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**Creating Professional Accountants: A Bourdieusian Field Study of the Business of Learning Accounting**

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**ABSTRACT**

**Purpose** - Aspiring accounting and business professionals enter academe from a variety of backgrounds, life histories, perceptions, and expectations of what learning accounting will be like. Each is an individual and possesses different qualities and quantities of capital that will affect their study of accounting, where some are better equipped to achieve, integrate, or play the learning accounting game, than others. Using Bourdieu's concepts of field, capital, doxa, and habitus we develop a holistic theoretical framework of introductory students' conceptions of accounting and expectations of learning accounting.

**Design/methodology/approach** - The introductory accounting subfield viewed is a gateway to further study and careers in the fields of accounting and business. Drawing on earlier phenomenographic work, we undertake a quantitative assessment of 1,661 accounting students in two higher education institutions in Australia using an inventory developed specifically for this purpose.

**Findings** - Analysis confirms the presence of two factors that describe the subfield of learning accounting. These we term: Enlightenment, where accounting is described by a narrative of meaning, achievement, and purpose; and Darkness, where accounting becomes a discourse of fear, anxiety, and of numerical manipulation. Statistical analysis identifies significant differences between genders, whether English is a first or second language, and whether accounting is studied as a major or non-major. In particular, non-native speakers and those studying accounting as a non-major are more likely to engage in a discourse of Darkness, leading to eventual exclusion from accounting employment. In Bourdieusian terms, they experience symbolic violence. Gender differences are more mixed.

**Originality/value** - The paper offers a contribution to accounting research by the creation of a measure of learning accounting, along with associated measurement information to allow its application and replication in other contexts, and its novel application of Bourdieusian sociology in its interpretation of findings with a large and diverse sample of Australasian introductory accounting students.

**Keywords:** expectations of learning accounting, Bourdieu, capital, field, doxa, habitus, symbolic violence