

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

Carlos Ramirez  
HEC Paris

Department of Accounting and Management Control  
1, rue de la libération  
78351 Jouy en Josas Cedex  
Tel : +33 1 39677221  
e-mail : ramirezc@hec.fr

**Very early draft – Please, do not quote without permission**

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

**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**

## Introduction

What happens when a profession disappears? What is the fate of its members when such a disappearance is not the consequence of their “natural extinction” but that of a decision, either made by the members themselves, or issued by a public authority? What new divisions of labour and recomposition of the professional identity are entailed by such a twist of fate? All these questions have seldom been answered by the sociology of professions. The latter is indeed more preoccupied by analysing what brings a profession to be born, or, in other words, how an activity reaches the status of a profession, than by what leads to its demise. Amongst the field’s major authors, probably only Andrew Abbott has endeavoured to study how a *system of professions* evolves. His system comprises professional activities in a constant state of competition to extend their jurisdiction, often to the detriment of neighbouring activities. The outcome of professional competition might then be the relegation of some activities to subservient tasks, if not their complete disappearance (Abbott, 1988). Yet, taking into account such a phenomenon of creative destruction has not led Abbott to try and answer the questions we have raised just above. *Vae Victis*: he seems more interested in dissecting the reasons why the winners took all, rather than accounting for what happened with the losers after they were defeated.

The present paper takes an interest in analysing a particular case of the instance when a profession vanishes: that of a merger between two professional categories, which had been originally separated on technical grounds, when the splitting in fact rested on the social background of the members of each category. When accountancy was institutionalised as a profession in 1942 in France, the Vichy government made the decision to create a multi-layered professional body. The *experts-comptables* would be in charge of analysing and supervising the accounts of companies, while the *comptables-agrèés* would be confined to more modest bookkeeping tasks. Both layers were forming the French *profession comptable libérale*.<sup>1</sup> Initially, the reason behind the institutionalisation of the accountancy profession was that the government needed an army of accountants to apply the newly born *Plan comptable général* (or general chart of accounts)<sup>2</sup> to the French economy. The *Plan comptable* was indeed a means to extract information from private businesses for macro-economic purposes. It was thus one of the tools that were designed and implemented when, post World-War II, the intervention of the State in the realm of the economic became widespread (Miller & Rose, 1990). From a social and educational point of view, not all the candidates to the new profession met the requirements the government had set up for their recruitment (Ramirez, 2001 & 2009). Hence the creation of a second tier in the accountancy profession, which became the most numerous and which had, in theory, a monopoly over the most basic tasks in the provision of accountancy services.

Yet, 25 years later, in 1968 the accountancy profession underwent a major overhaul, when the government decided *in fine* the merger of both categories and the end of the recruitment of *comptables agrèés*. From 1970 on, the registration of new entrants in the category came to a halt. Eventually, in 1994 an Act of Parliament officially terminated the denomination *comptable agrèé*. The paper explores the evolution of the *comptable agrèé* professional identity from its inception in 1942 to the end of the 1990s. It does so by analysing the

---

<sup>1</sup> As recounted further in the text, auditing or *commissariat de sociétés* (later called *commissariat aux comptes*) had not been fully professionalized by the time of the creation of the *expert-comptable* and *comptable agrèé* professions. For a sociological history of French auditing see Ramirez (2001, 2003 & 2008).

<sup>2</sup> On the development of the *Plan comptable general* see Standish (1990), Fortin (1991), Richard (2000).

collective action of the representatives of the *comptable agréé* category, both from the point of view of the different elements of this identity that were brought to the fore in order to represent and defend it, as well as from the point of view of the means by which this collective action was conducted. The evolution of the nominal identity of the *comptables agréés* went through three stages: the existence of the category proper and its expansion from 1942 to 1970, the persistence of a category that was destined to become extinct from 1970 to 1994, and finally the post-1994 stage when the remaining *comptables agréés* were endowed with a new identity as *experts-comptables*. Of course the social background of the components of the *comptable agréé* category itself changed throughout the period covered by the paper, but one characteristic remains constant: the *comptables agréés* constitute a dominated category, in a Bourdieusian sense (Bourdieu, 1976; Golsorkhi et al., 2009), within the professional field. The dominant *expert-comptable* category and the dominated *comptable agréé* have not been always and systematically at war, but the defence of the rights of the dominated has often been contentious, typifying a certain conception of practising accountancy and being a professional accountant.

The idea that is defended in this paper is that the opposition between *experts-comptables* and *comptables agréés* and the vicissitudes of the *comptable agréé* nominal identity actually enshrines a more profound and substantial opposition within the professional field between dominant and dominated professionals. As the social characteristics of both dominants and dominated evolve, so do the terms of their opposition, which are only partially translated in terms of (or in terms such as) “*comptables agréés*” or “*experts-comptables*”. In order to reconcile the history of a professional category and of the defence of the conception of professional practice it is supposed to epitomise, with the history of the professional field and of its internal hierarchy, we have decided to resort to the work of Charles Tilly and the notion of “repertoire of collective action”. Tilly fruitfully applied this notion to the study of the evolution of mobilisation in France between the 17<sup>th</sup> and the 20<sup>th</sup> centuries (Tilly, 1986).

Focussing on contention, Tilly claimed that (Tilly, 1986, p. 4): “order in contention is created by the rooting of collective action into the routines and organization of everyday social life and by its involvement in a continuous process of signalling, negotiation and struggle with other parties whose interests the collective action touches”. With regard to any particular group, Tilly thought of the whole set of means it has for making claims of different kinds on different individuals or groups as its *repertoire* of contention. “The repertoire actually constrains people’s action; people generally turn to familiar routines and innovate within them, even when in principle some unfamiliar form of action would serve their interests much better. Roughly speaking, then, we can think of a repertoire of various forms of contention connecting real people to each other, a repertoire that comes into use and changes as a function of fluctuations in interests, opportunity, and organization.” (Tilly, 1986, p. 4).

In France, the old repertoire of collective action lasted until the middle of the 19<sup>th</sup> century and was essentially parochial and patronized in nature. Claims and collective action were directed at local powers or the local representatives of national powers. The repertoire that replaced the old one after 1850 was much more national and autonomous: rather than relying on patrons to meet their demands, participants in collective action counted on their own strengths and develop their own arguments. Before 1850, collective action rested on the existing networks fostered by social bodies such as guilds and local councils and resulted in ridiculing those aimed at by the action with means such as seizures of grain or the expulsion of tax collectors. The aim of collective action was much more the person embodying authority and quite often his private property than the places and symbols of public authority themselves. After 1850

the opposition to authority and its symbols became more frontal, by-passing local patrons, and rested on the development of autonomous discourses and means of action, that were no longer the result of a subversive use of existing means. Actions such as strikes, demonstrations and political gatherings structured this new repertoire.

Tilly concentrates on a particular class of collective action: discontinuous, contentious collective action. Therefore, one could think that his analysis is not easily applicable to the case of action implying the continuous and not systematically contentious representation of a professional category. Yet, there are two major ideas in the work of Tilly that we thought we could usefully exploit. The first idea is that the shape collective action takes is influenced by the resources, ideological and material, upon which actors can count. These in turn are determined by the characteristics of the society –or more modestly in this paper, the social field– in which they live. The second idea is that political changes might not affect fundamentally the way collective action occurs, as Tilly puts it (Tilly, 1986, p. 9): “[...] there is too much continuity across major political crises and changes of regime for us to suppose a simple cause-and-effect relationship between regime and contention; continuities across the Revolution of 1789 will provide a clear case in point.” If one considers that the political changes in point here are those which affect the regulatory regime of the profession, marking the progressive disappearance of the *comptable agréé* category, collective action aimed at representing the category and defending its identity does not fundamentally change after each of the turns (1970 and 1994) taken by the fate of the *comptables agréés*.

What this paper shows is that it is rather the successive reorganisations of the hierarchical structure of the professional field in France during the period covered (1942-2000) that are decisive in the transition from one repertoire of collective action to another. If the opposition between nominal categories *experts-comptables* and *comptables agréés* is to be understood as a “manifestation” (or to use a word that is more fashionable these days: as an “avatar”) of a more fundamental division running between the dominant and the dominated in the field, we need to see changes in the work of representing the identity of the collective category as deriving more from a change in the whole professional field rather than from a change in a professional “label”.

After presenting in more detail the concept of professional field and that of collective action in this field, we will move on to analysing two periods that characterise the history of the field of professional accountancy in France. The first one runs from the institutionalisation of a two-tiered profession in the 1940s up until the beginning of the 1980s. During these forty something years the French profession remains essentially a “parochial” profession, in the sense that it is very little open to influences from abroad and especially offers little exposure to the expansion of the major Anglo-American accountancy and audit firms (the ancestors of the nowadays “Big 4”). The professional field is under the leadership of a small Parisian elite of practitioners that services the major companies in France. The representatives of the *comptables agréés* category essentially fight for the recognition of their rights and the establishment of a fairer regulatory bargain with the *experts-comptables*. During this period, collective action first takes the form of the creation of professional associations aimed specifically at representing the interests of the *comptables agréés*. These associations try to lobby the government and parliament either to obtain the secession of the category from the the professional organization, the OECCA (*Ordre des experts comptables et des comptables agréés*) or to obtain the merger of both categories within a unified profession. The merger option is eventually successful and leads the profession to its transformation after the passing of the 1968 Act and the decision to stop the recruitment of *comptables agréés*. After 1970 and

until the 1980s the argument around the definition of the professional identity does not fundamentally evolve: the role of professional associations concentrates upon the defence of the interests of the remaining *comptables agréés*. Even though political lobbying subsidies, the representatives of the *comptables agréés* are still in the opposition to the leadership of the *Ordre*.

