

**FROM METICULOUS PROFESSIONALS TO SUPERHEROES OF THE BUSINESS WORLD:  
A HISTORICAL PORTRAIT OF A CULTURAL CHANGE IN THE FIELD OF ACCOUNTANCY**

Claire-France Picard, CPA, CA  
Faculté des sciences de l'administration  
Pavillon Palasis-Prince  
2325, rue de la Terrasse  
Université Laval  
Québec (Québec)  
Canada G1V 0A6  
Email: [claire-france.picard.1@ulaval.ca](mailto:claire-france.picard.1@ulaval.ca)

Sylvain Durocher, Ph.D., CPA, CA  
Telfer School of Management  
University of Ottawa  
55 Laurier East  
Ottawa (Ontario)  
Canada K1N 6N5  
Tel.: (613) 562-5800 ext. 4734  
E-mail: [durocher@telfer.uOttawa.ca](mailto:durocher@telfer.uOttawa.ca)

Yves Gendron, Ph.D.  
Faculté des sciences de l'administration  
2325, rue de la Terrasse  
Local 6224  
Université Laval  
Québec City (Québec)  
Canada G1V 0A6  
Tel.: (418) 656-2131 ext. 2431  
E-mail: [yves.gendron@fsa.ulaval.ca](mailto:yves.gendron@fsa.ulaval.ca)

March 2013

We benefited from the comments on previous drafts by Marion Brivot, Merridee Bujaki and Henri Guénin-Paracini. We also gratefully acknowledge the financial support of the Social Sciences and Humanities Research Council of Canada.

**FROM METICULOUS PROFESSIONALS TO SUPERHEROES OF THE BUSINESS WORLD:  
A HISTORICAL PORTRAIT OF A CULTURAL CHANGE IN THE FIELD OF ACCOUNTANCY**

**ABSTRACT**

*Purpose* – The purpose of this paper is to examine the relative cultural shift from professionalism to commercialism in the accounting profession, based on an analysis of the promotional brochures used by the Ordre des comptables agréés du Québec (Institute of Chartered Accountants of Québec), over the last forty years, to attract new members.

*Design/methodology/approach* – The study's specific objectives are: (1) to examine accountancy's cultural representations depicted in promotional brochures; (2) to evaluate the extent to which these representations are indicative of the commercialist shift as documented in the literature; and (3) to establish whether the representations under study provide further insight into the nature of the cultural shift. Drawing on the semiotic approach developed by Roland Barthes, our analysis is predicated on the idea that promotional brochures and advertisements, though often simple in appearance, constitute complex representations that convey meaningful information about influential values and cultural change.

*Findings* – We found that commercial values are increasingly apparent through the celebration of multidisciplinary services and the emphasis on generous compensation and high dynamism.

*Originality/value* – Barthes' framework was especially useful to analyze the interplay between images and text to gain insight into the historical emergence of what has become the accountant's representation of today. As such, our study points to promotional representations participating to the inculcation of a cosmopolitan culture, where the internationalization of business is supposedly natural, inevitable, and beneficial to everyone. Our research also highlights the increasingly significant role played by marketing experts in designing professional institutes' brochures, consistent with the broader view of marketization as a key trend within the accounting industry.

**Keywords:** accounting profession, Barthes' semiotic approach, cultural change, commercialization of accountancy, marketing expertise, representation and advertising.

**FROM METICULOUS PROFESSIONALS TO SUPERHEROES OF THE BUSINESS WORLD:  
A HISTORICAL PORTRAIT OF A CULTURAL CHANGE IN THE FIELD OF ACCOUNTANCY**

## **Introduction**

Several decades ago, the work of chartered accountants (CAs) was, for the most part, devoted to reviewing and auditing financial accounts (MacDonald, 1995; Suddaby et al., 2009). As recounted by one practitioner: “[During the 1910s, the CAs’] duties [...] were to detect fraud and correct errors. I can recall [one] client being most annoyed because we had failed to report that two chickens had been stolen [from] his delivery wagon” (in Brearton, 2011). However, over time, the accountancy field has changed significantly and developed a wide range of services for companies, including environmental auditing, forensic accounting, and consulting services. As a result, the image of professionalism, integrity, and rigor, traditionally promoted by the profession, has gradually given way to an image of accountants as effective managers, leaders, and decision-makers – in line with the multidisciplinary nature of the field. According to Hanlon (1994), accountancy went through a significant cultural shift, from “social service professionalism” to “commercialized professionalism” (see also Carnegie and Napier, 2010). Wyatt (2004) maintains that, far from having occurred within a few years, this culture shift was gradual, although it accelerated from the 1980s, as the commercial logic was increasingly promoted in the field (see also Malsch and Gendron, 2013).

Within the literature, the desire to competently serve the public is commonly viewed as driving professionalism, while commercialism addresses a quest for short-term profitability (Malsch and Gendron, 2013). More specifically, professionalism prioritizes high-quality services and the protection of the public interest, and is founded on values, such as objectivity, integrity, rigor, and independence, which are supposed to prevail over commercial interests (Suddaby et al., 2009; Wyatt, 2004).<sup>1</sup> By contrast, commercialism involves promoting a wide range of services

---

<sup>1</sup> There are distinct and sometimes conflicting ways of approaching the notion of professionalism in the literature. Professionalism is sometimes conceived of as an encompassing notion subject to change as a result of ongoing contests between different value clusters (for example, one which centers on the notion of serving the public and another which emphasizes practitioners’ financial self-interests) (Suddaby et al., 2009). Others view professionalism as a more stable notion consisting of an ideal type (Gendron, 2001, 2002). For the purpose of the present paper, professionalism refers to an idealized, coherent and organized set of values centered on the primacy of public service and relative disinterest in commercial matters (Gendron, 2002). From this perspective, the professional and commercial ideal types provide benchmarks to which empirical data can be compared to find indications of the two notions’ influence.

designed to increase market share and short-term profitability (Malsch and Gendron, 2013; Wyatt, 2004).

The cultural shift from professionalism to commercialism is well-documented in the accounting literature (Carnegie and Napier, 2010; Greenwood et al., 2002; Hanlon, 1994; Suddaby et al., 2009; Sweeney and McGarry, 2011; Wyatt, 2004). Studies have shown how the skills and services offered by accountants have changed in a matter of several decades, resulting in a shift from the accountant as a professional primarily offering accounting and auditing services to the notion of a multidisciplinary expert offering a wide range of services, including consultancy (Greenwood et al., 2002; Suddaby et al., 2009; Wyatt, 2004). Some authors suggest that the identity of large accounting firm partners has shifted from that of a disciplined professional to that of an entrepreneurially minded individual (Gendron and Spira, 2010; Greenwood and Suddaby, 2006; Kornberger et al., 2011). A cultural shift of this magnitude is likely to leave traces in documents developed by accounting bodies and firms, be it standards of practice, organizational policies and, of particular interest in the present paper, promotional brochures used to recruit new members (Jeacle, 2008). As physical and visible manifestations of culture (Rousseau, 1990; Schein, 1984), advertising material offers a cultural representation of a given community.<sup>2</sup>

Through words and images, advertising material conveys complex and rich messages through which culture manifests itself and is (re)presented to others. As maintained by Barthes (1963, p. 96), “[...] advertising language (when it is ‘successful’) opens us to a spoken representation of the world”. Promotional brochures can, therefore, provide relevant information about cultural change. Drawing on Roland Barthes’ semiotic analysis of print advertising, the objective of this study is to develop a better understanding of ramifications surrounding the cultural shift in accountancy, based on examination of both images and text contained in brochures directed at students and used by the Ordre des comptables agréés du Québec (OCAQ) over the last four decades.<sup>3</sup>

More than mere recruitment documents aimed at attracting candidates to the profession, the representations of accountants promoted through advertising material reflect and contribute to the development and transformation of culture (Davison, 2010). Analyzing the evolution of cultural

---

<sup>2</sup> In the paper, the terms “advertising material” and “promotional brochures” are used interchangeably.

<sup>3</sup> Following a recent merger of professional accounting bodies in Québec, the OCAQ is now called Ordre des comptables professionnels agréés du Québec (OCPAQ) and chartered accountants (CAs) are now called chartered professional accountants (CPAs). Since the brochures were prepared by the OCAQ before this merger, we use the “OCAQ” and “CA” acronyms throughout the paper.

representations in promotional brochures allows us to gain insight into the historical emergence of today's dominant representation of accountants as versatile consultants and entrepreneurs. Specifically, the paper aims to answer the following questions:

*RQ1:* What cultural representations of accountancy are set out in promotional brochures produced by the OCAQ over the years?

*RQ2:* Are these representations consistent with the commercialization thesis, as highlighted in previous research?

*RQ3:* To what extent do these representations provide further insight into the nature of this cultural shift?

We structured the rest of this paper as follows. In the next section, we present an overview of prior research in accounting on representations and visual images. We then introduce cultural studies and present Barthes' semiotic approach, which can be particularly fecund in analyzing cultural representations. Next, we discuss the methodology before providing an analysis of advertising material produced by the OCAQ. Finally, we reflect on the paper's main implications.

### **Representations and visual images in accounting: an overview of prior research**

The present paper builds on two segments of accounting literature that partially overlap, respectively on cultural representations and visual images. In the past 30 years, a number of scholars have undertaken research on cultural representations in accounting. A body of literature has focused on how accountants are represented in popular culture. Authors have examined how accountants are depicted in films (Beard, 1994; Dimnik and Felton, 2006), humor (Bougen, 1994; Miley and Read, 2012), business periodicals (Czarniawska, 2008; Ewing et al., 2001), literature and poetry (Evans and Jacobs, 2010; Evans and Fraser, 2012) and popular music (Smith and Jacobs, 2011; Jacobs and Evans, 2012). This body of research highlighted the dominant representation of the accountant in popular culture as a dull and boring professional. Very few studies, however, have examined how accountants are represented in their own field. One exception is Baldvinsdottir et al. (2009) who have investigated how accountants are represented in accounting software adverts published in professional accounting publications. They found that the changes in the image of the accountant reflect changes in wider social practice. In this paper however, we take a fresh approach by examining advertising material not designed merely *for* accountants, but also created (or overseen) *by* accountants.

Although the bulk of previous research offers a general understanding of accountants' representations in popular culture, knowledge is scant on how accountants represent themselves in their recruitment efforts. To the best of our knowledge, only Jeacle (2008) has examined the matter based on an analysis of recruitment literature produced in 2003 and 2004 by the Big Four firms, wherein she focused on the techniques used in trying to rebut the conservative stereotype vis-à-vis professional accountants. The present study differs from the existing literature through its interest in how accountants' representations promoted to future accountants reflect and shape culture in the field of accountancy. Further, although the accounting literature has already provided evidence on the commercialization shift, our study, through its longitudinal perspective, brings to the fore certain ramifications of the shift that have been overlooked thus far. For example, our analysis suggests a peaceful relationship between professional and commercial values that "naturally" coexist in the field. It also points to the increasing role played by marketing experts in configuring advertisements, through reliance on flashy designs and slogans.

Despite the proliferation of visual images in contemporary society, very few studies in the accounting literature have investigated the visual content of documents and their underlying messages (Davison, 2009). However, an emerging field of research has begun to examine the visual content of organizational reports to better understand corporate values (Davison, 2009, 2010, 2011), globalization (Preston and Young, 2000), the role of women and cultural diversity in organizational life (Benschop and Meihuizen, 2002; Bernardi et al., 2002; Bujaki and McConomy, 2010; Duff, 2011; Kuarisikun, 2011), and shifts in professional identity (Low et al., 2012). As noted by Davison (2010, p. 165), "[...] visual images occupy difficult but interesting borderlands between representation and construction, both theoretically and empirically, where the aims and arts of accounting and marketing coincide and overlap". In other words, social messages promoted through visual content not only represent but also actively contribute to the construction and transformation of culture. This paper extends this emerging field of research by analyzing the interplay of images and text, as articulated in promotional brochures, in developing cultural representations of the accountant.

We predicate our analysis on the idea that advertisements, though often simple in appearance, constitute complex representations that convey meaningful information about influential values and cultural change in a given field of practice (Rousseau, 1990; Schein, 1984). Although some may be skeptical of the linkages between promotional material and culture given

that the former is purposively fabricated, Barthes argues that the extent of formality and planning surrounding the development of advertisements may clarify what would otherwise remain empirically obscure:

Why [study advertising images]? Because, in advertising, the signification of the image is undoubtedly intentional; the signifieds of the advertising message are formed *a priori* by certain attributes of the product and these signifieds have to be transmitted as clearly as possible. If the image contains signs, we can be sure that in advertising these signs are full, formed with a view to the optimum reading: the advertising image is *frank*, or at least emphatic. (Barthes, 1964, p. 40, emphasis in the original)

Also, from another angle, actors in day-to-day life do not necessarily have a detailed and detached sense of the range of evolving socio-historical trends and patterns that characterize the environment in which they work and behave (Moore et al., 2006). In so doing, advertising material design is not completely purposeful; it implies deeper layers of cultural influence, which may not be explicitly obvious to practitioners (Schein, 1990).

## **Theoretical framework**

### *Cultural studies and representations*

This study is inspired primarily by cultural studies – a field that aims to deconstruct all forms of cultural production, extract underlying ideological content, and highlight relationships between cultural practices and power (Grossberg et al., 1992; Preston et al., 1996). To achieve these aims, researchers in the field tend to develop “*bricolages*” of theories and methodologies from various disciplines, such as art history, anthropology, sociology, literature, cinema, and feminism (Grossberg et al., 1992; Hall, 1990). As a result, cultural studies may be viewed as a trans-disciplinary and sometimes counter-disciplinary field of study with the capacity to invent new ways of making sense of representations and cultural practices (Grossberg et al., 1992).

Although the objects examined by cultural studies are wide-ranging – from popular culture, gender, painting, photography, cinema, television, to fashion and advertising – cultural researchers commonly seek to understand ideological content and meanings contained in cultural practices (Grossberg et al., 1992; Preston et al., 1996). Also, cultural researchers invariably “share a commitment to examining cultural practices from the point of view of their intrication with, and within, relations of power” (Bennett, 1992, p. 23). As such, this research stream inspired our study insofar as it seeks to better understand the underlying cultural meanings contained in promotional

material, and how those meanings resonate with the broader socio-historical context of accountancy.

As one of the central practices which produce culture, representation has come to occupy a significant place in cultural studies in recent years (Hall, 1997). Scholars in the field have, for example, examined how cultural representations produce meaning, from the images projected by the media and the arts to the texts of contemporary literature, film, history, sociology, and philosophy (Ebert, 1986). But what does the word representation mean and what does it have to do with culture? Representation is the production of meaning through language and symbols. It can be defined as:

[...] using language to say something meaningful about, or to represent, the world meaningfully, to other people. [...] Representation is an essential part of the process by which meaning is produced and exchanged between members of a culture. It does involve the use of language, of signs and images which stand for or represent thing. (Hall, 1997, p. 15)

Drawing on this definition, we conceive of promotional material as cultural representations that create and carry meanings through text and images. The specific cultural studies angle that we employ to carry out the investigation is derived from Roland Barthes' semiotic approach. According to McQuillan (2011, p. 5), Barthes is an undisputed reference in cultural studies and considered as one of its founders: "Barthes, knowingly or not, invented cultural studies". Having published numerous essays on representations, Barthes' works provide a set of analytical models and methodological techniques, known as the "semiotic approach", which can be used to carry out meaningful analyses of cultural representations (Hall, 1997).

