breaks, and largely working long hours each day. Longer term impacts were cited as neglect of family and personal life, high staff turnover, suffering burnout and risking personal health.

“When the blood hit the wall last month and we are all in there going “get some figures out and sort it!”

(Interviewee 31)

“.....you are there until midnight trying to produce something and then you are in again at seven o’clock in the morning just to produce a set of reports which are scheduled for twelve that day.”

(Interviewee 22)

Another instance of dramaturgical discipline apparent in our data, takes us back to the emphasis our participants placed on ensuring their accountant label did not taint their

personal and/or social identities. As we saw above, they worked hard to ensure others' knew that being an accountant did not mean they were 'boring' or 'dull'. One imagines that maintaining this 'fun' persona in a social setting (e.g., making sure one was always seen as lively) would be crucial to avoid slips that might lead to others' confirmatory perceptions that accountants are indeed dull.

And bringing the two together again, our interviewees reminded us of the discipline an accountant needs to display to ensure that moral values are adhered to both 'on stage' at the workplace but also 'off stage' in conducting an ethical personal life. They expressed strong preferences for ethical workplace cultures and saw themselves as responsible and accountable for contributing to this through maintenance of honesty, trustworthiness, co-operation with others, and adherence to professional ethics.

“It’s about your...professional integrity and how you want to operate and of course as professionals we sign up to a code of practice.....and that is what you are trained for and that is what you have subscribed to, you know, it’s not just in your professional life it goes through out all your life anyway.”

(Interviewee 22)

A service orientation also emerged as an important professional value dimension, being varied and broad scope in its apparent definition. Accountants specified service to organisational personnel, clients, community organisations, the public, and helping people generally. This appeared to reflect an associated orientation towards people expressed in terms of a desire to engage with people directly, building strong personal relationships and mutual respect with colleagues, supporting co-operative teamwork with others, considering the impacts of their work and outputs upon people, and offering help to people on a personal level without thought of reward.

“I really just wanted to do something to give back, something that was, that I could get a lot of pleasure out of helping somebody else but not for any other rewards.”

(Interviewee 16)

We also heard many of our participants talk of their desire to achieve congruence between their personal values and professional activities in a broader sense related to their career aspirations which was also given as a reason for reduced ambitions to hold senior offices. Interviewees generally reflected that their initial traditional accounting training and work had provided a sound basis for a subsequent move to more diverse management roles across private, public and non-profit sectors. Both career intentions and career paths to date generally reflected an orientation towards diversity and change in professional experience and career progression and ambitions and experiences cited by interviewees included changing sectors, working in different geographic locations, changing organisations, undertaking different or multiple roles (accounting and non-accounting), making a contribution to the community, and owning/developing a business, or at the very least not working for the same organization throughout their career:



Fig 17. Stuck in a rut

“I don’t really want to be.....running up to the tube each day, same time and place. I mean he’s probably been doing that for thirty years. I thought ‘Oh hang on’..... I didn’t want to be doing this for twenty or thirty years. Stuck into a rut. You know.”

(Interviewee 31)

Many told us how they longed to bring more of ‘themselves’ into their working life, to ‘do something different’ with their skills, for example, with some planning longer term career changes into the non-profit sector to exploit their professional accounting skills in service areas matching their own religious and life values and beliefs.

“Whatever I do, I want it to be something that kind of like is holistic in the sense of like giving to the community and helping people because that’s where I get my fulfilment.”

(Interviewee 11)

From a Goffmanian perspective this is intriguing, since here we see individuals seeking to demolish the boundaries between their work and other performances. In a move that resembles a kind of ‘reverse dramaturgical discipline’, many of our accountants saw their futures holding occupations where they would not have to work so hard to maintain an appropriate front, where they could forget they were playing a role, achieving a more unified front that is simply “me”.

