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**Accounting as Symbolic Power:
A Case Study of CPAs in South Korean Government**

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ABSTRACT

This paper explores the symbolic power of accounting in the public sector through a study of Certified Public Accountants (CPAs) employed in South Korean central government to work on accrual accounting adoption. While much of the literature on the accounting profession has focused on the functional role of accounting knowledge, there is a stream of work which has highlighted the symbolic power of accounting in Western contexts. This study investigates how professional accountants de-emphasised symbolic aspects of accounting in their attempts to increase their power and status in the Korean public sector. Theorising concepts of Pierre Bourdieu, such as field, habitus and capital, are used to investigate the choices and strategies of CPAs employed in the government. We show that the symbolic aspects of accounting did not help South Korean CPAs with the promotion to the higher ranks in the government field. But rather we found that the symbolic value of the accounting designation was subordinate to bureaucratic designations and CPAs de-emphasised their accounting qualifications. These findings challenge the expectation that accounting professionals will become increasingly dominant because of their knowledge of accrual accounting. This study illustrates that the symbolic power of accounting is institutionally and culturally constructed.

Keywords: Symbolic power, the accounting profession, public sector accounting reform, Bourdieu, South Korean government

1. Introduction

This paper explores the symbolic power of accounting in the context of the South Korean public sector. While much of the literature on the accounting profession has focused on the functional role of accounting knowledge, there is a stream of work which has highlighted the symbolic power of accounting in western contexts. This study investigates how professional accountants de-emphasised symbolic aspects of accounting in their attempt to increase their power and status in the Korean public sector. This South Korean case illustrates that the symbolic power of accounting is institutionally and culturally constructed.

Accounting literature suggests that public sector accounting reforms, such as implementation of accrual accounting, have increased the influence of accountants in the public sector (Power, 1997; Guthrie, 1998). The enhanced power and influence of accountants in the public sector is explained by accounting studies informed by Abbott (1988) (Samuel et al., 2005; Gendron et al., 2007). According to them, public sector accounting reforms require knowledge of accountants, and therefore accountants who had the functional knowledge relevant to the accounting reforms are able to increase their influence and number in the public sector (Power, 1997). For example, Gendron et al. (2007) suggest that Chartered Accountants (CAs) who made their audit knowledge functionally applicable to government performance measurement became powerful actor in the government. However, another body of work, such as Annisette and Kirkham (2007), suggests that what makes accountant powerful and enhance their status is not their functional knowledge applied to accounting practice but symbolic recognition of it. Annisette and Kirkham (2007) argue that the decoupling between academic accounting knowledge, which generates the symbolic power, and accounting practice, which requires functional accounting knowledge, has enhanced the power and status of the accounting profession.

This paper extends this earlier work in the context of implementation of accrual accounting in South Korean government. This paper studies how professional accountants employed in the government for accrual accounting de-emphasise symbolic aspects of accounting in the form of professional membership, qualification and designation. The implementation of accrual accounting offers an opportunity to explore the relative importance of symbolic power of accounting in the government. As such we would question the assumption that implementation of accrual accounting will necessarily result in the growth of influence of accountants. This study is important because it gives insight into the nature and changes in symbolic aspects of accounting in the public sector.

In order to investigate the case, this study uses theorising concepts of Pierre Bourdieu such as field, habitus and capital because these concepts are useful to understand how professional

accountants respond to the new field of the government. Actual field work took place in South Korea in 2010. Key professional accountants were interviewed. The field work found that although some CPAs were employed in the central government to work on the adoption of accrual accounting, they gave up accounting identity by avoiding accounting work, being called by bureaucratic designations instead of accounting designation, and hiding CPA qualifications once they were given permanent public servants' status, because accounting did not help them to be a dominant player in the government field. This finding clearly shows that symbolic power of accounting is institutionally and culturally constructed.

2. Literature review

Accounting literature suggests that public sector accounting reforms were driven by accountants (Carpenter and Feroz, 1992; Carpenter and Feroz, 2001; Christensen, 2005; Christensen and Parker, 2010); and that the accounting reforms increased the number and influence of professional accountants in the public sector (Hopwood, 1984; Power, 1997; Blomgren, 2003; Samuel et al., 2005; Gendron et al., 2007). These processes are normally understood within the broader literature on professional struggles and jurisdictions. The primary theoretical tool used to understand both the growth of public sector accounting and the corresponding expansion of the accounting jurisdiction within the public sector has been the work of Andrew Abbott (1988) (Kurunmäki, 2004; Jacobs, 2005; Samuel et al., 2005; Gendron et al., 2007). Abbott (1988) argues that control over functional knowledge for diagnosis and treatment is critical to securing areas of work (jurisdictions) of a profession. Therefore, accounting research informed by Abbott (1988) focuses functional accounting knowledge controlled and claimed by the accounting profession.

The relationship between accounting knowledge and the accounting profession suggested by Abbott (1988) has been applied to and highlighted by historical research on the early UK accounting profession (Walker, 2004; Edwards et al., 2007). Walker (2004) and Edwards et al. (2007) argue that the jurisdiction of the management of the insolvency of joint stock companies emerged out of a struggle between accountants and lawyers. It was this struggle that formed the basis of what came to be known as the accounting profession. Edwards et al. (2007) argue that accountants' claim to their skills and knowledge based on their double-entry bookkeeping skills was their basis to claim that they had the skills required to sort out complicated financial documents in the bankruptcy and receivership area. The claim to the knowledge and skills as the basis of the claim to the jurisdiction was formalised and encoded in legislation under *Bankruptcy Act 1869* (Walker, 2004). In essence Walker (2004) and Edwards et al. (2007) illustrate the value and importance of the Abbott's (1988) framework in our understanding of the accounting profession and therefore the central link between functional accounting knowledge and accounting jurisdiction. Their key argument is that

jurisdictional struggles are around the claim that the functional knowledge and technical skills of one profession (in this case the accountants) are more relevant to a jurisdictional area (insolvency work) than those of another profession (lawyers) are.

Abbott's (1988) framework has been drawn upon by contemporary public sector accounting reform case studies to explain how a profession increase their power and expand their jurisdiction (Kurunmäki, 2004; Jacobs, 2005; Samuel et al., 2005; Gendron et al., 2007). American accountants who had functional knowledge on costing and budgeting expanded their jurisdiction to hospitals upon the marketisation of the health care field (Samuel et al., 2005), while Canadian CAs who were able to apply their functional audit knowledge to government performance measure became dominant actor in the government (Gendron et al., 2007). However, Kurunmäki (1999, 2004) and Jacobs (2005) suggest that power of functional accounting knowledge is not limited to accountants/auditors. Kurunmäki (1999, 2004) argues that medical doctors who acquired functional skills for costing and budgeting became powerful actor in hospitals. Jacobs (2005), extending Kurunmäki (2004), contends that some doctors did not acquire accounting knowledge in hospitals whose promotion system did not value accounting knowledge. Jacobs (2005) indicates that promotion system of an organisation is a critical factor in choices of actors. In summary, the focus on functional knowledge of Abbott (1988) is useful to understand how a profession become powerful and expand their jurisdiction.

However, accounting historians, such as Walker (1991, 2004) and Edwards et al. (2007), have extended Abbott's (1988) focus on functional accounting knowledge, to explore the symbolic aspects of accounting (such as the chartered title) in the establishment of accounting profession's jurisdiction. Walker (1991) highlights the symbolic power of the exclusive use of the credential 'Chartered Accountant', which contributed to the formation of the Scottish accounting profession. In addition, Walker (2004) argues that lawyers were willing to yield only to the accountants who were members of accountants' professional body in the jurisdiction settlement associated with *Bankruptcy Act 1869*, which illustrates the symbolic value of professional membership and recognition. Walker (1991, 2004) indicates that the symbolic aspects of accounting knowledge, such as credential and membership, are as critical to jurisdictional struggles as the level of functional accounting knowledge. Edwards et al. (2007) also recognise the importance of the symbolic recognition of accounting knowledge. Edwards et al. (2007) investigate how accounting knowledge of public accountants was recognised and argue that it was the Royal Charter given to the public accountants by the state that finalised the jurisdiction settlement. In that sense the Royal Charter can be understood as a powerful source of symbolic capital. Edwards et al. (2007) highlight that the jurisdiction of early accountants was the joint product of the functional double-entry bookkeeping knowledge and the symbolic recognition of the emergent accounting profession.