### *Barthes' semiotic approach*

Barthes' work is concerned extensively with the philosophy of communication (Davison, 2011). We focus on his writings from the 1960s, when he developed a semiotic approach focused on the understanding of underlying meaning as conveyed through formal representations. His approach is predicated on a few broad principles (e.g. the function of language and myth) that are used to uncover underlying meaning in fashion, literature, photography, painting, and advertising (Hall, 1997).

Barthes' semiotic foundations are found in various essays, many of which having been grouped in his book *L'Aventure sémiologique* (1985). Two of these essays, *Le message publicitaire*



(1963) – analyzing advertising phrases and slogans – and *Rhétorique de l'image* (1964) – analyzing advertising images –, provide detailed methodological guidance on how to analyze forms of expression in popular culture (Davison, 2011; Hall, 1997), including print advertising. Specifically, Barthes suggests a multistage model of interpretation to decode underlying meaning: (1) denoted iconic image analysis, (2) connoted iconic image analysis, (3) linguistic message analysis, and (4) global message interpretation. As Barthes' approach focuses on both iconic and linguistic messages, it is well suited to study promotional brochures that include both images and text.

*Iconic message (denotation and connotation):* The iconic message is found in images, either photographs or drawings. According to Barthes (1964), the iconic message operates at two levels: denotation and connotation. Denotation is the literal, descriptive, de-intellectualized, and non-coded meaning of the image, i.e. what we see in the image (Barthes, 1964). The denotation concept implies that images contain a core meaning that is devoid of cultural determination, implying that the images will be interpreted in similar ways by all viewers (Preston et al., 1996).<sup>4</sup> The only knowledge needed to “read” this message is tied to our basic perception (Barthes, 1964). Connotation constitutes a second level of analysis, focused on the elements of meaning that potentially add to the image's literal and descriptive meaning. Connotation relates to symbolic and coded messages (Barthes, 1964). In particular, connotation places images in a wider sociocultural context and highlights their deeper meanings (Preston et al., 1996). Of course, the analysis of connotation will vary according to the interpreter's cultural referents. To illustrate the difference between denotation and connotation, consider the example of a postcard. On the postcard is a photograph of a sandy beach lined with coconut palms. This is denotation. The photograph would have a different meaning if the reader is a western towns person or a Caribbean fisher person: the former could see exotic vacations, while the latter could simply see her/his everyday work, fishing. These interpretations correspond to connotation, which varies from one reader to another.

*Linguistic message:* The linguistic message relates to the written text; it guides the reader across the maze of possible meanings by forming “a kind of vice which prevents the connoted

---

<sup>4</sup> Schutz (1967) provides a complementary viewpoint on the notion of denotation. According to him, certain interpretive schemes are shared widely among individuals and, as a result, certain cues, expressions, and signs are likely to be interpreted quite homogeneously across society – like a red light on a street corner. These cues, expressions, and signs are viewed as being endowed with an “objective meaning”, in the sense that each of them can be “coordinated to what it designates within [a sign] system independently of whoever is using the sign or interpreting it” (p. 123).

meanings from proliferating” (Barthes, 1964, p. 44). In other words, the linguistic message selects some of the many possible meanings from the iconic message and uses words to anchor it. The meaning of the advertising material, then, does not lie exclusively in the image, but in the conjunction of image and text (Hall, 1997). For instance, consider the postcard example again. In the photograph are inscribed the following words, “My Caribbean holiday”. These simple words can impact the reader’s interpretation of the image and limit the connoted meanings. This image can be included in a travel agency’s booklet providing written details about exotic destinations, and the text used to describe the Caribbean holiday further specifies the meaning attributed to the image.

*Global message:* Although a distinct analysis of the iconic and linguistic messages is required to gain an in-depth understanding of adverts, their ultimate meaning can be interpreted only by viewing them as a whole (Barthes, 1963, 1964). In other words, only by examining the interplay of iconic and linguistic messages can their broader meaning be determined. According to Hall (1997, p. 228), “Two discourses – the discourse of written language and the discourse of photography [or image] – are required to produce and ‘fix’ the meaning.” For example, the global message of the postcard of a sandy beach, combined with the phrase “My Caribbean holiday” and the underlying detail in the agency’s booklet, is interpreted as an exotic holiday and not as everyday work.

Based on the semiotic approach developed by Barthes, we aim to decode and deconstruct the underlying messages contained in promotional brochures in order to analyze cultural change within the field of accountancy. As such, the multistage model proposed by Barthes allows us to articulate the representation concept at the heart of our research questions. Although his model is typically used to analyze short adverts (i.e., images accompanied by a few words or short slogans), Barthes (1963, p. 91) highlights that his approach “would be identical for longer texts” – like the OCAQ’s 4 to 12-page promotional brochures that constitute the core of our empirical data. For instance, Cairns (2009) analyzed a 16-page election pamphlet with 24 color photographs using Barthes’ multistage approach. Inspired by Cairns (2009), we apply Barthes’ semiotic approach to analyze promotional documents that contain both images and longer texts. In so doing, we illustrate the relevance of Barthes’ framework to study contemporary promotional brochures, disseminated either in print or on the Internet.

More than 50 years after their publication, Barthes' semiotic writings remain relevant and illuminating for cultural studies (McQuillan, 2011), as evidenced by multiple studies in various fields, ranging from literary studies and photography to music, that were inspired by his work. Various scholars consider that Barthes' multistage model "remains the 'prototypical' method of critically investigating the interplay between image and text in print advertising" (Cairns, 2009, p. 196). His semiotic concepts, however, have had limited impact on accounting research (Davison, 2011). Reference to Barthes' concepts exists only in an emerging area of the accounting literature that focuses on the analysis of visual images (e.g., Davison, 2002, 2008; Graves et al., 1996; McGoun et al., 2007; Preston et al., 1996; Preston and Young, 2000; Quattrone, 2004, 2009). However, Davison (2011, p. 254) notes that most of these studies make only brief references to Barthes to support their analyses. By firmly locating our study within Barthes' semiotic framework, we aim to contribute to the accounting literature on cultural representations by analyzing "the dual portrayal of accountancy as [...] business-aware as well as traditionally professional" (Davison, 2011, p. 250).

## **Methodology**

To examine the extent to which accountancy's cultural representations, as found in promotional documents, are consistent with the commercialization thesis, we conduct a systematic analysis of brochures prepared by the OCAQ to promote the accounting profession in the eyes of students. Before providing the usual methodological detail, we develop a brief description of the Canadian field of accountancy to better contextualize our object of study.

### *Advertising in the Canadian field of accountancy*

In Canada, the CA profession is governed by the Canadian Institute of Chartered Accountants (CICA) and provincial institutes (the OCAQ in the case of Québec). While the CICA is responsible for developing standards of practice and for ensuring the strategic development of the profession, the role of provincial institutes is to issue professional licenses, monitor professional practices and regulate the profession. The CICA and the provincial institutes collaborate on a number of strategic issues. For example, advertising campaigns aimed at promoting the profession in business circles tend to be developed jointly. In the case of promotional material aimed at students, the CICA entrusts their development to provincial bodies since training pathways vary across provincial

jurisdictions. Therefore, the content of advertising campaigns tends to vary from one province to another.

Created in 1880, the Chartered Accountant (CA) constitutes the oldest of the three Canadian professional accounting designations – the other two being the Certified General Accountant (CGA) and the Certified Management Accountant (CMA). For much of its existence, the CA profession enjoyed a relatively high reputation, gained informally through networks and word-of-mouth (Richardson and Jones, 2007). Since the 1970s, though, the strategies to promote the knowledge, skills and proficiencies of CAs changed and advertising strategies and practices became more explicit (Falconer, 1993; Richardson and Jones, 2007). Given competitive pressures from the other accounting designations, the provincial CA institutes started – mainly from the 1970s – to use advertising as “a potent weapon” (Falconer, 1993, p. 43) to attract new members. The computerization of accounting techniques, the growing complexity of the regulatory environment, and the uninterrupted flow of corporate breakdowns and allegations of audit failures are other examples of challenges that CAs have faced since the 1970s.

It is worth noting that professional institutes are not the only entities involved in representing and shaping the field’s culture. Large accounting firms exert significant influence on what happens within the accounting area (Suddaby et al., 2007). However, professional institutes remain dominant players in defining what it means to be a member of accountancy (Greenwood et al., 2002). As a result, promotional documents produced by the institutes constitute important acts of representation; they can also be viewed as one of the means by which culture is shaped in the field. In other words, they are performative. Although no definitive conclusions can be drawn from our analysis on this issue, it is reasonable to assume that advertising material can exert significant influence on targeted audiences. Further, since large accounting firms have ramifications throughout all the spheres of the accounting world (Cooper and Robson, 2006; Malsch and Gendron, 2011, 2013; Suddaby et al., 2007), their influence can arguably be felt indirectly in the promotional material that we analyzed.

#### *Advertising for students in the field of accountancy: the OCAQ’s case*

OCAQ’s promotional brochures directed at students have been chosen for examination because this material, designed *for* accountants *by* accountants, is one of the initial points of contact with future members and, therefore, one of the main opportunities for the group to transmit a sense of

its core values, history, and principles in the context of early socialization processes.<sup>5</sup> From this perspective, student brochures may provide more indications of the field's culture than brochures directed at business people. Further, the design and colorful nature of these documents provide a meaningful basis for semiotic analysis.

Utilizing the archives and website of the OCAQ, we gathered data from 1970 onwards to enrich our understanding of the cultural shift under study.<sup>6</sup> We accessed all promotional brochures targeted at students during this period, yielding a total of fourteen documents. Table 1 provides a brief summary of the content of these documents.

[Insert Table 1 about here]

Our analysis of the brochures is based on Barthes' multistage procedure described earlier. To analyze iconic messages, we closely examined the images in promotional brochures, taking into account the aesthetics of photographs and figures, the locations and clothes accountants are portrayed in, their relative physical positions and attitudes, and the relative appearance frequencies of men and women as well as younger and older people.<sup>7</sup>

Our analysis of linguistic messages is predicated on the preliminary identification of four general themes in the brochures: description of accountancy, accountants' role, accountants' skills and qualities, and career opportunities. Of interest for us is how these themes are specifically articulated and what words and phrases are used to discuss them. Thus, our paper does not consist of a comprehensive textual analysis of the promotional brochures. We rather examine how visual and textual representations of the CA differ over the years along the four overarching themes. Finally, we juxtapose images and text in seeking to determine the brochures' global message and broader meanings.

A preliminary analysis of the iconic and linguistic messages of the fourteen brochures produced seven major patterns – as outlined in Table 1 – that we used as a basis for studying key changes in the representations of accountancy over time. These patterns are examined in the next

---

<sup>5</sup> Early socialization also occurs through university courses where students are exposed to certain values and cultural representations, including comments made by instructors and educational material showing what an accountant is and does.

<sup>6</sup> The material produced before 1970 was not available in the archives.

<sup>7</sup> All images (pictures, photographs and graphs) and text excerpts were reproduced with permission of the OCAQ.

section. Given space constraints, we discuss seven brochures, i.e. one brochure per pattern. The chosen brochures are those that we considered the most representative of their pattern.

Barthes (1964) contended that advertising material always reflects a wider cultural context and that its meaning can be understood only when context is taken into account. Accordingly, our analysis considers the brochures in their specific historical context, based on the relevant literature. Thus, not only do we develop a better understanding of the shifting representations of CAs within their working environment, but we evaluate the extent to which these representations are consistent with the commercialization thesis as documented in the literature.

Finally, we recognize that, although we sought to reduce the impact of our inner beliefs on our work, the latter is interpretive and, as such, inevitably impacted by the subjectivity of the researchers (Lincoln and Guba, 1985). As noted by Barthes (1985, p. 80):

To undertake [a semiotic] research, it is necessary frankly to accept from the beginning (and especially at the beginning) a limiting principle. This principle [...] is the principle of relevance: it is decided to describe the facts which have been gathered from one point of view only, and consequently to keep, from the heterogeneous mass of these facts, only the features associated with this point of view, to the exclusion of all others (these features are said to be relevant).

### **Beyond advertising: images and words that speak**

Recall that one of our aims is to assess the extent to which the messages contained in the promotional material are consistent with the commercialization thesis. This is why, in examining each of the seven representational patterns, we first discuss the historical context, relying on previous cultural change research in accountancy.

#### *1970 – The socially responsible professional*

In the 1970s, being an accountant meant providing one or more of the following services: accounting/auditing, taxation and insolvency, which all share the common goal of interpreting financial data (Greenwood et al., 2002). However, some accounting firms were already diversifying their activities through management consulting (Greenwood et al., 2002; Suddaby et al., 2007). The latter was then considered a natural extension of accountants' traditional role in auditing and accounting services. Accounting firms justified the extension of their growing range of services by arguing that management consulting improves audit quality (Suddaby et al., 2009), in addition to being consistent with the values of the profession (Greenwood et al., 2002). Although it would be

unrealistic to claim that the commercial logic was altogether absent from the field of accountancy in the 1970s (Gendron, 2002), the literature indicates that professionalism was the dominant logic (Hanlon, 1997; Malsch and Gendron, 2013). Accordingly, the brochure created by the OCAQ in 1970 entitled “Chartered accountants: professionals you can count on”, reflects a professional logic. The eight-page brochure was used until 1974 to attract students. Figures 1 and 2 show the images it contained.<sup>8</sup>

[Insert Figures 1 and 2 about here]

*Denotation:* The brochure uses green and white photos. The individuals in the photographs are shown dressed in shirts, skirts or suits (in the case of the women), and collared shirts, ties or suits (in the case of the men). A closer examination reveals that each photo was taken in a professional work environment, such as a conference room, in front of an office block or in a large office with a window. Various objects commonly used in a work environment can also be seen, such as paper, pencils, briefcases, attaché cases, books, and diplomas on the wall. Figure 2 includes more specific objects that merit further attention, including a calculator, reference manuals, teapot, teacup, and a large quantity of paper covering a wooden desk.

*Connotation:* The clothes, objects, and environment in which the photographs were taken all point to serious professionalism. Suits, shirts, and ties appear to be *de rigueur*, thus underlining the profession’s seriousness and credibility (Rafaeli and Pratt, 1993). Barthes (1985, p. 201) further specifies the following, “Special importance must [also] be accorded to what could be called the posing objects. [...] The interest lies in the fact that the objects are accepted inducers of associations of ideas (bookcase = intellectual) or, in a more obscure way, are veritable symbols.” For example, the paper, pencils, books, and briefcases reinforce the image of the busy and serious professional, while the diplomas on the wall highlight the level of education required to become a CA. The calculator refers to the numerical and mathematical nature of the work accountants do, while the reference books consulted by the man in Figure 2 symbolize the profession’s rigor and regulated nature. The teapot and teacup, and clutter on the desk, in the same figure, can be interpreted as a sign of the high demands of the job (in terms of time and energy). Finally, the environment in which the photos were taken accentuates symbols of professionalism. The meeting room and the

---

<sup>8</sup> For reasons of space, only the images contained in the brochures specifically discussed in the paper will be presented.

large office, both near a window and furnished with heavy wooden tables, evoke the social prestige of the profession.

*Linguistic message:* Far from departing from the messages conveyed by the images, the linguistic message reinforces their meaning, while providing a number of additional details. Describing the field of accountancy and the prime characteristics of accountants, the text refers to the professionalism of CAs, their rigor and the regulated nature of the profession, as shown by the following extracts:

Chartered accountants are subject to a rigorous code of conduct, which requires them to perform their professional duties with competence and integrity. (p. 4)<sup>9</sup>

The profession, now over a hundred years old, has always required its members to comply with the highest standards of professional quality. (p. 7)

The linguistic message also draws attention to the social role of CAs – a role that would have been difficult to identify based solely on the photographs:

The profession therefore has an important social and economic role to perform. It must protect the public by ensuring that its members comply with the standards of professional competence and integrity required in the exercise of their duties. (p. 3)

Thus, not only are professional accountants hard-working and rigorous, but they perform an important social function in protecting the public by complying with high standards of competence and integrity.