In a second part we will see how the real turn and the change in the repertoire of collective action comes with a change in the hierarchical organisation of the professional field brought about by the expansion in France of the major Anglo-American accountancy and audit firms. These firms end up replacing the traditional typically French professional elite and importing within the profession new ways of conceiving of professional practice and identity. This entails a considerable reshuffling in the hierarchical structure of the field. Institutions are forced to redefine the content of the professional identity they are supposed to epitomise. Moreover a new definition of elitism emerges in the professional field shaping the means for mobilisation and the discourse of its different members. The representatives of the still existing *comptable agréé* category are divided. Some want to return to the old repertoire and defend a “traditional” conception of professionalism, while the younger generation decides to adjust to the new situation by creating new means of collective action. The younger generation’s discourse which no longer mentions the *comptable agréé* category, is intended for the representation of an *expert-comptable* “de France”, whose professional identity is supposed to propose a new identity for the small practitioner: at the same time modern but also more faithful to the professional ideal of independence and craftsmanship than the “quasi-industrial” and “business minded” partner from the “Big Anglo-American firm”. Instead of opposing or negotiating with the leadership of the profession, the new strategy also implies new political moves: trying to conquer the professional organisation in order to lead the struggle against the “aliens” from within the centre of power and trying to acquire new legitimacy through the internationalisation of the small practitioner identity.

To document the evolution of the repertoire of collective action, the paper rests on a wealth of sources including archives from the Parliament (1945-1970) and the Ministry of Finance (1960-1970), the professional press (1942-2000) and interviews of some of the major actors of this evolution.

### **Professional fields and collective action**

Early research on professions has tended to represent the latter as “communities of peers” (Goode, 1957). According to Carr-Saunders and Wilson (1933, p. 283), by epitomising such values as craftsmanship and gentlemanliness professionalism was an efficient and morally desirable way of organising social life. The professionalisation of everyone (Wilenski, 1964) could indeed bring about a harmonious society where subordination and oppression (sources of class struggles) would be eradicated (Carr-Saunders & Wilson, 1933, pp. 502-503) and where the devastating consequences of competition could be moderated by the spread of professional fellowship and solidarity. As early as 1961 Rue Bucher and Anselm Strauss suggested yet another conception of professions. Working in the wake of scholars such as Everett Hughes, they saw professional status as not being defined once and for all but as subject to permanent negotiation (Hughes, 1958). Applied to the whole professional community this vision resulted in a conception of professions as being comprised of “segments in movement” (Bucher & Strauss, 1961, pp. 332-333), which might correspond to specialisations resulting from the division of professional labour, but from a collective action

perspective more broadly represented the instrument of recognition of any specific form of professional identity (Bucher & Strauss, *ibid.*).

Studying professions using the same methodologies as those employed for political and reform movements was advocated by Bucher and Strauss as a dynamic alternative agenda to the static nature of functionalist studies (as epitomised particularly by Goode, *art. cit.*). Segments were in some ways invisible “communities within the community”, which came to light when their members engaged in collective action. Strategies aimed at gaining influence and institutionalising the existence of the segment were thus to become new objects of enquiry for researchers. Envisaging professions as “loose amalgamations of segments pursuing different objectives in different manners and more or less delicately held together under a common name at a particular period in history” (Bucher & Strauss, 1961, p. 326) thus went against conceptions that either posit that a shared identity and common interests override the heterogeneity of the membership or, on the contrary, see the membership as dominated by one particular segment and generally define the remainder of this membership in terms of what the dominants are not.

It is in a dominated part of the French accountancy professionals’ community that this paper takes an interest. From the beginning the *comptable agréé* section of the membership of the *Ordre des experts-comptables et des comptables agréés* (OECCA) was defined as in charge of the delivery of more menial services than the *expert-comptable* one. This distinction was of course backed by a difference in terms of education and intellectual capacities required for the performance of the tasks of either category. From the beginning too, the *comptables agréés* took the initiative to fight what they saw as an unjust consequence of an unsound institutionalisation. At stake in this mobilisation was a definition of the identity (and rights and duties associated with this identity) of the *comptable agréé*. What the paper shows is that central in the focus of the mobilisation was the relation the category *comptable agréé* would have with the dominant category. It is therefore argued that changes in the dominant/dominated relation across the history of the professional community are predominant in shaping the characteristics of mobilisation much more than changes associated with the official definition of the category *comptable agréé* itself.

In order to be able to take into account this hierarchical relation, we have decided to resort to an analysis of the professional community in terms of field. We refer explicitly here to the work of Pierre Bourdieu as his fields are made up of dominant and dominated agents and evolve in response to the struggles fought to define what combination of the different forms of capital (economic, cultural and social) will be crucial to secure a dominant position within them (Bourdieu, 1984 & 1996). In the field of the professions, the combination of the different types of capital that characterises professionals at the apex of their field varies from one professional context to another, and is specific to each phase in the development of the professional phenomenon. In the UK for instance, professionals have long considered social capital and respectability just as important as the promotion of cultural capital, if not more so (Macdonald, 1989; Perkin, 1989). Reference to Bourdieusian theory is thus sufficient to explain that professions are hierarchically divided social spaces, and that this division is grounded in professionals’ social characteristics, which in turn will determine those of the clientele a professional can expect to serve. This correspondence relates to a general property of fields, defined by Bourdieu as *structural homology*, which shapes the relationships between agents in various fields (Bourdieu, 1984 & 1996). However, a Bourdieusian approach is not sufficient to account for the fact that in some professional fields, such as accountancy, agents in the field are probably as much organizations as they are individuals and that in many

countries the biggest of these organizations are the leaders of the profession. Size matters therefore as a principle for understanding the hierarchical arrangement of the professional field. As we shall see in the paper, at the beginning of our journey, the French profession is essentially a profession of small practitioners, while at the end of it, the profession has turned into a more diverse field in which large international firms cohabit with highstreet practitioners. To account for this organizational dimension, further theoretical references are needed in addition to Bourdieu.

When talking about organizational fields, neo-institutional theory springs to mind. This theory provides a definition of the field as “those organizations that, in the aggregate, constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies and other organizations that produce similar services or products” (DiMaggio & Powell, 1983, p. 148).<sup>3</sup> Introducing the idea that fields can also be made up of organisations allows one to see the latter as a way of accumulating important quantities of the different sorts of capital described by Bourdieu. Large professional firms are not powerful simply because their partners are better endowed with social, cultural and possibly economic capital than the rest of their fellow-professionals; these firms are also powerful because they are large and well-organised. Their size and efficiency triggers a virtuous process of accumulation that in the long run leads to transformation of those different sorts of capital into symbolic capital, in the case in point crystallised by the reputation the large firms enjoy.

As regards repertoires of collective action, it will be shown that it is the evolution of the professional field, its transformation from a field of individuals and small practices into an organizational field, which resulted in the introduction of size as an underlying hierarchical principle to the field, that triggered a switch from an old repertoire to a new one. In this respect, mutations in the apparent institutional structure of the profession, such as the decision to merge the *expert-comptable* and *comptable agréé* category, are not concomitant with such a switch. In other words and in this case, the achievement of the goals in the name of which collective action initially took place does not mean that this action subsides, nor does it mean that it is going to be taken according to a different repertoire. Deeper transformations are needed for a change in the repertoire. Tilly saw them happening at the level of the whole French society. In a more modest fashion, we will limit the study of these transformations to the field of professional accounting in France. Before we go into the details of the evolution of the *comptable agréés* we need to set the stage by introducing some particular features of French accountancy professionals

### **The old repertoire: the consequences of a “botched” institutionalisation**

#### *Preamble: the institutional organization of the accountancy profession in France*

History has produced in each and every country different institutional arrangements for the accountancy profession. For instance, the United Kingdom counts no less than six main bodies of professional accountants, some of them, such as The Institute of Chartered Accountants in England and Wales, having been founded on a territorial basis, some others, such as the Chartered Institute of Management Accountants, on a disciplinary basis, while some, as is the case for the Association of Chartered Certified Accountants, resulted from an initiative of candidates to other bodies whose application has been rejected (Matthews et al., 1998). While

---

<sup>3</sup> For a detailed discussion of the different uses of the notion of the “field” in sociology see Martin (2003).



in many countries accounting and auditing are performed by members belonging to the same professional association, in France they have remained separated professions. Nowadays *experts-comptables* are principally in charge of account-keeping or supervising the account-keeping of corporate bodies,<sup>4</sup> while *commissaires aux comptes*, who are under the supervision of the Ministry of Justice, enjoy a legal monopoly over audits.<sup>5</sup> Although many practitioners are members of both professions, they have still not been merged into a single institutional framework.<sup>6</sup> This demarcation between accountants and auditors is just another idiosyncrasy of the French profession. France also has a clear-cut division between practitioners and accountants working in industry. Only the former are considered as members of an organised, independent profession.<sup>7</sup> While the value of this distinction is clear for auditors, due to the potential conflicts of interest if an auditor also holds a position in trade or industry, it is less clear for accountants. Its justification lies in yet another particularity: the monopoly over the preparation of accounts that accountants as practitioners enjoy in France.

The granting of this monopoly did not come as recognition of the lobbying work of some professional association(s). These associations had existed from the end of the 19<sup>th</sup> century, and were often created on the model of British professional institutes. The most elitist ones claimed a privilege over accounting work, but also over auditing, precisely on the basis of their expertise in accounting. The values and conceptions of practice they defended tended to equate excellence in the craft of accountancy with individual practice. In particular, sole practitioners, because they could keep sufficient control over the work they delegated to subordinates, were deemed to best meet the requirements of independence and competence quintessential to professional activity. Adherence to these values found its explanation in the need to mimic the formal characteristics of other professions that were more advanced along the process of social closure, in order to gain official recognition. Like the practitioner of law, it was considered that professional accountants should serve their business clients but also maintain an aloof and distant attitude to them (Bocqueraz, 2001; Ramirez, 2001).

Ultimately, it was a reason quite alien to the accountants' arguments that led the authorities to establish accountancy as a profession in France. The Vichy regime's technocrats – and those who succeeded them after 1944 - made the decision to create an *Ordre des experts comptables et des comptables agréés* to serve as an instrument for the application of a *Plan comptable*, a set of accounts common to most companies, designed to harmonise and centralise information used to devise macro-economic policies (Fortin, 1991; Standish, 1990). In 1942, the need to create a professional institution posed the problem of gathering a body of practitioners large enough to implement these economic rationalisation plans, yet with sufficient prestige to deserve the status of an established profession. The solution adopted consisted of dividing the institution into two different compartments, allegedly for technical reasons but in fact for reasons related to the practitioners' social background (Ramirez, 2001). The *Ordre des*

---

<sup>4</sup> Under the Ordinance of 19 September 1945. This piece of legislation was amended in 1968 (see below).