Therefore, further work is required to move beyond Abbott's (1988) focus on functional knowledge and to further theorise the symbolic capital associated with the designation, qualifications and professional membership of the accounting profession.

The symbolic aspects of accounting, such as professional qualification, have also been explored in contemporary cases studies (Evans and Honold, 2007; Jeppesen, 2012; Annisette and Kirkham, 2007). Evans and Honold (2007) examine the jurisdictional contest among German auditors, and suggest that the status of auditors depends on the symbolic power of their qualification rather than their actual audit knowledge. The findings of Evans and Honold (2007) indicate that the status of accountants and auditors is impacted by the symbolic power of their qualifications rather than just their functional knowledge base. The importance of the symbolic aspects of accounting is also evident in Jeppesen's (2012) study of professional audit qualification. Jeppesen (2012), investigating jurisdictional competition between private and public sector auditors in Denmark, suggests that it was the development of a special audit qualification, not audit knowledge itself, which was the most critical to the establishment of the professional identity of public sector auditors. Jeppesen's (2012) position contrasts with Abbott's (1988) more functionalist approach, because while Abbott's (1988) position is that it is the functional deployment of knowledge for diagnosis, treatment and inference which defines a profession (and therefore a claim to jurisdiction), Jeppesen (2012) suggests that this is a symbolic rather than a functional process. The differentiation between functional accounting knowledge and its symbolic power is also evident in Annisette and Kirkham (2007). Annisette and Kirkham (2007), exploring the gap between the English Chartered accountancy and accounting research in universities, argue that the enhanced status of the Institute of Chartered Accountants in England and Wales (ICAEW) resulted from the decoupling between accounting practice and academic accounting research rendered in universities. Although university accounting research does not help with accounting practice, it exerts the symbolic power to enhance the status of the accounting profession (Annisette and Kirkham, 2007). In summary, the symbolic aspects of accounting have been recognised by accounting history and also by contemporary research on the accounting profession, but the work of the symbolic in the public sector has not been widely investigated.

In conclusion, this literature review section raises a question of the relative importance of functional accounting knowledge and symbolic aspects in struggles over the accounting jurisdiction. In order to answer this question, this paper investigates how South Korean professional accountants, who were employed in the government due to their accounting knowledge for accrual accounting adoption, utilise their functional and symbolic aspects of accounting knowledge. This study examines behaviours of individual accountants, because although previous accounting research has been performed at professional level, accounting knowledge is possessed by individual accountants. This study is expected to contribute to

accounting literature, because while symbolic elements of accounting have been investigated at the professional level, how individual accountants deal with symbolic aspects of accounting, particularly accounting designation such as CPA, has not been examined.

3. Theory and methods

3.1. Analytical framework

Analysis of this paper is informed by Pierre Bourdieu, because the work of Bourdieu provides the theoretical tools necessary to extend and address the limitation of the framework of Abbott (1988). Bourdieu's notion of capital recognises both functional and symbolic elements within a given social setting. Bourdieu assumes that individual actors, not just professional groups, struggle to maximise their interests and take the dominant positions in the field by mobilising their resources, such as professional network (social capital) and value system (habitus) as well as knowledge (cultural capital), across multiple fields. The result of the struggle between actors depends on how much weight the government field and social space put on the capital and habitus of them. The most powerful strategy in the pursuit of the dominant position is making their dominance taken for granted in the field. What makes the dominance of a group taken-for-granted is symbolic power of the capital (Bourdieu and Wacquant, 1992). Therefore, a struggle between actors is settled when the capital and habitus of one group of actors exert symbolic power, that is when they are considered legitimate by other actors, and thus their dominance is taken for granted by the other groups of actors.

Symbolic power or symbolic capital of accounting is the core contribution this paper makes to the accounting literature. Symbolic capital is capital "perceived and recognised as legitimate" by other actors in fields (Bourdieu, 1985: 724). 'Royal Charter' (Edwards et al., 2007) and the designation of 'Chartered Accountant' (Walker, 1991) in the formation of the accounting profession in the 19th century UK are good example of symbolic capital. The functional accounting knowledge of public accountants was perceived and recognised as legitimate when 'Royal Charter' was given to them and when they were allowed to use the designation of 'Chartered Accountant' exclusively. The jurisdiction of accountants was finally settled by the symbolic power of 'Royal Charter' and 'CA' designation, not by function accounting knowledge (Walker, 1991; Edwards et al., 2007). In South Korea, those who passed the CPA examinations are exclusively allowed to join the KICPA, to have CPA qualification, and to be called 'accountant.' In contrast, those who passed the public service examinations are exclusively employed and exclusively allowed to use bureaucratic designations in the South Korean government. Therefore, the South Korean government field, which exceptionally employed CPAs because of their CPA qualification, is a good test bed to observe how the

symbolic power of accounting in the form of CPA qualification and designation influence the accounting jurisdiction in the government.

Drawing on the concepts of Bourdieu, this paper expects that public servants are able to keep their dominance, while accountants are marginalised in the government field. This is because bureaucratic habitus fit the government field more than accounting habitus, which is generated in the private sector, does; and because being a public servant has the stronger symbolic power than being an accountant in South Korean social space and government field. This anticipation contrasts with previous accounting research based on Abbott's (1988) framework (Samuel et al., 2005; Gendron et al., 2007), in accordance with which accountants who have functional accounting knowledge are expected to dominate and expand their jurisdiction to the government field. Therefore, if this anticipation is found in South Korean government field, this paper is able to contribute to existing accounting literature, because it is possible to argue that a public sector accounting reform does not always increase the power of accountants in the government (Power, 1997; Guthrie, 1998; Groot and Budding, 2008; Lapsley et al., 2009); that functional accounting knowledge does not always exert power to expand accounting jurisdiction (Samuel et al., 2005; Gendron et al., 2007); and that symbolic power of accounting is institutionally and culturally constructed.

3.2. Research context and site

The context for this research is a case of public sector accounting reform in general and the adoption of accrual accounting in the South Korean government in particular. Accounting reform is selected, because the dynamics of accounting jurisdiction is more observable when there is an accounting change than when it was stable. I choose to focus on the adoption of accrual accounting in the government, because we expect a strong link between the practice of accrual accounting and the accounting profession. Previous literature, such as Kurunmäki (2004), has focused on more general practices, such as costing and budgeting. However, there is a scope to argue that budgeting and costing are not solely accounting skills as many other professional groups also do aspects of costing and budgeting. However, there is relatively little capacity to argue that accrual accounting is not a part of accounting knowledge and skills. In contrast, the expansion of accrual accounting could reasonably be expected to lead to an expansion of the accounting profession's jurisdiction in the government space. Consequently, the examination of accrual accounting practice in the government would be expected to shed light on the relationship between accounting knowledge and accounting jurisdiction.

The field research was conducted in South Korea over eight months in 2010. South Korean government decided to adopt accrual accounting at the end of 1990s and the Ministry of

Finance and Economy (MoFE, later renamed the Ministry of Strategy and Finance (MoSF)) was in charge of the accrual accounting adoption project for the central government. South Korea provides an interesting contrast to many other countries which have implemented accrual accounting, because the South Korean accounting profession did not emerge until the end of the Second World War and is still strongly controlled by the central government. Although professional accountants are members of the Korean Institute of Certified Public Accountants (KICPA), the South Korean government is in charge of the KICPA qualification examinations and controls the number of newly qualified CPAs each year. In contrast, the South Korean public service is highly dominant and highly respected in Korean society. Therefore the outcome of the implementation of accrual accounting in South Korea is by no means obvious or inevitable.

3.3. Research methods

This paper relies on *case study research* of Yin (2003), whose data collecting method includes documentation, observation, and interviews. First, documentation of this study includes resumes and business cards of actors. I collected resumes of key actors, because Jacobs (2005) and Christensen and Parker (2010) suggest that a researcher of professions should analyse the previous education, training and experience of professionals. The resumes were useful to understand actors' individual and collective habitus and capital accumulated through their education, experience and qualification. Another source of data I have collected is business cards of key actors, because a business card is a vehicle for a South Korean to express their habitus and capital which they think are highly valued in the field. Especially a business card of a South Korean discloses their symbolic capital associated with their designation and qualification. Therefore, business cards of CPAs working in the government are collected to check if they disclose their CPA qualification and which designation they use on their business card.

In addition to the designations disclosed in the business cards, designations by which key actors are called by their colleagues in everyday life are observed to figure out the designation choice of key actors. Designations are significant in this research, because designation of a Korean shows their social status and capital. Therefore, Koreans use designations which they assume to be the most appropriate in a given field.