*Global message:* How can we interpret this brochure based on the assumption that the ultimate goal is to explore “the final inter-relationship of the three messages” (Barthes, 1964, p. 43)? The interplay of images and text emphasizes professionalism, seriousness, rigor, and the quality of the work carried out by CAs. The latter are “professionals you can count on” (title of the brochure), since they fulfill an important social function (protecting the public) in honest and reliable ways. In sum, the dominant cultural representation suggested by this brochure is of a serious profession with an important social responsibility founded on key values such as rigor and integrity (see Table 2 for a summary of the main messages contained in the brochures).

[Insert Table 2 about here]

---

<sup>9</sup> We were provided only with French brochures for the material issued prior to 2003. All pre-2003 textual excerpts were translated in English by a professional translator. Words appearing on images (see Figures 3 to 9) were translated by us.



*Conclusion:* Our analysis of the brochure is consistent with the literature that suggests a prevailing professional logic in the 1970s. The message contained in the brochure suggests that accountants act not only as interpreters of financial data, but as guardians of the public interest, a role they are allegedly able to perform because of the values of integrity and rigor prevailing within the profession (see Table 3, which compares the dominant logic identified in the literature with the one highlighted by our analysis of advertising material).

[Insert Table 3 about here]

### *1980 – The sociable business professional*

In the early 1980s, accountancy underwent profound changes, mainly as a result of the wide range of work environments in which accounting firms increasingly operated (Suddaby et al., 2009). Although a professional logic, characterized by impartiality, rigorous standards, and strong reputation was influential in this decade, large accounting firms were adding other business services to the core of audit and tax, which created tensions as audit and consultancy services presented different sets of cultural considerations (Goodridge, 1991). Thus, while accounting firms and the field of accountancy more generally had previously been part of a relatively indivisible professional community, embracing consultancy meant recruiting individuals from other professions which, in the long run, affected and influenced the behaviors of accountants working in accounting firms, especially the larger ones (Gendron and Suddaby, 2004). As a result, the traditional interests, values, and principles of the profession increasingly differed from those of large accounting firms. As noted by Gendron and Suddaby (2004, p. 86): “Individual accountants within the profession were caught between the interests of increasingly powerful conglomerate organizations and the interests of a profession increasingly uncertain about its future”. This duality of interests and practices led to the creation of the Committee on Long-Range Strategic Planning in 1984, which was set up by the CICA in order to assess strategic issues affecting the field. In 1986, the Committee published the Rainbow Report (CICA, 1986), which suggested making various changes to satisfy both large and small accounting firms (Greenwood et al., 2002). The report stipulated the following:

The Canadian CA profession – like the accounting profession worldwide – is facing fundamental and pervasive change. Led primarily by the rapidly evolving information technology that is revolutionizing business operations, but due also to altered perceptions about the value of the traditional attest audit, the role of chartered accountants in society – whatever their area of practice – is changing dramatically. CAs

in public practice face new and increasing demands from their clients for services extending beyond those related to historical financial information and income tax advice and toward future-oriented information necessary for economic decision making. In the process, the CA's role is expanding from that of reporter and analyst of past events to communicator and adviser about business information affecting the future. (CICA, 1986, p. 5)

The committee acknowledged that the services offered by CAs went beyond traditional financial services, such as auditing and taxation. The advertising material produced during this period reflects this increasing diversification within accounting. In the early 1980s, the OCAQ released a new brochure entitled "Chartered accountancy: an open profession". Some of the images included in this 11-page brochure are shown in Figures 3 and 4. While professionalism is still significantly influential, there are noteworthy changes in terms of both form and content.

[Insert Figures 3 and 4 about here]

*Denotation:* Brightly colored drawings and meticulous design replaced the 1970s two-toned photos. The images show cartoon-like individuals wearing suits, shirts, and ties. A more detailed examination reveals a range of objects characteristic of a typical office environment, such as briefcases (Figure 3), papers and pencils (Figures 3 and 4), and telephones (Figures 3 and 4). Several models are shown communicating. In Figure 3, a man shakes someone's hand, while another model talks on the phone. Several images also present people in meetings (e.g., Figure 4). As noted by Barthes (1964, p. 46): "The denotation of the drawing is less pure than that of the photograph, for there is no drawing without style. [...] The 'execution' of a drawing itself constitutes a connotation". In short, it is difficult to analyze a drawing without seeing in it some form of symbolic message.

*Connotation:* The cartoon aestheticism of the brochure breaks with the formal qualities such as seriousness usually expected of CAs. Although the clothes worn by the models and the inclusion of various objects, such as paper, pencils and briefcases, refer to the professional type, without reading the accompanying textual material, the viewer would likely not know that the drawings relate to CAs. Indeed, no indications of the numerical, ethical, and regulated characteristics of the profession are visible. For example, there are no calculators, diplomas, or reference manuals (unlike in the 1970 brochure). While the conservative clothes reflect the idea of the serious, traditional, and credible professional, some signs, such as the handshake (Figure 3), the group meeting, and the telephone conversation (Figures 3 and 4) present an individual with social and

interpersonal skills. Accordingly, Barthes (1985, p. 253) noted that “the telephone functions as a sign, the sign of [...] a man who needs to have contact in his profession”, while Davison (2010, p. 173) argued that a group portrait indicates the importance of interpersonal relationships. Thus, CAs are represented as serious professionals through their clothing, and as communicative and open individuals through their physical expression and the underlying context. The bright colors and the cartoon-like images reinforce the image of accountants as friendly individuals (Jeacle, 2008).

*Linguistic message:* The brochure’s linguistic message reinforces these connotations. The following excerpt, presenting accountants’ distinctive skills and qualities, solidifies the idea of a simultaneously serious and sociable figure:

Students often wonder if they have the vocation. Here are some clues: if you like making judgments based on strict criteria, if you like to be precise in your work, if you like to be organized and to organize team work, if you like human contact, and if you enjoy convincing people, your temperament is well-suited to the profile of a chartered accountant. The profession is highly demanding in terms of intellectual ability. Unsurprisingly, it requires intelligence and mathematical skill far above the average. (p. 11)

The use of the term “vocation” is a clear indication of the professional logic. As Hall (1968, p. 93) points out: “[A sense of calling to the field] reflects the dedication of the professional to his work and the feeling that he would probably want to do the work even if fewer extrinsic rewards were available.” Similarly to the 1970 brochure, the text depicts CAs as thoughtful professionals with highly developed skills using terms such as “strict criteria”, “intellectual ability”, and “mathematical skill”. However, the same paragraph also suggests a communicative individual open to others with terms such as “team work” and “human contact”. The text also refers to the social duties of accountants – which are not specified in the images:

Chartered accountants are required to perform a very active role in their community. (p. 1)

The exclusive exercise of public accounting and auditing represents a legally delegated social responsibility reflected in an extremely rigorous code of practice. (p. 1)

In addition, the consulting role of accountants is highlighted, as shown below when referring to CAs’ involvement in decision-making:

Actively involved in the decision-making process, chartered accountants collaborate regularly with bankers, lawyers, and consultants. (p. 1)

The realm of accounting has expanded [...] to become a fundamental basis of decision-making. (p. 2)

The text also qualifies the business dimension of accountancy:

Chartered accountants have gone from being simple auditors to becoming expert consultants, not only in the field of taxation but in anything related to scientific business management. The modern chartered accountant is a businessman, with accounting remaining his privileged tool. (p. 3)

The terms “expert consultants”, “scientific business management” and “businessman” are used alongside “accounting”, as if the consulting role of accountants is subsumed under traditional accounting work. Accordingly, the importance of accounting data and numbers in providing consulting services is highlighted. In sum, the text underscores the rigor, ethics, and skills upon which is predicated the reputation of the profession, alongside the consulting facet.

*Global message:* Taken as a whole, the text and the images highlight two central features. The representation of a rigorous and socially responsible profession emphasized in the 1970s remains an important feature of the brochures in the 1980s, but has partly given way to the sociable, business-like and consulting dimensions. In short, there has been a shift from a socially responsible culture toward a socially responsible *and* business-like culture.

*Conclusion:* The brochure illustrates the intra-jurisdictional debate within the accounting area in the 1980s, as described in literature. It emphasizes the importance of providing business consulting services, in addition to re-emphasizing the integrity, professionalism and credibility of CAs. In so doing, the brochure illustrates a new direction taken by the accounting establishment.<sup>10</sup> Despite a significant emphasis on professionalism and the more traditional activities of accountants, the messages contained in the brochure suggest that consulting services are now part of the definition of what a CA is and does, and that the Québec Institute has ratified the business consultant role of CAs as advocated by large firms. This brochure, therefore, reflects the major debates within accounting and is a formal endorsement of the new direction being taken. In addition to emphasizing the dual logics at work within the field, the brochure develops a new trait, that of the sociable business professional.

### *1990 – The cosmopolitan expert*

The (re)presentation of accountants as business consultants and multidisciplinary agents that diffused in the 1980s was further reinforced in the 1990s (Greenwood et al., 2002; Zeff, 2003). Indeed, the 1990s saw an increased emphasis on multidisciplinary services, and the priorities of

---

<sup>10</sup> Similar to Malsch and Gendron (2011), we view the accounting institutes and largest accounting firms as being part of the ‘accounting establishment’.

accounting firms gradually shifted, placing greater emphasis on revenue growth and profitability at the expense of protecting the general public (Hanlon, 1994; Suddaby et al., 2009; Wyatt, 2004). Moreover, the aim was no longer merely to expand the range of activities, but to internationalize them. Literature identifies two primary streams of internationalization. First, internationalization is perceived in large accounting firms, which increasingly resemble multinationals (Suddaby et al., 2007), seeking to expand their provision of services all over the world (Cooper et al., 1998). The second stream relates to the implementation of international accounting standards. For example, in the early 1990s, the CICA introduced the Task Force on Standard Setting (or TFOSS), which recommended the harmonization of Canadian accounting standards with international standards in order to encourage greater openness to the world and promote the position of the Canadian accounting authorities at an international level (CICA, 1998). Accordingly, the brochure released by the OCAQ in 1990, entitled “At the heart of the action” (Figures 5 and 6), reflects multidisciplinary and internationalization. This 5-page brochure signaled the shift from a profession whose activities are, to some extent, geographically bounded towards an international community of accountants actively involved across the globe.

[Insert Figures 5 and 6 about here]

*Denotation:* This brochure includes just one image: an outline of Earth. The carefully designed color drawings of the 1980s have been replaced by a loosely designed two-colored (red and grey) image.

*Connotation:* The decision to include only one image is in itself a form of connotation. The absence of human figures implies a shift away from the traditional meanings associated with human clothes, poses, and attitudes toward a globalizing emphasis. Accordingly, Earth can be seen as symbolizing the internationalization of what was then increasingly considered as the accounting “industry” (Hopwood, 1996), with growing international career prospects. Students were confronted with the image of an actively expanding field open to the world – a large-scale domain of practice.

*Linguistic message:* In this brochure, the text “comes to sublimate, patheticize or rationalize the image” (Barthes, 1961, p. 134) of the Earth. Accordingly, one of the key themes conveyed in the description of the accountancy field is the globalizing expansion of the accounting industry, both in jurisdictional and geographical terms:

The initials CA will enable you to achieve your ambitions, regardless of your sector of choice – auditing and consulting in accounting firms, business, public administration, research or teaching. (p. 1)

Chartered accountants in companies are involved in all sectors of the economy, from aeronautics to agriculture and from financial institutions to ski resorts. (p. 3)

In the context of economic globalization, the accounting profession offers both national and international career prospects. Chartered accountants can work with clients at the four corners of the world since many accounting firms are affiliated with international offices. (p. 5)

The enumeration of the different sectors of activity underscores the multidisciplinary nature of accounting, while the terms “globalization” and “international career” reinforce the meaning given to the globe – i.e. the idea of a large-scale field embracing the world. The linguistic message also emphasizes the consulting role of CAs:

Chartered accountant: a first-choice consultant at the heart of the action. (Sub-title, p. 1)

Dynamic and diversified, and with auditing as its foundation, the [accounting] profession harmoniously combines new technologies while emphasizing consulting services for private companies. (p. 1)

Chartered accountants are the first advisers of companies. (p. 2)

As the first-choice consultants of business people [...], chartered accountants are required to find innovative solutions to financial, financial management, taxation, and IT problems – in short, anything relating directly or indirectly to the economic activity of companies, private individuals and even governments. (p. 2)

The terms “dynamic” and “at the heart of the action”, also used in the title, evoke the consultant’s thrill at being involved in the action. Yet the text also refers to the qualities that have made the reputation of the accounting profession: “[...] the initials CA are recognized everywhere as a symbol of credibility and rigor” (p. 1). Though not emphasized as much as in the brochures of previous decades, the rigor required to obtain the title of CA is mentioned.

*Global message:* While the representation of CAs as business consultants and advisors emerged in the 1980s, the message conveyed by the brochure released in the early 1990s gives it a central and dominant position. The idea of the socially responsible professional is notably absent from the 1990 brochure. No reference is made to the social role of CAs in the image or in the text. Instead, the emphasis in both textual and visual aspects of the brochure is on the multiple benefits of multidisciplinary and international career prospects. Rigor and credibility are still explicitly mobilized but exclusively in the text. Without breaking radically with the discourse of the 1980s, the predominant cultural representation suggested by this brochure is one of business consultants

working in many sectors of activity at the four corners of the world and, to a lesser extent, a culture of credible and rigorous professionals.

*Conclusion:* This brochure reflects the literature's emphasis on multidisciplinary and internationalization prevailing in the 1990s, and the transformation of professional accountants into business consultants. Through the messages contained in the advertising material produced in the 1980s and 1990s, the OCAQ appears to endorse the development of a cosmopolitan expertise culture, where the associations with the ideal of profession are gradually eroding. Thus, the analysis of the brochure is broadly consistent with the literature, which suggests that a commercial logic prevailed within the field of accountancy during this period. The brochure emphasizes commercialism, with the multidisciplinary and cosmopolitan figure of the CA operating as a business consultant; the figure of the honest and rigorous CA is relegated to the background.

#### *2000 – The business consultant*

The shift from a professional logic to a commercial logic consolidated in the early 2000s. The literature indicates that multidisciplinary, now ubiquitous within the field, caused an erosion of professional values and a significant shift toward commercialistic values (Gendron and Suddaby, 2004; Suddaby et al., 2009; Wyatt, 2004). This commercial shift was most evident among large accounting firms, which were enthusiastically seeking to increase their profits by offering a wider range of services (Robson et al., 2007; Suddaby et al., 2007). Revenue data from the largest accounting firms indicate that in 1999, business consulting services represented, on average, 49% of the total revenue of the firms, compared with 30% and 21% for auditing and tax services respectively (Robson et al. 2007; Suddaby et al., 2007). In sum, commercialism constituted, in the early 2000s, a significant component of what an accountant is and does (Malsch and Gendron, 2013). The brochure released by the OCAQ at the beginning of the new millennium, entitled “It matters to me”, reflects the commercial side of CAs by foregrounding the idea of a young, dynamic, and active business consultant. Figures 7 to 9 show some of the images included in this 9-page brochure.