<sup>5</sup> The French Companies Act 1863 was the first law to provide for the existence of an external controller of accounts. However, the actual birth of the *commissaire de sociétés* (France's earliest auditor) dates back to the important 1867 Act, a landmark in the history of French corporate law (remaining practically unmodified until 1966). The regulation of professionals' recruitment and attributions established by the 1867 Act were subsequently reformed. The current rules governing the auditor profession essentially date back to a 1969 decree. For further details on the successive episodes in the regulation of audit in France, see Mikol (1993).

<sup>6</sup> A provision of the 1968 law reforming the *expert-comptable* profession allowed all registered members also to register in the *commissaire aux comptes* profession.

<sup>7</sup> This means that even after completing professional training and qualifying as a *diplômé(e) d'expertise comptable*, an accountant can be denied the title of *expert-comptable* and the right to practice if he/she elects to be salaried, unless the salaried position is in a professional accountancy firm.

*experts-comptables* was thus born as the *Ordre des experts-comptables et des comptables agréés* (OECCA), within which a minority of *experts* were accredited for the supervision and organisation of accounting systems, whilst a majority of *comptables agréés* were confined to bookkeeping activities.<sup>8</sup> Let us now take a closer look to the founding act of the OECCA to better understand what motivated initially the mobilisation of the representatives of the *comptables agréés* against their *experts-comptables* fellow-members.

### *The 1945 Ordinance and its consequences*

The founding act for the OECCA dates from January 1942, and its main provisions were repeated in an *ordonnance* issued after the liberation of France in September 1945. Article 2 of the act creating the *Ordre* states that “the *expert-comptable* is a technician who, in his own name and under his own responsibility, habitually exercises as his profession the organisation, verification and assessment, and correction of bookkeeping and accounts of all kinds.” Article 8 of the same act states that, “the *comptable agréé* is a technician who, in his own name and under his own responsibility, habitually exercises as his profession the keeping, centralisation, closing, and supervision of bookkeeping and accounts of all kinds.” The *Ordre*’s professional structure was decentralised, with a strict hierarchy. Regional councils (*conseils régionaux*) of elected members were represented at national level by a High Council (*Conseil supérieur*). The two levels had disciplinary powers and were responsible for drawing up the *Ordre*’s internal regulations and the code of professional duties. However, *experts-comptables*, although there were considerably fewer of them than the *comptables agréés* (1,700 compared to 4,000 in 1945)<sup>9</sup> were at an advantage in representation in the *Ordre*’s regional councils and high council, where two thirds of seats were reserved for representatives of the “nobler” category of the profession.

Although this division of the profession into two compartments was supposedly to distinguish those who could aspire, due to their intellectual abilities, to “exercising the higher functions of accountancy”<sup>10</sup>, the artificiality of the line drawn between the tasks of *experts-comptables* and *comptables agréés* fairly soon resulted in the former pre-empting the latter’s work: article 14 of the Ordinance of 19 September 1945 already gave *experts-comptables* the right to carry out on a temporary basis tasks allotted to *comptables agréés*. The solution found in 1942 and confirmed in 1945 to the need to create a profession thus left several points unaddressed. First, it had been impossible to create the *Ordre* without distinguishing two compartments of practitioners through a highly artificial technical separation: while the work of most *experts-comptables* would consist of tasks identical to those allotted to their *comptable agréé* colleagues, the former would have more favourable “political” representation than the latter. The tensions and conflicts that were to mark the development of the OECCA were thus foreseeable right from the earliest years of its existence.

The initial complaints from the *comptables agréés* to the *Ordre*’s High Council that the *experts-comptables* were “poaching” on their territory were soon followed up by more

---

<sup>8</sup> Significantly enough, audit (*commissariat aux comptes*) was left untouched by the 1942 reform. While the link between accountancy and audit had been established early on in countries such as the United Kingdom, in France it was only in 1966 that the Act revising the Companies Code (and subsequently the 12 August 1969 decree organising the auditor profession) officially associated *experts-comptables* and *comptables agréés* with the certification of accounts

<sup>9</sup> See Bocqueraz (2001).

<sup>10</sup> Bulletin n°1 de l’Ordre, 1942.

organised action: the *Compagnie nationale des comptables agréés*, initially a body to represent the *comptables agréés* alone, was formed in 1947. In 1974 it merged with other associations to become the *Institut national des experts-comptables et des comptables agréés* (INSECCA). The solution to remedy to what many saw as a flawed institutionalization was not simple. Within the *Ordre*'s High Council positions were divided and this division did not strictly follow that of *experts-comptables* vs *comptables agréés*. Some were in favour of a separation of the two tiers into two distinct professional bodies. Others rather favoured a merger between both categories.<sup>11</sup> Representatives of the *Compagnie nationale des comptables agréés* went by the same token. The journal that this association published from 1948 onwards reflected in its columns the state of indecision that dominated the profession at the time to choose between the two remedies. Since it was the State that had been the driving force behind the institutionalization of professional accountancy in France, it is to the latter that professionals turned for a solution to their problem. However, as the archives of the Ministry of Finance, the supervising authority of the OECCA, show, public authorities took their time to find this solution. Professionals had in fact to wait until the end of the 1950s, when a series of reforms were launched in order to put French financial and accountancy regulations on a par with that of France's associates within the recently created European Economic Community.<sup>12</sup>

Yet, some *comptables agréés* could not wait. Instead of hoping for a private bill passed at the initiative of the Government, they rather resorted to the French legislator. As a result of their lobbying, several bills were proposed in Parliament from 1950 onwards, some aiming to merge the categories of *experts-comptables* and *comptables agréés* and some to split the *Ordre* into two separate organisations. In 1953 and 1954, two bills proposing division of the *Ordre* were successively dropped, but bills presented to the National Assembly in 1956 (on 28 February, 20 April and 7 November) proposed unification of the professions of *expert-comptable* and *comptable agréé* by ending recruitment of *comptables agréés* and incorporating the existing holders of that title into the body of *experts-comptables*. The archives of the Finance Ministry show that the government was not in favour of separating the two categories of the *Ordre*. It argued that the plan was ultimately to reform the profession to bring it into line with its European counterparts. Moving towards a separation by officially creating an independent professional organisation for the least qualified professionals, whose accounting tasks were restricted to account-keeping, was not likely to facilitate the modernisation process.<sup>13</sup>

Once the idea of combining the two categories was accepted, the debate turned to the terms of the combination. A dominant concern in the preparatory discussions before the 1968 Act reforming the *Ordre* (see below for details) was the fear of setting the *expert-comptable/comptable agréé* "exchange rate" too low, thereby ruining the reputation of the new body by "dumbing down". At a meeting of the professional duties and interests

---

<sup>11</sup> See B 13145 Affaires diverses, experts-comptables, comptables publics (1953-1954) and B 55259 Suivi de l'Ordre des experts-comptables (1959-1965).

<sup>12</sup> See B 51189 Réforme de l'Ordre des experts-comptables et des comptables agréés and 19950409 Art.103-104

<sup>13</sup> The report by Rolland (rapporteur to the French Parliament's Commission for Economic Affairs for the bills mentioned) suggested adopting other measures intended to make the profession more democratic, such as promulgation of codes of ethics through public administration regulations (rather than internal regulations), and having the regional chambers of discipline presided by a magistrate (rather than a practitioner).

commission of the OECCA's high council held on 27 April 1965<sup>14</sup>, there was a debate between opponents and proponents of downward levelling of the new institution, as "most of the *comptables agréés* were not capable of passing the examinations to qualify as an *expert-comptable*". Some people wanted to lower the level for conversion to admit holders of the first in a series of examinations on the way to full qualification as an *expert-comptable*, for the youngest candidates, with admission based on past record and possibly a dissertation for the oldest candidates. Others (especially certain representatives of the *comptables agréés*), believing that a lower entry requirement for the *Ordre* would not be in their interest, suggested ending recruitment of *comptables agréés* but only allowing existing *comptables agréés* to re-register as *experts-comptables* if they held the *most* "advanced" modules of the chartered accountancy qualification. They based this proposal on a position taken by the General Tax Inspector, who at an interministerial meeting for preparation of the bill for reform of the *Ordre* had expressed a fear that France's claim to have professionals of incontestable value would lack credibility with European partners if the common level for *experts-comptables* and *comptables agréés* went to the lowest bidder.

The division in the profession, technically presented as a distinction between the people whose job it was to supervise accounts and the people who simply kept the accounts, in fact masked a social distinction between the elite with enough academic and/or social assets to work for the largest companies, especially as their auditors, and the majority of accountants. The meeting point between the mass of *comptables agréés* and most of the *experts-comptables*, those who were not in the elite, was exactly where the lawmaker had set the line between the two communities. The aim of collective action was to determine the identity of a professional category. Was it to form a new and separate profession? Was it to disappear in a merger with the *expert-comptable* category? The fact that the professional body (be it the OECCA itself or associations such as the *Compagnie nationale des comptables agréés*) was divided about what end to bring to the complicated situation created by the 1942-1945 institutionalisation suggests that the crux to understand the different positions towards this situation resided more in the professional field's internal hierarchy than by referring to a substantive definition of what would have been the identity of the *expert-comptable* and the *comptable agréé* proper. In terms of the means that were used for collective action, the only actor at that stage that had the answer to the professionals' problems was the State, in the sense that it was largely responsible for creating these problems. It is thus logically to the public authorities that professionals turned. It was eventually also the State that brought – provisionally- and end to the strife between *experts-comptables* and *comptables agréés*.

### **A change in the repertoire?**

In 1964, France had 2,160 *experts-comptables* (exercising their profession individually or in some 250 firms), and 7,191 *comptables agréés* (exercising individually or in some 280 accountancy firms).<sup>15</sup>

#### *The reform of 1968*

---

<sup>14</sup> We are grateful to Robert Mazars, former member of OECCA's High Council, for supplying the minutes of this meeting.

<sup>15</sup> Figures from Labourie (1967). According to an inquiry by the *Ordre*, half of all *experts-comptables* worked in Paris and two thirds of *comptables agréés* worked in the provinces. There were only 66 women in a total of over 2,000 *experts-comptables*, and only 10% of *comptables agréés* were women. A survey from 1965 showed that 60% of firms in the Paris area had fewer than 10 employees, while the proportion in the provinces was 65%. 80% of firms where an *expert-comptable* exercised alone had fewer than 4 employees. Two thirds of firm employees were educated to *baccalauréat* level at most, and half had left school with no qualifications.