Finally, Interviews with 20 CPAs revealed their habitus and capital, and their role in relation to public servants within the field of public sector accounting. The following is the key CPAs we have interviews¹. Interviews and business cards of nine CPAs among 20

¹ English pseudonyms are used for convenience and for protection of participants' privacy. See Appendix for the details of interview participants.

participants are utilised for this paper and the below is an explanation about the nine CPAs. Firstly, I interviewed CPAs who are employed in the Ministry of Strategy and Finance (MoSF: previously the Ministry of Finance and Economy (MoFE)), a central government department which was in charge of accrual accounting adoption in the central government, and were given the status of public servants later on. Secondly, I interviewed two CPAs seconded to the central government departments to assist the accrual accounting adoption project. One CPA was seconded from PWC to the MoSF and the other was seconded from the KICPA to the Ministry of Public Administration and Security (MoPAS: previously the Ministry of Government Administration and Home Affairs (MoGAHA)), a central government department which was in charge of local governments and thus involved in accrual accounting adoption in local governments. I also interviewed two other CPAs working in PWC and in the KICPA respectively in order to compare them with the ones who were seconded from PWC to the MoSF and from the KICPA to the MoPAS. Thirdly, I interviewed a CPA who worked on projects related to the public sector accrual accounting contracted out to KPMG. Fourthly, I interviewed a CPA in the Ministry of Unification, which I assumed has little accounting work, to compare the strategies of CPAs in the MoSF, where accounting knowledge is the most needed, with those of CPAs in other government department, in which accounting knowledge is the least needed.

All the interviews were done in Korean language. All the interviews were recorded except for one participant who did not want their interviews to be recorded. The interviews were transcribed and translated to English.

3.4. Features of South Korean society

Prior to the actual investigation, it is important to understand some features in Korean society. Firstly, designations reflect social status and are essential in Korea. In Western society, people are called by their first names. However, Korea is a society where people do not call their colleagues by first names unless they are really close. In South Korea people are called by their titles or designation. Titles and designations play an important role in defining its holder's social status in Korean society. For example, a comment of Dr. X is more reliable in Korean society than that of Mr. X even though the same person makes the same comment. The title 'Dr.' generates the stronger power and status than 'Mr.' and thus 'Dr. X' is more powerful actor in Korean society than 'Mr. X', all other conditions being equal. In Korean context, CPAs are called neither by their first names nor with normal title such as 'Mr.' or 'Ms.', but by accounting designation in front of their (sur)names. If the surname of a professional accountant is Y, (s)he is to be called 'Accountant Y'. Public servants are also called by their bureaucratic designations in front of their (sur)names which disclose their public service level. For example, the designation of 'Seokikwan Z', literal meaning of

which is ‘secretary Z’, reveals that Z is a public service level four officer (senior deputy director). Likewise each designation generates different power and status and thus it is possible to compare the strength of designations in Korea.

Secondly, South Korean society is highly dominated by graduates of a few prestigious universities, alias SKYS Universities (Seoul National University, Korea University, Yonsei University and SungKyunKwan University). Among them, alumni of Seoul National University (SNU) are the most dominant players in most South Korean fields including academic, bureaucratic and political fields.

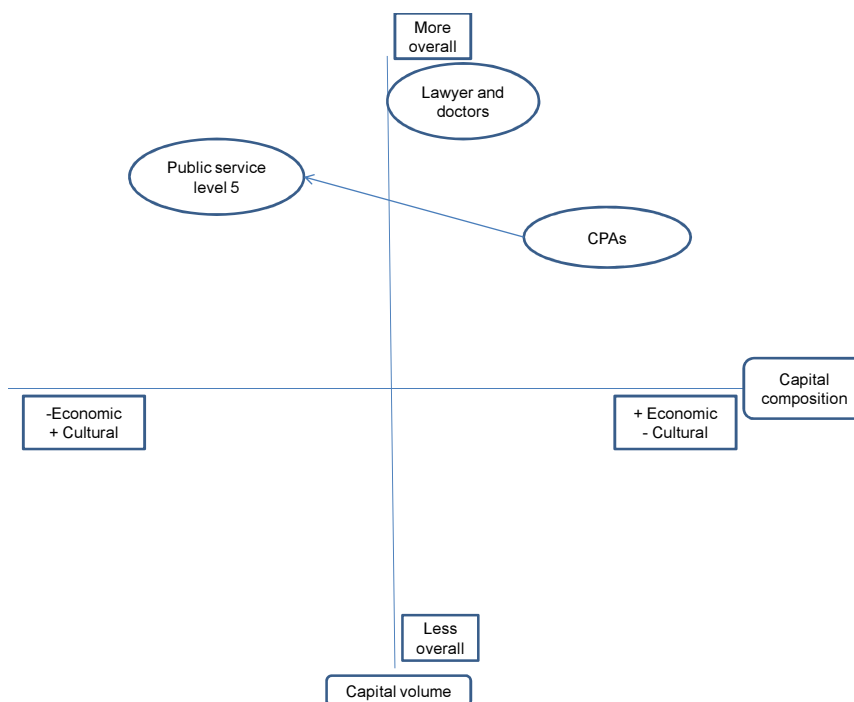
Thirdly South Korean professional accountants belong to the Korean Institute of Certified Public Accountants (KICPA), the only professional association of qualified accountants working for the benefits of professional accountants in South Korea. Only those who passed CPA examinations are eligible to join the KICPA, and thus only the KICPA members are called ‘accountants’ in South Korea. The capital of CPAs is accounting knowledge, CPA qualification and the KICPA, the professional association, which respectively are cultural, symbolic and social capital other actors do not have. Social status of accounting profession is high in Korean society, but not as high as legal profession and medical profession as shown in <Picture 1>. If a single lady is asked to choose a suitable spouse among a lawyer, a doctor, or an accountant, they would choose a lawyer or a doctor right away. This is because doctors and lawyers earn more money than accountants do and they are more respected in society than accountants. However if they are asked to choose an accountant or a public servant, they will think about the economic capital of CPAs and the symbolic capital of public servants. CPAs earn more money than public servants do, but public servants are more respected than CPAs in Korean society. A conservative lady would choose a public servant rather than an accountant, because Korean society traditionally has valued the public service more highly than accountancy.

Fourthly in South Korea only those who passed competitive public service examinations were allowed to be employed in the government. Public servants’ traditional turf has been the government, and their habitus has been generated in government and thus different from the habitus of CPAs which has been structured in private sector. Public servants have knowledge on policy making and good report writing skills, a type of embodied cultural capital. Korean public servants are not allowed to organise a formal association, thus their social capital depends on their education background and on personal networking. Public servants have strong symbolic capital, because they are perceived to be pursuing the public interests instead of their personal interests. Also there are three entry levels in the public service: level five, seven and nine. Top-tier public servants begin their career as public service level five in the central government, while the lower class public servants as public

service level seven or nine.

However accrual accounting adoption broke this rule, because accounting knowledge was required in the MoFE. For accrual accounting adoption project the MoFE employed some experienced CPAs as public service level five without the requirement to pass public service entry examinations and gave them permanent public servants' status later on. It was an extraordinary case because previously a public service level five position was exclusively for those who passed higher public service entry examinations. Now a jurisdiction struggle is expected between CPAs and public servants. CPAs have accounting knowledge which public servants do not have, but public servants have dominated the government for decades. What do the CPAs do when they joined the public service? The next section presents the strategies of CPA by investigating their business cards.

<Picture 1> South Korean field mapping



Modified from the field mapping in Bourdieu (1984)

4. Stories of professional accountants in the central government

Accrual accounting adoption in the central government was worked on by the MoFE. For this purpose, the MoFE employed professional accountants. The employment of professional accountants was an exceptional case, because mostly those who pass the civil service examinations are employed in South Korean government. Previously, all the professional accountants who were employed in the MoFE were those who passed both CPA

examinations and civil service examinations. Therefore, there was a need to interview a CPA who joined the public service without passing civil service examinations, because the MoFE needed to adopt accrual accounting, which required accounting knowledge of professional accountants.

I interviewed Edric, because he is the very first CPA who entered into the public service without taking civil service examinations. He graduated from Yonsei University (a top-tier University) majoring in business. He passed the CPA examinations in 1994 and worked in Deloitte for seven years. He was employed in the MoFE in November 2001 for accrual accounting adoption in the central government. He belonged to the accounting policy division and worked on the accrual accounting for five years and three months before he moved to other divisions.