[Insert Figures 7 to 9 about here]

*Denotation:* While the images of the brochures produced in the early 1990s were mostly characterized by sobriety and simplicity, the “It matters to me” images give a very different

impression. The cover photograph (Figure 7) shows two young people laughing, looking energetic and dynamic and wearing casual clothes, which is contrasted by the black and white finish of the image. The brochure includes color photographs of CAs wearing suits, shirts and ties (see Figure 8). The backgrounds vary. In one photograph, cardboard boxes and a pair of rollerblades surround the protagonists, while in another the various models sit around a table covered with drinks (beer, coffee) and paper. Some photos are set in an office environment. One of the images shows a man talking on the phone, while looking at a computer screen and holding a file and a pen; another image shows a group of three smiling people gathered around a computer (see Figure 8). The brochure also contains a bar graph showing the average income of CAs across different job types and hierarchical ranks (Figure 9). The background of each page is a subtle blend of black and bright colors (yellow, red, mauve, orange and green).

*Connotation:* All of the images are rich in connotation. The cover photograph (Figure 7), showing young people smiling and looking extremely energetic, symbolizes high dynamism, which creates an important rupture with the professional logic. Indeed, the professional is generally required, by a code of ethics, to behave in an “acceptable” manner at all times (Empson, 2004; Hall, 1968). However, the photograph of young people with expressive faces on the cover (Figure 7) or of some people having a beer (Figure 8) differs from the type of serious behavior illustrated in previous decades. High dynamism is also consistent with the consulting culture, with go-getter individuals ready to break up routines and traditional boundaries to promote and implement new ways of thinking and doing, contrary to the professional logic, which presumes a composed and thoughtful individual, respectful of professional traditions (Goodridge, 1991).

The presence of moving boxes and rollerblades (Figure 8), as well as the bright background colors, reinforce the sense of high dynamism, highlighting active and frequently travelling individuals (Jeacle, 2008). The fact that all of the photos were taken in a conversational context (in group or by telephone) underlines the social and interpersonal nature of CAs (Davison, 2010). The wide variety of backgrounds is indicative of the multidisciplinary nature of the accounting industry. As a matter of fact, only the traditional clothes and objects, such as papers and pens, remind us of the professional context. The use of a computer (Figure 8) – for the first time in the brochures – evokes modernity and dynamism in the work done by accountants. The bar chart showing average incomes (Figure 9) can be interpreted as a symbol of the importance of money for accountants and of the multidisciplinary nature of their work. It is interesting to note that, by presenting the average



rather than median income, the accounting establishment uses rhetorical techniques that may overstate the “typical” compensation in the field and, therefore, provide a representation of highly paid individuals.

*Linguistic message:* The linguistic message reinforces certain themes highlighted by the images pertaining to multidisciplinary work, consultancy, high dynamism and high compensation. The multidisciplinary nature of accountancy and its continuous expansion are underscored many times within the description of the field and career opportunities for CAs:

To become a chartered accountant is to give yourself the power to decide and to multiply your options in order to choose your preferred job in your chosen sector of activity. (p. 1)

Choosing a career in accounting is to open a world of possibilities! (p. 1)

Chartered accountants are present everywhere. They are professionals driven by their head, their heart, and by action, and the world is open to them. The accounting profession enables people to achieve their greatest ambitions. (p. 6)

The CA title opens the doors to a wide range of career possibilities. It is a springboard for the future that goes well beyond the sphere of accounting. (p. 7)

The terms “to multiply your options” and “a world of possibilities” reinforce the sense of jurisdictional polyvalence – i.e. accountants’ growing involvement in many sectors of activity. The text also strengthens the dynamic and energetic image of the people in the photos:

I chose to become a CA because I wanted to be part of a dynamic profession full of challenges that offered a wide range of rewarding career prospects. (Extract from a comment by a CA, p. 7)

You might think chartered accountants are boring people who spend their days at a desk compiling rows of figures. Wrong! Just think how exciting it is to be part of such a stimulating and rewarding profession. (p. 8)

By quoting a CA describing the “profession” as “dynamic” and “full of challenges”, the linguistic message employs a rhetorical strategy designed to demonstrate that high dynamism is part of the reality of today’s accountants. The opposition between “boring” and “stimulating” to describe the work of CAs can be interpreted as the sign of a welcome shift from a traditional and conservative profession to an active and dynamic occupation. The consulting role of accountants emphasized in the 1980s and 1990s is also stressed:

In the case of business decisions, choices tend to be more complex and require more knowledge, and that is precisely where chartered accountants come in! Through their professional and interpersonal skills, accountants are able to impose themselves in all environments as consultants, decision makers or entrepreneurs. (p. 7)

The comprehensive perspective of accountants means that they are first-choice consultants for companies. (p. 4)

Finally, as suggested by the average income graph, the text reinforces the importance of money and high remuneration:

The average income of CAs compares favorably with average income levels in other professions. (p. 2)

The profession is the only one to offer paid internships and work experience to its candidates. (p. 2)

*Global message:* While the brochures released in the 1990s appeared to give preference to a business consultant culture, the 2000 brochure emphasizes this even more. Words and images combine to reveal the key role of accountants as consulting experts. Social responsibility, rigor, credibility and superior skills – key descriptive terms used to represent the profession in the 1970s and 1980s – are now largely overlooked in favor of an emphasis on dynamic and energetic entrepreneurs, presented as being sensitive to compensation issues. Extending further the mercantilist trend of the 1990s, the culture that emerges from the 2000 brochure is one where dynamism is de rigueur and the role of accountants as business consultants predominates.

*Conclusion:* This brochure is in line with the prevalence of commercialism in the field, as documented in the literature. It continues to stress the multidisciplinary nature of accountants' work and their consulting role. Further, the brochure extends the means of representing and making sense of commercialism through a visual chart of average incomes. Again, this is a fundamental rupture with the core values of professionalism where individuals are dedicated to their work, so much so that they would probably do it for a lower financial compensation (Hall, 1968). By stressing high compensation, the accounting establishment seems to endorse and promote the view that money is, or should be, one of the main priorities of CAs.<sup>11</sup>

The 2000 brochure also emphasizes accountants' high dynamism, resonating with the entrepreneurial spirit underlying the commercial logic. It might be refuted that high dynamism was merely a marketing strategy designed to influence young people. However, recall that discourses

---

<sup>11</sup> This endorsement may have influenced accountants' behavior. It is perhaps no coincidence that a few years after this advert was released, some CAs called for the introduction of an income survey to help negotiate their wages. Accordingly, in October 2002, the CICA conducted an unprecedented survey on income levels among its members. The initiative was apparently the result of demands by accountants who wished to have access to comparative data on income as a basis for conducting their salary negotiations (CICA, 2002) – a good indication of the predominance of commercialistic values in a new form. It is worth noting that such surveys on income levels are now periodically conducted among Canadian CAs.

are constitutive and performative; they do not appear from nowhere, and they can create and solidify the realities that they invoke.

### *2003 – The jack-of-all-trades*

In 2001-2002, the legitimacy of public accounting was seriously threatened as a result of significant financial scandals, including those of Enron and WorldCom. Accountants were not indifferent to these scandals. A study conducted by Suddaby et al. (2009) in 2002-2003 among Canadian CAs showed that the dubious relationship between Arthur Andersen and Enron resulted in an era of self-criticism within the accounting community. However, the predominance of commercial values does not appear to have been constrained by those various financial scandals. As highlighted by Sweeney and McGarry (2011, p. 328): “It would have been expected that the shock arising from the collapse of Arthur Andersen would have provided a constraint [to commercialism] but this does not appear to have been the case.” On the contrary, it appears that the field experienced an expansion of the commercial logic even after news of these scandals actually emerged (Suddaby et al., 2009; Wyatt, 2004). Nevertheless, faced with the sheer scale of these events and the risks to the reputation of accountancy, the OCAQ probably felt compelled to adopt a more sober tone in its 10-page 2003 brochure entitled ‘I will not be a number’ (Figures 10 to 12).<sup>12</sup>

[Insert Figures 10 to 12 about here]

*Denotation:* The foreground of the cover (Figure 10) shows a sketched photo of a man dressed in a shirt and pants, while a group of men and women can be seen in the background. The brochure also includes sketched photos of accountants of different ages and cultures (Figure 11). Their clothes range from suits, pants, and ties to more casual, unbuttoned shirts or polo shirts. The backgrounds show various images: concert seats, office buildings, sweaters, espadrilles, a cathedral, an electric pylon, and laptops. We incorporated two other images for illustrative purposes (Figure 12). One image shows a man holding a globe, while the other shows a man pulling a suitcase. Pastel colors (red, green, yellow and mauve) complete the picture.

*Connotation:* One of the main features of the images in this brochure is diversity (in terms of clothing styles, ages, cultures, genders and colors), in line with the theme of multidisciplinary. While the diversity of clothing styles can be interpreted as a sign of dynamism and creativity

---

<sup>12</sup> This document is available at [ocaq.qc.ca/pdf/ang/3\\_publications/not\\_a\\_number\\_EN.pdf](http://ocaq.qc.ca/pdf/ang/3_publications/not_a_number_EN.pdf) – accessed on July 15, 2012.

(Davison, 2010) and the use of sketched photos as a sign of originality, the predominance of traditional clothes such as suits acts as a reminder of the seriousness of CAs (Rafaeli and Pratt, 1993). The images of the globe and suitcase evoke business trips and the internationalization of the accounting industry.

*Linguistic message:* The linguistic message amplifies the iconic message by reaffirming the significance of the commercial and professional logics. From the first pages, the language promotes the seriousness and credibility of the profession, as well as its dynamic and decision-making role in the business world:

The CA designation stands for credibility and competence. With it, you'll be a respected professional, using your energy and passion to play a meaningful and dynamic role in a career of your choosing. (p. 2)

As a CA, you will be a senior advisor, respected for your solid grounding in business, experience, integrity and ability to analyze situations and develop solutions. CAs are committed to protecting the public interest. Independence and objectivity are hallmarks of the CA profession, and CAs are at the forefront of ensuring that our financial system meets the highest standards. (p. 3)

Quotations from supposedly real accountants reinforce the idea of the double-sidedness of professional and commercial logics within the field:

Ian Clarke, CA: "If you don't have credibility and honesty, you quickly narrow your opportunities [in the profession]". (p. 5)

Carol Wilding, CA: "The CA designation gives you credibility". (p. 6)

Leon Goren, CA: "The CA is a great designation for success in the business world". (p. 6)

Marie Sophie Paquin, CA: "The CA designation is the key to the world of business". (p. 9)

These comments from four different accountants reinforce both the credibility and skills required to enter the profession and the business prospects provided by the CA title. This latter feature evokes the multidisciplinary nature of accountants' work – a key element of the connoted image. The text clearly emphasizes the possession of versatile skills, as shown in the following extracts:

CAs are in demand. They are key decision-makers in successful businesses of every size and description in Canada and around the world. (p. 2)

Diversity at work (subtitle, p. 3)

The CA designation is recognized internationally, so it is the perfect entry to a career that embraces today's global economy. CAs are respected world-wide for their high professional standards. In fact, Canadian CAs work in over 100 countries. As well,

many CAs based in Canada travel extensively around the world in the course of their work. (p. 4)

These quotes highlight the wide range of career prospects available to accountants both in terms of geography and in terms of sector of activity. In the same vein, Figure 11 shows ten CAs operating in different areas. One of them is vice-president of a public company (p. 5) while another is a partner in an accounting firm (p. 7). Another accountant is assistant deputy minister in the Canadian public sector (p. 8).

*Global message:* The dynamic and energetic consulting dimension (emphasized in the 2000 brochure) is less pronounced in this brochure because of the reemphasis on rigor, objectivity, credibility, and honesty of accountants – features that had characterized the brochures in the 1970s and 1980s. The absence of any reference to high income levels in the images or the text suggests that the emphasis on commercialistic values is also less pronounced – as if the accounting establishment decided to slow down, at least temporarily, its promotion of commercialism. Multidisciplinary and versatility in accomplishing a variety of tasks emerges as one of the overarching themes of the brochure. The accountant is represented as a jack-of-all-trades – a handy, versatile expert, possessing skills in multiple domains – whose work is carried out along the quality standards of the accounting profession.

*Conclusion:* The change in CAs representation (with images and text now reemphasizing seriousness, rigor and integrity, which basically were removed from the stage in the iconic and textual messages in 2000) may be indicative of a desire, more or less temporary, to return to more traditional values. Certainly, this change can be interpreted as a sign of self-criticism following the financial scandals of the early 2000s. However, the return to the traditional values of the profession could simply have been a strategic *passage obligée* to defend, in the eyes of prospective members, accountants' legitimacy which, at the time, was seriously threatened. Still, the shift to a more commercial culture may have been consolidating in the backstage of public practice. That being said, one particular feature of the brochure is the presentation of a harmonious relationship between two fairly conflicting logics, in which the traditional values of integrity and rigor are made to coexist with the commercialistic values of accountants acting as business consultants.

#### *2007 – The effective business consultant*

The emphasis on self-criticism as a result of the various financial scandals of the early 2000s was short-lived. For example, former Arthur Andersen partners and employees interviewed by Gendron

and Spira (2010) maintained that the growing influence of commercialism among large accounting firms did not slow down in the aftermath of the firm's collapse. According to the literature, apart from legitimizing the accountancy field in certain public arenas, the traditional values advocating rigor and objectivity have been, over the last few decades, increasingly marginalized in favor of commercial values celebrating the pursuit of material gain and skills in management consulting (Malsch and Gendron, 2013). The attributes used to describe the profession, such as advanced knowledge and professional rigor, have increasingly been downplayed in favor of commercial attributes such as dynamism and financial success (Empson, 2004). This shift is apparent in the practices of the CICA which, in 2004, set up a work group on strategic planning aimed at inculcating a new "vision" within the accounting community, to turn CAs into "internationally recognized trustworthy financial leaders acting as directors, consultants, tax specialists and certifiers" (CICA, 2004). The group made various recommendations to increase the accounting industry's power and promote the CA "brand" (as opposed to profession).

The emphasis on business leadership, celebrated by the work group on strategic planning, is evident in the advertising material format published during this period. Further, while OCAQ's promotional brochures had previously been produced internally, beginning in 2004, the OCAQ collaborated with marketing agencies to develop its advertising material (Ouimet-Lamothe, 2008). As a result, the graphics, design, and concepts became more elaborate. The brochure released in 2007, entitled "The indispensable CAs – superheroes of the business world", constitutes a good example of this "marketization" trend.<sup>13</sup> Images from this 12-page brochure are shown in Figures 13 to 15.

[Insert Figures 13 to 15 about here]

*Denotation:* A cursory glance at the front cover (Figure 13) shows black and white photos of a young man and a young woman posing against an urban backdrop composed of skyscrapers, against a bright yellow and orange background. The inside of the brochure has a similar focus, including many photos of accountants adopting mannequin poses similar to those in fashion magazines (Figure 14). Dressed in black and wearing fashionable clothes (high-heeled, pointed shoes, studded bracelets, tailored clothes, etc.), all the models look young and trendy. The images are based on the aesthetics of comic books and superheroes, conveyed through the poses of the

---

<sup>13</sup> This document is available at [ocaq.qc.ca/pdf/ang/7\\_devenir/7\\_1\\_promoCA.pdf](http://ocaq.qc.ca/pdf/ang/7_devenir/7_1_promoCA.pdf) – accessed on July 15, 2012.

various models, who appear to dominate the skyscrapers that constitute the background. Two tables showing the average income of accountants according to age and position (Figure 15) are also included.

