Universidade de São Paulo
Faculdade de Economia, Administração e Contabilidade
Departamento de Contabilidade e Atuária
Programa de Pós Graduação em Controladoria e Contabilidade

Profissionalismo em Contabilidade

Professionalism in Accounting

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São Paulo
2015

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Profissionalismo em Contabilidade

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Dissertação apresentada ao Departamento de Contabilidade e Atuária da Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo como requisito parcial para a obtenção do título de Mestre em Ciências Contábeis.

Orientador: Prof. Dr. Edgard Cornacchione

Versao Corrigida

(Versão original se encontra na Biblioteca da FEA-USP)

SÃO PAULO

2015

FICHA CATALOGRÁFICA

Elaborada pela Seção de Processamento Técnico do SBD/FEA/USP

Bulaon, Christopher
Professionalism in Accounting / Christopher Bulaon. – São Paulo,
2016.
115 p.

Dissertação (Mestrado) – Universidade de São Paulo, 2016.
Orientador: Edgard Bruno Cornacchione Junior.

1. Contabilidade 2. Profissionalismo 3. Estudo de caso 4. Ensino superior I. Universidade de São Paulo. Faculdade de Economia, Administração e Contabilidade. II. Título.

CDD – 657

Acknowledgements

Firstly, I would like to thank my good friend and academic advisor, Prof. Edgard Cornacchione, for all of his incredible patience and guidance in the pursuit of my Master's studies. His continued encouragement and support has made not only had a profound impact on research study, but also as a positive influence in both my life and career.

Furthermore, I would like to thank all of my friends and colleagues at FEA/EAC, without whom, this academic journey in a foreign country would certainly not have been the same. Learning Accounting concepts and practices is easy task, especially learning in another language with a background in Economics. So I would like to thank all of my classmates and colleagues of the accounting department who have welcomed this foreigner into their study groups and *churrascos*, demonstrating that friendship and comradery extends beyond both language and cultural barriers.

I am grateful for my loving parents and family who have always supported me even from thousands of miles away.

I would also like to show my appreciation to Belinda for her immense kindness and compassion, who would patiently sit and talk with me for hours on end about everything from Brazilian slang phrases and national dishes, to must-see restaurants and street markets.

A special thanks to all of my colleagues in the department who have taken the time to participate in this case study. Without them, this dissertation would not have been possible.

Finally, I would like to say thanks to the College of Accounting, Economics and Business Administration at the University of São Paulo for accepting me into the Master's of Accountancy program and also to CAPES/MEC for financially supporting me during these truly unforgettable and life-changing years in Brazil.

Resumo

Bulaon, C. (2015). *Profissionalismo em Contabilidade*. Dissertação de Mestrado, Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo, São Paulo.

De acordo com as obras do filósofo francês Émile Durkheim (1964), grande parte da sociedade moderna de hoje baseia-se nos princípios básicos da profissionalização. No entanto, o significado de profissionalismo é muitas vezes tida como certa e perdido em ambiguidade. O objetivo deste estudo é identificar e, assim, compreender as percepções de profissionalismo, com o contexto do caso, sendo a comunidade de contabilidade da Universidade de São Paulo. Uma série de entrevistas abertas foram realizadas com dez participantes com diferentes níveis de experiência acadêmica e mercado de trabalho. Os dados foram então codificados e analisadas para procurar categóricas temas emergentes e padrões entre as respostas. Os resultados indicam um conjunto altamente diversificado de pontos de vista a respeito de como status profissional é atingido e como profissionalismo é demonstrado. A estreita associação entre os resultados ea literatura existente profissões sinalizar uma maior aceitação social e internalização de princípios profissionais. Profissionalismo em Contabilidade foi encontrado para ser em relação a uma variedade de fatores, incluindo experiência de trabalho no mercado, características profissionais e objetivos de carreira. Comparações também foram feitas entre vários ambientes profissionais, incluindo FEA vs. outras faculdades, Contabilidade vs. outros campos e Brasil contra outros países. Essas comparações sugerem uma influência do ambiente sobre os padrões profissionais ea demonstração do comportamento profissional. Mais pesquisas são necessárias para estudar como as percepções de profissionalismo pode ser diferente entre outros grupos profissionais de contabilidade e como o processo de transformação profissional em educação contábil pode ser melhorado para melhor preparar os formandos de contabilidade antes de entrar no campo.

Palavras-chaves: Contabilidade, Profissionalismo, Estudo de Caso, Ensino Superior

Abstract

Bulaon, C. (2015). *Professionalism in Accounting*. Master's Dissertation, College of Accounting, Economics and Business Administration at the University of São Paulo, São Paulo.

According to the works of the French philosopher Émile Durkheim (1964), much of today's modern society is founded on the basic tenets of professionalization. Yet the significance of professionalism is often taken for granted and lost in ambiguity. The aim of this study is to thus identify and understand the perceptions of professionalism, with the context of the case being the accounting community at the University of Sao Paulo. A series of open-ended interviews were performed with ten participants with varying levels of academic and market work experience. The data was then coded and analyzed to look for categorical emerging themes and patterns among the responses. Findings indicate a highly diverse set of views regarding how professional status is attained and how professionalism is demonstrated. The close association between the results and existing professions literature signal a wider acceptance and societal internalization of professional principles. Professionalism in Accounting was found to be relative to a variety of factors including market work experience, professional characteristics, and career goals. Comparisons were also made between various professional environments including FEA vs. other colleges, Accounting vs. other fields and Brazil vs. other countries. These comparisons suggest an influence of environment on professional standards and the demonstration of professional behavior. Further research is needed to study how perceptions of professionalism may differ among other professional accounting groups and how the professional transformation process in accounting education may be improved to better prepare accounting graduates before entering the field.

Keywords: Accounting, Professionalism, Case study, Higher Education

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List of Abbreviations:

EAC - *Departamento de Contabilidade e Atuária* (Department of Accounting and Actuarial Sciences)

FEA - *Faculdade de Economia, Administração e Contabilidade* (College of Economics, Accounting, and Business Administration)

GAAP – Generally Accepted Accounting Principles

IASB – International Accounting Standards Board

IFRS – International Financial Reporting Standards

USP - *Universidade de São Paulo* (University of Sao Paulo)

1 INTRODUCTION

1.1 Professionalism

What is a “professional”? How often do you hear the words “professional” or “professionalism” in everyday conversation? What sort of imagery or perceptions do these words stimulate? More importantly, how have we come to define and accept what legitimizes an individual as a professional and would anybody be able to become one?

Some may argue that the meaning of professionalism and its associated connotations is actually very little understood and often taken for granted (Cheney & Lee Ashcraft, 2007). While the use of the word “professional” has an ambiguous subtext that implies the weight of situated norms and behaviors, at the same time it commands a deep reflection upon the individual in light of these backgrounds (Bowman, 2013).

Of course, the term “professional” and its use in everyday discourse must add some sort of intangible value to the conversation in order to warrant its use. As difficult as it would be to measure, nonetheless identify, the weight of this value merits recognition. To exemplify the ambiguous nature of professionalism, if one were to inquire others of their definition of a professional and their views on professional behavior, one would probably receive a variety of different answers and interpretations. Indeed, communication scholars observe that many users of the word “professional” fail to completely understand its “multiple, ambiguous and often-conflicted meanings of the term” (Cheney & Lee Ashcraft, 2007).

The notion that this term is used as frequently as it is and yet lacks a concrete meaning begs the question of why is it then used; why would an individual want to be considered as a professional; and what are the impacts in both business and relationships? These theoretical questions are concerned with a mutual level of understanding in which at least two parties would have to have some form of mutual agreement on the conceptual meaning of professionalism in order to permit its use.

Research into professional identity and the concept of professionalism have historically been performed in the field of Sociology. According to sociologists, the professions share certain attributes such as expertise, monopoly, public interest, and autonomy (Banghart, 2013; Bowman, 2013; West, 2003). Yet the concept of professionalism has shifted throughout the past century such that the contemporary professional is no longer bound by solely by specific economic class, but rather by adherence to a set of normative practices and retention of specialized knowledge in accordance with an association to specific group (Elliot, 1972).

Most of the discourse on professionalism research has been focused in two of the longest standing and most traditionally recognized professions of Medicine and Law (Bowman, 2013). While there is a significant body of literature on how a doctor should behave in the workplace and deal with colleagues and patients, there are a multitude of other professions that lack profound research into professionalism in comparison; one such profession is that of Accounting and the practicing accountant. Therefore, this dissertation now seeks to review the current literature focused on the development of the meaning of professionalism, exploring the professional identity and its characteristics, and identifying the role of professionalism in the accounting context. Findings of the literature review will be compared specifically with the perception of Accounting in Brazil via an interview case study with the accounting members from the University of São Paulo - the oldest and most prestigious accounting program in the country.