4.1. Field mapping

The MoFE which employed Edric had a notorious nickname, which is ‘MoFia’, a compound word from the Ministry of Finance and Mafia. This nickname shows strong tie of the MoFE’s bureaucrats, which works in their favour. This tie was generated by their common educational background and career. Edric stated:

They (public servants who passed higher civil service examinations) had very strong tie....If the Ministry of Strategy and Finance (MoSF: previously MoFE) employs 10 positions, then top ten apply for the positions. The top ten people who passed the higher civil exams with the highest marks come here, so they are mostly from Seoul National University law school and economics school... Even those from Yonsei and Korea University (other top-tier Universities) are rare here. Eighty per cent of them are from Seoul National University.

(Edric, a public servant with CPA qualification in the MoFE)

Edric’s statement shows that a typical MoFE bureaucrat would be a graduate from Seoul National University (SNU), the most prestigious University in South Korea, and passed the higher civil service examinations with top marks. Therefore, the habitus of these bureaucrats is highly appreciated in the government field. The SNU alumni have dominated bureaucratic field as well. 283 among 655 (43 percent) Ministers were from SNU according to the investigation of educational background of the Ministers in the central government departments from 1948 to 2002 except for the Ministry of Defence, where military academy is dominant always. Moreover, 137 among 234 (53 percent) high ranking bureaucrats from public service level three up to level one were from SNU in 2001 (Kwon, 2003).

In addition, the public service training public servants went through after passing the

examinations strengthened their comradeship among those who pass the examinations in the same year. This training plays the role of ‘rite of passage’, which consecrated and legitimated their comradeship (Bourdieu, 1991). Their dominance was also recounted by Chris, a CPA seconded from PWC to the MoSF (previously the MoFE):

The MoSF is dominated by those who passed the higher civil service exams (for public service entry level 5). They have more opportunities for promotions. Other people self-depreciatingly say “Although I work hard here, am I able to promote to the Minister or the deputy Minister?” Accountants have short history in the public service. It is just the beginning. The one who have been here for the longest time (Edric) has been here only for ten years. He recently promoted to public service level 4 (senior deputy director). We have smaller number of CPAs here and opportunities for good positions and for promotions are limited for CPAs. It is disadvantageous to CPAs. Bureaucrats who passed the higher civil exams were more valued here than CPAs. It is hard for CPAs to take good positions in the most important bureaus and divisions such as economic policy, budget, and taxation bureaus. Those bureaus only take those who passed the higher civil exams. It is not flexible. Those who passed the exams in the same year gather together like in the military, and this gathering is really important. So it seems exclusive of those who did not pass the higher civil exams.

(Chris, a CPA seconded from PWC to the MoSF)

The statement of Chris clearly shows some key features of the government departments. To begin with, government departments have been dominated by public servants who passed the higher public service examinations for the public service entry level five. These typical public servants are the most powerful actors in the government field and thus they are more likely to have chance of promotions and work in powerful and important bureaus and divisions. Therefore, the public servants became more dominant in the government field and their bureaucratic habitus is generated in this process. According to the statement of Chris, CPAs, who were newly employed in the government, do not have this bureaucratic habitus.

The bureaucratic habitus of the MoFE public servants, which is generated by their common educational background and career paths, made the field of the MoFE perfectionist and exclusive. Edric described the perfectionist nature of the MoFE (renamed the MoSF) officials with an example of spelling error:

Assume that there are spelling errors when they (the MoFE officials) read reports. When they find the first error, they recognise it. When they find the second error, they shake their hands and if they find the third one, they chuck it away saying “I cannot read this any longer”. If a supervisor happens to find a spelling error, they focus on errors. They should

try to read and understand, but they cannot read any more because they are upset. I don't know what it is like in other departments but the MoSF is very perfectionist.

(Edric, a public servant with CPA qualification from the MoSF)

This perfectionist nature of the MoFE made outside actors remain uninformed of the accrual accounting adoption process in the central government and made the production of accrual based financial statements delayed. The central government implemented accrual accounting in 2009, but their first accrual based financial statements were released to the public in May 2012 for 2011 fiscal year. The MoSF published their accrual financial statements only when they were perfect enough. Edric also described the exclusiveness of the MoFE in addition to their perfectionist attribute in contrast with the MoGAHA and local governments:

It is not proper for me to say this, but local governments love to show off. In our perspective, they release things even before they are ready. That is the difference in work style between the Ministries, between the MoGAHA and the MoSF (previously the MoFE). The MoGAHA is very good at public relations. They let others know what they are doing although they are not perfect and they have missing stuffs. They are interested in advertising their work. But the MoSF is quite different. We do things a bit by bit by delving into them and by investigating them until we reach the perfection. Only when things become perfect we release them to the public. ... This thing also is not proper to say but the MoGAHA treats others very well. They treat professors, opinion leaders and media very well. ... But the MoSF is different. We exclude others. We think like "we have more knowledge than others so we are the one who can do. All these things depend on us. Getting advice from outside will help just a bit." Our work style is quite different like this.

(Edric, a public servant with CPA qualification from the MoSF)

Edric's statement shows the difference in the working style of two government departments which took charge of accrual accounting adoption for the central government and local government: the MoFE and the MoGAHA. While MoGAHA involved external experts such as professors in the accrual accounting adoption process and informed the public of their process of adoption, the MoFE was reluctant to engage external experts and did not appropriate inform their adoption process to the public until they are ready. The perfectionist and the exclusive nature of the MoFE is a reason why the adoption of accrual accounting in the central government was less known and less documented than the one in the local governments. Other key actors, especially public administration academics, who are well-known as accrual accounting advocates, attributed the delay in the central government to this habitus of the MoFE bureaucrats. Wilbur, a public administration professor who was proud of his participation in accrual accounting adoption in local governments, stated:

The MoFE, they employed a CPA as a deputy director (public service level five). His name is Edric. He made all the accounting standards by himself. In our team which worked with the MoGAHA, there was accounting standards advisory board made up with professors and we had discussions and we listened to staff working at the street-level. But in the MoFE he did all by himself disregarding their accounting standards advisory board. That is why it was difficult for the central government's draft to settle down as accounting standards.

(Wilbur, a public administration professor)

While Edric attributed the delay of accrual accounting adoption in the central government to the perfectionist nature of the MoFE, Wilbur attributed it to the exclusiveness of the MoFE. However, it would be reasonable to conclude that the delay in the central government was caused by both the perfectionist and exclusive nature of the MoFE. Additionally, the statement of Wilbur implies that Edric, a CPA employed in the MoFE and given a public servant's status, have already adopted bureaucratic habitus of the MoFE while he worked with other public servants in the MoFE for a decade. Wilbur recognised the exclusive nature of the MoFE's habitus reflected by Edric. This habitus change is addressed in the next section.

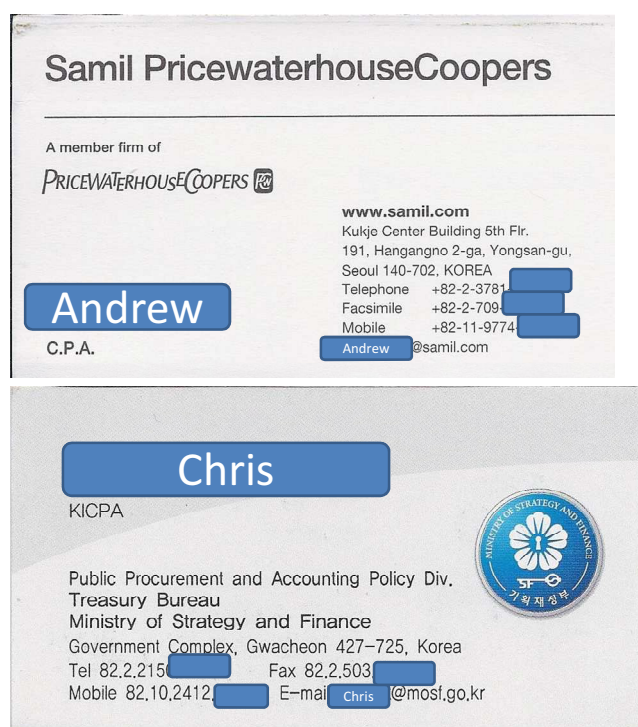
4.2. Choices and strategies of professional accountants

As examined in the previous section, the government field favours the habitus of public servants more than that of CPAs. Therefore, CPAs in the MoFE realised that accounting did not help them to take more dominant positions in the government. Thus some CPAs left the government and turned back to the private sector companies which their habitus fits. However, some other CPAs chose to adapt themselves to bureaucratic habitus and metamorphose to public servants by preferring bureaucratic designations and de-emphasising CPA qualifications. This section describes the strategies of CPAs in the government via their business cards, in which Koreans disclose their preferred designations and qualifications. This section begins with the CPAs seconded to the government and ends with the CPAs who fully metamorphosed to public servants. Business cards of the CPAs are the main research objects, because a designation disclosed in business cards discloses designations and qualifications, which disclose the symbolic capital of the card holder (Bourdieu, 1985). South Korea is a good research site to observe the symbolic capital in designations, because people are called not by their first names but by their designations or titles.