*Connotation:* Consider, first of all, the photographs of accountants. Their young age, their trendy clothes, their poses, and their confident attitude convey an image of dynamism, youthfulness and superiority (Davison, 2011; Jeacle, 2008). As a result of the bright yellow and orange in the background, the color of accountants' clothes (black), which would otherwise indicate the serious and traditional nature of the profession, merely reinforces the image of trendiness and dynamism. The reference to superheroes (through the aesthetics of comic books, the urban backdrop, and the poses adopted by the various figures) can be interpreted as a symbol of the superior skills required to obtain the CA designation. The implication is that not everyone can become a superhero; likewise, not everyone can obtain the CA designation. The image in Figure 14 of accountants dominating and even stepping on a city reinforces the ideas of power, leadership, effectiveness, and superiority. The tables presenting average income data (Figure 15) underscore commercialism and the importance of money for “superheroes” who intend to monetize their services. Furthermore, similar to the graph presented in the brochure of 2000 (Figure 9), the two tables (Figure 15) present average income rather than median income, thereby possibly accentuating (or overstating) the very advantageous remuneration of “superhero” accountants. Such a *mise-en-scène* contrasts with traditional professional values characterized by a higher level of dedication regardless of the extrinsic rewards at stake (Hall, 1968).

*Linguistic message:* Unlike the brochures produced in previous years or decades, the large titles are sufficient to make sense of the main messages, which may stem from the influence of marketing experts. In this brochure, “the text constitutes a parasitic message designed to connote the image, to ‘quicken’ it with one or more second-order signifieds” (Barthes, 1961, p. 134). For example, the title of the brochure (“The indispensable CAs – superheroes of the business world”) amplifies the superior skills and abilities of CAs, in accordance with one of the main connotations described above. Under every accountant appearing in Figure 14, a superhero nickname and a description of her/his powers are included in addition to their name which brings additional meaning to the images. Here are some examples:

Liliane Bedrossian, CA, aka Sky Commander: Visionary business leader. (p. 2)

Kesnel Leblanc, CA, aka Le Roc: Commands credibility and rigour. (p. 2)

Christian Drolet, CA, aka Consulto: Hyper-developed management consulting and control skills. (p. 2)

Valérie Ménard, CA, aka Véga: Ability to shine in numerous areas of expertise. (p. 3)

As such, these nicknames and descriptions reinforce the consulting and leadership roles of CAs. While the terms “credibility and rigour” may, at first, recall the seriousness of the profession, we must hasten to clarify that rigor fits well into the décor stage of the brochure. After all, being a superhero is no laughing matter.

The description of Véga’s powers emphasizes multidisciplinary work by referring to “numerous areas of expertise”. The oversized designs of the sub-titles also evoke a sense of versatility. Further, the sub-titles “Unbeatable advantage in today’s business world” (p. 4) and “Become a CA and be a leader in the business world” (p. 11) suggest that CAs are effective actors in the business world. The sub-titles “CAs, Leaders in their fields” (p. 6) and “Being an indispensable CA in a public accounting firm” (p. 6) refer to the superiority of CAs. Also, commercialism is brought to the fore through sub-titles and sentences such as, “A designation that pays off” (p. 10) and “Gain practical experience during a training period, where you can earn a salary” (p. 10).

*Global message:* The role of CAs as business consultants, which had been somewhat tempered in 2003, makes a decisive return here. The combined use of marketing images, slogans and supporting text emphasizes a cultural representation of the accountant focusing on (over)performance and possessing superior skills in a wide range of domains. The qualities of rigor, integrity, and objectivity that had returned to the forefront in the 2003 brochure fall into the background again, since only a handful of references are made to these core values. In short, the overarching representation suggested by this brochure is that of an effective, youthful, and highly dynamic business expert geared towards performance with distinctly commercialistic values.

*Conclusion:* In addition to being consistent with the commercialization thesis advanced in the literature, this brochure marks a significant turn toward a distinctly marketing focus. That is, the accounting establishment relied on an aggressive advertising strategy – associating CAs to indispensable superheroes of the business world. Through this flashy brochure, the accounting establishment sends a clear message to its current and future members: in order to become a CA, one has to be highly effective and dynamic – in short, a powerful superhero, a resolute leader strongly motivated by the prospect of success and attractive compensation.



### *2010 – The self-confident business consultant*

Does literature indicate any significant cultural changes within the field between the late 2000s and the early 2010s? According to recent studies, profitability pressures and the sociopolitical shift toward deregulation have continued to foster the development of commercialization within the accounting area (Malsch and Gendron, 2013). Partners in large accounting firms are still under great pressure to increase revenues, as pointed out in an ethnographic study by Kornberger et al. (2011, p. 520): “In summary, being a partner at Sky [i.e. one of the big accounting firms] was discursively framed as acting entrepreneurially. A considerable amount of autonomy was coupled with pressure to increase revenue.” Interviews conducted by Sweeney and McGarry (2011) with audit seniors working in large accounting firms also highlight the predominance of financial and business goals in these firms. However, these interviews have revealed that, when communicating with market agents and future employees, one of the main goals set at the forefront of the firms’ formal discourse is audit quality, which ties closely with a professional logic (Greenwood et al., 2002). This decoupling between internal and external discourse is also highlighted in other studies:

Khalifa et al. (2007) concluded that the last decade has been dominated by a rhetoric of audit quality rather than business value, suggesting that firms are keen to de-emphasise commercialism in their discourse. However, internally, output measures of profit have become increasingly influential in accounting firms (Gendron and Spira, 2009) and represent a driving force behind the commercial logic of action. (Sweeney and McGarry, 2011, p. 317)

Is audit quality –and the professional logic it underlies– emphasized in the last brochure that we examined, released by the OCAQ in 2010? The images from the 12-page brochure entitled “CAs: Everybody wants one” are shown in Figures 16 to 18.<sup>14</sup>

[Insert Figures 16 to 18 about here]

*Denotation:* This brochure includes photographs of relatively young, smiling accountants. Their clothes are a careful mixture of smart clothes (jackets, shirts, ties) and more casual clothes (polo shirts, espadrilles, denim trousers). Some of the photos show accountants being pulled (Figure 16), while others show them in static poses (Figure 17), for example standing with their hands in their pockets. Like some of the previous brochures, a table showing the average income of CAs according to age and position is also included (Figure 18).

---

<sup>14</sup> This document is available at [www.decidez.ca/uploads/brochures/BrochCA\\_Universitaire\\_AN.pdf](http://www.decidez.ca/uploads/brochures/BrochCA_Universitaire_AN.pdf) – accessed on July 15, 2012.

*Connotation:* Self-confidence transpires from the images, where the models express happiness and comfort in being in high demand (Figures 16 and 17). A sense of relaxation and well-being also emerges, particularly with regard to the left-hand individual of Figure 17, through the position of his hands. The formal and casual clothes serve as reminders of the serious dimension of professionalism (Rafaeli and Pratt, 1993) and of the dynamic and adaptive nature of business entrepreneurs respectively. The table showing average income (instead of median income) can be interpreted as an indication of commercialism and the importance of a very advantageous remuneration within the field. Juxtaposing the lasso and the smile of the left-hand individual in Figure 17 to compensation data (Figure 18) suggests comfort in providing one's services to the highest bidder on the market.

*Linguistic message:* Again, the linguistic message reinforces the iconic message. It sometimes points to the unproblematic coexistence of the role of business advisor and that of rigorous professional:

CAs are sought-after for their decision making expertise. As business leaders, CAs climb corporate ladders, travel the world to seek out new challenges and provide advice to all types of organizations. Known for their rigor, professionalism and credibility, CAs are also essential players in industry, private practice, the public sector and education. (p. 2)

The CA initials mean much more than 'chartered accountant.' They also tell clients and employers that the professional assisting with their decision-making process is credible and in the top-ranks of the business world. (p. 2)

The terms "decision-making" and "business world" are used alongside terms such as "rigor", "professionalism", and "credibility". Yet, indications of commercialism dominate throughout the brochure. For instance, the theme of multidisciplinary, which recurs in all the previous brochures, is represented strongly in the text. The above excerpts illustrate this with references to "all types of organizations" or by listing the various sectors of activity in which CAs are involved. The following excerpts also evoke multidisciplinary work:

No matter where you work in, your services are in demand! (p. 4)

Do you have a passion for arts, technology, sports or finance? CA competencies are in demand everywhere. Your options are unlimited. (p. 5)

In addition to being reinforced by the table showing the average income of CAs, monetary incentives are stressed in the following terms:

Great salaries await future CAs. The compensation can include competitive employee benefits packages, employee assistance programs, performance bonuses, or even

reimbursement of certain fees, such as wireless services, gym memberships and professional association dues. What's more, salaries are expected to double in five years. (p. 8)

However, this particular feature is, to some extent, offset by a short one-sentence allusion to the social role of CAs:

Many CAs give freely of their time and energy for the betterment of their community. (p. 6)

In sum, apart from succinct reminders of professionalism, the text refers primarily to commercialism, emphasizing high compensation, competitive benefits packages, and accountants' business advisory role.

*Global message:* While less flashy than the 2007 superhero campaign, the interplay of images and text in this brochure suggests the prevalence of commercialism, though some aspects of professionalism are reintroduced, such as seriousness – aspects which were absent from the 2007 brochure. The overarching cultural representation emerging from this promotional brochure shows a commercial field where accountants' entrepreneurial abilities are constrained, to some extent, by a few professional referents. Furthermore, self-confidence characterizes this representational culture, where CAs demonstrate comfort in their jurisdictional work, which is now tied mainly to business consultancy.

*Conclusion:* As well as confirming the commercialization thesis developed in the literature, our analysis of the 2010 brochure reveals a kind of maturity within the accounting establishment, which resolutely and confidently presents the accountancy field as being permeated with the logic of commercialism – yet making sure that the field of practice is constrained, to some extent, by some traditional professional referents. All kinds of benefits are alleged to ensue from the dominance of commercialism in the field, including the feelings of happiness, comfort, and determination shown in the photographs. Through this depiction, the next generation of accountants is brought to naturalize and accept the unproblematic dominance of commercialism in accounting practice, whose influence is, to some extent, reassuringly constrained by a few professional imperatives.

## **Discussion and conclusion**

The purpose of this study was to extend our knowledge on the commercialization thesis, paying attention to ramifications of the shift as revealed through an analysis of advertising material

produced by the OCAQ over the last four decades. The analysis is predicated on the assumption that promotional brochures constitute representations that reflect and construct a field's cultural schemes, through the use of combinations of words, images, and photographs. The semiotic approach developed by Barthes (1963, 1964, 1985) was used to investigate cultural change as articulated through the longitudinal series of brochures that we collected. Barthes' framework was especially useful to analyze the interplay between images and text to gain insight into the historical emergence of what has become the accountant's representation of today.

Our findings are in line with the commercialization thesis. While the brochures initially stressed representations depicting a rigorous profession predicated on integrity, professionalism was gradually toned down in favor of business consultancy provided by highly dynamic and versatile experts. By propagating a discourse favoring commercialism, the accounting establishment brings the next generation of accountants to accept and participate in the field's commercial orientation. However, the cultural shift was not total since professionalism is still, to some extent, represented, providing the reassuring signal that constraints in the field are established to prevent excesses of commercialism from taking place (Gendron, 2002). We are, therefore, confronted with a representation of accountancy where professional and commercial referents are simultaneously present, but where commercialism increasingly tends to prevail. The ascendancy of commercialism in the series of representations that we collected supports the claim, made some time ago by Willmott and Sikka (1997), of accounting being more an industry than a traditional profession.

One prominent theme in our representational analysis is that of multidisciplinary work being increasingly considered as a central feature of accountants' day-to-day lives. Versatility was articulated regularly from a globalizing perspective. This is particularly true for the 1990 and 2003 brochures, which associate multidisciplinary work with cosmopolitanism. In general, the OCAQ's representations tend to glorify the globalization of the economy, without considering the adverse effects that it inevitably engenders. In other words, our findings indicate that the accounting establishment participates to the inculcation of a cosmopolitan culture, where the internationalization of business is supposedly natural, inevitable, and beneficial to everyone. Yet, globalization engenders a number of significant risks and social problems (Beck, 1992), and it is unclear what exactly the accounting community can gain, in the long run, by downplaying these risks and problems.

Our analysis also points to the accounting establishment's tendency to represent the relationship between professional and commercial values within the field as harmonious and peaceful. While commercialism and professionalism are generally invoked in academic literature as conflicting logics, the brochures articulate a sense of congenial coexistence between the two. While coexistence is underscored in the literature, congeniality is not. As maintained by Malsch and Gendron (2013, p. 20): "[...] neither the commercial nor the professional logic can afford to supplant the other. The two logics must coexist in a precarious state". Precariousness should not be downplayed since the relationship between commercialism and professionalism constitutes a relationship of power that reflects and constructs field ambiguities and ambivalences (McNair, 1991). However, in socializing would-be and current members in ways that overstate harmony, it seems to us that sequestration of experience (Giddens, 1990) is furthered. By downplaying the ambiguities of the field in representations of practice, rank-and-file accountants may be less prepared to react when actually confronting field ambiguities.

Our research also highlights the increasingly significant role played by marketing experts in designing professional institutes' brochures. Fogarty et al.'s (2005) study indicates that marketing expertise was already influential, in the 1990s, when the American Institute of Certified Public Accountants and the CICA hired marketers to strategically develop "vision" projects, aimed at repositioning the jurisdiction and practices of accountants in reaction to the belief that the market for financial auditing was declining. The more general point is that the language and practices of marketing are increasingly influential within the accounting industry (Barrett and Gendron, 2006), including the design of promotional brochures for future accountants. As such, the marketization of accountancy implies a form of obedience to markets and experts claiming to have skills in deciphering market tendencies. In so doing, marketization participates in the erosion of professionalism in the field, in that the accounting establishment is increasingly dependent, when making strategic decisions, on the expertise of agents outside the accounting community (Hall, 1968).

Our study points to several avenues for future research. In particular, it would be interesting to better understand the micro processes surrounding the representational change, consistent with the commercialization thesis that we analyzed through brochures. Future research can examine the role and influence of marketing experts involved in the design of professional institutes' advertising campaigns. To what extent have these experts modified design practices? How have marketers

established their legitimacy? How does their involvement affect the evaluation of the “success” of advertisements? We also encourage researchers to examine the persuasive power of accounting institutes’ promotional tools on future accountants and the impact these tools have on students’ perceptions about the core values of their discipline.

At the end of the day, our study raises several fundamental questions. What kinds of students are likely to be recruited through brochures showcasing super heroes sensitive to advantageous remuneration? Will these individuals “enrich” the accounting community? Will such advertisements translate into the recruitment of individuals less sensitive to integrity and independence – which are considered as predominant pillars of professionalism (Suddaby et al., 2007)? And perhaps more fundamentally, does society still care about professional values?