### **DISCUSSION: DRAMATISING, IDEALISING, MYSTIFYING**

Viewing our data through a dramaturgical lens has allowed us to see how accountants’ wide ranging perceptions about their role, image, work, life, careers and aspirations are operationalized at an individual level as they attempt to change their own and societal perceptions of what an accountant is today. As Goffman (1959: 241) tells us, the dramaturgical perspective is especially useful when viewing ‘establishments’ as political entities, “*in regard to the capabilities of one individual to direct the activity of another*”. Traditionally cast as a passive organizational role of limited power, merely reacting to the activities of the business as a financial steward, and at the mercy of the socially undesirable ‘boring, grey, beancounter’ stereotype, accountants –in our study at least – seem to be fighting back.

Thus, our broad data on what accountants think and feel about their professional identity are translated into personal strategies for profession change from the bottom-up. These are neither trivial, nor subordinate to an emphasis on macro, industry level and professional body discourses. Goffman reminds us that it is at the micro-level that we are best placed to see political processes at play: “*Power of any kind must be clothed in effective means of*



*displaying it, and will have different effects depending on how it is dramatized.*" (Goffman 1959: 241)

This points all too clearly to the veracity of Fogarty's (1992) admonition that researchers should pay much more attention to individual accountants' sense-making and choice-making. Just as Hill (1973) called for so many years ago, this study's findings offer insights into professional accountants' self-concepts. However Hill argued the potential for professionals to become socialised by the general community's perceptions of their identity and role, whereas this study reveals individual accountants consciously reflecting on those general external perceptions and engaging in strategies to counter these. Given the forty years between Hill's (1973) research and our own, we should not find this surprising. Since the 1970's we have seen a marked turn toward 'the individual' in contemporary social and organizational life. The demise of unionisation and rise of Human Resource Management with its focus on neo-liberal and individualistic cultures of 'self-management' as the key to professional success, combine to produce conceptualisations of selfhood that are apparently agentic in nature (Willmott 1993; Lodrup-Hjorth et al. 2011). We are told we can be anyone we want, it is just up to us to manage ourselves as if we were brands, with unique value propositions and market positions (Cremin 2010).

We see this in the data we have presented above as our participants dramatize and idealise elements of their roles, and further imbue them with an air of mystification. Stressing the interactivity of the role as a pan-organizational business advisory function requiring strong interpersonal skills, making decisions about how to dress and present oneself materially to others and engaging in highly visible professional development, all tap into a cultural zeitgeist for 'the creative professional' (Florida 2003), that is also apparent in professional body and 'Big 4' recruitment literature (Warren and Parker 2009; Jeacle 2008).

Thus we see the accounting role being 'played up' in ways that downplay the routinized, more mundane work that our participants also told us characterized their working lives but deemed to be less important in narrating themselves to us as researchers. As such, this idealised dramatization works towards presenting a new front for the accountant of the 21<sup>st</sup> century. However this is not without its problems, as individuals try to combine the trustworthy, credible and respectable accountant front with the exciting new creative professional image they are seeking to create.

So, as Goffman (1959: 27) reminds us, "*when a task is given a new front, we seldom find that the front it is given is itself new*" – in other words, our accountants are bound to draw on established, desirable identity positions from wider society and culture. For example, the data we present here about work-life balance, tells us as much about how striving for quality non-work time is a prevalent discourse of contemporary society as it does about our participants' concrete desire to reduce their working hours, or engage in less demanding roles, for example. We can say this because despite showing us photographs and engaging in discussions about strategies for keeping work and non-work separate, interviewees also recognised the inevitability of their chosen career in *not* providing them with the structural antecedents for a healthy work life balance in their eyes. This was borne out in many people's reluctance to progress to more senior roles, or their desire to 'do something different'.