The main objective of the Act of 31 October 1968 amending the OECCA's articles of association was to silence the quarrels that had undermined the *Ordre* since its formation by raising the level of its registered professionals. According to the statement of the grounds for the Act, the State had intervened because the heads of the *Ordre* had failed in their attempts to reconcile the two categories of membership. Creation of the title of *comptable agréé* was simply arbitrary: it was theoretically reserved for specialists in account-keeping, but in fact its holders contributed to the income of many *experts-comptables* firms. The introduction to the act underlined the complexity of the problem (which explained the failure of many bills intended to settle the problem of the coexistence of *experts-comptables* and *comptables agréés*), especially as the 1945 Act contained provisions "well outside the scope of normal law" (*comptables agréés* had been allocated one third of seats on the representative bodies, although there were three times as many of them as *experts-comptables*). The government's plan rejected the solution of splitting the *Ordre* because 1/ the accountants were all doing the same work and 2/ a split would give rise to an extremely small body of auditors just as the bill for reform of the audit profession was being debated in Parliament. This bill proposed automatic authorisation for *experts-comptables* to carry out statutory audits. So despite their occasionally violent conflicts, "the members themselves wanted to keep a single organisation, either to benefit in the case of *comptables agréés* from the prestige attached to the title of *expert-comptable*, or because they were interested in belonging to a body with a large membership." The government had therefore sought to remove the causes of the conflict, while setting high skill requirements for the profession and guaranteeing recruitment in line with the needs of businesses. It was decided to discontinue registration of *comptables agréés*, and allow them equal representation in the *Ordre* and the possibility of certifying the balance sheets of companies whose accounts they kept. The attributions of members of the *Ordre* were redefined accordingly: under article 1 of the Act amending the ordinance of 19 September 1945, "a chartered accountant (*expert-comptable*) or auditor (*réviseur comptable*) as defined in this ordinance is a person whose habitual occupation is to audit and assess the accounts of companies and organisations to which he is not linked through a contract of employment. He is also authorised to certify that the balance sheets and profit and loss accounts are regular and sincere."

The 31 October 1968 Act was complemented by a decision made on 19 February 1970. It amended Article 7 bis of the ordinance of 1945 and authorised *comptables agréés* aged at least forty to apply for registration with the *Ordre* as *experts-comptables* provided they met one of the following two requirements:

1. They were *comptables agréés* registered on a list of auditors (*commissaires aux comptes de sociétés*) or legal experts (*experts judiciaires*) in the speciality of Accountancy,
2. They were *comptables agréés* with fifteen years' experience in an activity habitually involving important responsibilities in each of the three following areas:
  - a) Organisation of accounts
  - b) Verification of accounting work done by the staff under their authority
  - c) Analysis of the situation and operation of companies in their economic, legal and financial aspects.

3. Provide proof of fifteen years' experience working in organisation or verification of accounts, including at least five years in functions or engagements comprising important responsibilities of an administrative, financial or accounting nature.

The transformation of the *comptables agréés*, who in 1970 still made up the vast majority of the profession, into *experts-comptables* was a lengthy process, only fully achieved with the second reform of the 1945 ordinance introduced in 1994, when the situation of the last members of the *Ordre* who were not yet registered as *experts-comptables* was regularised (and the OECCA became simply the OEC - *Ordre des experts-comptables*). Until the end of the 1980s, one of the essential tasks of INSECCA, which came into being after adoption of the 1968 Act reforming the profession of *expert-comptable*, was to encourage this transformation by promoting the people who previously made up the least privileged section of the professional institution.

#### *A new role for the INSECCA*

As one of its former leaders told us: “the INSECCA never asked for straightforward incorporation of the *comptables agréés*, because in all the transitional measures up to the time all the *comptables agréés* were automatically absorbed, what we were asking was that they should prove they could be *experts-comptables*. So either they had to pass two certificate exams<sup>16</sup>, or one, with a shortened dissertation.<sup>17</sup> And we helped them with that. Dubuisson [a member of the INSECCA committee] helped them enormously in preparing their plan, following courses, finding their subject... What they did was the bravest thing, I was on the examining panel for the dissertations by *comptables agréés*, and I don't know how many candidates I saw. The most aware were pleased about it: they're not giving us a present, they're recognising that we deserve to exist, which is not the same thing. Personally I'd never have dared to do what happened in 1994, I mean pass them all. I wasn't the one who proposed that, it was the representatives of the *experts-comptables*, because they were so fed up having that millstone round their neck.”

Indeed until 1994, some categories of the *Ordre*'s membership who were eligible for “conversion” to the status of *expert-comptable* were slow to change their status, hampering the institution's modernisation process. The most telling case was that of the “authorised trainees” (*stagiaires autorisés*) who as their name indicates were accountants who had not yet completed the full training, but were authorised to set up in business. In 1987 a group of these trainees (at the time the *Ordre* still had 1,265 such members compared to approximately 2,400 *comptables agréés*) began to lobby the public authorities for incorporation as *comptables agréés*. They were supported by the INSECCA, but the IFEC, an association representing *experts-comptables* in the *Ordre*, was firmly opposed to the idea, offering help in preparing for examinations and dissertations, and sanctions against “the negligent persons who are refusing to make the efforts required for regularisation.”<sup>18</sup> The IFEC advised its members to write to the governing authorities to protest, and the INSECCA retorted by declaring that “it was time to incorporate these 1,200 accountants who contribute through their membership fees to the life of the *Ordre* and the training of new *experts-comptables* [...] and besides, their inclusion would meet the growing need for professional practitioners.”<sup>19</sup>

---

<sup>16</sup> Modules of the *expert-comptable* qualification.

<sup>17</sup> Every candidate for the full qualification also had to submit a final dissertation.

<sup>18</sup> *La profession comptable*, May 1987, p. 15.

<sup>19</sup> See the INSECCA's INFO bulletin of March 1987. In the end, France's minister of the economy and finance vetoed this incorporation (*Journal Officiel*, 7 September 1987, pp. 5012-5013).

During this period, the INSECCA thus had a large number of members who were former *comptables agréés*. Although this number was gradually declining as the old generation gave way to the new, it weighed down the union's action with a series of grievances related to a conception of the accountancy profession that was fiercely attached to the independence of professional judgement and defence of the monopoly gained in 1945, over activities often chiefly consisting of what made up the core tasks of the *comptable agréé*: account-keeping.

It might have seemed that with the foreseeable merger of the *comptable agréé* and *expert-comptable* categories, collective action aimed at defining and defending the *comptable agréé* identity would subside or at least use another repertoire, now that the problem that had motivated this collective action had been resolved by means of regulation. Yet, the case of the *stagiaires autorisés* proves that the "identity" problem did persist as a lingering effect of the contention between both categories of the OECCA, with the state being still occasionally invited to intervene in intra-professional affairs. What is more, the absorption of part of the *comptable agréé* population into the *expert-comptable* category did not modify substantially the hierarchical organization of the professional field. The newly admitted experts-comptables were still endowed with their social characteristics (educational background, social relations, and clientele) as former *comptables agréés*, although they did not bore the name anymore. Their representatives were faced with a challenge: to consider that the existence of an "expert-comptable agréé" category was not a problem, with the risk that the latter be looked down upon by the "old stock" *experts-comptables* or to do something to distinguish this category and enhance its status, if possible by enrolling broad-minded *experts-comptables*, whose practising conditions would be close to that of their former *comptables agréés* colleagues. This second option was to be favoured, leading to a change in the repertoire of collective action. Before we move on to study in detail the change in the repertoire, it is to the deeper transformation of the professional field underlying this change that we turn. As we will see now, the transformation of the professional field, which we describe, led to a complete reshuffling or its internal hierarchy.

### **The great transformation of France's accountancy profession**

The 1970s saw the beginnings of a major change in the accountancy profession in France. The Anglo-American firms, better known today as the Big 4 (Deloitte, KPMG, Price Waterhouse Coopers, Ernst & Young) although at the time there were still 10 of them, began an unremitting expansion in France. Some of these firms had had offices in Paris since the early years of the 20<sup>th</sup> century, but so far they had only worked on consolidation of accounts of subsidiaries of the Anglo-American companies that were their clients, and sold them financial advice or management consultancy services. They were not particularly interested in the statutory audit market for the principal French companies, because it was not very lucrative, and was mainly occupied by a small elite of Parisian independent practitioners. Given the low level of verifications carried out by statutory auditors in the course of their engagement, one man or a small firm could in fact act as statutory auditor for several listed companies at once (Ramirez, 2003, 2008 & 2009).

This state of affairs, which meant that audits of French companies were purely illusory, ended when the 1966 Companies Act was adopted. The implementation decree for this Act, adopted in 1969, reorganised the audit profession in depth, setting up a proper structure centred on an organisation equivalent to the accountants' *Ordre*, the *Compagnie nationale des commissaires aux comptes* or National Company of Auditors. Most importantly, this institutional

reorganisation was the first step in a series of reforms aiming to modernise the Paris financial market and culminating in the mid 1980s. Credible auditing was an absolute requirement for international expansion by French companies, particularly flotation on stock markets such as New York or London; it was also necessary for foreign investment in companies listed on the Paris stock exchange. Members of the audit profession were now able to demand remuneration commensurate with verifications on a scale that could guarantee a reliable opinion on a company's financial statements (Ramirez, 2003).

The years between 1975 and 1990 saw the rise of the large Anglo-American firms. In order to adapt to the local context, in France these firms were almost all headed by French partners by the end of this period (Ramirez, 2008). The Big firms gradually conquered most of the statutory auditors' appointments for large French companies. The accountancy profession was divided. The section most deeply attached to the individualist view of the profession used the law in an attempt to block expansion by the "foreign" firms; a more modernist arm responded to the challenge thrown down by these firms by pooling resources in order to offer a credible alternative in terms of "size" (Ramirez, 2008). By the end of the 1980s, the "Big firms" held established positions at the top of the professional rankings, both in terms of fees charged and employee numbers.