Questions can also be raised around the mechanisms of institutionalization in professional fields. Over the last decades, the accounting establishment increasingly promoted commercialism in accountants’ everyday lives, while using the professional logic to legitimate the field in the eyes of external audiences (Malsch and Gendron, 2013). Yet, most of the brochures from 2000 onwards suggest that another step was taken forward in the commercialization of accountancy, by showcasing the business consultant in the public sphere. While accountants historically showed some restraint in representing themselves, in the public arena as business entrepreneurs, it appears that this is no longer the case. The last (2010) brochure we analyzed even indicates self-assertion, in that business entrepreneurship is uninhibitedly stressed in discourse that aims to legitimize accountancy in the eyes of outside parties. We believe that boldness in accountants’ representing themselves as business consultants constitutes a case of institutional experimentation (Malsch and Gendron, 2013) whose stakes are paramount. Is the showcasing of business consultants an indication that society no longer significantly cares about formal oaths towards professional work? Does the economic success of accountancy still rely, at least partially, on the extent to which rank-and-file accountants are seen to abide by the cultural value of professionalism (Malsch and Gendron, 2013)? Further, while the notions of expertise and profession have intertwined for a long time, understanding how and why expertise becomes detached from the ideal of profession, and the implications of detachment, should be a central concern for researchers. In short, representations promoted through professional institutes’ brochures are certainly not as futile and inconsequential as we might initially think; hence the importance of cultural studies to engage intellectually with the mechanisms and implications of cultural change in a given community:

Historians and archaeologists will one day discover that the ads of our times are the richest and most faithful daily reflections that any society ever made of its entire range of activities. (McLuhan, 1964, p. 262)

## Bibliography

- Baldvinsdottir, G., Burns, J., Nørreklit, H. and Scapens, R.W. (2009), "The image of accountants: from bean counters to extreme accountants", *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 6, pp. 858-82.
- Barrett, M. and Gendron, Y. (2006), "WebTrust and the 'commercialistic auditor': the unrealized vision of developing auditor trustworthiness in cyberspace", *Accounting, Auditing & Accountability Journal*, Vol. 19 No. 5, pp. 631-62.
- Barthes, R. (1961), "Le message photographique", *Communications*, Vol. 1 No. 1, pp. 127-38.
- Barthes, R. (1963), "Le message publicitaire", *Les Cahiers de la publicité*, Vol. 7, July/September, pp. 91-6.
- Barthes, R. (1964), "Rhétorique de l'image", *Communications*, Vol. 4 No. 4, pp. 40-51.
- Barthes, R. (1985), *L'Aventure sémiologique*, Le Seuil, Paris.
- Beard, V. (1994), "Popular culture and professional identity: accountants in the movies", *Accounting, Organizations and Society*, Vol. 19 No. 3, pp. 303-18.
- Beck, U. (1992), *Risk Society: Towards a New Modernity*, Sage, Newbury Park, CA.
- Bennett, T. (1992), "Putting policy into cultural studies", in Grossberg, L., Nelson, C. and Treicher, P. (Eds), *Cultural Studies*, Routledge, New York, pp. 23-37.
- Benschop, Y. and Meihuizen, H.E. (2002), "Keeping up gendered appearances: representations of gender in financial annual reports", *Accounting, Organizations and Society*, Vol. 27 No. 7, pp. 611-36.
- Bernardi, R.A., Bean, D.F. and Weippert, K.M. (2002), "Signaling gender diversity through annual report pictures: a research note on image management", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 4, pp. 609-16.
- Bougen, P.D. (1994), "Joking apart: the serious side to the accountant stereotype", *Accounting, Organizations and Society*, Vol. 19 No. 3, pp. 319-35.
- Brearton, S. (2011), "A century of CAMagazine", *CAMagazine*, June/July, available at: [www.camagazine.com/archives/print-edition/2011/june-july/camagazine49702.aspx](http://www.camagazine.com/archives/print-edition/2011/june-july/camagazine49702.aspx), (accessed June 2, 2011).
- Bujaki, M. and McConomy, B. (2010), "The portrayal of women in Canadian corporate annual reports", *Canadian Journal of Administrative Sciences*, Vol. 27 No. 2, pp. 210-23.
- Cairns, J. (2009), "Politics? Fear not!: the rise of the average superhero in the visual rhetoric of Bill Davis' 1971 election pamphlet", in Allen, G. and Robinson, D.J. (Eds), *Communicating in Canada's Past*, University of Toronto Press, Toronto, pp. 194-230.
- Carnegie, G.D. and Napier, C.J. (2010), "Traditional accountants and business professionals: portraying the accounting profession after Enron", *Accounting, Organizations and Society*, Vol. 35 No. 3, pp. 275-392.
- CICA (1986), *Meeting the Challenge of Change – Report of the CICA Long-Range Strategic Planning Committee*, Canadian Institute of Chartered Accountants.
- CICA (1998), *CICA Task Force on Standard Setting – Final Report*, Canadian Institute of Chartered Accountants.
- CICA (2002), *Guide salarial ICCA CA Source*, Canadian Institute of Chartered Accountants.
- CICA (2004), *La profession de CA à la croisée des chemins - Rapport du groupe de travail sur la planification stratégique*, Canadian Institute of Chartered Accountants.
- Cooper, D.J., Greenwood, R., Hinings, B. and Brown, J.L. (1998), "Globalization and nationalism in a multinational accounting firm: the case of opening new markets in Eastern Europe", *Accounting, Organizations and Society*, Vol. 23 Nos 5/6, pp. 531-48.



- Cooper, D.J. and Robson, K. (2006), "Accounting, professions and regulation: locating the sites of professionalization", *Accounting, Organizations and Society*, Vol. 31 Nos 4/5, pp. 415-44.
- Czarniawska, B. (2008), "Accounting and gender across times and places: an excursion into fiction", *Accounting, Organizations and Society*, Vol. 33 No. 1, pp. 33-47.
- Davison, J. (2002), "Communication and antithesis in corporate annual reports: a research note", *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 4, pp. 594-608.
- Davison, J. (2008), "Rhetoric, repetition, reporting and the dot.com era: words, pictures, intangibles", *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 6, pp. 791-826.
- Davison, J. (2009), "Icon, iconography, iconology: visual branding, banking and the case of the bowler hat", *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 6, pp. 883-906.
- Davison, J. (2010), "[In]visible [in]tangibles: visual portraits of the business élite", *Accounting, Organizations and Society*, Vol. 35 No. 2, pp. 165-183.
- Davison, J. (2011), "Barthesian perspectives on accounting communication and visual images of professional accountancy", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 2, pp. 250-83.
- Dimnik, T. and Felton, S. (2006), "Accountant stereotypes in movies distributed in North America in the twentieth century", *Accounting, Organizations and Society*, Vol. 31 No. 2, pp. 129-55.
- Duff, A. (2011), "Big four accounting firms' annual reviews: a photo analysis of gender and race portrayals" *Critical Perspectives on Accounting*, Vol. 22 No. 1, pp. 20-38.
- Ebert, T.L. (1986), "The crisis of representation in cultural studies: reading postmodern texts", *American Quarterly*, Vol. 38 No. 5, pp. 894-902.
- Empson, L. (2004), "Organizational identity change: managerial regulation and member identification in an accounting firm acquisition", *Accounting, Organizations and Society*, Vol. 29 No. 8, pp. 759-81.
- Evans, S. and Jacobs, K. (2010), "Accounting as an un-Australian activity?", *Qualitative Research in Accounting & Management*, Vol. 7 No. 3, pp. 378-94.
- Evans, L. and Fraser, I. (2012), "The accountant's social background and stereotype in popular culture: the novels of Alexander Clark Smith", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 6, pp. 964-1000.
- Ewing, M.T., Pitt, L.F. and Murgolo-Poore, M.E. (2001), "Bean couture: using photographs and publicity to re-position the accounting profession", *Public Relations Quarterly*, Vol. 46 No. 4, pp. 23-30.
- Falconer, T. (1993), "The art of advertising", *CAMagazine*, Vol. 126 No. 9, pp. 43-6.
- Fogarty, T.J., Radcliffe, V.S. and Campbell, D.R. (2005), "Accountancy before the fall: the AICPA vision project and related professional enterprises", *Accounting, Organizations and Society*, Vol. 31 No. 1, pp. 1-25.
- Gendron, Y. (2001), "The difficult client-acceptance decision in Canadian audit firms: a field investigation", *Contemporary Accounting Research*, Vol. 18 No. 2, pp. 283-310.
- Gendron, Y. (2002), "On the role of the organization in auditors' client-acceptance decisions", *Accounting, Organizations and Society*, Vol. 27 No. 7, pp. 659-84.
- Gendron, Y. and Spira, L.F. (2009), "What went wrong? The downfall of Arthur Andersen and the construction of controllability boundaries surrounding financial auditing", *Contemporary Accounting Research*, Vol. 26 No. 3, pp. 987-1027.
- Gendron, Y. and Spira, L.F. (2010), "Identity narratives under threat: a study of former members of Arthur Andersen", *Accounting, Organizations and Society*, Vol. 35 No. 3, pp. 275-300.

- Gendron, Y. and Suddady, R. (2004), "Professional insecurity and the erosion of accountancy's jurisdictional boundaries", *Canadian Accounting Perspectives*, Vol. 3 No. 1, pp. 85-115.
- Giddens, A. (1990), *The Consequences of Modernity*, Polity Press, Cambridge.
- Goodridge, M. (1991), "Do accountants need a cultural revolution?", *Accountancy*, Vol. 107 No. 1173, pp. 75-6.
- Graves, O., Flesher, D. and Jordan, R. (1996), "Pictures and the bottom line: television and the epistemology of US annual reports", *Accounting, Organizations and Society*, Vol. 21 No. 1, pp. 57-88.
- Greenwood, R. and Suddaby, R. (2006), "Institutional entrepreneurship in mature fields: the Big Five accounting firms", *Academy of Management Journal*, Vol. 49 No. 1, pp. 27-48.
- Greenwood, R., Suddaby, R. and Hinings, C.R. (2002), "Theorizing change: the role of professional associations in the transformation of institutionalized fields", *Academy of Management Journal*, Vol. 45 No. 1, pp. 58-80.
- Grossberg, L., Nelson, C. and Treicher, P. (Eds) (1992), *Cultural Studies*, Routledge, New York.
- Hall, R.H. (1968), "Professionalization and bureaucratization", *American Sociological Review*, Vol. 33 No. 1, pp. 92-104.
- Hall, S. (1990), "The emergence of cultural studies and the crisis of the humanities" *October*, Vol. 53, Summer, pp. 11-23.
- Hall, S. (1997), *Representation: Cultural Representations and Signifying Practices*, Sage, Thousand Oaks, CA.
- Hanlon, G. (1994), *The Commercialisation of Accountancy: Flexible Accumulation and the Transformation of the Service Class*, Macmillan, Basingstoke.
- Hanlon, G. (1997), "Commercialising the service class and economic restructuring – a response to my critics", *Accounting, Organizations and Society*, Vol. 22 No. 8, pp. 843-55.
- Hopwood, A.G. (1996), "Introduction", *Accounting, Organizations and Society*, Vol. 21 Nos 2/3, pp. 217-18.
- Jeacle, I. (2008), "Beyond the boring grey: the construction of the colourful accountant", *Critical Perspectives on Accounting*, Vol. 19 No. 8, pp. 1296-1320.
- Jacobs, K. and Evans, S. (2012), "Constructing accounting in the mirror of popular music", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 4, pp. 673-702.
- Khalifa, R., Sharma, N., Humphrey, C. and Robson, K. (2007), "Discourse and audit change: transformations in methodology in the professional audit field", *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 6, pp. 825-54.
- Kornberger, M., Justesen, L. and Mouritsen, J. (2011), "'When you make manager, we put a big mountain in front of you': an ethnography of managers in a Big 4 accounting firm", *Accounting, Organizations and Society*, Vol. 36 No. 8, pp. 514-33.
- Kuasirikun, N. (2011), "The portrayal of gender in annual reports in Thailand", *Critical Perspectives on Accounting*, Vol. 22 No. 1, pp. 53-78.
- Lincoln, Y.S. and Guba, E.G. (1985), *Naturalistic Inquiry*, Sage, Newbury Park, CA.
- Low, M., Davey, H. and Davey, J. (2012), "Tracking the professional identity changes of an accountancy institute – the New Zealand experience", *Journal of Accounting & Organizational Change*, Vol. 8 No. 1, pp. 4-40.
- MacDonald, K.M. (1995), *The Sociology of the Professions*, Sage, London.
- Malsch, B. and Gendron, Y. (2011), "Reining in auditors: On the dynamics of power surrounding an 'innovation' in the regulatory space", *Accounting, Organizations and Society*, Vol. 36 No. 7, pp. 456-76.

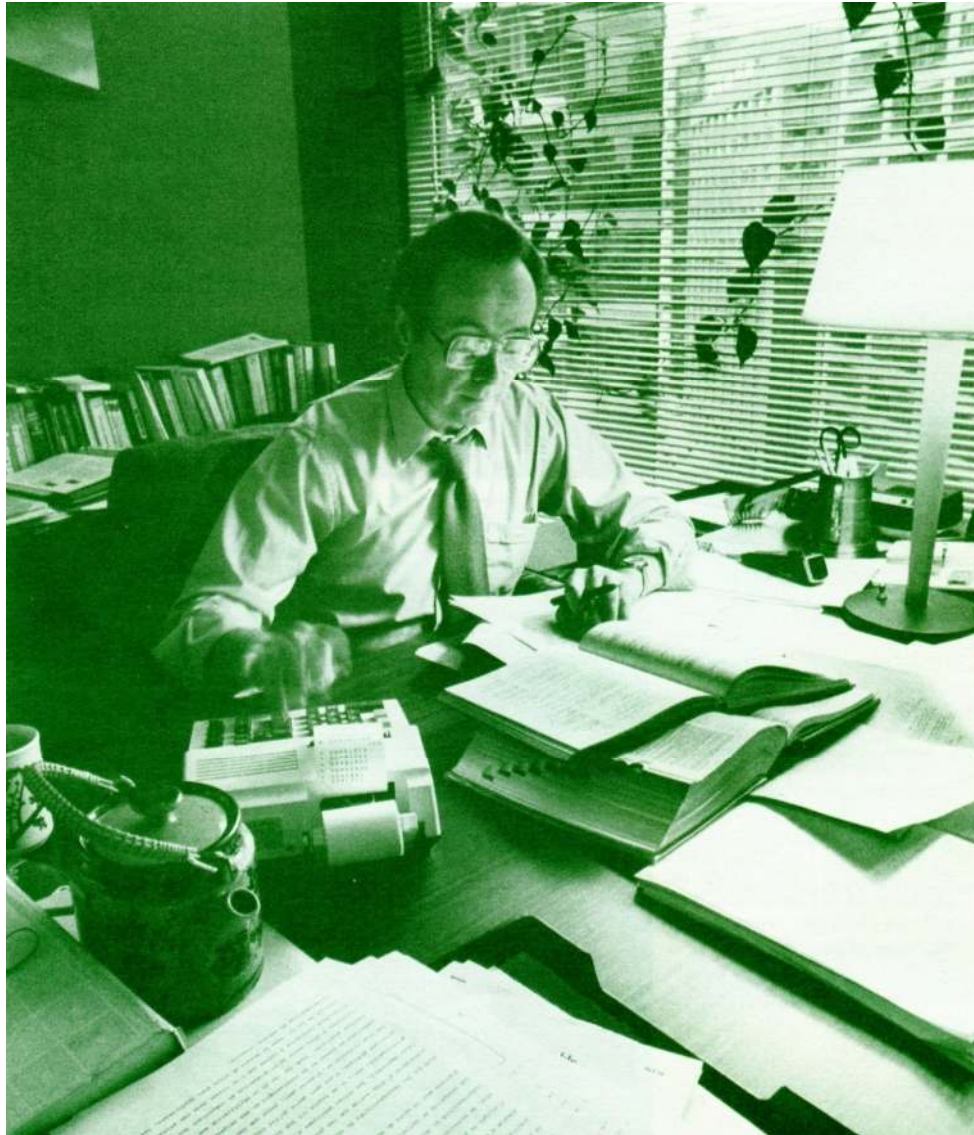
- Malsch, B. and Gendron Y. (2013), "Re-theorizing change: institutional experimentation and the struggle for domination in the field of public accounting", *Journal of Management Studies*, DOI: 10.1111/joms.12006.
- McGoun, E.G., Bettner, M.S. and Coyne, M.P. (2007), "Pedagogic metaphors and the nature of accounting signification", *Critical Perspectives on Accounting*, Vol. 18 No. 2, pp. 213-30.
- McLuhan, M. (1964), *Understanding Media: The Extensions of Man*, McGraw-Hill, New York.
- McQuillan, M. (2011), *Roland Barthes (or the Profession of Cultural Studies)*, Palgrave Macmillan, Basingstoke, UK.
- McNair, C.J. (1991), "Proper compromises: the management control dilemma in public accounting and its impact on auditor behavior", *Accounting, Organizations and Society*, Vol. 16 No. 7, pp. 635-53.
- Miley, F. and Read, A. (2012), "Jokes in popular culture: the characterization of the accountant", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 4, pp. 703-18.
- Moore, D.A., Tetlock, P.E., Tanlu, L. and Bazerman, M.H. (2006), "Conflicts of interest and the case of auditor independence: moral seduction and strategic issue cycling", *Academy of Management Review*, Vol. 31 No. 1, pp. 1-29.
- Ouimet-Lamothe, S. (2008), "Fini les bas bruns, les comptables sont des 'superhéros'", *La Presse*, February 11.
- Preston, A.M., Wright, C. and Young, J.J. (1996), "Imag[in]ing annual reports", *Accounting, Organizations and Society*, Vol. 21 No. 1, pp. 113-37.
- Preston, A.M. and Young, J.J. (2000), "Constructing the global corporation and corporate constructions of the global: a picture essay", *Accounting, Organizations and Society*, Vol. 25 No. 4, pp. 427-49.
- Quattrone, P. (2004), "Accounting for God: accounting and accountability practices in the Society of Jesus (Italy, XVI-XVII centuries)", *Accounting, Organizations and Society*, Vol. 29 No. 7, pp. 647-83.
- Quattrone, P. (2009), "Books to be practiced: memory, the power of the visual, and the success of accounting", *Accounting, Organizations and Society*, Vol. 34 No. 1, pp. 85-118.
- Rafaeli, A. and Pratt, M. (1993), "Tailored meanings: on the meaning and impact of organizational dress", *Academy of Management Review*, Vol. 18 No. 1, pp. 32-55.
- Richardson, A.J. and Jones, D.G.B. (2007), "Professional 'brand', personal identity and resistance to change in the Canadian accounting profession: a comparative history of two accounting association merger negotiations", *Accounting History*, Vol. 12 No. 2, pp. 135-64.
- Robson, K., Humphrey, C., Khalifa, R. and Jones, J. (2007), "Transforming audit technologies: business risk audit methodologies and the audit field", *Accounting, Organizations and Society*, Vol. 32 Nos 4/5, pp. 409-38.
- Rousseau, D. (1990), "Assessing organizational culture: the case for multiple methods", in Schneider, B. (Ed.), *Organizational Climate and Culture*, Jossey-Bass, San Francisco, pp. 153-92.
- Schein, E.H. (1984), "Coming to a new awareness of organizational culture", *Sloan Management Review*, Vol. 25 No. 2, pp. 3-17.
- Schein, E.H. (1990), "Organizational culture", *American Psychologist*, Vol. 45 No. 2, pp. 109-19.
- Schutz, A. (1967), *The Phenomenology of the Social World*, Northwestern University Press, Evanston, IL.
- Smith, D. and Jacobs, K. (2011), "Breaking up the sky: the characterisation of accounting and accountants in popular music", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 7, pp. 904-31.