<Picture 2> shows business cards of two CPAs who belong to PWC: Chris and Andrew. Chris and Andrew have similar career path. Both of them graduated from Business Administration department at SNU and had been working for PWC since they passed CPA examinations. However, it is hard to understand from their business cards that they belong

to the same accounting firm. While Andrew's card shows that he is a typical PWC CPA, Chris' card is misleading because an uninformed receiver of his card is likely to think that Chris is a public servant working in the treasury bureau at the MoSF (previously the MoFE). Chris chose to use the MoSF card instead of PWC card, because public servants in the government have stronger symbolic capital than CPAs working in accounting firms in Korean society. However, Chris kept using 'KICPA' designation, because he has not been given a bureaucratic designation and because he was working for accounting policy division in treasury bureau, which appreciates the KICPA qualification the most in the MoSF.

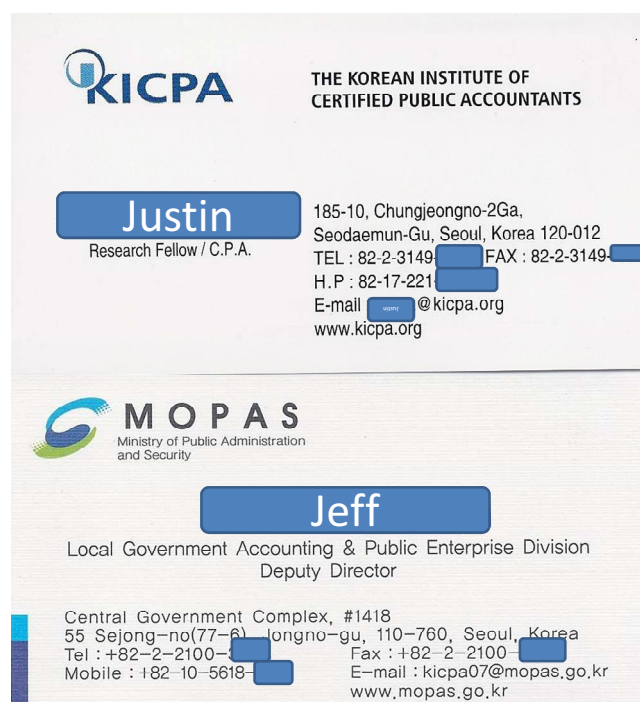
<Picture 2> Business card of Chris and Andrew



While Chris was seconded to the MoSF, there was another CPA, Jeff who was seconded to a government department, the MoPAS (previously the MoGAHA), which is in charge of accrual accounting in local governments. Jeff belongs to the KICPA headquarter but was seconded to the MoPAS to help with accrual accounting in local governments. <Picture 3> shows business cards of two CPAs who belong to KICPA: Jeff and Justin. Jeff and Justin have similar career path. They graduated from Business Administration department at SNU and worked in KPMG and PWC respectively after they passed CPA examinations and before they moved to the KICPA. However, it is hard to understand from their business cards that they belong to the same organisation. While Justin's card shows that he is a CPA working in the KICPA as a research fellow, Jeff's card is misleading because an uninformed receiver of his card is likely to think that Jeff is a deputy director (public service level five) working in local government accounting division at the MoPAS. However, although Jeff used the

bureaucratic designation of ‘deputy director’, he is not a public servant. Jeff was called ‘accountant’ by his colleagues and was not given public servant’s status. He was just seconded from the KICPA headquarters to the MoPAS just like Chris was seconded from PWC to the MoSF. An interesting finding in Jeff’s card is that he indirectly discloses his CPA qualification in his email account, which is ‘kicpa07@mopas.go.kr’. Given that Jeff is working at local government accounting division, disclosing the KICPA qualification may strengthen his position in his workplace. In summary, the card choice of Chris in <Picture 1> and Jeff in <Picture 2> show that working in a government department has the stronger symbolic power than working in the top accounting firm or in KICPA headquarters in Korean society. Therefore, CPAs seconded to the government use government department card instead of their PWC card or the KICPA card although they are not public servants.

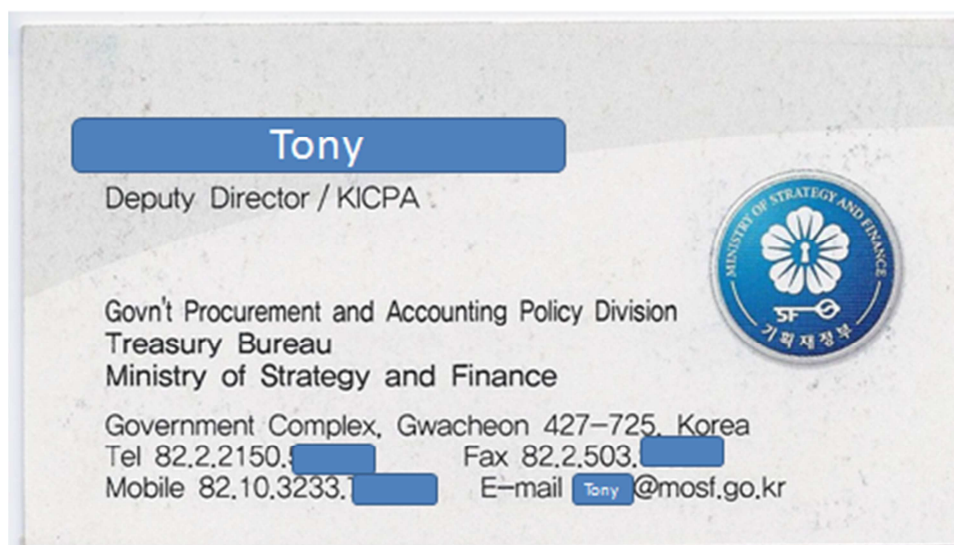
<Picture 3> Business card of Jeff and Justin



While CPAs seconded to the government are called by their accounting designation, such as accountant Chris and accountant Jeff, once CPAs are given public servants’ status they use bureaucratic designations which disclose their public service level. Tony is an example of bureaucratic designation choice. He worked in a private sector accounting firm for five years and joined the MoSF (previously the MoFE) as public service level five (deputy director level) for accrual accounting adoption in the central government in December 2007. While, Chris, who was seconded from PWC to work with Tony, was called not by bureaucratic designation but accounting designation, Tony was called ‘deputy director’ (public service level five) by his colleagues because he has been given a public servant’s status. Tony’

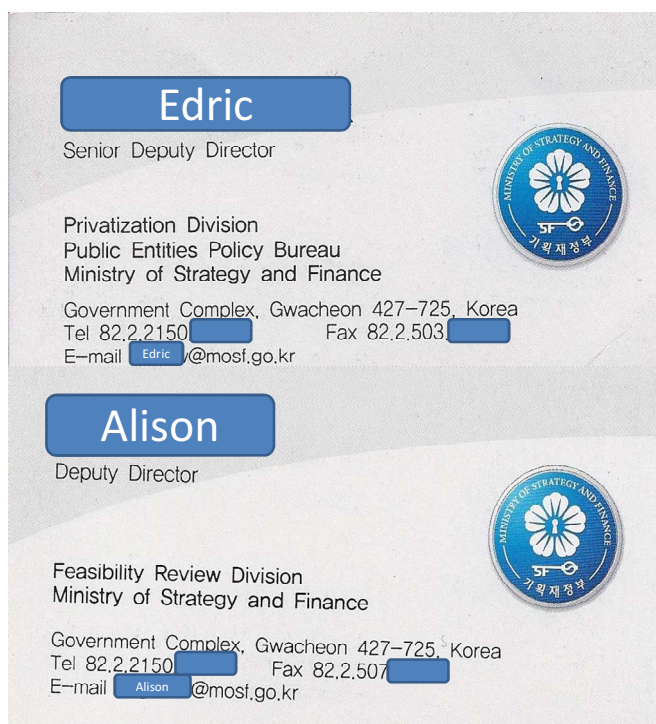
business card in <Picture 4> shows he is working at accounting policy division at treasury bureau and that he juxtaposes his bureaucratic designation of ‘deputy director’ and his KICPA qualification. Tony discloses his KICPA qualification, because accounting policy division values his qualification.