According to West (2003), a concrete definition to professionalism has continued to elude sociologists for decades. Various perspectives and research paradigms have led to a plethora of different definitions and views on what constitutes a profession, professionals, and professionalism. However, the ceaseless study of the professionalism discourse has provided a converging agreement of what being a professional entails, which may be as close researchers may ever achieve for a universal definition. The only consistent theme throughout the professionalism literature is that professionals are separated from the average layman by the possession of “exclusive expertise” or professional knowledge, which thus imparts a specific distinction to the bearer (2003, p. 34).

Beyond providing a distinction between professionals and the average laymen, the professional label is often used in conjunction with other, already established occupational titles (eg. professional singer, professional tennis player, professional plumber, etc). Since

titles are little more than a way to identify oneself in relation to their role in society, then what purpose does the term “professional” serve? Why do individuals then choose to supplement their functional titles with the label “professional”?

1.2 Research Theme and Problems

The previous discussion serves to introduce the context of the current study on professionalism into the accounting environment of Brazil. In this manner, the study involves participants of the Brazil’s accounting community including students, professors and practitioners that are actively pursuing a career based on the Accounting profession.

With this in mind, the current study tries to approach the following comprehensive research question: What does the Brazilian accounting community at the University of São Paulo perceive as the significance of being an accounting professional in accordance with the varying levels of formulative academic and market work experience for each participant. Furthermore, how may cultural factors impact the perception of determining professionalism among Brazilians?

1.3 Justification

With the widespread use of the term “professional” in a variety of instances, many seem employ the term without full comprehension of its significance or value in the conveyed message. For example, the following mission statement is taken from the University of São Paulo’s College of Economics, Accounting, and Business Administration:

“Ser um centro de excelência em ensino, pesquisa e extensão em Economia, Administração e Contabilidade, referenciado por padrões internacionais, contribuindo para a formação de profissionais e pesquisadores competentes e éticos, para o contínuo desenvolvimento da sociedade brasileira” (FEA-USP, 2008).

“To be a center of excellence in teaching, research, and extension in Economics, Business Administration, and Accounting, referenced by international standards,

contributing to the formation of competent and ethical professionals and scholars, for the continuous development of Brazilian society” (FEA-USP, 2008).

This next mission statement is taken from the Department of Accounting and Actuarial Sciences from the same college:

“Proporcionar formação de excelência para desenvolver e capacitar líderes inovadores com potencial de transformação e atuação regional e global nas áreas de Ciências Contábeis e Atuariais” (EAC/FEA – USP, 2013).

“To provide educational excellence in order to develop and empower innovative leaders with the potential to transform regional and global operations in the areas of Accounting and Actuarial Sciences.” (EAC/FEA – USP, 2013)

In the first college mission statement, the term “professional” is used to describe the graduates of the college while at the same time distinguishing professionals from researchers or academic scholars. This categorization may already allude to certain perceptions of how professional spheres are distinctly different from academic ones. Even though the departmental mission statement does not specifically use the word “professionalism,” it refers to a more generalized development of accounting graduates, apart from the educational curriculum, to become “innovative leaders” of the future. It is thus implied through these specific uses of terminology that graduates of the program are presupposed to be professionals, or in other words, that professional characteristics are bestowed upon students during their college years in preparation of entering the workforce.

Another example can be found directly from the Chamber of Higher Education of the National Education Council in Brazil, which decreed by law that undergraduate accounting studies should facilitate “professional development”, as evidenced by a specific series of skills and competencies (*Art. 4, RESOLUÇÃO CNE/CES 10, DE 16 DE DEZEMBRO DE 2004*).

Yet the ambiguous nature of the term “professional” leaves plenty of doubt about whether accounting graduates truly are “professionals” by the end of their accounting program. To utilize the professional label as a type of metric for learning outcomes places a lot of weight and value upon its meaning. The ramifications of utilizing this discourse as an educational end goal helps target this research into how the meaning of professionalism is constructed in an

educational context at the University of São Paulo. Thus deeper analysis into why this term is specifically employed serves as a means to justify the aims of this research study.

1.4 General and Specific Objectives

In general, this study seeks to clarify and understand the perceptions of professionalism among Brazil's accounting educational community. While there has already been much discourse on professionalism in terms of the control and applications of specialized knowledge, the awareness of professional behavior among everyday actions remains largely taken for granted. Some authors believe that professionalism is a deeply internal and personal characteristic (Bowman, 2013). The specific objective of this study is thus to externalize these perceptions of professionalism; to identify and objectify professionalism among individuals within the accounting context of a Brazilian university.

As the Brazilian law already dictates the specific functions of an accountant, this study also seeks to argue the assumption that any individual who possesses technical accounting skills should automatically be considered a professional in Accounting. Furthermore, this thesis hopes to identify perceptions of accounting professionalism that extends beyond the scope of specialized knowledge, to evaluate whether the professional identity is not solely conditional upon technical skill but a more general statement on the image of the profession and its practitioners. Finally, the study will approach the claims of professionalism amongst University of São Paulo accounting graduates against the backdrop of the various regional and cultural factors that may impact how professionalism is identified.

In terms of the more general research question above, this study also hopes to approach more specific questions about accounting professionalism such as:

- How does an individual obtain “professional” status?
- How can we recognize (accounting) professionalism when we see it?
- If there is a collective agreement upon “professional behavior”, what actions may be considered as “unprofessional behavior” in accounting?

- Are we truly producing professionals among USP accounting program graduates? Is it even possible to teach students professional behavior in a classroom?

1.5 Research Contributions

While there is an abundance of literature and theory on the development of the accounting profession, there exists a gap in the discourse of professionalism in Accounting as it refers to the expected perceptions of everyday behavior and practices among accountants as they exert their professional knowledge. Therefore this study seeks to contribute to existing professions literature by expanding awareness to the status of being a “professional” in Accounting, especially with insight into USP’s accounting program.

Since the term professionalism is incredibly abstract in nature, the clarification of professional characteristics in the accounting context may serve to improve education curriculum and thus more effectively work towards meeting the institutional objectives and the development of accounting professionals during undergraduate accounting programs at the University of São Paulo.

Furthermore, by externalizing the virtues of accounting professionalism, educators may work to improve curriculums so that graduates of accounting may start their careers better equipped to deal with the “professional” workplace environments.

1.6 Organization of Research

The next chapter will explore professionalism as a research object. The works of prominent researchers and authors will be analyzed in order to aggregate the numerous theories and frameworks of professionalism. Beginning with the field of Sociology, the literature review seeks to provide the sociological context and presents the most basic understandings and developments of the professional construct. From there, the professionalism model will be studied in more detail by being broken down into four distinct concepts: the profession as an institution, professionalization as a process, the professional as an individual identity, and

professionalism as a normative behavior. Throughout the literature review, these categories emerged as the primary themes of professional discourse and present a logical flow of analyzing professionalism in Accounting. While each of these terms are highly interrelated with one another, it is helpful to understand how each individual construct works to develop our understanding of professionalism as a research object. Finally, professionalism will be explored via literature into both the Accounting and country-specific context of Brazil.

Chapter 3 discusses the methodology chosen to explore the perceptions of professionalism in Accounting. Information is provided on the contextual background of the case study and its participants. The research method is described and details are provided on how the interview data was coded and analyzed.

Chapter 4 presents the interview data, organized into seven categorical themes that emerged during the data analysis. Interview data was compared to literature review findings in the search for patterns and contradictions among study participants.

Finally, Chapter 5 discusses the study findings, challenges confronted by the research, contributions to existing literature and ideas for future research.

2 LITERATURE REVIEW

“The professions dominate our world. They heal our bodies, measure our profits, save our souls. Yet we are deeply ambivalent about them.” (Abbott, 1998)

2.1 The History of Professionalism Research

The topic of professionalism is an area already extensively researched. Although the notion of professions has its origins dating back to the Medieval period or even further, the first systematic attempts to study them arose in the 20th century with the rise of the Social Sciences, specifically in the area of Sociology (Abbott, 1988; Banghart, 2013; Caplow, 1954; Cheney & Lee Ashcraft, 2007; West, 2003). The conceptual foundations of professionalism research are thus well-established within sociological and labor organization theory. Therefore to begin exploring the concept of professionalism within Accounting, we must first explore the groundwork for this area of study by returning to its sociological roots.