The Big firms thus introduced a principle of management and hierarchy hitherto unknown in the French accountancy profession: size. The large multinational audit firms now naturally took over work for large French groups with foreign operations, while continuing to provide services for large foreign groups with operations in France. A structural homology gained ground in the profession; it concerned more than firm characteristics, with auditors on one side and their clients on the other, as there was also a similarity of organisational structure. The profession was now divided into two: on one side, the segment consisting of the largest companies to which the Big firms sold audit and consultancy services (management, IT, legal and tax consultancy), and on the other the segment made up of smaller companies, some of which were clients for certain audit and accountancy management services, while the smallest bought bookkeeping services. The dichotomy between *experts-comptables* and *comptables agréés*, which was essentially a difference between individuals, was replaced by a difference between large and small that primarily concerned differences in organisation and the conception of the profession. This difference in conception arose because the multinational firms brought with them a very different professional culture from the local French culture. In particular, it had been unusual in France for accountants to offer a combination of traditional, regulated professional services such as chartered accountancy services, bookkeeping or statutory audits, alongside other services such as legal and tax advice or management consultancy.

Reorganisation of the French accountancy environment based on the size factor, and its consequences in terms of the services offered by the profession, brought about a change in the way the professional organisations represented their members. The dominant themes of action by the OECCA reflected this new factor. Since the accountancy elites were multi-disciplinary entities, members of the *Ordre* would be encouraged by the profession's authorities to develop consultancy work. Since these elites consisted primarily of audit firms and the quality of their audits was guaranteed by peer review, the *experts-comptables* and *comptables agréés* should also strive to bring in quality control for their own services.

Prior to 1970, the functions of the OECCA were, so to speak, "kingly" functions (keeping the register of members, keeping discipline). The *Ordre's* intellectual output, both permanent



(chiefly through its committees) and recurrent (annual congresses) had an extremely technical dimension devoid of any concern for the real impact of this output on a population essentially consisting of bookkeepers. The developments that brought the *Ordre* to be based on a single category whose clientele was mostly small and medium businesses, while the *Compagnie nationale des commissaires aux comptes* (CNCC) would have authority over auditing, led the people heading the *Ordre* to introduce a more active policy for relations with members, explicitly emphasising the value of the services they provided. There was a shift in representation, away from a focus on what accountants did, i.e. the technical division of accountancy work between account-keeping and supervision of accounts, to a focus on “markets” and “products”. This shift concerned accountancy engagements in the strictest sense, but also increasingly encompassed consultancy work.

In the 1960s, the OECCA had attempted to catch up with the Anglo-American professional organisations while also positioning itself in the race for audit reform by setting up a committee for analysis of due diligence work. This committee’s activity took a new turn in the early 1980s when it partly abandoned the themes of financial reporting and accounting treatment of certain issues, to concentrate instead on development of professional standards.<sup>20</sup> Recommendations were beginning to set forth the conditions for exercising engagements of preparing financial statements (the “accountancy work” series), then, from 1984, the conditions for exercising computer services engagements (the “IT” series). After 1985, there were only three series of standards: “accounting principles”, where technical analysis continued; and more importantly “engagements” and “professional behaviour”, covering recommendations concerning the work of the chartered accountant. These recommendations became standards from 1 January 1983. They were associated with a quality control system called the *Examen d’Activité Professionnelle* (EAP), originally introduced by the decree of 15 February 1986 and applied on a voluntary basis from 1991. Standardised work had been presented as a chance to raise the professionalism of *experts-comptables* and protect the profession against the increasingly frequent intervention by non-professionals in the field of accountancy.<sup>21</sup> It was pushed forward with the aim of helping professionals, even supplying ready-to-use working papers to members of the *Ordre*.<sup>22</sup> As standardisation arrived and its application was monitored, the professional institution took a stance in relation to the CNCC and the large international audit firms and their networks, inviting its members to join a project for collective improvement in the quality of their services. Revealingly, efforts focused first on engagements involving an opinion on financial statements, before turning to formation of working papers for account-keeping.<sup>23</sup>

The movement to mark out the scope of the accountant’s traditional work was accompanied in the mid-1980s by an attempt to increase the standing of other types of engagement, and

---

<sup>20</sup> J.C. Scheid, Les recommandations changent de “visage”, *SIC*, December 1988. Apart from the recommendation on “due diligence by the *expert-comptable* of the works committee” which was published in 1974, most of the rules produced were dominated by themes such as “terminology in matters of costs, cost prices and margins” (1970) or “accounting for leasing operations” (1974).

<sup>21</sup> *Aujourd’hui et Demain*, December 1981, p. 2.

<sup>22</sup> “The younger generation don’t even ask whether or not they need written procedures, it’s in their blood, we’ve got a permanent file, we’ve got an annual file, the system is automatic, the statutory auditor’s process is well-integrated. The problem is with the generation of over 50s. But it’ll be hard to get them to change. Some people have left auditing because of the underlying responsibilities. But anyway the *Ordre*’s procedures are becoming established, and in fact what we do is practical so it can be useful for them: we’ve even gone so far as to give them working papers [laughs], well, it’s rather a lazy system where you go and buy your working instruments from the *Ordre*.” (a member of the ECF elected to the High Council).

<sup>23</sup> *La profession comptable* n° 49, January 1987, p. 5.

therefore to promote an image as a *small business advisor* rather than an accountancy specialist. In preparation for the 1994 reform of the 1945 ordinance, a thinktank known as the “group of nine” met from 1987. This group had observed that “the profession is moving imperceptibly away from a single sphere of activity in a protected market to a multiplicity of services”, and specifically noted that this shift was illustrated in “the reversal of situations in the large international firms, where consultancy fees are catching up with if not exceeding audit fees.”<sup>24</sup> Was this myth or reality, was it a generalisation extending observations concerning only the elite members to all – or most of – the profession? Whatever the truth, this analysis led to an active policy of promoting the “consultancy” services *experts-comptables* could provide to their clients.

This policy first took the form of greater communication with members of the profession. In 1987, the *Ordre* had launched the first-ever advertising campaign in its history, on two themes: security in engagements, and presenting the *expert-comptable* as the natural advisor to small and medium-sized businesses.<sup>25</sup> In 1988, the *Ordre*’s annual congress held in Saint-Malo marked a break from tradition when it took “modern communications tools” as its theme.<sup>26</sup> Subsequent congresses elaborated on the theme of “new engagements” and organised presentations and workshops appropriate to the new “markets” opening up to the profession and the “products” it could sell in them. The 1990 congress, which attracted a record number of 1,200 attendants, explored the theme of “accountancy and management: the avenues of change”.<sup>27</sup> In 1991, tax engagements were examined, while 1992 was the year of “future plans for the independent accountancy profession” in view of the reform of the 1945 ordinance. 1993 examined “business Europe”. In 1996, the congress sought to “contribute to business performance” by recommending “a new vision of the services of the *expert-comptable*”. This more commercial approach to the profession was also constantly reflected in the growing number of articles published in the trade press on “consultancy” and “effective firm management”.<sup>28</sup>

Consultancy, effective firm management, multi-disciplinary services, a “market” and “product” based approach, standardisation of engagements involving issuance of an opinion on the financial statements: while continuing to defend the profession’s monopoly over account-keeping, the people at the head of the *Ordre* thus became involved in a policy of raising the profile of the other services an *expert-comptable* could offer. They added a new dimension to their institution’s role: it was now no longer simply to represent members “politically”, but also to define what they did. The *Ordre* could only represent the “smallest” practitioners: this was true both from a market standpoint in which the large companies turned to the large firms for their audits and consultancy work, but also from the institution’s standpoint, since the large firms had many more members at the CNCC than in the *Ordre*. The strategy adopted by the *Ordre*’s leaders was thus to strive to be more than the representative of the “very small” accountants, and it did this through an emphasis on

---

<sup>24</sup> *Les missions extra-comptables* (Non-accounting engagements). Extracts from the report remitted by Daniel Dommel to the French minister of the economy and finance, *SIC*, October 1990.

<sup>25</sup> *La profession comptable* n° 52, April 1987.

<sup>26</sup> The themes of congresses held in the first half of the 1980s were considerably different. The 1983 congress focused on the finance function and the *Plan Comptable*, attempting to find common points between accountancy and financial analysis. The theme of the 1985 congress was training for accountants, and in 1987 it was business succession.

<sup>27</sup> *La profession comptable* n° 93, October 1990, pp. 18-22.

<sup>28</sup> In a brief attempt at bibliometrics, we counted the articles (at least two pages long) published in the OECCA’s press arm *SIC* between 1987 and 1995 on consultancy or firm management: the numbers increased from 7 in 1987 to 10 in 1988, 15 in 1989, 17 in 1990, 23 in 1991, 20 in 1992, 21 in 1993, 27 in 1994 and 21 in 1995.

consultancy work, which chiefly concerned the most sophisticated wing of the *experts-comptables*' clientele, concentrating efforts for standardisation on "opinion" engagements rather than simple bookkeeping services. We shall now see how the people who initially represented the smallest practitioners responded to these changes.

### **INSECCA becomes ECF: two possible attitudes to "modernity"**

#### *The INSECCA clings to a traditional view of the profession*

The quality control process for services provided in an engagement to prepare financial statements was one of the first targets for attack by the INSECCA.<sup>29</sup> At a meeting held on 7 October 1983, the heads of the unions that were members of the INSECCA objected to establishment of censorial (i.e. repressive) control of colleagues by the *Ordre*'s authorities which, according to the report of the meeting, were hoping to "convince the large firms to delegate certain employees for 100 or 200 hours of work per year on these controls".<sup>30</sup> In an editorial of the INSECCA "INFO" newsletter of January 1984, the union's committee and chairman observed "What an admission of failure for a profession to want to set up quasi-institutional quality control, almost 40 years after its establishment", and instead proposed launching action campaigns for colleagues working alone rather than trying to make them toe the line "by repressive methods". Rejecting a "quality label" approach (March 1984 editorial), the members of the INSECCA wanted to "remain free", with a freedom "not vested in us from outside, forcing a state takeover of our everyday tasks".<sup>31</sup>

At the end of 1986, the INSECCA made a counterproposal to the *Ordre*'s proposal, suggesting an "attestation of regularity and sincerity"<sup>32</sup> that practitioners could issue in addition to the annual accounts drawn up by them as part of their account-keeping or account supervision work. The brochure the INSECCA published at the time stated that this was just a consequence of the "right to certify accounts the accountant himself had prepared" that had been introduced by the 1945 ordinance and confirmed by the 1968 Act. The future of the profession "would require quality, and this quality will always be higher than in collective organisations due to the higher training of the *expert-comptable* and the rules and duties he alone applies." The INSECCA expected its proposal to apply first and foremost to companies not required by law to have a statutory audit, but believed that for companies that did have an audit obligation such an attestation, as proof of work done, could help to reduce the auditor's workload. On the practicalities of issuing such an attestation, the INSECCA document stated it would be based on "the deep personal conviction (*intime conviction*) drawn from the accounts presented or established by us", and this conviction would be based on "knowledge of the files, assessment of the facts known to us, due diligence work done." The *expert-comptable*'s account verification duties should thus naturally lead to certification. This view of professionalism was thus founded on deep personal conviction, and above all involved no

---

<sup>29</sup> An appeal against the decree of 15 February 1986 introducing the EAP quality control, arguing that client confidentiality would be breached, was lodged with the Council of State (the French supreme administrative court) by a Parisian *expert-comptable* Jean Fleury, who had formed a "support committee for defence of the liberties of the liberal professions" (see *La profession comptable*, May 1985, pp. 6-8). This appeal was rejected by a Council of State decision of 12 April 1988 (see *La profession comptable*, September 1989).