'Doing something different' – or the variety our participants generally expressed in their future career aspirations, connects with the idea of the 'portfolio career'. Driven partly by the logics of flexibility of the late 1980's and 1990's which legitimated organizations' use of

redundancies (down/right sizing) as a strategic tool for competitive advantage, the idea of the self-managed portfolio career foregrounds employees actively seeking out change, rather than relying on traditional intra-organizational career progression routes. In particular, these developments emphasise that the new role be somehow more authentic to individuals' 'whole-life' values. In comparison with previous research warnings of the tension between professional self-interest and an ethic of service to community (MacIver, 1966; Hill, 1973; Ritzer, 1973; Parker, 1994; Lee, 1995a), this study points to at least a significant determination amongst professional accountants interviewed, to contextualise their overall role, identity and values within a pronounced service ethic that embraces both their organisational colleagues and wider community.

At first, this desire to 'be yourself' at work appears to be an intriguing reversal of Goffman's notion that one must keep disciplined separation between the front one is presenting (in this case professionally) and other, perhaps competing, fronts reserved for other audiences or oneself. As we have seen, dramaturgical discipline is necessary to prevent oneself from being fooled by one's own performance. However, if we accept that the accountants in this study are drawing on broader cultural resources from which to craft their new fronts we should not be surprised that they desired to be seen as 'authentic professionals'. Authenticity – being true to one's values – has found recent purchase across a range of management functions, most notably leadership (Gardner et al., 2005; George 2003; Luthans and Avolio 2003) and permeates lower organizational levels as employees are exhorted to 'be themselves' at work as a managerial resource to the point where the line between work and leisure becomes effaced (Lewis 2003; Land and Taylor 2010; Murtola and Fleming 2011).

## **CONCLUDING REFLECTIONS**

This study set out to explore the intersection of professional accountants' career values and roles in their construction and projection of professional identity. Informed by Goffman's systematic theory of impression management, and employing auto-photography, it has uniquely focussed upon the issue of professional identity and imagery at the individual professional accountant level with an interest in how accountants may be attempting to change stereotyped public perceptions of their occupation.

The traditional stigmatised stereotype of the accountants appeared to be alive and well in the perceptions and experiences of accountants in this study. In some respects their professional behaviour and preferences reinforced the stereotype and in others it contradicted it. Their strongly expressed preference for order and efficiency resonated with the traditional stereotype, but their commitment to approachability, interactivity and self-definition as communicators was at marked variance with the traditional stereotype. They perceived the stereotype to be inflicted upon them at both the macro level (media and general community representations) and the micro level (social groups of which they were a part). Seeing limited change from their professional associations' attempts at redressing the stereotype, they had embarked as individuals on a range of strategies designed to both offset and ameliorate that stereotype.

Our findings reveal accountants occupying and pursuing broad scope professional roles spanning strategizing, decision-support, risk management, business advisory and staff training and mentoring roles. These were invariably portrayed as cross-organisational roles embracing a strong focus upon interpersonal communication as keys to effective role conduct and highly valued by accountants as preferred modes of working. However the pursuit and development of these roles were not universally couched in terms of progression upwards

through their existing organisational hierarchy. Rather, ambition was directed towards embracing opportunities to change working roles, locations, industry environments and sectors with a distinct concern about the perceived drawbacks (both professional and lifestyle) of executive leadership positions.

Accountants' dominant personal values emerged as a commitment to maintaining personal anchor activities and values external to their workplace, translating their personal ethics along with their professional ethics into the workplace environment, focussing on service delivery to their organisation colleagues and the general community. Their personal values and lifestyle were inextricably linked in their perceptions to their career, with their work-life balance emerging as their predominant concern. The professional career identity construction was generally seen as a subset of their overall life values and aspirations rather than being the dominant focus of their ambitions and endeavours. While personal values and lifestyle pursuits were seen as valuable facilitators of their professional role and identity creation, they were not adjuncts. Rather, they wished their career and professional identity to be subsets of their overall personal identity and lifestyle. Nevertheless they recognised the challenge in this aspiration, given the workplace and professional pressures to which they were subject in their professional roles. From time to time these pressures invariably appeared to threaten their aspirations to manage their professional role as subservient to the overall personal lifestyle.