2.2 The Philosophical Foundations of Society and the Professions

Many attribute the initial sociological studies that first dealt with professionalism arising from the writings of David Émile Durkheim, a French sociologist, Social Psychologist, Philosopher, and regarded as one of the Founding Fathers of Sociology (Caplow, 1954). His most notable contributions to the field were his theories on social cohesion and his primary views on social facts and social solidarity, using terms he coined as “mechanical” and “organic solidarity” (Durkheim, 1933). Durkheim’s work entitled “Division of Labor and Society” (1933) is considered one of the most prominent works on the theory of labor division and the beginning of the professions discourse. Durkheim observes the phenomenon of societal trends shifting from the traditional culture of a man realizing a variety of general qualities to the division of labor and the specialization of skills and knowledge. He comments on the shifting collective moral conscience to that of “making yourself usefully fulfill a determinate function” (1933, p. 43). In fact, the underlying assumption for Caplow’s “The Sociology of Work” (1954) is based upon Durkheim’s views upon the division of labor,

summarized as “while early societies are held together by custom, similarity, and the authority of elders, the complex society is maintained by the mutual dependence of highly specialized and differentiated occupational groups” (p. 4).

In Book I of “The Division of Labor” (1933), Durkheim proceeds to describe the method for determining this “function” as it relates to the evolving needs of society, implying his previous comparison of society as a biological organism and that the specialization of its functions implies the greater its development (op. cit., p. 41). Beyond serving as a functional response to the changing needs of a growing society, Durkheim also contends that the division of labor retains a moral effect in that “its true function is to create in two or more persons a feeling of solidarity” (op. cit., p. 56). We can therefore observe how Durkheim views the specialization of knowledge, and the division of labor, as necessary components of a developed society. Additionally, the division of labor “would serve not only to raise societies to luxury... it would be a condition of their existence. Through it, or at least particularly through it, their cohesion would be assured” (op. cit., p. 63). Thus, while the function of the division of labor is not to produce civilization and provide for the abundance required to reach such a stage, the interdependence of its members due to the specialization of knowledge also guarantees the society’s cohesive existence.

However, this does not mean that society could not have previously existed without the division of labor. Durkheim held the notion that social solidarity is grounded on common moral values and obligations shared between societal members. Thus there remains a certain social cohesion between members even as an evolving society becomes further complex and individualistic in nature (Durkheim, 1933). This becomes more evident among smaller, simpler societies where the members have a shared work experience characteristic, called a mechanical solidarity, such as among the traditionally rural, agricultural communities (Edles & Appelrouth, 2010). These societal members are thus more compelled to be generalists rather than specialists, as society required each of its members to participate in a variety of roles to sustain itself. Durkheim explains mechanical solidarity through likeness within the collective consciousness of crime and punishment in which a crime is an offense to the strongly defined sentiments shared among members of the society (Durkheim, 1933). Within the traditional society of communal work experiences and a shared sentiment, collusion thus arises out of a collective consciousness that assists in maintaining social order.

In larger societies, however, Durkheim asserts that the former strength of mechanical solidarity is replaced with a form organic solidarity due specifically to the division of labor (1933). The nexus of several famous sociologists (Durkheim, Comte, and Spencer) appears within the discussion of the evolutionary growth of a larger society, akin to the evolutionary growth of a biological organism. Edles and Appelrouth (2010) provide an excellent explanation of Spencer and Durkheim's shared belief in how a growing and evolving society becomes more heterogeneous and while also simultaneously more interdependent on one another for their survival:

According to Spencer, just as biological organisms become more differentiated as they grow and mature, so do small-scale, homogeneous communities become increasingly complex and diverse as a result of population growth. The individuals living in simple societies are minimally dependent on one another for meeting their survival and that of the community as they each carry out similar tasks. As the size of the population increases, however, similarity or likeness is replaced by heterogeneity and a specialized division of labor. Individuals become interdependent on one another as essential tasks are divided among the society's inhabitants. As a result, an individual's well-being becomes tied more and more to the general welfare of the larger society. Ensuring the functional integration of individuals now becomes the central issue for the survival of the society (p. 100).

Within the above text are a few important points that are worth discussing, the first of which is the concept of society as a sort of "organic" entity that can change and evolve as it continues to grow. As Durkheim states, "the division of labor in society appears to be no more than a particular form of this general (biological) process; and societies, in conforming to that law, seem to be yielding to a movement that was born before them" (Durkheim, 1933, p. 41). For the context of this study, it is worth noting how the organic evolution of society impacts its division of labor, or occupational professions, and therefore becomes more heterogeneous and specialized. Here we again observe the emerging discourse of specialized knowledge and skills pertinent to these differentiated occupations (also known as professional expertise). Thus, Durkheim provides two sources of positive social solidarity: one from similarities - "mechanical", and the other from the division of labor - "organic" (1933).

Another point that Edles and Applerouth (2010) discuss is the growing interdependence of societal members on each other for their own well-being. The significance of this statement becomes clearer when we consider the changing nature of society and economy due to the Industrial Revolution. Accordingly, the rise of professions based upon specialized knowledge

primarily took off with the Industrial Revolution, particularly with the arrival of significant scientific breakthroughs that allowed for the first industrial organizations of a large scale (Carr-Saunders and Wilson, 1933, p. 297). Even though a division of labor existed in pre-industrial societies (e.g. division of labor between the sexes, among the several age groups, and among different orders of skill), the Industrial Revolution had significantly impacted societal landscape in terms of occupational structures and the assignment of work (Caplow, 1954).

Indeed, the technological revolutions of the Industrial Revolution led to increasing rural production rates even with lower labor requirements, thus releasing surplus manpower from the farms, forests, and fisheries, and the ensuing aggregation of labor and the growth of social groups in urban cities (op. cit., p. 19). Furthermore, Caplow (1954) observes that “within any large and growing organization, the process of differentiation is to a considerable extent the result of organizational requirements and the necessity of coping with larger and larger aggregations of people, things, functions, and relationships” (op. cit., p. 22). Thus, the progressive trend of the diversification of functions is an inevitable response to the increasingly aggregated urban populations.

Eldridge (1941) also attributes the specialization of labor as a response to society’s growing interdependence and the proliferation of the consumer culture. This means that people are doing fewer things for themselves and instead purchasing greater quantities of goods and services in the market (p. 70). Eldridge (1941) offers the example the farmer who produces less and less for home consumption; instead the farmer specializes in a certain activity (or crop) and supplants their consumption bundle with market goods as substitute. Thus the scope of activities which the farmer performs becomes more limited and specific, depending upon the area of specialization.

On one side, the specialization of work allows for the worker to become more proficient in their given function and thus performing it more efficiently (Eldridge, 1941). Thus “labor for the individual is simplified, the amount of toil reduced, (and) the burden of responsibility (is) lightened” (op. cit., p. 71). In this process of specialization, the worker is then “limited to a smaller and smaller sector of the productive process; and for him to purchase, with income thus derived, a larger and larger share of goods... which are produced by an army of specialized workers like himself” (op. cit., p. 74). The economic interdependent effect of

specialization is therefore a cause in itself for workers limit the scope of their functional activities and rely increasingly more upon the specialized functions of others in order to fill the gaps in their consumption bundles. This can be seen as a positive impact of specialization since many consumable goods, which were once reserved for the wealthy, have then become commoditized, or generic, and now available to the masses. Also, workers didn't need to exert themselves learning the variety of skills to support themselves and their families, but instead can choose to develop their skills in a particular area or industry and rely upon the expertise of others and the market to fill the void.

However, there are also criticisms of the rise of specialization as well, one of which is related to the impact of specialization on limiting the scope of an individual's regular activities. While the individual may be perfecting their knowledge in a given specialized area, he or she would also be forsaking the pursuit of "life's deeper possibilities" as a consequence of not exploring other areas of work (Eldridge, 1941). This also correlates to limited creative activity, as work becomes more routine and mechanical for the sake of increasing productivity. The areas of individuality and originality are thus continually contracted as economic enterprise and mass consumption absorb opportunities of creative activity, resulting in scenarios where consumers live in increasingly homogenous environments as one another (p. 76). Yet individuals may still depart from their area of specialization to participate in other activities; if not for work, then for pleasure. It is in these pursuits that professionals are thus differentiated from amateurs.

Whereas professionals have taken up an activity as their primary occupation from which their living is made, amateurs are then considered as a serious non-professional (Eldridge, 1941). Amateurs are the "persons mediating between the specialist and laymen by exercising (...) the functions of them both..." (op. cit., p. 69). In terms of the arts, an example is the contribution of amateur actors participating in theater for pleasure. Even though the production may not be perfect, an amateur dramatic society would still be pleased as long as it was "not too disastrous". It is then when the theatrical arts becomes widely accepted and practiced by amateurs throughout the country, that it indicates theater has become a widely accepted cultural factor (op. cit., p. 69). Hence there is a difference between the simple practice of an amateur activity for the sake of pleasure and the significant adoption of a function to perfect as one's primary life work, as in the case of the professional.