<sup>30</sup> INFO I.N.S.E.C.C.A., October 1983.

<sup>31</sup> In an editorial of the same publication in July 1984, the Chairman of the INSECCA added, "Nothing is more degrading for a professional who has taken the oath than to get used to the idea of control of compliance with this oath".

<sup>32</sup> *La profession comptable*, October 1986.

control by the professional institutions, which the representatives of the small “independent” firms found contemptible. The INSECCA’s stance is one illustration of an ideology initially conveyed by the professional community as a whole, which now became restricted to the local firm model in which the professional makes his own decisions, “to the best of his knowledge and belief (*en son âme et conscience*)” on the work to be done to reach an opinion on the cases submitted to him.

Defence of the identity of the small *expert-comptable* was also played out in the field of “consultancy” and services related to the traditional engagements the *Ordre* wanted to expand from the second half of the 1980s. In an editorial of March 1988, Jean-Paul Mohr, the Chairman of the INSECCA, asked its members to “stop dreaming”. This was a reference to the *Ordre*’s new policy directions after the Saint Malo congress, intended to encourage growth in consultancy engagements. It was also part of preparation for the reform of the 1945 ordinance regulating the profession of *expertise comptable*. In a scathing attack on the new actors of the “era of consultics”<sup>33</sup>, Mohr pointed out that accountants were primarily specialised in establishing and verifying reliable financial statements. Linking these core tasks to the INSECCA’s recent initiatives regarding the attestation, he stressed the technical pre-eminence of professional accountants over other actors, as confirmed in 1945 by the legislators. Above all, it was important to defend what accountants do best. “94% of companies have fewer than ten employees. Each of those companies needs to present financial documents of unquestionable sincerity and regularity to third parties.” Mohr concluded: “So let us stop dreaming, and let us endeavour to promote and preserve what I consider the cornerstone of our *raison d’être*: being experts in accountancy, in the fullest sense of the word.”

What the INSECCA illustrated and defended until the end of the 1980s was a specific view of the organisational model of the independent professional: the practitioner who sets great store by his image as an accountant, the only person able to judge his own work. Reclassifying professional work in terms of products and markets where size effects can come into play, and the multinational firms could exert all the power of their multidisciplinary expertise and extensive material resources, tolled the death knell for this conception. Cartelisation of the most prestigious client segment (the largest and most international clients) by these firms diminished the products of all other practitioners, and condemned those who clung, sometimes with the determination of the desperate, to promoting the values of a “pre-industrial” production method to fight nothing more than a rear-guard battle. In response to this situation, the beginnings of a sudden change appeared in the second half of the 1980s. The “small independent practitioner” organisational model was now split between modernists and those who preferred the old ways, who were generally older (“although you can be old at any age” as one former head of the *Ordre* commented to us). The 1990s were the years of change in the INSECCA.

#### *Modernisation of INSECCA: towards ECF*

In a world where professional excellence was determined by the capacity to accumulate large quantities of educational and economic capital, organisation of the production of expertise into larger firms was the obvious solution to this necessary accumulation. In this world representatives of the “small” firms’ were unlikely to remain credible for long by presenting

---

<sup>33</sup> An expression from *La profession comptable en 2000* (see bibliography) borrowed by Mohr. Mohr uses the term “conseillique” which is a neologism formed by the amalgamation of *conseil* (consultancy) and *colique* (diarrhea)

themselves as the only practitioners to embody “true” professionalism. This section of the paper thus endeavours to show how the repertoire which had hitherto presided over representation and mobilisation of these professionals in France was now redeployed. As a new generation took over the reins, the INSECCA came to be headed by *experts-comptables* who accepted the modernisation programme introduced by the *Ordre*. Expansion of consultancy work and control of professional activities thus entered the world of the accountant belonging to the local firm environment, and the discourse on “independent” practice that went with it. In 1994 a reform of the 1945 ordinance regulating the profession also helped the leaders of the INSECCA, by then renamed the ECF (*Experts-Comptables de France*), to attain the higher echelons of the bodies set up by the ordinance and find a new platform for the opinions of “human-scale” accountancy services.

In 1989, the INSECCA became the ECF. More than a change of name indicating a move beyond the quarrel between *comptables agréés* and *experts-comptables* that had structured the communitarian combat of small French accountants for several decades, this decision to have a profession rooted in national territory was a sign of the shift away from the repertoire of protest, to opposition to “foreign” practitioners, their resources and the liberties they were taking with professional rules. To give this opposition more credibility, it was also necessary that the ECF’s members should not be positioned as *ex-comptables agréés* clinging to an outdated definition of the profession (no quality control and no consultancy, as seen earlier). Instead, following the new division of the professional field into “markets”, they needed to propose a constructive vision of the professional accountant for small and medium-sized companies who, if given the resources to fight on an equal footing, could show the same degree of excellence in his field as the large firm could in its own.

In 1990, the ECF established a new and very timely communication bulletin called *Ouverture* (Openness). New medium, new management team... the small firms initially adjusted the arguments in their discourse in order to take up a position in relation to the modernisation programme instigated by the *Ordre*. 1989 tolled the knell for objections to quality controls and abandoned the indefensible option of the “attestation”. As the then President of the ECF Serge Anouchian commented when the author met him:

“That was one of the INSECCA’s great weaknesses, which fortunately the 1989 Lyon congress wiped out. We were equally reticent and ineffective on EAP quality control as we were leaders and challenged on the question of responsibility and attestations... and we got it wrong all the way: we soon realised that being in favour of the attestation and against assessment that forms the basis of the quality process wasn’t a tenable position. So since then we’ve been more of a driving force, and now, when you look at the number of quality controllers in Paris, most of them are in the ECF.”

The ECF also turned its attention to consultancy, participating more actively in organisation of congresses and events organised by the *Ordre* and adding to the list of seminars organised by the union itself.<sup>34</sup> Fanatical attachment to the account-keeping monopoly also seemed to be losing ground:

“If by defence of the independent professional we mean defending a private reserve, I think that’s neither in the winds of history nor the interest of practitioners. Where I think the

---

<sup>34</sup> Compared to the INSECCA’s INFO newsletter, *Ouverture* was “glossier” (its predecessor had consisted of photocopied typed sheets and looked more like a low-circulation bulletin than the magazine). Through the 1990s, there was a growing number of articles on consultancy (tax and labour law), firm management, seminars and events mentioned earlier.

profession is playing the game properly is the way it gives colleagues resources, no doubt not enough since the slogan chosen by the ECF was fighting on equal terms, and the resources for fighting on equal terms will be organisation, analysis, training and instruments for firm management and development of potential. In that respect, since the *Ordre*'s congresses in Saint Malo and Grenoble, the High Council has pretty well played the game. The union organisations also need to play the game. But I think all-out regulation will achieve nothing (interview with Serge Anouchian)."

The aim was therefore to "fight on equal terms" with the large firms, which Serge Anouchian called "number multinationals" (*multinationales du chiffre*):

"If you say that ECF is defending the "liberal" nature, and I'd prefer to say "independent" in the broadest sense of the word, of the profession, that's something that's much more important to me than the concept of the "liberal" profession which is more overused, with unclear boundaries, whereas the concept of independence, at least it really means what it says. So if you explain that to colleagues... yes of course you need the resources to do it, but I think it's the only way to salvation in fact. [...] I'd like to be convinced that the French Chairman of Price, for example, had some say in the Price-Coopers merger.<sup>35</sup> But I'm sure he didn't have any say in it, and so there's no independence any more, and hasn't been for ages. [On being asked to explain whether he meant that these firms are simply branch offices of international organisations] They're multinationals, with everything that's good and bad about them, and the question arises of whether multinational is compatible with a liberal profession and independence."

The full significance of the INSECCA's mutation into the ECF became clear with the 1994 reform of laws regulating the *expertise comptable* profession in France. Not only did these laws confirm French chartered accountancy's move into professional development modes inspired by the large firms' practices; through a substantial amendment to the *Ordre*'s electoral system, they made it possible for ECF elected officers to become, if not president of the institution, at least heads of the regional councils and holders of key posts in the High Council. The leaders of the ECF would thus benefit from the institutional support required to achieve their demands, and had the opportunity to stand as a possible, although not really credible, alternative for "government" of the profession, rather than simply accepting the supremacy of the big firms.

The decree of 2 September 1996 which amended the election system for members of the *Ordre* eliminated the cooptation procedures that had long "sealed off" elections to the high council and ensured predominance of a union called the IFEC, which initially represented the *experts-comptables* but not the *comptables agréés*. This amendment also increased the representation of regional councillors, especially those elected from the ECF lists: the first elections held after the reform saw the number of councils led by representatives of the ECF rise from 6 to 8 out of 12.<sup>36</sup>

---

<sup>35</sup> In 1998 the multinational firms Price Waterhouse and Coopers & Lybrand merged to form Price Waterhouse Coopers.