- Suddaby, R., Cooper, D.J. and Greenwood, R. (2007), "Transnational regulation of professional services: governance dynamics of field level organizational change", *Accounting, Organizations and Society*, Vol. 32 Nos 4/5, pp. 333-62.
- Suddaby, R., Gendron, Y. and Lam, H. (2009), "The organizational context of professionalism in accounting", *Accounting, Organizations and Society*, Vol. 34 Nos 3/4, pp. 409-27.
- Sweeney, B. and McGarry, C. (2011), "Commercial and professional audit goals: inculcation of audit seniors", *International Journal of Auditing*, Vol. 15 No. 3, pp. 316-32.
- Willmott, H. and Sikka, P. (1997), "On the commercialization of accountancy thesis: a review essay", *Accounting, Organizations and Society*, Vol. 22 No. 8, pp. 831-42.
- Wyatt, A.R. (2004), "Accounting professionalism – they just don't get it!", *Accounting Horizons*, Vol. 18 No. 1, pp. 45-53.
- Zeff, S.A. (2003), "How the U.S. accounting profession got where it is today: part II", *Accounting Horizons*, Vol. 17 No. 3, pp. 267-86.

**Figure 1**  
**Photograph from the 1970 brochure**

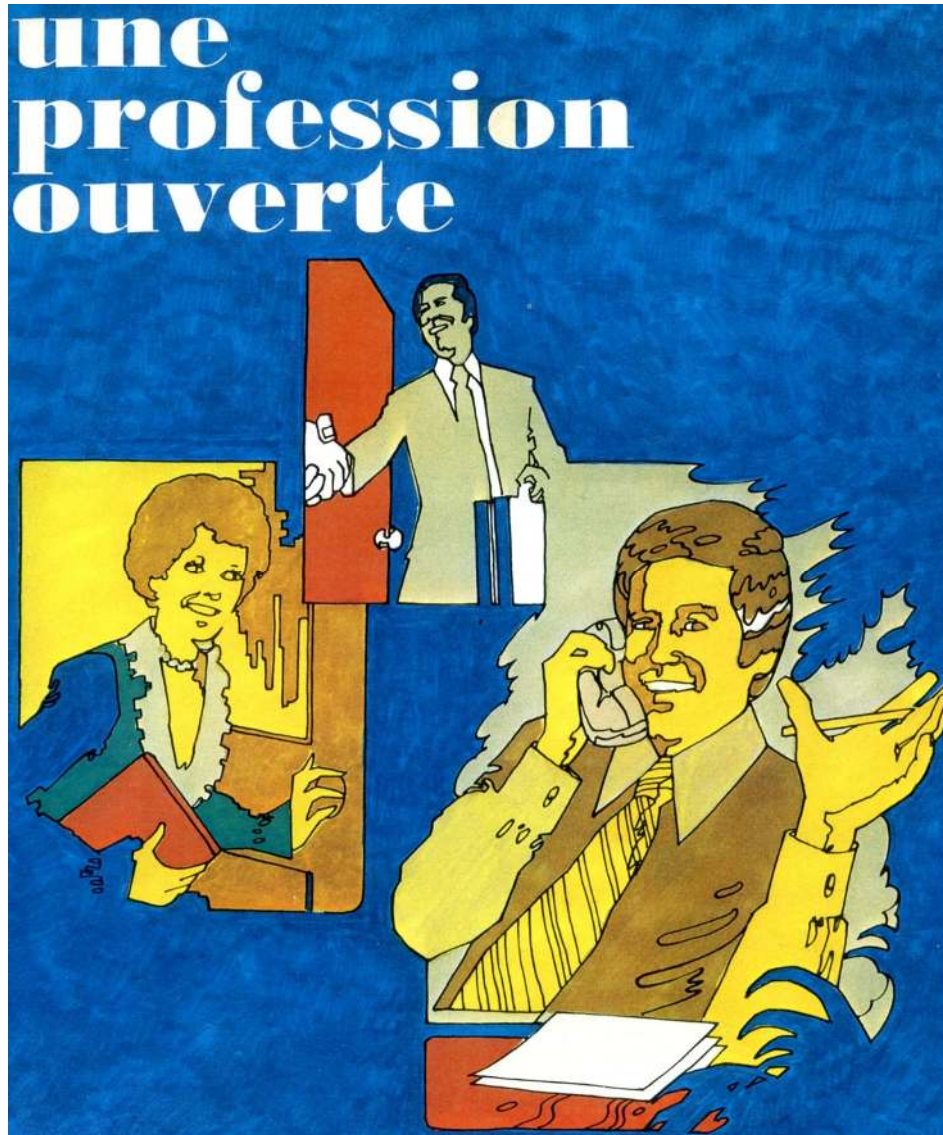


**Figure 2**  
**Photograph from the 1970 brochure**





**Figure 3**  
**Cover of the 1980 brochure<sup>15</sup>**



---

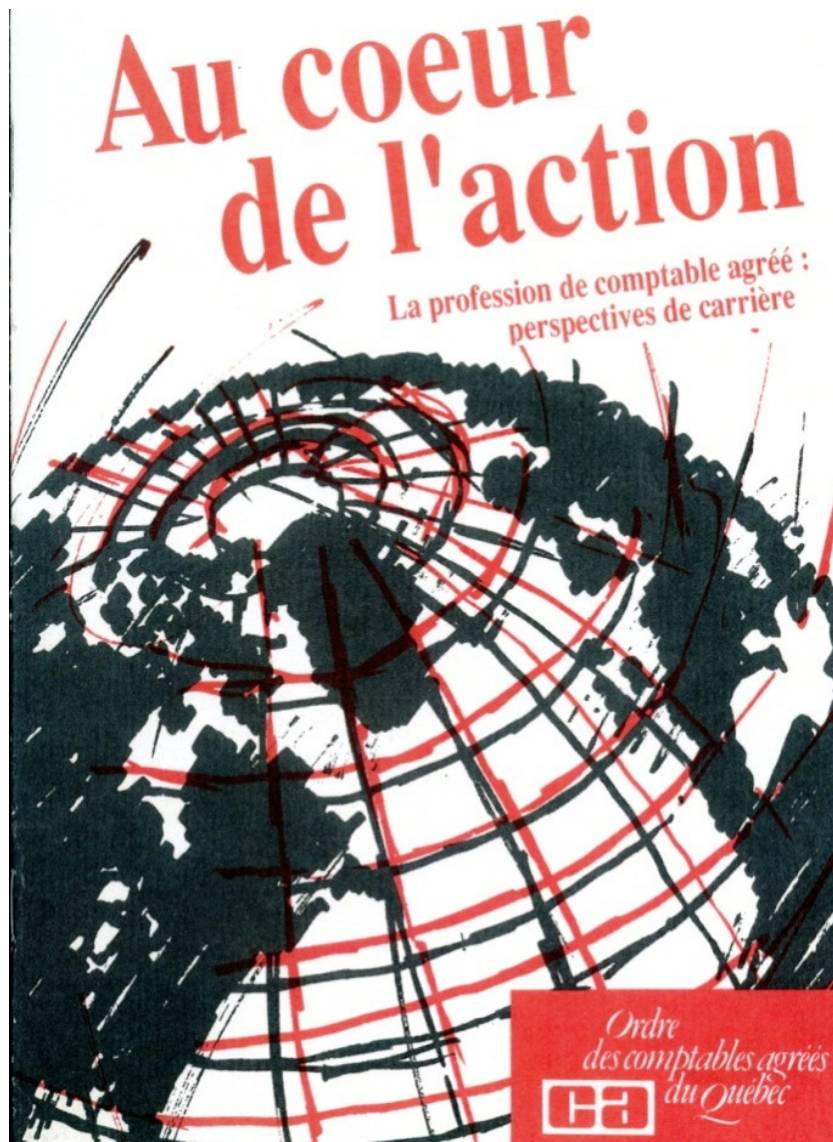
<sup>15</sup> "An open profession" – our translation.

**Figure 4**  
**Images from the 1980 brochure**





Figure 5  
Cover of the 1990 brochure<sup>16</sup>



<sup>16</sup> “At the heart of the action”, “The chartered accountancy profession: Career prospects” – our translation.