Before the industrial revolution, however, traditional public opinion held that the only true professions of proper “gentlemen” were those related to Law or Church (Carr-Saunders and Wilson, 1933, p. 295). Moreover, until the Industrial Revolution, the day-to-day functioning of society was serviced entirely by only a small group of a half-dozen professions (op. cit.). Thus the advent of the professions can directly be tied to the Industrial Revolution, where the intellectually skill-based practices and professions grew as a response to economic necessity. Moreover, the existence of more highly diversified social groups within more confined areas resulted in an altogether different form of behavioral control between societal members: Rationalization.

According to Caplow, rationalization is the “substitution of the formal control of behavior for the informal, personal, and spontaneous devices which regulate human activity in unplanned situations... It leads to the standardization of the working environment and the substitution of impersonal judgments for the relationships which evolve out of close personal contact” (1954, p. 24). In other words, rationalization undermines personal relationships in occupational situations for the rational expectations of a more predictable and imposed behavior. The rationalization of behavioral expectations in occupational settings is yet another societal consequence of the Industrial Revolution.

Whereas individual status among preindustrial communities was a result of inherited life history and family heritage, the aggregation of social groups after the Industrial Revolution resulted in more a more anonymous and impersonal individual status due to the enormity and complexity of urban society (Caplow, 1954, p. 30). Individuals subsequently identified themselves increasingly as their place in society due to their respective functions and occupations. Yet these circumstances were even more exacerbated due the increasingly complex differentiations of labor such that the average layman could not possibly judge the competence of skilled occupations, such as lawyers or physicians, and is thus left with no other recourse but to respond to occupational titles and the rationalized expectations thereof (op. cit., p. 31). It is thus evident that the Industrial Revolution had a profound impact on the course of modern society not only due to the significant scientific and technological breakthroughs, but also for the permanent and substantial shift in societal trends as a response to the new economic landscape.

Throughout the 20th Century, various sociologists, including the ones discussed above, have attempted to analyze and contribute to the discourse of what the professions are, where they came from, and what their role is in our modernized society after the Industrial Revolution (West, 2003). Yet attempts to search for commonalities between the professions have largely failed to yield a general consensus of this social phenomenon as a single object of sociological study. Adding further to the challenge of studying the professions is that different researchers have tried studying the phenomena through different and sometimes contradictory frameworks. Others have even completely rejected all sociological notions of prior literature (Abbott, 1993). The next section will explore some of the themes which have hampered attempts of harmoniously advancing the sociological study of the professions

2.3 Professionalism: The Sociological Conundrum

Banghart (2013) observes that while sociological scholars have dominated professionalism studies, discourses of professionalism are also present in studies throughout various other academic disciplines. However, the study of professional groups within sociology had developed in a highly fragmented (and sometimes contradictory) manner (West, 2003). Summing up the comments of various authors on the state of professionalism research,

“The sociology of professions literature is marked by descriptions such as ‘highly confused’, widely divergent’ (Trebilcock 1978: 3), ‘in turmoil’ (Rueschemeyer 1983: 38), ‘vague and chaotic’ (Freidson 1983: 36), ‘fragile’ (Halliday 1985: 421), ‘theoretically unproductive’ (Atkinson and Delamont 1990: 90), and ‘an intellectual shambles’ (Freidson 1994: 149). Research on professions is said to have been guided by ‘a shifting and diverse range of theoretical frameworks’ (Saks, 1983:1), with the outcome that ‘there is no single theory of the professions; rather, there are competing theories, no one of which has become completely hegemonic” (West, 2003)”

It is then implied that the convoluted literature has been thus been unable to offer a single framework nor unified theory of the professions which could be applied to explain the variety of specific occupational groups (West, 2003).

It becomes more complicated when we try to provide a concise definition of a profession because there have been endlessly different versions provided by various sociologists over the years (West, 2003). As George (2002) boldly states, “To say that any attempt to give a clear

and concise definition of ‘professionalism’ would a daunting task would be to utter the understatement of the year...” (p. 471). This is because there are various definitions and interpretations of professionalism and these interpretations depend on the perspective of each definer. Indeed, as Carr-Wilson and Saunders (1933) remark on the various views on professionalism,

“To one writer... (the professions) are objects of deep suspicion, to another, of less authority but of much influence, they are ‘conspiracies against the public’. On the other hand, in the view of an author, whose political affiliations are the same of the authors to whom allusion has just been made, the professionalization of business is one of the most promising methods of social reform” (p. 2).

The sheer multitude of theoretical constructs, motives, and understandings had led to the large diversity and potential disagreement over the professions as an object of study and in its use in daily discourse.

In fact, Abbott (1991) believes that we should not even try to define what a “profession” is at all. According to him, “because the term ‘profession’ is more an honorific than a technical one, any apparently technical definition will be rejected by those who reject its implied judgments about their favorite professions and non-professions. To start with definition is thus not to start at all” (Abbott, 1991, p. 18). As Carr-Saunders and Wilson observe in the pre-industrial society, the professions were regarded as first and foremost a “gentlemen’s occupation” which served to provide a safe niche in the social hierarchy (1933).

In “Professionalism Reborn”, Friedson (1994) attempts to shed light upon the century-long challenge of definition professions because previous efforts were “to treat profession as if it were a generic rather than a changing historic concept with particular roots in an industrial nation strongly influenced by Anglo-American institutions.” This challenge did not dissuade other researchers in defining the profession, however, as many still believed that there must exist a common historical model shared among the development of the professions (Abbott, 1988; Bureau & Suquet, 2009).

Given the difficulty of offering a solid definition of what professionalism is, sociologists have also tried approaching the professions by instead identifying what it is not. In light of this, Abbott (1998) discusses the difference between professions against “semi-professions”, or

paraprofessions. In this respect, semi-professions are different from full professions in that their members are bureaucratically employed, often lack lifetime careers, and do not use, in the eyes of certain sociologists at least, knowledge as obscure as that of Law or Medicine. He provides several examples of major semi-professions such as social work, teaching, nursing, and librarianship. From these examples, Abbott also notes “the conceptual difference between profession and semi-profession probably has more to do with the difference between men and women than with anything else” (1998). For example, as positions such as teachers, nurses and librarians were traditionally seen as female roles, thus the semi-professional status of these fields may also indicate a form of gender inequality as women professions were somehow not seen as being equal to that of male counterparts.

Within the realm of Accounting, there are also several functions related to the Accounting field; however these practitioners may not be fully considered accountants themselves. Some examples of these are roles such as Book Keepers, Budget Analysts, and Tax Examiners. These positions may thus be seen as para-professions such that, while knowledgeable of accounting techniques, individuals in these roles would not need to go through the complete professionalization process in order to serve in these functions and would not be deemed as accountants in the end.

Yet Abbott also admits that professionalism can be seen as an “escalator” in that all semi-professions would inevitably become full professions (1998). Even before Abbott, Wilensky (1964) had also held the belief that the general labor force was becoming more professionalized as society progressed. Thus we observe emergence of research studies into professionalism phenomena, as sociologists sought to identify the similarities among the professions as an object of study.

Hence, there remain commonalities between the various texts on the professions: the elevated status of an occupational group due to the autonomous control over the application of a certain domain of specialized or technical knowledge in society (West, 2003). By focusing on these commonalities, sociologists have tried to approach the professions discourse with a variety of theories and paradigms. Summarizing the sociological enigma of the professions discourse, West (2003) notes the following:

“... the tendency of the sociology of professions literature to often elevate ideology, tautology and conjecture over empirical investigation has done much to compromise the development of a more robust understanding of professions. In particular, the contribution of professions to enhancing social order has rarely been subject to direct systematic examination, but only inferred from perceptions about the underlying motives of professionals. In a similar vein, representations about professional knowledge have largely been based on assertion rather than investigation” (p. 40).

Thus, it lies within the pursuit of these outcomes in which the professionalism discourse thus emerges.

2.4 Profession(-al; -ism; -ization)

Much of the literature review thus far has been to summarize the theoretical underpinnings of professionalism in sociological research in regards to its role in societal development. Now with an understanding from which the sociological theories for the division of labor and the specialization of knowledge emerged, we continue with a discussion of how the professions arose in response. We thus turn our attention to the more conceptual framework for each of the specific aspects of professionalism including: the profession as an institution, the professional as an individual, professionalization as a process, and professionalism as a set of traits. While these terms are inextricably related, we attempt to divide professionalization into distinct conceptual categories to explore the theories and discourse behind each construct.