<sup>36</sup> Nonetheless, as a former President of the ECF pointed out to us on a matter already discussed: "In *expertise comptable* I think the population is very fairly represented at the High Council and apart from certain questions, I don't think the big firms have any ideological hold over the High Council. The major technical commissions also have people from both sides. The difficulty is that being on the commission, being on the High Council... it's very time-consuming and the small firms can't give much time, so that means that on technical aspects,

The ECF's acceptance of the modernist liberal model defended by the leaders of the *Ordre* was a step forward in their integration into professional institutions, and so they remained "in the race", presenting themselves as an alternative to the big firm model for "government" of the profession. All things considered, this was a credible alternative given the sociological characteristics of French independent accountants. Our final subsection is devoted to analysis of the union leaders' efforts to internationalise representation of the small independent professional.

*The European Federation of Accountants and Auditors (of Small and Medium Size Entities)*

We shall conclude by discussing the internationalisation strategy of the ECF leaders. Applying Tilly's analysis, we could declare that the repertoires for mobilisation of small independent accountants had changed, but this change concerned not only the themes and actors, but also the places of mobilisation. The scene for defence of the small independent professional was now in Brussels, where the institutions responsible for a growing portion of regulation of the professions in Europe were headquartered. Audit had already been addressed by the 8th EC directive regulating the skills required to exercise as statutory auditor, and a reform of this directive was undertaken in the mid-1990s. Audit thus became the focal point around which the EFAA (European Federation of Accountants and Auditors) was set up, with the ECF as one of its founding members. However, in their efforts to encourage Brussels lawmakers to take into consideration the existence and specificity of members of the accountancy profession who worked with small and medium-sized companies, the leaders of the EFAA faced a dilemma illustrating the difficulty of defining the identity of small practitioners and rallying people to the cause. Either the small practitioner was to be defined as substantially different from the big firms, and therefore neither subject to the same obligations nor benefiting from the same prerogatives, in which case he should accept that he/she belonged to a professional "second division", or he was to be considered subject to the same rules as the big firms and therefore still part of the same profession, in which case he should accept judgement by the same measures.

The EFAA came into being in 1994, with six founding members: *Experts-Comptables de France*, the Danish *Foreningen Registrerede Revisorer* (FRR), the German *Deutscher Steuerberaterverband* (DStV), the Dutch *Orde van Accountants-Administratieconsulenten* (NovAA), two Finnish organisations *HTM-tilintarkastajat ry* and *GRM-revisorer rf*, and Sweden's *Svenska RevisorSamfundet* (SRS). To begin with, the EFAA was an interest grouping (Offerlé, 1998) set up to influence the debate on the reform of European audit regulations. From interviews with the leaders of the association, it emerges that the dominant feeling was that small firms' interests were not sufficiently considered, and those firms were powerless before the lobbying resources available to the Big firms in Brussels. Regarding France, action by representatives of the *Ordre* and the CNCC in the FEE (*Fédération des Experts-Comptables Européens*) was perceived as not independent enough, or too meek in dealings with representatives of other countries' professional bodies, who in fact often came from the big firms. The following two extracts from interviews with the leaders of the EFAA are very revealing in this respect.

---

standards, professional ethics, there's a technical and intellectual predominance by the big firms, which exists in the High Council and is visible in the CNCC."

“Our association was set up in 1994, it began operations in 1995 and took offices in Brussels in 1996. [...] Brussels’ reasoning in its reform of audit was as follows: statutory auditing has already been regulated, so now we need to harmonise it, because the fourth and eighth European directives left a lot of matters outstanding. So in 1995 the commission re-examined the matter and brought out a green paper, and started a consultation procedure, a *due process*. It set up a special committee involving official representatives, Finance Ministers, the Justice Minister for France, representative bodies, that is, bodies other than ourselves, the FEE, the European contact group made up of Big firm representatives, associations of internal auditors, stock market regulators [...] what bothers us is that the French profession is non-existent, for example there isn’t a single elected CNCC representative at these discussions. Meanwhile the Big firms are involved through their Contact group<sup>37</sup>, and as they also control the FEE, they hold all the cards.” (Interview with the president of the EFAA).

“The committee doesn’t meet very often, twice or three times a year, and in the meantime the people doing the work are a very competent civil servant who knows his stuff, Karel Van Hulle, but with an entourage all on secondment from the big firms. Those are the people who prepare the drafts and documents, and the things they send out show that they don’t know what a small firm or a small client is; they might not mean any harm, but that’s the fact of the matter. [...] I think that for the big firms, you and I have a pretty clear idea of what their natural market is. Someone from Price Waterhouse Denmark, when I said small firms were different and were entitled to their say too, replied: “Hey! we know what a small client is too, we have all kinds of clients.” I think a more realistic view of things is what I was told by Mary Keegan from Price Waterhouse UK [and at the time of the interview, head of the British Accounting Standards Board]: “I have a problem, I know bugger all about the world of the small business.” Now that’s the right attitude, because at least in her case she’ll admit it. So we don’t need people saying, I know what it is in theory. You’ve got to have worked in the sector, otherwise you haven’t got a clue. So after spending five years in Brussels, the impression I have is that the more open-minded people in the big firms find our participation quite natural, but there are still people who think we have no reason to be there. And as things develop, there seems to be a specialisation between the market for big firms on one side and the market for small firms on the other, and it’s becoming increasingly clear that there is a difference. But in auditing terms, we, well our association, take the view that audit consists of issuing an opinion on the accounts regardless of the client’s size, whether it’s Coca Cola or the local bookshop, but the instruments used to achieve this objective are very different because the nature of the client is very different.” (Interview with the general secretary of the EFAA).

The practice of audit was the common denominator of EFAA members, and in response to the question of audit reform, forces were joined against what the general secretary of the EFAA called “the common enemy”. However, opinions were more divided on the audit question, illustrating the difficulty of constructing a Europe for the small independent accountancy profession. The association’s initial plan was to go further than simply illustrating the identity of the small accountant in regulatory fields, and promote that identity as the specialist in small and medium-size businesses<sup>38</sup>, incorporating it into a broader network of official

---

<sup>37</sup> The European Contact Group members are the big firms and certain large national firms that belong to an international network, such as BDO Stoy Hayward, Grant Thornton or Mazars.

<sup>38</sup> Although the association was open to practitioners who exercised alone or in firms of a certain size, it was collective associations that represented this type of professional at national level: they sent delegates to the EFAA, which was led by a Board made up of a president and two vice-presidents, plus two other co-opted members and a Council consisting of one representative for each ordinary member, observer or



representatives of the world of the “small and mediums”. As a result, EFAA partner organisations included not only the *Secrétariat européen des professions libérales* (SEPLIS), but also the *Union européenne des associations de petites et moyennes entreprises* (UEAPME). In a report presented in Brussels in October 1998,<sup>39</sup> the EFAA distinguished itself from the FEE (*Fédération des experts-comptables européens*)<sup>40</sup>, the other French association representing the accountancy profession at European level, by defining the market in which its members worked. In the businesses that were EFAA members’ clients, ownership and management were concentrated in the hands of a small group of people (and often a single person), and the following were typical features: few sources of profit, little complexity in the business such that the accounting and information systems were not highly sophisticated, little or no internal control. The services offered to these clients were accountancy services and other directly-related services (bookkeeping, preparation of accounting reports, tax advice), auditing services (statutory or contractual audits), and what the EFAA termed “ancillary services” (financial advice, budget control, representation to banks and other financial institutions). For this natural clientele, the EFAA intended both to defend lower administrative expenses and guarantee the validity of accounting information.

It was the reflection on auditing begun by the European Commission after the eighth directive was adopted, culminating in issuance of a green paper published in 1996<sup>41</sup>, that gave the EFAA a forum to express the identity of the professional practitioner it represented. From its inception, the EFAA was invited to participate in the EU committee’s work on audit alongside the FEE. It defended a view of the auditor’s work that could reconcile the traditions of the different professions represented by its membership, while taking a position in respect of European regulations, which did not give enough consideration to the reality of audit in small and medium-sized businesses.<sup>42</sup> The EFAA decided to defend extension of the audit requirement to all small and medium-sized businesses, rejecting arguments that this audit would just create more bureaucratic hassle, in the name of security of financial information and the benefits for the client in terms of business management.<sup>43</sup> The EFAA was also in favour of auditors being allowed to provide ancillary services, because they provided better knowledge of the audited company.<sup>44</sup> It endeavoured to mitigate the more hardline positions taken by southern European companies on this point, taking a stance on auditor independence. The EFAA wanted to see standards developed by the IFAC (International Federation of Accountants)<sup>45</sup> incorporated into European regulations, with introduction of quality control on terms to be defined at European, not national, level. To guarantee auditor independence, the

---

associate.(source : internal EFAA documentation and interview with the association’s general secretary).  
Website : <http://www.efaa.com/>.

<sup>39</sup> *Accounting- and auditing services to SMEs proposals for future actions to establish a free audit market suitable to the SME accountant and his clients within the European Union*, Bruxelles, E.F.A.A., octobre 1998.

<sup>40</sup> The *Fédération des experts-comptables européens* was formed in 1987 by the merger of two associations which until then had represented the profession’s interests in Europe: the *Union Européenne des Experts Comptables, Economiques et Financiers* (UEC) and the *Groupe d’Etudes des Experts Comptables de la CEE*, set up respectively in 1951 and 1961.

<sup>41</sup> *The role, the position and the liability of the statutory auditor within the European Union* (Com (96) 338).

<sup>42</sup> *Accounting- and auditing services to SMEs proposals for future actions to establish a free audit market suitable to the SME accountant and his clients within the European Union*, Bruxelles, E.F.A.A., October 1998.

<sup>43</sup> Commentary on the report *The role, the position and the liability of the statutory auditor within the European Union* (*op.cit.*), Bruxelles, E.F.A.A., 19 April 1998.

<sup>44</sup> “So we thought we had to set ourselves apart, and the question back on the table was what value we could add to our business, our clients... because from a theoretical point of view you can say, yes we can’t have the same person doing the accounts, the consultancy and the audit, but on the other hand in entities with little or no internal control, that combination works, and adds value.” (Interview with the general secretary of the EFAA).

<sup>45</sup> *EFAA position on Audit Standards in EU*, presented to the EU Committee on Auditing, 31 November – 1 December 1998.