<Picture 4> Business card of Tony



Although CPAs employed in the accounting policy division disclose their KICPA qualification, once they are given permanent status, they avoid accounting work, since job-rotation-system is applied to them. Job-rotation-system allows a public servant to move one bureau to another bureau every two or three years so that they can experience various policy areas. Once CPAs avoid accounting work by moving to other bureaus and divisions, they hid their CPA qualification to pretend to be typical public servants. This is because the promotion system in the government is more favourable to typical public servants who have experiences in many divisions and bureaus than CPAs whose only work is accounting. Accounting work is not as appreciated as policy related work in various divisions and bureaus in the government. If a CPA kept working on accounting, only possible promotion opportunity would be the head of ‘accounting policy division’ or ‘account settlement division’. Therefore, in order to be more promotable, they need to avoid accounting work and experience more policy related work. Consequently the professional accountants in the government as well as public servants preferred policy related work to accounting work.

<Picture 5> Business card of Edric and Alison



Edric and Alison are CPAs who were employed for accrual accounting adoption work but avoided accounting work after they became permanent and were able to move to other divisions and bureaus due to job rotation system. The top one in <Picture 5> belongs to Edric. He passed CPA examinations in 1994 and thus he has the membership and qualification of the KICPA. He worked in Deloitte for seven years before he was employed in the MoFE. The business card at bottom of <Picture 5> belongs to Alison. She also has the membership and qualification of KICPA. She worked for PWC for five years and a before she joined the public service. The business cards of Edric and Alison show that they are working in ‘privatisation division’ and ‘feasibility review division’ respectively, which are not directly linked to accounting. Although Edric and Alison were employed for accrual accounting adoption in the central government, they avoided accounting work as soon as job-rotation system was applicable to them. Edric explained this choice of CPAs:

Accountants hate doing accounting. More than 10 CPAs have been employed in the Ministry of Strategy and Finance since I was employed then, but all of them ran away from accounting work. So CPAs do not want to do accounting because they do not want to be stuck there. They themselves think that “others experience all kinds of work thanks to the job rotation system, but I am doing this only”, so they feel they are retarded. This thought prevails among the public servants. But the problem is that the accounting is an

unimportant task which is not highly regarded in the government. If a guy is doing policy related tasks, he is praised “he is very competent” “He is on a roll.” But if a guy is working on numbers, he is treated like “You are just a bean counter, so you work on that task only.” Others do not value their work, saying “You are doing really hard work,” but implying “You can do nothing but this, so you do this only.” The atmosphere is like that. Those who make policies are highly valued here. There will be no change in this atmosphere.

(Edric, a public servant at the MoSF with CPA background)

This statement of Edric shows that the government field value policy related work more than accounting work and therefore accountants who were employed for accounting work try hard avoid accounting work and experience policy related work. Considering this atmosphere in the government field there is no doubt that CPAs tried to move to other work than accounting and they successfully avoided accounting work once they were give permanent position. Once CPAs became permanent in the government, job rotation system was applied to them and they moved to other policy related divisions and bureaus. If they keep working on accounting, they are not respected by their colleagues, let alone they cannot mingle with other typical public servants and lose promotion opportunities.

Their business cards in <Picture 5> show that they use bureaucratic designations instead of accountants’ designation. They were called by deputy director (public service level five) and senior deputy director (public service level four) by their colleagues and their cards show these bureaucratic designations. If I had not been informed of their CPA qualifications, I would have thought that they are typical bureaucrats who passed the higher civil service examinations. This means that professional accountants chose to give up their accounting identity, because bureaucratic designations are more highly valued in the government field and have stronger symbolic capital. They have hidden their CPA identity in order to take more dominant positions in the government by being treated as typical public servants who have already dominated the field. Alison explained her choice:

I do not feel any necessity to reveal on my business card that I am a CPA. When I do my task, it is more convenient not to reveal my CPA qualification. The work I am doing can be done by people who are not CPAs and my work is not directly related to accounting, so I do not have my business card reveal that I am a CPA. I do not have to let others know that I am a CPA. It might be of more advantage if one were working in ‘accounting policy division’ or ‘account settlement division’. But for me, even if I were working in ‘accounting policy division’ or ‘account settlement division’, I would not have my business card reveal that I have CPA qualification. CPA is a license rather than a profession.

(Alison, a deputy director in the Ministry of Strategy and Finance)

This statement of Alison, especially the last sentence of the statement, that is “CPA is a license rather than a profession”, show the symbolic power of CPA qualification in the government. Although the KICPA qualification is powerful symbolic capital in the private sector, it is reduced to be a ‘license’. Alison was employed for accrual accounting work in the government due to her KICPA qualification, but once she was given permanent status and was able to move to other bureaus and divisions she was not willing to disclose her CPA ‘license’, because her new workplace does not value CPA ‘license’. Even if she were working in a division such as accounting policy division, which appreciate accounting knowledge and qualification, she would not disclose her CPA qualification, because she thinks that CPA ‘license’ does not help her with bureaucratic career path in the government. This statement of Alison shows that some CPAs who were given permanent public servant’s status have already gave up their accounting habitus and identity and adopted bureaucratic habitus and identity. Edric also explains his habitus change:

CPAs are worse than bureaucrats. I myself have a CPA background, but I do not want to work with CPAs. I have been immersed in a culture where ability is the most the important. It is more convenient to have smart guys under myself. I myself have CPA background and I would like to give more favour to CPAs, but that does not happen.

(Edric, a public servant at the MoSF with CPA background)

This statement of Edric that he has been so immersed in the MoFE culture that he cannot give favour to CPAs although he wants to shows that he has adopted bureaucratic habitus and thus behaves like a typical MoFE public servants in spite of his CPA background. In addition, when Edric talked about Tony, who replaced him in 2007, he stated “Tony does not fully understand the difference between the public and private sector. He does not know how things are going in the public sector, thus was struggling with adjusting private sector accounting standards to the public sector.” This statement of Edric implies that he thinks he has already understood public sector attributes and adopted public sector habitus to the extent that he is able to judge Tony who was new to the government.

In summary, the stories and business cards of CPAs in the MoSF (previously the MoFE) suggest that CPAs prefer bureaucratic designations to accounting designation and once job-rotation system is applicable to them they avoid accounting work and de-emphasise CPA qualification. In order to check whether this finding is limited to the MoSF or can be generalised in other South Korean central government departments, the choice of a CPA in the Ministry of Unification (UniKorea) was also investigated, because the UniKorea seems to be related to accounting the least and is not dominated by bureaucrats who are SNU graduates

and have passed higher civil service examinations for public service level five entry unlike the MoFE. UniKorea has a CPA, whom I call Frank. He passed the CPA examinations in 2000 and worked in PWC and KPMG for seven years before he join the UniKorea as a public service level five (deputy director) in 2008. UniKorea employed him to address accounting issues in Gaesong Industrial Complex. Gaesong belongs to North Korea, but South Korean companies operate their factories there.

Although Frank was employed for accounting work at Gaesong Industrial Complex due to his CPA qualification, once he was given permanent position, he moved to ‘general planning team’ which do not work on accounting. <Picture 6> shows his cards. His cards look like a card of a typical public servant. His card shows that he works on general planning not accounting. The cards do not show his CPA qualification. He uses bureaucratic designation in his card and is called ‘deputy director’ (public service level five) by his colleagues. He said, “No one calls me accountant. Also I prefer to be called ‘deputy director’”. This example of Frank shows that the metamorphoses of CPAs to public servants are not limited to CPAs in the MoFE. CPAs employed in other central government departments also avoid accounting work; de-emphasise their CPA qualification and prefer bureaucratic designations.