The division of the conceptual professionalism into the following four sections did not derive from any specific source or author. Rather, this separation seeks a better understanding of professional theory by approaching its different features on an individual basis.

2.4.1 The Professions

“Every profession lives in a world of its own. The language which is spoken by the inhabitants, the landmarks so familiar to them, their customs and conventions can only be thoroughly learnt by those who reside there” (Carr-Saunders & Wilson, 1933).

To begin with this exploration of professionalism, we can start with a discussion of a profession as an institution. One of the first momentous attempts to systematically and theoretically analyze the professions was that of Carr-Saunders and Wilson’s *The Professions* (1933) which provided a historical field survey analysis of every group that could have been considered a “profession” in England and Wales at the time, therein also developing the core properties of a profession, which would remain central to definitions proposed by later sociologists. According to Carr-Saunders and Wilson, professions were “organized bodies of experts who applied esoteric knowledge to particular cases. They had elaborate systems of instruction and training, together with entry by examination and other formal prerequisite. Finally, they normally possessed and enforced a code of ethics or behavior” (1933).

Starr (1984) later builds upon those definitions by adding the perspective of an elevated occupational authority possessed by the professions as legitimized by the peer community. As Starr writes in *The Social Transformation of American Medicine*,

“Professional authority can be defined, in part, by a distinctive type of dependency condition – the dependence on the professional’s superior competence... The legitimation of professional authority involves three distinctive claims: first that the knowledge and competence of the professional have been validated by a community of his or her peers; second that this consensually validated knowledge and competence rests on rational, scientific grounds; and third, that the professional’s judgment and advice are oriented toward a set of substantive values such as health. These aspects of legitimacy correspond to the kinds of attributes – collegial, cognitive, and moral – usually sited in definitions of the term profession. A profession, sociologists have suggested, is an occupation that regulates itself through systematic, required training and collegial discipline; that has a base in technical specialized knowledge, and that has a service rather than a profit orientation, enshrined in its code of ethics” (Starr, 1984).

Carr-Saunders and Wilson attribute the roots of professional associations to the gathering of practitioners of the same craft since the Middle Ages (1933). An early example was The

Royal College of Physicians who maintained the authority shield the profession against the “wicked men” who may maliciously exploit the medicinal practice for personal gain (op. cit., p. 298). Yet, other professional groups arose out of less authoritative purposes, sparking a new wave of professional associations. The new wave for the most part consisted of a single grade of membership, contrasting with the hierarchy within associations of the Medieval period which had more supervisory responsibilities obligated by the State (op. cit., p. 304).

Other professional institutions began surfacing in the 18th century with the intent of more social meetings for formal, yet serious discussion pertaining to their shared practice (Carr-Saunders and Wilson, 1933). These gatherings evolved into exclusive clubs, similar to “study societies” where membership was limited to those who demonstrated competence through the means of experience and accomplishment (op. cit., p. 301). Participation in these associations provided credentials and titles to the members (eg. civil engineers, architects, etc) and helped develop the prestige of the associations. Self-governing methods arose within the professional associations to ensure standards of competence through member testing. These professional associations thus helped provide legitimacy throughout its peer community. Ethical codes were also formulized to ensure the public of their professional services and the honor of its members (op. cit., p. 303). Therefore, the historical development of the professionalization process played an important role in the professions discourse owing to commonalities within the trait-based and functionalist theoretical framework.

2.4.2 Professionalization as a Set of Traits

The focus of the present study, professionalism is an umbrella term that covers the various facets of professions and professionals. In a bid to define the professions, a specific perspective of the trait approach was used in which the profession is formed by a specific set of six traits, as illustrated by Abraham Flexner in 1915 (McGrath Morris, 2008). Taken together, these traits are interrelated to form the identifiable pillars of a profession, as modeled by Figure 1.

Figure 1. Professional Traits (Morris, 2008)

Morris' analysis of Flexner's professional framework concludes that this characterization is a blending between the structural-functionalist perspectives. It includes social purposes such as altruism, knowledge-building, and more importantly, the passing of this knowledge with pedagogy. However, it is noteworthy that the central themes of this professionalism model continues to revolve around critical thinking and inductive problem-solving. This is a view that is was also echoed by Carr-Saunders and Wilson (1933) in that the specialization of knowledge is not a pure technical know-how, but a cognitive process in which the individual knows the best application of the skill while maintaining the appropriate standards of his profession.

Per the definition provided in the introductory chapter, professionalism can be understood by its two main components: competence and expected skill (New Oxford Dictionary, 2012). Both competence, or the ability to do something successfully or efficiently, and the professional's expected skill refer to a functionalist perspective; those activities which the individual performs. There is thus a notion of knowledge specialization as a characterization of the professions, in symmetry with the trait-based theoretical approach, yet that may not be the only condition to classify professions as formal institutions. As Carr-Saunders & Wilson explain, "a technique may exist and men may practice it, and yet there may be no profession" (1933). According to the authors, therefore, a further condition for professions to exist is the development of bonds between the practitioners, or in other words, the formation of professional associations (op. cit., p. 298). This section, however, will focus on the linkage between professionals in terms of these common traits.

Previously discussed authors chose not to attempt to provide a concrete definition, but instead elected to approach the concept by analyzing the various characteristics of professionalism, referred to as the 'trait', 'attribute', or 'taxonomic' model of professions (West, 2003, p. 16). In this approach, sociologists have since attempted to provide lists of traits, or definitive attributes of the professions, culminating to the most well cited set of traits authored by Millerson's (1964) survey of definitive attributes of a profession:

- (a) A profession involves a skill based on theoretical knowledge.
- (b) The skill requires training and education.
- (c) The professional must demonstrate competence by passing a test.
- (d) Integrity is maintained by adherence to a code of conduct.
- (e) The service is for the public good.
- (f) The profession is organized (Millerson, 1964)

According to West, the trait-based approach of sociological discourse on professionalism dominated the literature until the 1970s, when structural-functional models emerged as an extension to complement the trait-based descriptions (2003). Freeman argued under the structural theory that 'society is seen as an entity, all the parts of which function to maintain one another and the totality, the disruption of one part provoking readjustment among others' (as cited by West, 2003, p. 17). Thus, similar to Durkheim's views on the division of labor within society, the professions thus existed due to their social utility and served to fulfill its role as part of the social contract (op. cit., p. 17). West (2003) provides the example of how a

code of ethics is no longer a simple condition for professionalism, but a “necessary social control device to counter what was deemed to be the inherently unequal relationship between the suppliers and consumers of professional services (op. cit., p. 18).

Throughout the 1970s, however, the trait-based and structural-functionalist frameworks came under increasing scrutiny by other sociologists who criticized that the prevailing literature was seemingly “subservient” to the interests of professional groups and questioned the legitimacy of the privileges which they enjoyed through the professionalization process (West, 2003). In response, authors called for paradigm shift in the professions discourse to a more socially constructivist approach on how and why certain occupations gained more “power” than others (op. cit., p. 20). From this new perspective, the focus of the relationship between aspiring professional groups and the state emerged as a topic for theoretical development (op. cit., p. 22).

The most famous sociologist of this new paradigm was Andrew Abbott and his views on inter-professional competition as a systematic theory on the professions. Abbott’s (1988) work entitled “The System of Professions: An Essay on the Division of Expert Labor” represented a major shift on the conceptualization of professionalization. In it, Abbott explores the development of professional organization and expands upon the new paradigmatic framework for the professions as a complex system (Bureau & Suquet, 2009). According to Abbott,

“The professions . . . make up an interdependent system. In this system, each profession has its activities under various kinds of jurisdiction. Sometimes it has full control, sometimes control subordinate to another group. Jurisdictional boundaries are perpetually in dispute, both in local practice and in national claims. It is the history of jurisdictional disputes that is the real, the determining history of the professions” (1988).

In his view, the professions are therefore a collective representation of power struggles between groups to dominate over specific knowledge areas, or “jurisdictions” (1933). These jurisdictional claims are based upon the power of a profession’s abstract knowledge to define and solve a certain set of problems (op. cit., p. 70).

The shift from the trait-based theory and its complementary structural-functional paradigm to a more social-constructivist approach has helped explain how the ambiguous nature of

professionalism has thus far been theorized, objectified and legitimized. The next section will explore how these same concepts work as a process of institutionalizing the professions and its membership.

2.4.3 The Professionalization Process

Similar to the challenge of defining the professions, authors have also grappled with theories on professionalization. According to Andrew Abbott (1988), the most common theme among past works is that the professions tend to develop in a common pattern, a process referred to as “professionalization” (p. 9). Indeed, Caplow asserts that “virtually all non-routine white-collar functions are in the process of being professionalized to some extent” (1954). This is due to the nature of the expanding economy, the proliferation of secondary and higher education, and the increasingly concentrated nature of economic activity (op. cit., p. 139).