**Figure 6**  
**Image from the 1990 brochure**



**Figure 7**  
**Cover of the 2000 brochure<sup>17</sup>**

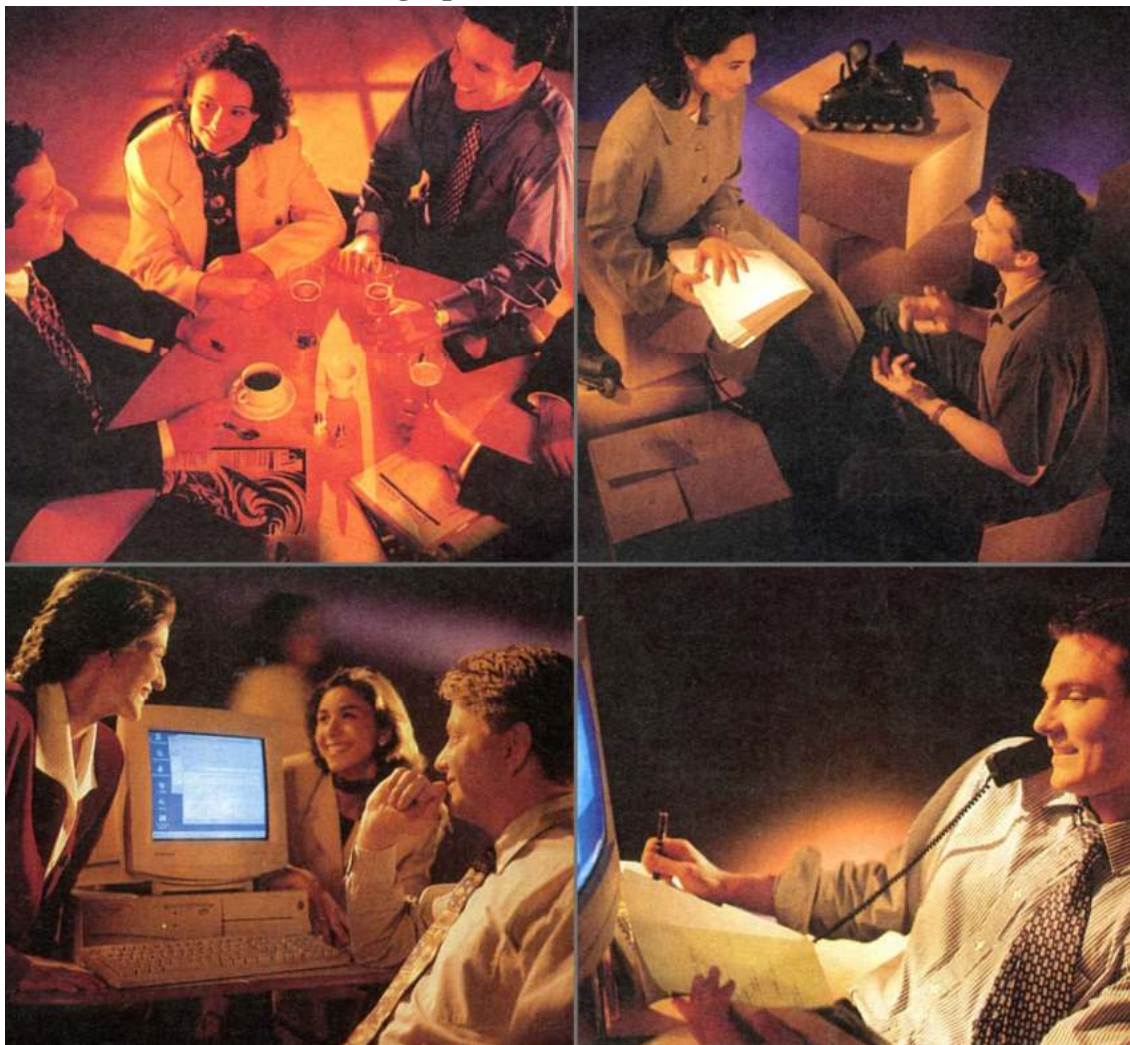


---

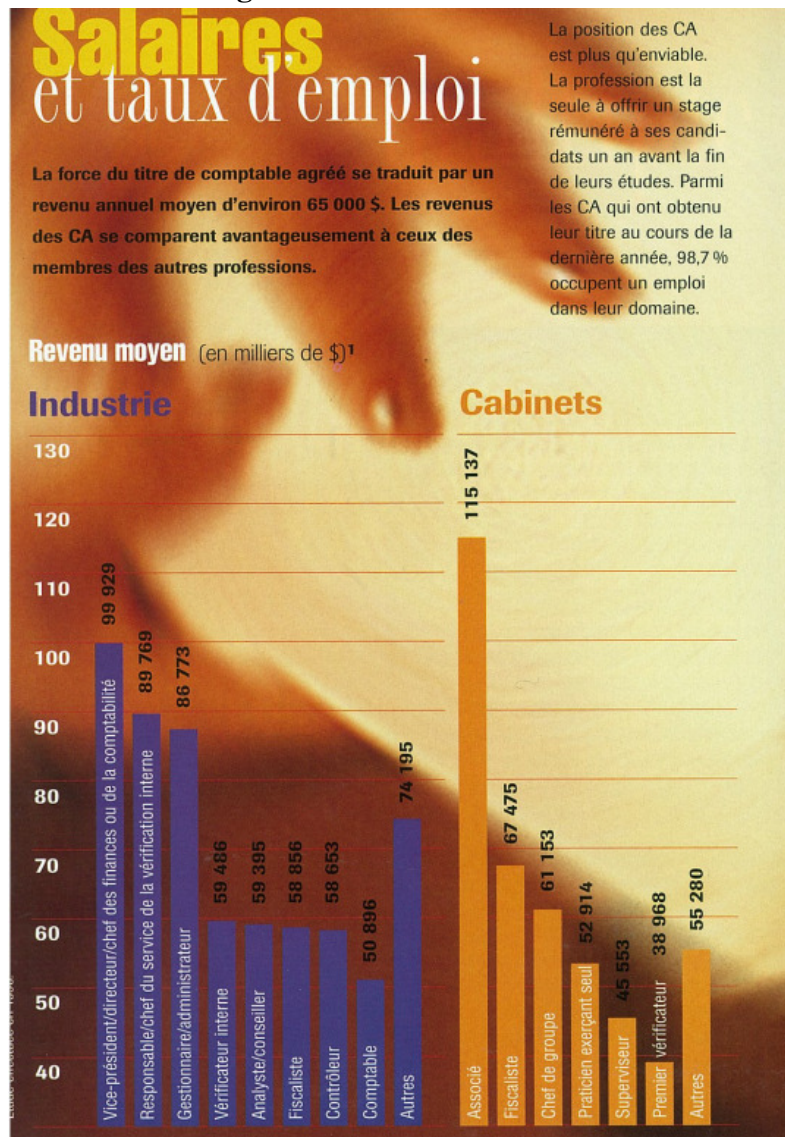
<sup>17</sup> “It matters to me”, “One’s choice, one’s designation, one’s life” – our translation.



**Figure 8**  
**Photographs from the 2000 brochure**

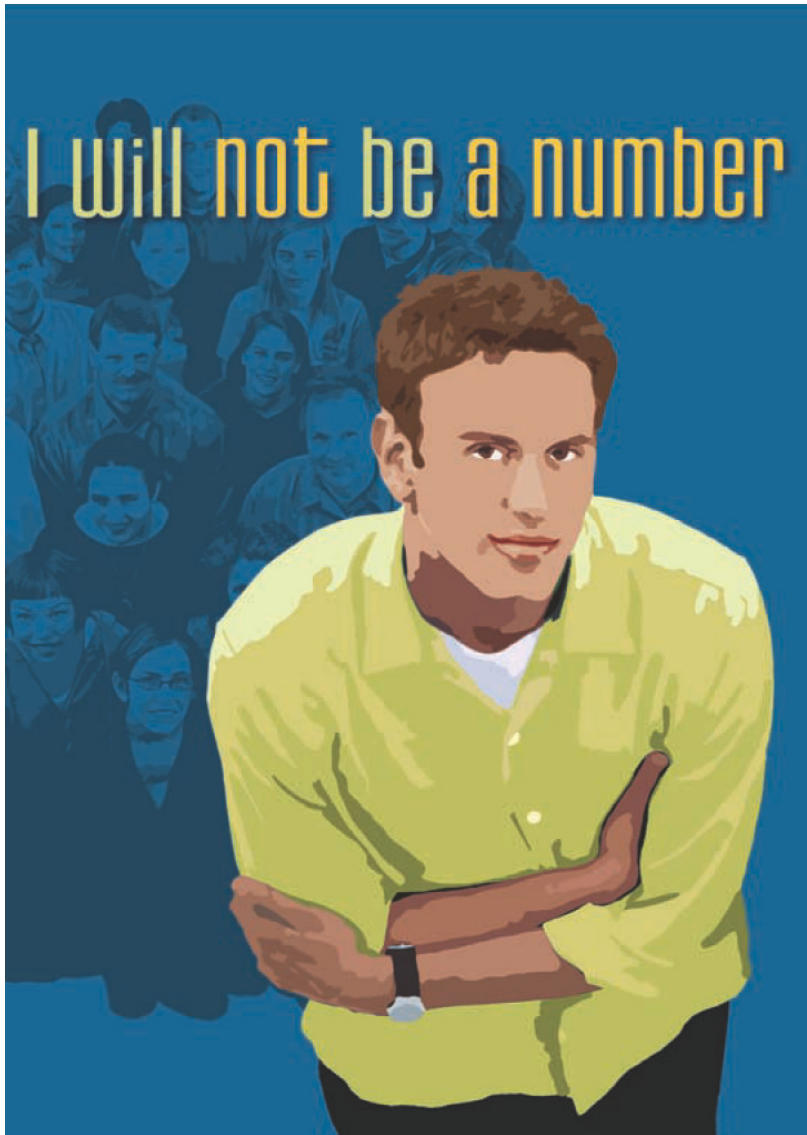


**Figure 9**  
**Image from the 2000 brochure<sup>18</sup>**



<sup>18</sup> “Wages and employment rates” – our translation.

**Figure 10**  
**Cover of 2003 brochure**





**Figure 11**  
**Photographs from the 2003 brochure**

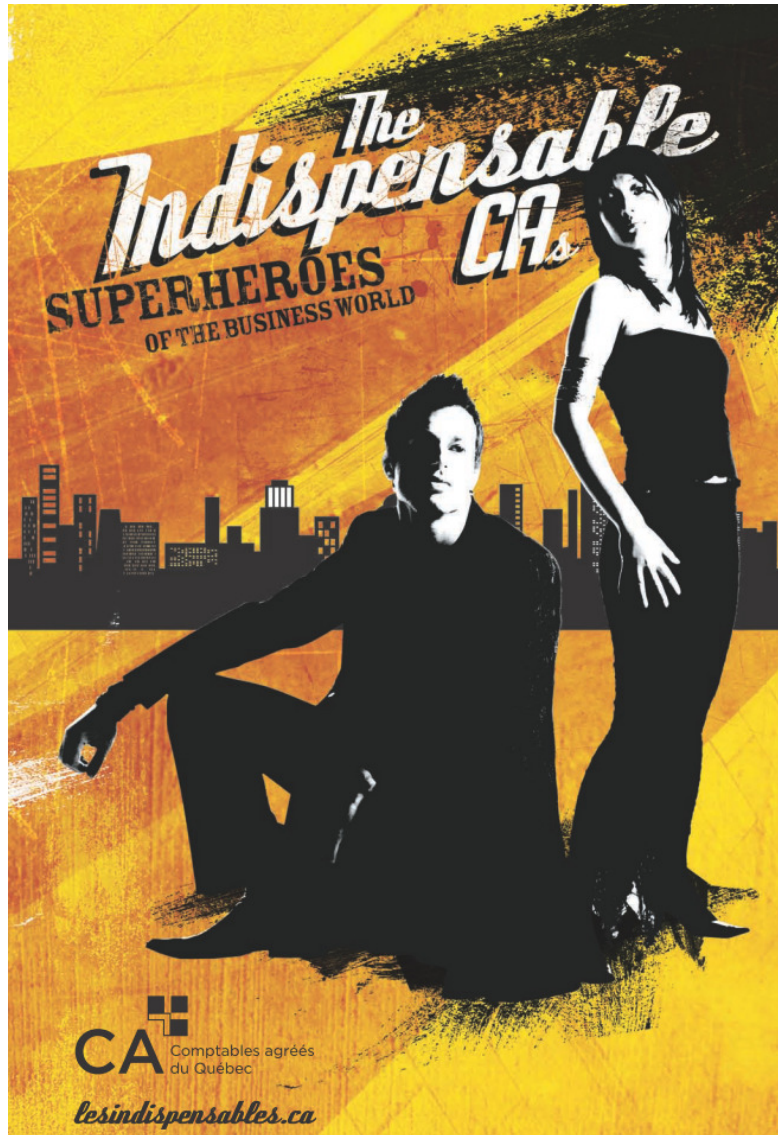


**Figure 12**  
**Images from the 2003 brochure**





Figure 13  
Cover of the 2007 brochure



**Figure 14**  
**Photographs from the 2007 brochure**



**Figure 15**  
**Images from the 2007 brochure**



**Figure 16**  
**Photographs from the 2010 brochure**

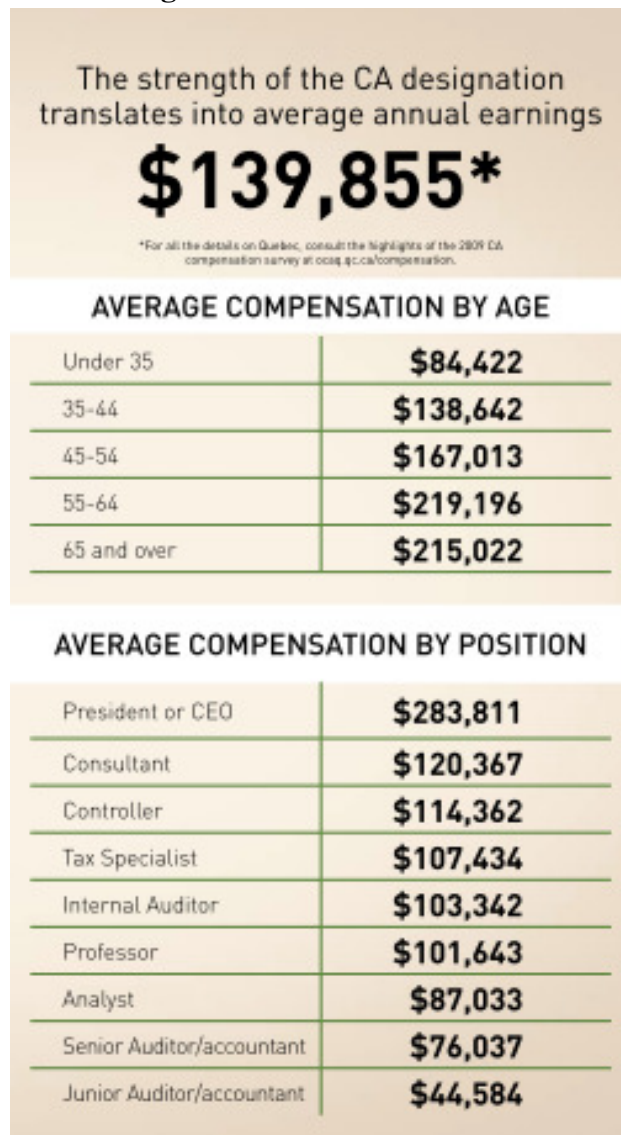




**Figure 17**  
**Photographs from the 2010 brochure**



**Figure 18**  
**Images from the 2010 brochure**



**Table 1**  
**Summary of the content of the fourteen brochures**

<b>Key pattern</b>	<b>Brochure number</b>	<b>Year</b>	<b>Title</b>	<b>Number of pages</b>	<b>Images</b>
Socially responsible professional	<b>1*</b>	1970	Chartered accountants: professionals you can count on	8	2 photos
	2	1975	A choice profession: chartered accountancy	3	9 photos
Sociable business professional	<b>3*</b>	1980	Chartered accountancy – an open profession	11	11 drawings
	4	1985	Two initials to reach the top	13	13 drawings
Cosmopolitan expert	<b>5*</b>	1990	At the heart of the action The chartered accountancy profession: career prospects	5	2 drawings
	6	1992	At the heart of the action By choosing the CA profession, you will develop the most solid and diverse skills!	4	1 photo
	7	1995	CAs can be found in all the places that matter	4	3 photos
	<b>8*</b>	2000	It matters to me	9	5 photos 1 graph
Jack-of-all-trades	9	2002	Beyond numbers... there is the CA	5	4 photos
	<b>10*</b>	2003	I will not be a number	10	11 photos 3 drawings
Effective business consultant	11	2004	I've chosen the CA title... and nothing less!	5	4 photos 1 table
	12	2005	CAs in the limelight	6	4 photos 1 table
	<b>13*</b>	2007	The indispensable CAs – superheroes of the business world	12	12 photos 1 table
Self-confident business consultant	<b>14*</b>	2010	CAs: Everybody wants one	12	5 photos 1 table

\* Selected brochures

**Table 2**  
**Summary of the content of the brochures**

	<b>Iconic message</b>	<b>Linguistic message</b>	<b>Global message</b>
1970 Socially responsible professional	Showcases the figure of a busy and serious professional, in addition to the prestige of the profession.	Discusses the social role of CAs in addition to emphasizing their rigor and professionalism and the regulated nature of the profession.	Representation of CAs as professionals with an important social responsibility grounded in core values such as rigor and integrity.
1980 Sociable business professional	Illustrates the figure of a serious and credible professional, who is also communicative and sociable.	Underlines the rigor and skills of CAs and their sociable and communicative nature. Also refers to the business consulting and social roles of CAs.	Representation of CAs as individuals involved both as professionals with a social responsibility, and as business consultants.
1990 Cosmopolitan expert	The only image (an image of the Earth) emphasizes the idea of a field that is open to the world.	Presents a multidisciplinary field opened to the world, in addition to underlining the business consulting role of CAs and, to some extent, their rigor and credibility.	Representation of CAs mainly as international business consultants working in many sectors of activity and, to a lesser extent, as rigorous and credible professionals.
2000 Business consultant	Represents a young, energetic, well-paid and multidisciplinary entrepreneur.	Underlines multidisciplinary and high dynamism, in addition to the business consulting role of CAs and high compensation.	Representation of CAs as dynamic and highly paid business consultants.
2003 Jack-of-all-trades	Emphasizes multidisciplinary work and high dynamism while underlining the seriousness of CAs.	Emphasizes versatility in accomplishing a variety of tasks in a dynamic and professional manner. Also refers to the wide range of career prospects available to CAs.	Representation of CAs as dynamic and versatile as well as rigorous and credible.
2007 Effective business consultant	Highlights young and dynamic individuals focused on performance, success and high compensation.	Presents CAs as effective, well-paid and multidisciplinary entrepreneurs, characterized with leadership and superior skills.	Representation of CAs as dynamic and effective business consultants with commercialistic values.
2010 Self-confident business consultant	Presents relaxed individuals who confidently provide well-remunerated services.	Refers primarily to the well-paid multidisciplinary business consultant. Refers a few times to the rigorous professional.	Representation of CAs as self-confident, showing comfort in their main involvement as business consultants



---

circumscribed by a few professional  
signposts.

---

**Table 3**  
**Dominant logic highlighted by the analysis of brochures as compared to the one identified in previous studies**

	<b>Dominant logic in the field</b>	
	<i>Based on the literature</i> <sup>19</sup>	<i>Based on analysis of brochures</i>
1970 Socially responsible professional	Professional logic	Professional logic
1980 Sociable business professional	Dual logics	Dual logics
1990 Cosmopolitan expert	Commercial logic	Commercial logic somewhat dominates
2000 Business consultant	Commercial logic	Commercial logic
2003 Jack-of-all-trades	Commercial logic	Dual logics
2007 Effective business consultant	Commercial logic	Commercial logic
2010 Self-confident business consultant	Commercial logic	Commercial logic

<sup>19</sup> The dominant logic presented reflects the major trend discussed in the literature.