<Picture 6> Business card of Frank



4.3. Habitus of CPAs

The stories and business cards of CPAs suggest that South CPAs who were employed in the

government due to their CPA qualification use bureaucratic designations once they were given the status of a public servant, and they avoided accounting work and de-emphasised accounting qualification as soon as they were able to move to other bureaus and divisions. This paper argues that this choice and strategy of CPAs results from their relatively weak habitus and capital in the government. CPAs working with public servants stated that their habitus and capital was less appreciated and valued in the government field than those of the public servants, because accounting habitus and capital does not fit the government field. According to their statements, while accounting habitus appreciates knowledge and ideas, bureaucratic habitus, which has been generated in the government field, values more highly the ability to communicate the knowledge and ideas than knowledge and idea themselves. Edric explained this:

The government hires CPAs with at least four year experience. This means that the government employs those who got used to the private sector. But public service is quite different from accounting firms. Accounting firms are more flexible and they fight with their knowledge being their weapon. But it is more important in the public service to make our opinion clearly understood and to make our policy clear than to have knowledge. But CPAs are not good at this, because the government considers what CPAs would not consider. For example, "A equals to B". When CPAs prepare their exams, they understood that "A equals B". People in accounting firms do not say "A equals B", because that is self-evident. Of course "A equals B" and then they talk about C and D. But the public service is different. We need to explain why "A equals B" to those who do not understand this, that is, to the public. I need to explain why I made a certain policy based on the fact that "A equals B" to those who do not understand this. But CPAs do not understand the importance of this process.

(Edric, a public servant at the MoSF with CPA background)

This statement of Edric suggests that CPAs who have at least four years of experience in the private sector are eligible to be employed in the government; that at least four years of the private sector experience produce private sector accounting habitus and capital; and that the private sector accounting habitus and capital does not fit the government field, because the government field appreciate communication skills more than knowledge itself. Firstly, this difference in habitus between CPAs and bureaucrats resulted from the difference in education and training. Accounting courses, CPA examinations and their career in the private sector accounting firms made accountants good at numbers and oral presentation, but this kind of cultural capital is not valued in the government field. What matters most in the government was written communication skill, at which public servants are good at due to their preparation for higher civil service examinations, to their professional training and to their practice in the public service. This difference in cultural capital was pointed out by CPAs who worked

with public servants in the government: Jason and Chris. Jason is a CPA, who is a manager in KPMG and has sporadically worked on accrual accounting adoption projects contracted out by the central government departments since 2004. Chris is a CPA seconded by PWC to the MoSF upon the request of the MoSF. They described the strengths and weaknesses of professional accountants and bureaucrats in the government:

At the practical level, bureaucrats are good at writing. They are good at communication. What I mean is not spoken communication. They are good at report writing. But CPAs are definitely better in addressing data. CPAs are good at numbers.

(Jason, a CPA manager in KPMG)

Bureaucrats who passed the higher civil service exams are very good at report writing. According to the chief of accounting policy division, who passed both CPA exams and the higher civil service exams, CPAs are poor at report writing. It is very important to follow a given format in report writing, but CPAs are struggling with this. Deputy Directors (public service level five) from CPA background also say that. They said that it is hard to follow the format the government requires. While CPAs previously addressed numbers day and night such as financial management, economics and accounting process etc. when they are young, bureaucrats focused on writing day and night when they are young. What is important in the government is not a specific accounting process itself, but understanding the implication of the accounting process. But CPAs are not good at this. The KICPA headquarter should have developed them. Young CPAs are good at excel and power point. They are good at presentation, but what is important in the government is well written reports. The problem is that the strengths of CPAs are not what the government requires.

(Chris, a CPA seconded from PWC to the MoSF)

These statements of Jason and Chris indicate that while CPAs are good at numbers and oral presentation, the government field does not value the skills of CPA much. Instead the government field appreciate the report writing skills, which typical public servants have. Typical public servants who passed the higher civil service examinations are good at report writing, because the higher civil service examinations for public service level five entry consist of essay questions in addition to multiple choice questions.

However, Jason expected that although CPAs' expertise are not appreciated at the early stage of accrual accounting adoption their accounting knowledge may help them to be dominant later when the new accounting system settles down and the importance of numbers is recognised by other actors. Jason said:

CPAs do not have power in the government. Power comes from expertise as seen in the power of lawyers. But CPAs do not have power. But CPAs can increase power later on.

We are at the stage of setting up adoption strategies. The importance of bookkeeping will be seen later on. CPAs are not experts in making strategies. Bureaucrats can do that better than CPAs do, because decisions are made based on abstract strengths and weaknesses. Of course CPAs do not have power at the stage of establishing infra. Expertise of CPAs will matter at the stage of bookkeeping. Knowledge on journalising, debits and credits do not have more merits than expertise of bureaucrats at the stage of infra set-up. But when the numbers have significance later on, CPAs will be more powerful. When getting the right figures becomes essential later, another story will begin. But accounting knowledge and CPA qualification do not empower CPAs at this stage.... Even the KICPA is under the control of the MoSF. Of course bureaucrats are more powerful than CPAs.

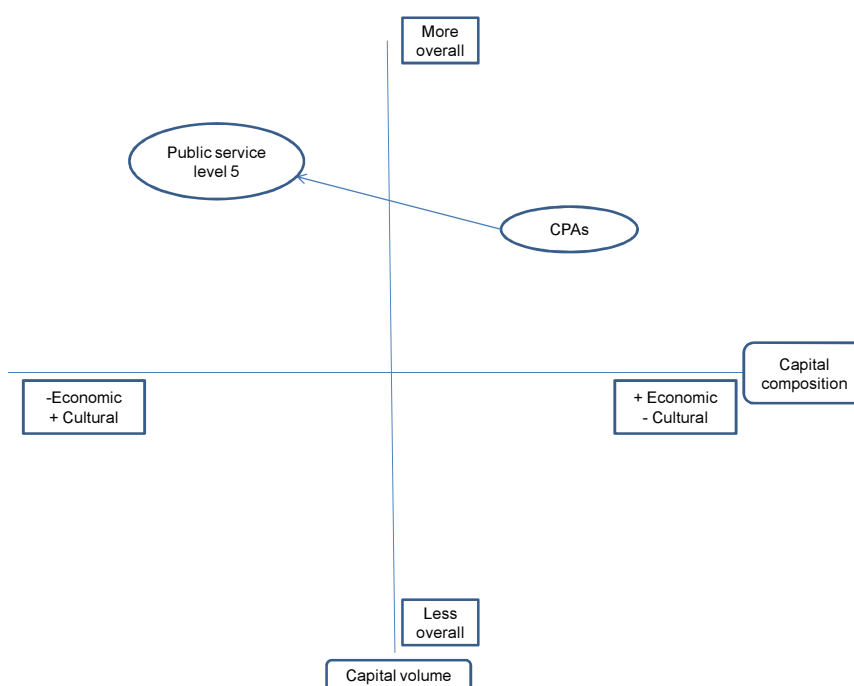
(Jason, a CPA and a manager in KPMG)

The statement of Jason suggests that public servants are more powerful actors because the government field has not recognised the expertise of CPAs yet and “the KICPA is under the control of the MoSF.” Although it is expected that the government field will appreciate the knowledge of CPAs once the accrual accounting settles down and the knowledge is required to give meaning to the numbers in the financial statements, it is not easy to expect that the KICPA is not controlled by the government. While the KICPA is rich and well-organised professional association, it was subordinate to the government. It is the central government that is in charge of CPA qualification examinations and decides the number of newly qualified CPAs each year. Therefore, the KICPA membership does not help CPAs to be powerful actors in the government. In summary, the CPAs realised that accounting is not a useful tool of professional power in the government. The habitus and cultural capital of CPAs, which is highly valued in the private sector, is not necessarily appreciated in the field of government, where habitus and cultural capital of typical public servants is more valued than that of CPAs.

One interesting finding is that key CPAs who were employed as public servants in the central government were not the top-tier actors in accounting field. They did not graduate from business administration department at SNU, which would have guaranteed the most dominant position in accounting field. They were from less prestigious Universities, but they took advantage of CPA qualification and joined the public service. The key CPAs chose to move from the first to the second quadrant in <Picture 7>, making their salary halved, because being a deputy director (public service level five) in the central government has the stronger symbolic capital than being an accountant in big accounting firms. However, accounting as a form of knowledge, professional association, designation and qualification does not help CPAs to be powerful in the government. While CPAs were employed for accounting work, typical public servants in the MoFE was not interested in accounting, because accounting is regarded as a peripheral work while policy-making is a significant work in the government.