Abbott identifies two distinct dimensions of professionalization theory: the formal and the substantive (op. cit.). In these regards, Abbott provides an analysis of several sociologists who have tried to provide “narratives” into the process of professionalization and its chronological order, including previously cited authors such as Wilensky (1964), Theodore Caplow (1954), and Millerson (1998). However, it becomes apparent through Abbott’s analysis of the discourse on the process of professionalization that the varying interpretations of the process and its underlying causes can result in drastically different professionalization theories depending upon the formal and substantive dimensions (op. cit., pg 14).

In “The Sociology of Work” Caplow (1954) suggests that there exists a definitive chronological sequence to the process of professionalization. The following process, the author claimed, may be applicable to any profession, from journalists to morticians (op. cit., p. 139). Caplow’s more general process of professionalization is summarized in Figure 2.

Figure 2. The Professionalization Process. Adapted from Caplow (1954)

According to Caplow (1954), the professionalization process begins with professional association, or the development of the relationships between retainers of a certain skill set. This is followed by a more formal adaption of a common name to refer to their practice as an institution. The transformation marked by an institutional name change can also be influenced by the surrounding cultural elements which may impact on how the profession is identified and recognized. Depending upon the cultural environment, the significance of the newly adopted institutional title may have different connotations that even a similar practice in another country.

Stemming from a designation that differentiates professionals from the average layman, the next stage in the process is the development of a code of ethics, or a set of rules in which the institution is governed and the knowledge is passed on to new members. Now as a fully functioning and self-governing institution, the profession is eventually recognized by the public as distinguished by its specialized knowledge as a distinguished group of society.

Almost half a century later, Andrew Abbott offers another view of the professionalization process (1998). Figure 3 provides a general overview of the various branches of professionalization theory as according to Abbott (1998).

Figure 3. Professionalization Theory. Adapted from Abbot (1998)

Formal choices in Figure 3 of professionalization theory refer to decisions such as the central subject and the plot structure of the process narrative, while providing substantive choices of underlying assumptions for why these situational events occur in the manner that they do. For example, Abbott observes the self-interest model found among the professionalization narratives of Wilensky and Caplow to explain the theoretical motive and one of the primary drivers of the professionalization process (1988). In that model, it is assumed that the professionalization of an otherwise former occupation began with the intentional direction of exclusion and control of bodies of knowledge in the self-interest of the profession and its members.

The substantive dimension of professionalism is then further classified by Abbott into four more basic categories: the functional, structural, monopolist, and cultural concepts of professionalization (1988). According to the functionalist substantive professionalization theory, the professions existed as “a means to control the asymmetric expert-client relation. Therefore professionalization was the evolution of structural guarantees for that control” (op. cit., p. 15).

In terms of the structuralist view, professions exist as a tool of occupational control and that the work content (function) and expert-client relationships were seen as less important

(Abbott, 1988). Thus professionalization in this context explains why the professions display such diverse properties; which may be the result of paraprofessions simply being at different stages of the professionalization process (op. cit., pg 15). The accounting practice, for example, did not solidify its control as an official profession until the late 1800s, even though other fields, like Medicine, were already established and recognized as professions by the 1700s (Wilensky, 1964).

Rather than the ‘natural growth’ model of the structural-functionalist theories, the monopoly school developed out of the desire for dominance or authority. As Abbott explains, “professions were corporate groups with ‘mobility projects’ aimed at control of work” (1988). Hence, the actual chronological sequence of structures (e.g. associations, schools, etc) was less important than the functions, e.g. identification, exclusion, etc (op. cit., p. 15). The fourth substantive theory is focused on the cultural attributes of professionalization. Here the cultural authority of the professions gains legitimacy through social relations and is directly connected to “individual decisions for mobility” (op. cit.).

Combining all of the various professionalization theories, Abbott (1988) provides the following synthesis for a general concept of professionalization:

“Expert, white-collar occupations evolve towards a particular structure and cultural form of occupational control. The structural form is call profession and consists of a series of organization for association, for control, and for work. (In a strong form, the professionalization concept argues that these organizations develop in a certain order.) Culturally, professions legitimate their control by attaching their expertise to values with general cultural legitimacy, increasing the values of rationality, efficiency, and science” (1988, p. 16).

Considering the general consensus on professionalization to thus be relatively coherent, well-defined and regularly followed in the sequence of organizations, Abbott (1988) then sought to critique the professionalization theory and ultimately refute the process entirely.

Abbott rejected the notion that “professionalization is a process that leads to a pre-defined situation in respect to a certain number of criteria” (Bureau & Suquet, 2009). In line with his previously described framework on professions as an inter-group power struggle over knowledge jurisdictions, Abbott thus maintains the following tenets of the process of professionalization (Bureau & Suquet, 2009):

- professional development is ecological and multidirectional,
- the development of the professions depends on that of others
- professions maintain control over certain jurisdictions,
- analysis of work activities of the occupations is key to understanding changes in professionalization, not only social structures and cultures
- professions are heterogeneous units
- the process of professionalization changes over time

Moreover, Millerson (1998) also offers a similar procedure of professionalization similar to Abbott's model, however with a few adjustments. For example, he believes that the first step in the process is for the organization to create exclusiveness by building solidarity and community patterns among its members to differentiate themselves from the rest of society. Once the norms of the group are internalized within potential members, the aspiring professionals can then pursue the proper education and training to become eligible for the entrance examination into membership. Upon gaining entry within the profession, members must accept and obligate themselves to uphold the norms and ethical standards as professionals. This membership is then displayed by certifications, "protected descriptions", and a distinguished individual status and legitimacy of the membership (p. 10). In addition, Millerson (1998) identifies several contributing factors to the success of the professionalization process:

1. Ability to achieve a definable basis of background knowledge and practice, plus a crystallization of the activities composing the occupational task.
2. Opportunity to acquire knowledge and practice
3. Development of self-consciousness by emerging professionals
4. Realization and recognition of the occupation as a profession, by those outside the profession

As suggested in the introduction, professionalization is the endowment of certain professional qualities to an otherwise semi-, or paraprofession. According to Millerson (1998), "professionalization is the process in which an occupation undergoes transformation to become a profession" (p. 10). The process of legitimizing the professional group to an elevated authority may be considered the single significant similarity between the diverse theories and perspectives among the professions discourse (West, 2003). The process of professionalization is thus crucial for members of these professionalized occupations "to enjoy largely exclusive authority to provide certain services and define the nature of those services" (op. cit., p. 40).

To achieve professional status, however, members themselves are also required to go through a process to obtain it. Professionals are thus subjected to undergo a systematized procedure before they would be able to consider themselves as full-fledged professional, a topic that will be discussed in the next section.

2.4.4 The Professional as an Individual Identity

Sociological theories on the professions have abounded throughout the 19th century, with various frameworks and approaches put forth to study the professions phenomena. Given the vast array of theories and paradigms, however, the professions discourse has offered little in terms of the real-life application of professionalism on the everyday perceptions and images of professional behavior. As Cheney and Ashcraft (2007) explain,

“Professionalism in this way is much more than a trend or set of trends in contemporary society; rather, it becomes a taken-for-granted reference point in a diverse array of interactions that are characterized as much by physical appearance as by spoken or written words. In situations ranging from how one walks down an office corridor to containing, and legitimizing appearance, decorum, and attitude” (2007, p. 157).

Moreover, some authors believe that professionalism is less about what the professional does, but more about the manner in which he/she carries does them (Bowman, 2013). In this regard, an individual’s inherent identity again comes into consideration as the notions of the professional and professionalism are intrinsically intertwined. Put more explicitly, professionalism is considered “less a matter of what professionals actually do and more a matter of who they are as human beings” (op. cit., p. 17). This statement then centers the individual as the new focus in the professionalism discussion, rather than their role in the professional identity.

In the article entitled “Understanding what it Means to be a Professional,” Bowman describes that professionalism is a matter of how to be, not how to do (2013, p. 17). By this, Bowman implies that the behavioral component of professionalism extends beyond the normative standards prescribed by the profession. This involves a set of core values, beliefs, and ideals

personally held by the individual, yet not necessarily prescribed by the profession. As the following passage alludes, professionalism is as much an intrinsic personal characteristic as it is of that which pertains to a group of connected individuals:

While exemplary, everyday practices of professionalism are important, they are a consequence, not the cause, of professional behavior. Professionalism is less a matter of what professionals actually do and more a matter of who they are as human beings (Bowman, 2013, p. 19).