EFAA found itself having to support the strictest proposals by the EU authorities, the very proposals which according to the Commission's green paper had the coolest reception from the large audit firms: setting a limit for the percentage of fees received from a single client, publishing fees received for advisory services related to the auditing services, extending the regulations governing audits to these consultancy engagements. However, it remained hostile to certain measures which it believed would be difficult to apply to small accountancy firms working for small and medium-sized businesses: limiting the length of auditors' appointments and alternating partners in charge of the clients' audits.<sup>46</sup>

## Conclusion

This paper initially intended to tackle the case of a profession that "vanishes". The planned extinction of the *comptables agréés* led indeed to their disappearance as a nominal category, but obviously, those who represented (in its statistical meaning) this category continued to exist and needed to be represented (in its political meaning), especially since they did not feel much in common with the "old stock" *experts-comptables*. This is why, in a sense, the real fight for the recognition of a specific identity within a reformed professional organization begins after 1970 and the decision to stop recruiting *comptables agréés*. This fight is led following a repertoire that is inherited from the previous period: lobbying the State in order to deal with the specific problem of the *stagiaires autorisés*, opposing the *expert-comptable* leadership of the *Ordre* when the latter decides to modernize professional practices by introducing a quality control system into the management of the professional body and moves away from the traditional conception of bookkeeping and basic accounting services as being the core of professional identity.

As time passes and new generations who did not bear the legacy of the *comptable agréé* period rise to power the strategy for representing a specific share of the membership of the *expert-comptable* body changes and adopts a new repertoire. The latter is characterized by a more active participation in the governance of the professional institute, made possible by the 1994 reform of the OECCA. It is also characterized by a less frontal opposition to the elites of the professional field. The big multinational firms' conception of professionalism is criticized, but this criticism is not voiced anymore at the national level by trying to appeal to the State. Rather, it is transported into the supra-national arena, where coalitions of small practitioners try to have their say in the regulation of professional practice (see chart on page 26 for a synopsis).

Following Bucher and Strauss' advice we have considered the French accountancy profession as comprising "segments in perpetual movement". Initially, the *comptable agréé* segment had a clear definition but also an identity problem. The 1968-1970 reform and the merger of the two categories of the OECCA did not solve the problem but only translated it into another one: that of the existence of dominating and dominated categories in the professional field and the necessity of the dominated category to redefine itself following the new situation. What we have is the continuation of an old repertoire by people who still have a *comptable agréé* habitus although they bear no longer this denomination. From this point of view, two parallel evolutions lead to a change in the repertoire: a transformation of the hierarchical structure of the professional field resulting in the advent of a new dominating segment and the rise of a new generation of professionals who can identify themselves with the fight of the *ex-comptables agréés* but who do not share the same habitus, essentially because the distribution

---

<sup>46</sup> *Accounting- and auditing services to SMEs Proposals for future actions to establish a free audit market suitable to the SME accountant and his clients within the European Union*, EFAA, Brussels, October 1998.

of positions within the professional field and the possible trajectories within the latter are no longer the same.

Timeline and repertoire	Professional field	Actors of contention	Aims of collective action	Means of action
<p><u>1942/1970</u></p> <p>1942-1945 : creation of the OECCA</p> <p>1968-1970 : reform of the OECCA</p> <p><b>OLD REPERTOIRE</b></p>	<p>Dominated by a small Parisian elite of <i>experts-comptables</i></p> <p>Populated by sole practitioners and small firms</p>	<p><i>Expert-comptable/comptable agréé</i></p>	<p>Recognition of the specific identity of the <i>comptable agréé</i> by splitting the <i>Ordre</i> into two distinct professions</p> <p>Merging the two tiers of the <i>Ordre</i></p>	<p>Lobbying the government and parliament</p> <p>Opposing the <i>expert-comptable</i> leadership of the <i>Ordre</i></p>
<p><u>1970/1989</u></p> <p><b>OLD REPERTOIRE</b></p>	<p>The rise of the big Anglo-American firm</p>	<p><i>Expert-comptable/stagiaire autorisé</i></p> <p>Old guard of INSECCA/<i>expert-comptable</i> leadership of the <i>Ordre</i></p>	<p>Recognition of the specific identity of the small practitioner as epitomizing the spirit of the 1945 charter</p>	<p>Lobbying the government and parliament</p> <p>Opposing the <i>expert-comptable</i> leadership of the <i>Ordre</i></p>
<p><u>1989/2000</u></p> <p>1994 : the OECCA becomes the OEC</p> <p><b>NEW REPERTOIRE</b></p>	<p>Dominated by the big Anglo-American firms</p> <p>Populated by a variety of professional organizations</p>	<p>“Multinational” firms/<i>experts-comptables de France</i></p>	<p>Recognition of the specific identity of the <i>expert-comptable de France</i> as a specialist of SMEs epitomizing the real values of professionalism</p>	<p>Participating in the governance of the <i>Ordre</i></p> <p>Lobbying the European Commission through the EFAA</p>

## References

### *Archives*

- Archives du Ministère de l'économie et des finances, Savigny le Temple
  - Administration générale

B 13145 Affaires diverses, experts-comptables, comptables publics (1953-1954)

B 41519 Législation sociale, commerciale, juridique. Organisation de la profession d'expert-comptable

- Affaires économiques

B 51189 Réforme de l'Ordre des experts-comptables et des comptables agréés

- Comptabilité publique. Conseil national de la comptabilité

B 55259 Suivi de l'Ordre des experts-comptables (1959-1965)

- Centre des archives contemporaines, Fontainebleau
  - Fonds Justice – Direction des Affaires Civiles et du Sceau – Sous-direction du droit économique – Bureau du droit commercial

19950409 Art.103-104 dossiers de législation, réglementation et codification en matière de droit commercial (classement thématique) : 1843, 1897, 1913-1990

- Premier Ministre - Secrétariat Général du Gouvernement - Service Législatif

19830740 Art. 15: Dossiers de préparation des lois janvier 1967-janvier 1973. Troisième législature :projet de loi modifiant le statut de l'ordre des experts-comptables et des comptables agréés. N 427 Ministère de l'économie et des finances. loi 68.946 du 31 octobre 1968 JO 258 1er novembre 1968

### *Periodicals*

Bulletin de la Compagnie nationale des comptables agréés (1948-1973)

Bulletin d'information de la Compagnie nationale des experts-comptables brevetés par l'Etat (1946-1962)

Bulletin d'information du Conseil supérieur de l'O.E.C.C.A. (1947-1954)

Bulletin d'information et de liaison du conseil régional de Paris de l'O.E.C.C.A. (1974-1980)

INFO I.N.S.E.C.C.A. (1979-1990)

La profession comptable (1985-2000)

Ouverture (1990-2000)

SIC (1983-2000)

***Published sources***

Abbott, A. D. (1988). The system of professions : an essay on the division of expert labor. Chicago, University of Chicago Press.

Bocqueraz, C. (2001). "The development of professional associations : the experience of French accountants from the 1880s to the 1940s." Accounting Business and Financial History **11**(1): 7-27.

Bourdieu, P. (1976), "Les modes de domination", Actes de la Recherche en Sciences Sociales, **2/3**, 122-132

Bourdieu, P. (1984). Distinction : a social critique of the judgement of taste. London, Routledge & Kegan Paul.

Bourdieu, P. (1996). The state nobility : elite schools in the field of power. Oxford, Polity Press.

Bucher, R. and A. Strauss (1961). "Professions in Process." American Journal of Sociology **66**(4): 325-334.

Carr-Saunders, A. M. and P. A. Wilson (1933). The professions. Oxford,, Clarendon Press.

DiMaggio, P. J. and W. W. Powell (1983). "The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields." American Sociological Review **48**(2): 147-160.

Fortin, A. (1991). "The French accounting plan: origins and influences on subsequent practices." The Accounting Historians Journal **18**.

Golsorkhi, D., Leca B., Lounsbury M., Ramirez C. (2009) "Analysing, Accounting for and Unmasking Domination: On Our Role as Scholars of Practice, Practitioners of Social Science and Public Intellectuals", Organization, October 2009, **16**(6), 779-797

Goode, W. J. (1957). "Community within a Community: the Professions." American Sociological Review **22**(2): 194-200.

Hughes, E. C. (1958). Men and their work. Glencoe, Ill., Free Press.

Macdonald, K. M. (1985). "Social closure and occupational registration." Sociology **19**(4): 541-556.

Martin, J. L. (2003). "What Is Field Theory?" American Journal of Sociology **109**(1): 1-49.

Matthews, D., M. Anderson, et al. (1998). The priesthood of industry : the rise of the professional accountant in British management. Oxford ; New York, Oxford University Press.

Mikol, A. (1993). "The evolution of auditing and the independent auditor in France." The European Accounting Review **2**(1): 1-16.

Miller, P. B. and N. Rose (1990). "Governing Economic Life." Economy and Society **19**(1): 1-31.

Offerlé, M. (1998). Sociologie des groupes d'intérêt. Paris, Montchrestien.

Perkin, H. J. (1989). The rise of professional society : England since 1880. London, Routledge.

Ramirez, C. (2001) "Understanding social closure in its cultural context: accounting practitioners in France (1920 - 1939)", Accounting Organizations and Society, May 2001, volume 26, n° 4-5, pp. 391-418

Ramirez, C. (2003) "Du commissariat aux comptes à l'audit - Les Big 4 et la profession comptable depuis 1970", Actes de la Recherche en Sciences Sociales, March 2003, n° 146-147, pp. 62-79

Ramirez, C. (2008) "Exporting professional models: the expansion of the multinational audit firm and the transformation of the French accountancy profession since 1970". Paper presented at the Critical Perspectives on Accounting Conference, 24-25 avril 2008, New York.

Ramirez, C. (2009) "Reform or rebirth ? The 1966 Companies Act and the problem of the modernisation of the audit profession in France", Accounting Business and Financial History, July 2009, vol. 19, n° 2, pp. 127-148

Richard Jacques (2000), "Plans comptables" in Bernard Colasse (ed.), Encyclopédie de comptabilité, contrôle de gestion et audit, Paris, Economica, 943-959

Standish, P. (1990). "Origins of the Plan comptable général: a study in cultural intrusion and reaction." Accounting and Business Research **20**.

Tilly, Charles (1986), The contentious French, Cambridge, Mass.; London : Belknap Press

Wilenski, H. L. (1964). "The professionalization of everyone ?" American Journal of Sociology **70**(2): 137-158.