Thus accounting work impedes CPA’s career and is practiced by low ranking public servants. Therefore the numeric skills and accounting knowledge of CPAs, which were generated in the private sector accounting firms, were not appreciated in the government. The most valued skill in the government was written communication skill in the form of report writing, at which typical public servants are good. Consequently some CPAs failed to adapt themselves to the government and turned back to the private sector accounting terms in pursuit of higher salary. However, other CPAs chose to remain in the government by acquiring habitus and capital of public servants. A strategy of the CPAs was giving up their accounting identity by preferring bureaucratic designations to accounting designation, avoiding accounting work and de-emphasising CPA qualification.

<Picture 7> Choice of some CPAs



Modified from the field mapping in Bourdieu (1984)

5. Conclusion

The stories of CPAs who were employed for the adoption of accrual accounting in South Korean central government suggest that the symbolic power of accounting is institutionally and culturally constructed. South Korean government field does not value accounting work as much as policy related work, at which typical public servants are good. Consequently accounting knowledge was not as useful as written communication skills, which typical public servants have. Although the KICPA is rich and well-organised professional association, the membership to the KICPA also did not help CPAs with promotions because

the KICPA is controlled by the central government. Accounting designation has weaker symbolic power than bureaucratic designations in the government, and thus CPAs used bureaucratic designations instead of accounting designations when they were given public servants' status. Accounting qualification also did not help CPAs with their power game in the government, and thus when CPAs were given permanent positions and thus able to move to other bureaus and divisions they avoided accounting work and have hidden their CPA qualification. CPAs who worked in the government for long time adopted bureaucratic habitus and metamorphosed to typical bureaucrats. In summary, professional accountants were not strong enough to dominate the field they entered into. Instead they changed their own habitus and identity by avoiding accounting work, preferring bureaucratic designations and de-emphasising CPA qualification.

These findings in South Korean case contribute to accounting literature. While accounting literature suggests that public sector accounting reforms such as accrual accounting adoption make accountants more powerful in the public sector (Power, 1997; Guthrie, 1998), this paper argues that is not necessarily universal. A tacit assumption in Power (1997) and Guthrie (1998) is that functional knowledge for the new accounting practice is exclusively controlled and claimed by accountants (Abbott, 1988). Relying on Abbott (1988), Gendron et al. (2007) highlights that Canadian Chartered Accountants (CAs) became powerful in the state government of Alberta, Canada, where they control and claim functional audit knowledge. Likewise it was expected that accrual accounting knowledge would enable South Korean CPAs to expand their jurisdiction to the government field. However, the stories of South CPAs are different from those of Canadian CAs. Although CA auditors in Alberta, Canada claimed their audit knowledge (Gendron et al., 2007), CPAs employed in South Korean central government departments did not claim accrual accounting knowledge. Instead, CPAs gave up their accounting identity by avoiding accounting work and discarding accounting designations once they were given permanent public service positions. This finding does not make sense without the investigation of the fields. While performance measurement was perceived to be an important work and functional audit knowledge essential for performance measurement in state government of Alberta, Canada (Gendron et al., 2007), accrual accounting was not recognised as a significant work in South Korean central government, because accounting knowledge does not much help with policy making, which is regarded as more important than accounting.

Also while accounting and financial knowledge helped medical doctors to promote to higher positions because high ranking doctors worked on budgeting and costing in hospitals (Kurunmäki, 1999, 2004; Jacobs, 2005), accounting knowledge does not help CPAs to promote to higher positions in South Korean central government departments. Most accounting work is done by low ranking public servants in South Korean government and the

only achievable high position would be a position of accounting policy division chief if CPAs were to keep their accounting identity. This finding shows that promotion system in an organisation should be taken into consideration in a research on a profession as Jacobs (2005) has suggested. While promotion system in hospitals influenced the choices of medical doctors to acquire accounting and financial skills (Jacobs, 2005), job rotation system in South Korean government helped accountants to avoid accounting work and to pursue policy-related work. Jacobs (2005) finds that medical doctors' choice of whether to acquire or not to acquire accounting and financial knowledge depends on promotion system in hospitals. Where accounting and financial knowledge helped them to promote to higher position, they choose to learn basic accounting skills. However, where accounting knowledge decreases their medical job integrity and thus does not help them with promotion, they choose not to learn accounting. Likewise CPAs in South Korean government chose to give up their accounting identity successfully avoiding accounting work due to job-rotation system. In order to promote to higher ranks, accountants must not be recognised as accounting experts in South Korean government.

While Abbott (1988) and accounting research informed by Abbott (1988) focus on functional role of accounting knowledge in jurisdictional struggles, this paper argues that symbolic aspects of accounting knowledge is as important as (or more important than) functional accounting knowledge. Accounting research has recognised the symbolic aspects of accounting associated with credential (Walker, 1991), membership (Walker, 2004), Charters (Edwards et al., 2007), and qualifications (Evans and Honold, 2007; Jeppesen, 2012). Therefore, this paper, relying on this prior work, investigated the symbolic aspects of South Korean CPAs associated with the membership, qualification and designation. What was found in South Korean government field is that while symbolic power of accounting associated with the membership and qualification played a significant role in establishing jurisdiction and enhancing status of professional accountants in Western countries, the KICPA membership and qualification and accounting designation do not help accountants to be dominant in South Korean government where accounting's symbolic power is weak. This finding suggests that the symbolic power of accounting is institutionally and culturally constructed and thus cannot be generalised.

In addition, the paper argues that habitus matters in inter-professional relationship (Jacobs, 2005). Jacobs (2005) suggests that a research on professions should engage shared value, that is, habitus of professionals shaped by their previous education, training and experience. South Korean accountants have the weaker habitus than public servants in the government, because the government has been dominated by public servants. Therefore, CPAs employed in the central government were struggling to adapt themselves to bureaucratic habitus in the central government. While some CPAs who successfully adopted bureaucratic habitus

metamorphosed to public servants, other CPAs who gave up the struggle turned back to the private sector where their habitus is more appreciated than in the government in the aspects of recognition and remuneration.

In order to investigate how accounting is used as symbolic power by CPAs, this paper is based on the field work in South Korea alone and thus its findings are not to be generalised. Habitus and capital depends on fields and Korean fields have unique history, tradition and culture, and thus the habitus and capital of actors generated in Korea must be different from that of actors in other countries. Therefore a comparative study of public sector accounting reform is recommended. Comparison between a case where private sector accounting is highly valued and the other case where accounting profession is subordinate to the government is expected to enhance our understanding on accounting profession and public sector accounting reform.

APPENDIX: INTERVIEW PARTICIPANTS

- 1) Justin: CPA, a research fellow at KICPA (interviewed on 4 Feb 2010)
- 2) Chris: CPA seconded from PWC to the MoSF (interviewed on 5 Feb 2010)
- 3) Tony: CPA, public service level five at the MoSF (interviewed on 18 Feb 2010)
- 4) Jason: CPA, manager at KPMG (interviewed on 19 Feb 2010)
- 5) Alison: CPA, public service level five at the MoSF (interviewed on 2 Mar 2010)
- 6) Jeff: CPA seconded from KICPA to the MoPAS (interviewed on 3 Mar 2010)
- 7) Frank: CPA, public service level five at UniKorea (interviewed on 3 Mar 2010)
- 8) Andrew: CPA, manager at PWC (interviewed on 6 Apr 2010)
- 9) Max: CPA who participated in the first pilot project (interviewed on 7 Apr 2010)
- 10) Shelley: CPA who participated in the first pilot project (interviewed on 10 May 2010)
- 11) Edric: CPA, public service level four at the MoSF (interviewed on 11 May 2010)
- 12) Wesley: CPA who participated in the first pilot project (interviewed on 26 May 2010)
- 13) Tyson: CPA, public service level six at Defence Acquisition Program Administration (interviewed on 7 Jun 2010)
- 14) Jacob: CPA at Sungto who works on Public Sector Accrual Accounting (interviewed on 8 Jun 2010)
- 15) Emma: CPA at Sungto who works on PSAA (interviewed on 8 Jun 2010)
- 16) William: CPA at Sungto who works on PSAA (interviewed on 8 Jun 2010)
- 17) Mason: CPA at Sungto who works on PSAA (interviewed on 8 Jun 2010)
- 18) Jay: CPA at Sungto who works on PSAA (interviewed on 8 Jun 2010)
- 19) Wood: CPA, audit officer at Board of Audit and Inspection of Korea (BAI), public

service level five (interviewed on 11 Jun 2010)

20) Wise: CPA, audit officer at BAI, public service level seven (interviewed on 24 Jun 2010)

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