Thus, to consider oneself as a professional is to make an earnest statement of one's disposition and personal qualities. In Cheney, et. al.'s (2010) analysis of a tense scene in the film "Erin Brockovich" it is noted how the character themselves serves as a form of communicative message when professionalism is assessed. Erin's defiance of expected professional behavior is considered a communicative expression of style and behavior which would be deemed "unacceptable and laudable" by others in the professional environment (op. cit., p. 137). Another popular media example of the clash of personality and expected professional norm is the film "The Devil Wears Prada" (Finerman, 2006) in which the main protagonist, Andy, struggles with trying to maintain true to herself amidst a professional work environment completely opposite of her personal values. In the film, Andy is only able to gain the respect of her boss and the acceptance of her colleagues by succumbing to environmental norms and transforming her appearance to fit into the fashion culture (2006). Through adapting to her work environment and meeting its expected standards is the only way in which Andy would have been able to be successful in her career. It is thus suggested that "professionalism is at once an embodiment of societal ideals and an in-your-face representation of who matters and who doesn't (Cheney, et. al, 2010, p. 124).

It is important, however, not to confuse professionalism with ethics. A professional may carry out their duties competently and ethically, yet not demonstrate professionalism. For example, a medical doctor attending a patient may certainly possess all the necessary skills, competent knowledge and ethical virtue of successfully diagnosing patients, yet show minimal interest in a patient's emotional well-being. While not necessary in fulfilling his/her functional role, this may still not be considered professional behavior. However, that does not necessarily mean that the doctor in this example had acted unprofessionally. Unprofessional conduct may be understood as "behavior below or contrary to the standards expected in a particular profession" (New Oxford Dictionary, 2012). Communication scholars Cheney and Ashcraft

suggest that the use of the professional label throughout discourse is to create a “set of communicative and stylistic expectations” (2007). As the authors explain,

“the imperative to ‘be professional’ is often expressed by a superior to a subordinate or by a meeting facilitator... the insistence on professional comportment immediately (re)frames the interaction, and any attendant decisions or actions, as ones where spontaneity, emotionality, and individuality are to be suppressed. Indeed, the invocation of professional behavior is used to control the behaviors of many persons who would not otherwise be coded as professionals...” (op. cit., p. 162).

Therefore, the use of the term “professional” in many instances is another tool of organizational control over individual behaviors while functioning in role representative of the profession. According to Caplow (1954), professional rules come in two sorts: those designed to protect outsiders from incompetence and abuse; and those designed to safeguard the socioeconomic position of insiders. These rules become codified and legitimized as a Code of Ethics and its general acceptance then represents a social contract between practitioners and clients, among practitioners themselves, and between practitioners and the state (op. cit., p. 114). It again stresses one of the central themes in sociological professionalism research: that the professionalization of work is more about the control of workspaces, including control of the individual members that occupy the profession (Friedson, 1994).

In many respects, the suppression of individual behavior in the professional environment retains an emotional intelligence component, as Bowman identifies (2013). Emotional intelligence is defined as the ability to accurately perceive your own and others’ emotions; to understand the signals that emotions send about relationships; and to manage your own and others’ emotions (Mayer, 2004). Thus emotional intelligence also involves a deep emotional awareness of others and oneself and the capacity to control one’s emotions in order to avoid responding in ways that would be considered “out of the norm” or “unprofessional”. In this regard, Cooper (1996) also observes that professionals exhibit the capacity to self-regulate and manage the sudden waves of feelings and emotions that wash over them in stressful situations. Understandably, stressful circumstances would probably be the most likely situations in which professionals would lose self-restraint and may respond unprofessionally. One such common example may be with the case of customer service representatives whom deal with disgruntled customers on a daily basis (Cheney & Ashcraft, 2007).

Additionally, Caplow (1954) suggests workers are closely constrained by the rules of their occupational environments. These rules may come in the force of social coercion, the amount of which depending upon the energy allocated by the group and its expression through institutional devices. In this sense, “work” is equal to coercion (op. cit., p. 119). Caplow also concludes that members of tightly organized hierarchies, such as professions, are usually less aware of coercion and are thus believed to have more “freedom” than other occupations (eg. factory work or retail trade) (op. cit., p. 120).

According to Wilensky (1964), professionals are distinguished from the average laymen by two characteristics: “(1) that the job of the professional is to be technical-based on systematic knowledge or doctrine acquired through long prescribed training. And (2) the professional man adheres to a set of professional norms” (op. cit., p. 138). One of the important points among these statements is Wilensky’s reference to the individual’s acceptance of the profession’s doctrine. The purported period of “long prescribed training” thus takes place among the individuals as part the professionalization process as the normative behaviors standard to the professional institution would be indoctrinated to its members. Relating to the primary aim of this study to improve professionalism among accounting undergraduates, the process of professionalization not only involves indoctrinating the norms and values of the professions to its learners, but also the need to develop assessment measures to identify and confirm that these goals are met.

With the rise of Sociology in the 20th century, researchers were inclined to implement more empirical methods to study the social phenomena of the professionalism (Arnold, 2002; West, 2003). While Arnold observes that there’s “no single method for the reliable and valid evaluation of professional behavior,” a variety of different methods have been helped define professionalism and identify its defining characteristics (2002). Since the objective of the current study is to explore professionalism in the accounting context in order to help improve undergraduate accounting curriculums, it is advantageous to consider ways in which a concept as abstract as professionalism may be broken down and quantifiably analyzed using empirical methods. Arnold (2002) identifies such research methods utilized to gauge professionalism in learning environments, including the use of peer assessments, instructor evaluation, group surveys and critical-incident techniques to characterize individual learners.

Further measures were also used to study professional characteristics of humanism and the self-based notions of self-assessment and self-regulation. These measurements employed methods such as questionnaires, self-reports and ranking techniques (Arnold, 2002). More specific professional elements, such as altruism, empathy, duty and service, and ethical decision making, were additionally assessed using standard psychological testing (op. cit., p. 507). To sufficiently assess professionalism in the learning environment, Arnold also calls for the evaluation of the institutional stance on professionalism in order to provide the proper contextual measures (2002). For example, there is a difference between the recommended, or formal, curriculum and the curriculum content which is actually taught to the students.

2.5 Professionalization in the Accounting Context

With the abundance of literature on profession(-al; -ism; -ization), we now turn our attention to applying these theories to the field of Accounting. In light of the professionalism literature, can Accounting be considered a profession given the variety of theories and criteria found among professionalism discourse? Further, given the creation of the International Accounting Standards Board (IASB), how can the development of a global organization promote Accounting as a legitimate profession among places where the field may not have yet consolidated its place in society as a fully recognized institution? This section now seeks to analyze the literature behind considering the practice of Accounting as a profession itself.

Although the studies in professionalism has been shown to be highly fragmented and sometimes even contradictory, one of the recurring characteristics of professionalized occupations is its occupational authority in the performance of certain tasks and in defining the nature of those tasks. According to West, it is this unchallenged authority, rather than knowledge-based expertise, which unifies the professions theory instead of contradicting itself (2003, p. 44). In the book “Professionalism and Accounting Rules”, West (2003) analyzes the existing professions literature that considers Accounting as a profession based upon this criterion. Evidence of Accounting’s status as a professional occupation stems from three sources: the accountants themselves, the findings of independent parties, and primary evidence which legitimizes Accounting’s exclusionary occupational authority (op. cit., p. 42).

West (2003) finds that primary evidence provides the most conclusive argument for bestowing professional status in Accounting on the criterion of an elevated occupational authority. In particular, the exclusive rights given to the auditing branch by statutes and regulations accompanied by auditors' freedom to conduct their work almost entirely free of any externally imposed regulatory framework pertaining to how the audit is to be conducted (op. cit., p. 44). Accordingly, "the resolution of crucial technical issues in auditing – such as what constitutes audit evidence, the amount of evidence required to support an opinion, and the interpretation of 'true and fair' – is largely left to those providing audit services and their professional associations" (op. cit., p. 44).

Moreover, the Accounting profession also exercises substantial authority over the technical aspects of the financial reporting practice. This authority, West argues, not only derives from the auditing function itself, but also through regulations governing financial reporting (2003). To summarize the extent of Accounting's occupational authority,

"(Accountants) have been vested with largely exclusive authority as the providers of 'quality control' in connection with corporate financial reports and have, at least, significant roles in influencing the prescribed form and content of those reports. In aggregate, accountants enjoy significant authority in the determination of what is 'right', 'wrong', 'acceptable' and 'unacceptable' within the accounting domain. Associations of accountants are legitimated institutions with legitimizing powers" (West, 2003).