The study findings strongly confirm and support prior research that has indicated a trend towards diversity on working areas and roles that accountants now occupy (CICA, 1996; ICAEW, 1997; Anderson-Gough et al, 1998; AICPA, 1998,1999; CIMA, 1998; ICAA, 1998; ICANZ, 1998; ACCA, 1999; Albrecht and Sack, 2000; Parker, 2001; Gendron and Suddaby, 2004; Burns and Baldvinsdottir, 2005). In that context, this study also supports and articulates in some detail at the individual professional's level, prior research observations of accountants' predisposition towards relationship building and communication as a pathway to realising their broad scope roles and establishing their relevance and value across their organisation (IMA, 1999; Ahrens and Chapman, 2000; Caron, 2003; Perera et al, 2005). The long professional working hours and accompanying threats to work-life balance observed in the prior research literature surfaced unprompted from the photos and interviews conducted in this study (Coffey, 1994; Anderson-Gough et al, 1998; Anderson-Gough et al, 2002; De Cieri et al, 2005; Bacik and Drew, 2006; Ball and Brewis, 2008; Haynes, 2008). Again at the individual level revealed in this study, professionals remained committed to prioritising lifestyle but battled with managing the pressures of professional responsibilities, often sacrificing personal time for working hours.

With respect to professional image, this study on one hand confirms the persistence of the stereotyped 'beancounter' imagery applied to accountants (DeCoster and Rhode, 1971, Imada et al, 1980; Bougen, 1994; Smith and Briggs, 1999; Friedman and Lyne, 2001), but provides evidence at variance with Coffey (1994), Grey (1998) and Anderson-Gough et al's (1998, 2002) conclusions that accountants largely attempt to manage their image through conformity to corporate and client expectations of conforming dress and behaviour. Rather, as suggested earlier by Ibarra (1999), this study reveals individual accountants attempting to counterbalance corporate image conformity with personalised strategies aimed at establishing their individuality and breaking the conservative accountant stereotype while still attempting to manage professional credibility and acceptance amongst the people with whom they interact professionally.

This study is significant in a number of respects. It offers an empirical analysis of in depth personal reflections from individual accountants in the field as against the more traditional normative or professional association survey studies available in the accounting research literature to date. Furthermore it focuses upon questions of professional role, identity, values and image at the individual accountant level, while most prior research has focussed upon these issues at the macro association-wide level. In offering the first employment of auto-photography method in the accounting research literature, it brings the prospect of having elicited observations, reflections and understandings from actors not otherwise possible from more conventional methods, eliciting at times information which researchers may not have otherwise thought to seek out.

The findings and conclusions presented here suggest a number of strategic and policy issues that merit the ongoing attention of professional accounting associations. First is the importance of identifying and recognising the range and complexity of member's professional identity construction and career intentions which do not fit the uni-dimensional image oftentimes assumed or promoted in professional association publications. Furthermore, both consideration and review of professional admission qualifying curriculum and continuing professional development programs may need to take account of members' broadening scope of professional work, associated personal skill base development, and for at least some, their lateral career change and development aspirations. The maintenance of work-life balance alongside the pressures of many accounting careers appears to remain an ongoing challenge for many professional accountants, thereby suggesting the need for continuing professional association investigation and support. Finally it is apparent that accountants do engage in personally developed strategies for professional stereotype countering and management that merit professional associations' further investigation and incorporation into their overall institutional imagery strategies.

In presenting its conclusions, this study signals a need for further inquiry in this area that expands both the samples of accountants studied and further investigates subgroups on the basis of age, location, and industry. Furthermore it offers a basis for pursuing in greater depth some of the concluding observations revealed here, fleshing out their specifications and contexts and detecting their degree of pervasiveness across the accounting profession. There is also a strong case for mounting a longitudinal study that tracks a common set of interviewees across an extended career period in order to investigate any changes in values, behaviours and aspirations. The answers to outstanding questions on the issue of accountants' professional identity and imagery require consistent and time consuming attention into the future. This is hardly surprising given the persistence and intractability of the accounting stereotype, but remains as an inviting challenge for the accounting research community.

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