

Paper#: K285

Repertoires of collective action and intra-professional segmentation in the French accountancy profession (1942-2000)

Carlos Ramirez

HEC Paris

ramirezc@hec.fr

ABSTRACT

This paper applies social movements theory to the study of professional groups. Instead of using this theory to analyse how a group gains professional status or how a profession tries to extend and consolidate its jurisdiction, the paper rather examines how different categories of practitioners can cohabit within the profession's boundaries. Charles Tilly's notion of repertoire of collective action is applied to account for the different attempts, between 1942 and the end of the 1990s, of the French *comptables agréés* to reinvent their collective identity while the institutional environment surrounding the French accountancy profession was evolving. Created as a second tier of the larger *Ordre des Experts-Comptables et des Comptables Agréés* the *comptables agréés* category saw very quickly its members struggle with the *Experts-Comptables*: although the latter were supposed to devote themselves to loftier tasks they nevertheless did poach on the *comptable agréé* preserve. The internecine strife that ensued ended up convincing the government to halt the recruitment of the *comptables agréés* in 1970 and to eventually merge both categories in 1994. Between 1942 and 1994, the vicissitudes of the category forced its representatives to change several times the discourse on its identity and the means to pursue its interests. The paper analyses the moves from one repertoire of collective action to another by linking the switches to the evolution of the professional field.

Keywords: Accountancy Profession, France, Social Movements