This professional authority appears to have arisen out of two primary sources: social and intellectual awareness. As Staubus (2004) encapsulates, "social moves that were identified included alliance with other professions, especially law, exclusion of women to elevate income expectations, erection of barriers to entry, and association with the gentry. These strategies were found to be significant in gaining specialized occupational authority for accountants" (p. 141).

West's (2003) argument of Accounting's body of knowledge serving as a source of occupational authority is harder to justify. Using the example of double-entry bookkeeping, whose intricacies may have been considered an exclusionary set of knowledge expertise, it is counter argued that others with the same core set of knowledge have existed for hundreds of years prior without obtaining any "elevated occupational authority" (Staubus, 141). In the 1930s, for example, a committee appointed by the Board of Trade had difficulties in defining

what constituted the “profession of accountancy” because accounts had already been kept for hundreds of years (ie. The Rolls of the Exchequer in England go back to year 1131) before gaining professional recognition in England and Scotland (Carr-Saunders & Wilson, 1933). Thus, West (2003) concludes that accounting authority does not originate from a presumption of knowledge expertise such that “attempts to justify the professional status on the grounds of ‘accounting knowledge’ are lame” (p. 60).

Evidently, the Accounting profession had achieved its unique authority out of more social means than by its predominance of a specific “jurisdiction” of knowledge. As West (2003) concludes on Accounting’s emergence as a legitimate profession that retains occupational authority,

“While it is clear that accountants exercise substantial authority within the domain in which they operate, it is not clear that the origin of that authority lies in cognitively based expertise. Instead, there is abundant evidence of a social process surrounding the professionalization of accounting. It reveals that the social class, gender and political acuity of early accountants contributed to the elevation of accounting within the occupational continuum, assisted by changes in the legislative and economic environments. Developments in accounting knowledge—particularly in connection with the financial reporting function where accountants’ authority has been especially evident—are less easily identified as an explanatory factor” (p. 63).

Without a doubt, however, Accounting has been historically treated as a widely recognized profession. Although many variations of the Accounting definition exist, West (2003) defines the function of financial accounting as “ascertaining the dated, monetary magnitudes of the elements of financial position and performance of firms and communicating them to interested parties for the purpose of informing resource allocation decisions and accountability evaluations” (p. 1). Even though he argues that the proliferation of account rule-making and rule-compliance has distracted attention from the essential criterion of ‘quality’ in financial reporting such that it also takes away the cognitive authority expected to characterize a profession, West contends that the holding of demonstrably reliable knowledge provides the foundation for professional practice (op. cit., p.7). Accounting’s professional attributes are thus limited and the occupation is reduced to little more than a rule-compliance practice.

Accordingly, an accountant is “one who is competent to design and control the systems of accounts required to record the immense volume of transactions that take place every day in

the world of industry, trade, and finance... to marshall such records, so as to convey, by means of figures, an intelligible expression of the experience, at all times and stages, of the business or industry, in terms of money or money's worth" (as cited by Carr-Saunders & Wilson, 1933). Thus, while many adaptations of this definition also exist, it serves a good departure point for the present study to focus on the perceptions of professionalism within the accounting context.

In the book "Accountant's Truth" (2009), Matthew Gill touches upon the same topic as discussed by West (2003). Through a series of interviews with practicing accountants, Gill exposes the tension between "technocratism" (the attempt to reduce accounting to mere rules, abstracting accounting from accountants) and "pragmatism" (the decision to bracket accounting's "truth" and to understand accounting practice through alternative metaphors such as strategy, sport, or family) (Abbott, 2011). Gill thus sheds light upon the problem of rationalization in accounting, where rules alienate accounting practitioners from their work as accountants take evade criticism and consequence by hiding under the shelter of professionalism and Accounting ethics (Gill, 2009).

Other professionalism literature with focus on professionalism in Accounting seem to revolve around ethical decision-making as the primary professional virtue (Agustia, 2011; Burton & Sack, 1989; Gaa & Thorne, 2004; Jennings, 2004; Skousen, 1977). According to Gaa and Thorne (2004), ethics concerns the actions of people, in situations where these actions may have effects on the welfare of both oneself and others. From his personal experience at Arthur Andersen, Wyatt (2004) describes the impact of ethics and professional motives on the history of the firm. The following relates part of the professionalization process he observed among new hire accountants at Andersen during the 1970s:

"Within the firm, new hires were guided on a path of professional behavior, both through firm training sessions and observance of the manner in which the objectives of firm leadership were implemented in everyday practice. For example, all new hires were expected to pass the CPA exam" (p. 46).

By the 1990s, however, with Arthur Andersen's rapid growth and expansion into consultancy and other services, the firm needed new talent and began loosening up their new hire processes for new hires without any Accounting background and non-accounting experienced commercial executives (Wyatt, 2004). Over the decades there was a marked change among

the internal culture and qualities of Andersen employees. Rather than focus on delivering quality accounting and audit services in a professional manner, employees were “far more commercially driven than acceptable for audit personnel” (op. cit., p. 50). Indeed, Wyatt (2004) attributes the shift in the firm’s internal culture as an industry-wide phenomenon, leading to the demise of Arthur Anderson as well as the 2001 financial collapse and the eventual passage of the Sarbanes-Oxley Act in 2002. Wyatt’s (2004) experience thus demonstrates how professional values of quality service-driven work motivation and ethical decision-making are applicable and significant in Accounting.

Skousen (1977) also identifies other professional virtues in Accounting such as interpersonal communication skills, and the commitment to lifelong learning. Furthermore, a “certain attitude, a loyalty, a personal commitment to and identification with the accounting profession” (p. 55). Gaa and Thorne (2004) highlight the importance of the ethical decision-making process in relation to an individual’s personal and professional values and character virtues. The organizational structure in which the professional works also significantly impacts the individual’s professional behavior and merits objectification to separate individual choice from institutional framework (op. cit., p. 2).

While the above ethos, characteristics, and virtues of professionalism in Accounting are clear, there remains an ambiguity in how these professional traits are applied in the real world. While other professions, such as Medicine, may have more easily identifiable instances of professional conduct, analysis of professionalism in the Accounting context is left to be wanting. Hence this study seeks to not only recognize the perceptions of professionalism in accounting but also identify realistic situations in which the Accounting professional code of conduct is materialized. It is also important to understand the setting in which these perceptions will be analyzed, as this case study will be performed within the Accounting program at a Brazilian university.

2.6 Accounting in Brazil

The recent history of Accounting in Brazil begins in the 1970s with the development of its financial markets and reforms within the national financial system. Among these reforms

were: (1) the requirements for companies listed on the stock exchange to publish financial reports audited by independent auditors, (2) the need for these reports to follow the standards released by the Brazilian Central Bank and (3) the introduction of accounting legislation that were heavily influenced by U.S. GAAP (Niyama, 2005).

Accounting in Brazil has traditionally thus been subject to legislation and regulation by government entities. However, according to Niyama (2005), the professional institutes and councils that represent the professionals of Accounting have not been politically powerful enough to influence the governing of its own regulation. In attempt to harmonize Brazil with international market, the regulatory agencies have since adopted IFRS as published by IASB.

According to Niyama (2005), the two main regulatory bodies of Accounting in Brazil are the Federal Council of Accounting (CFC) and the Institute of Independent Auditors (IBRACON). The author concludes, however, that the regulatory agencies have left a good deal of deference to the Accounting profession itself in terms of regulating its practice. Similar to the professionalization process indicated from previously mentioned authors, the CFC has been responsible for maintaining the national accounting exam for the licensing of accountants in Brazil, with the average passing rate of 50-65%. (Niyama, 2005)

As Niyama (2005) continues, the prevailing perceptions of Accounting in Brazil have traditionally been stereotypically seen as book-keepers and tax accountants. Additionally, accounting education in Brazil has been divided into two main categories: technical/vocational accounting programs and bachelor's degree accounting programs.

The first accounting school in Brazil arose in the Alvarez Penteado Foundation (FECAP) in São Paulo in 1906. FECAP was largely influenced by Italian accounting practices, such as double-entry bookkeeping until the financial reforms of the 1970s in which accounting programs throughout the country became aligned with US GAAP. With the adoption of IFRS, however, accounting educational systems have again transitioned to teaching international accounting standards and practices. (op. cit)

In terms of higher education, the University of São Paulo was the first institution in the country to offer a graduate level Master's degree program in Accounting. For a period of time, it was also the only Brazilian university that offered a PhD accounting program.

Noticeably, Accounting is still a popular area of study in higher education with a ranking of the 6th most popular undergraduate program in Brazil. (op. cit)

Given how the professionalization process of Accounting has also been shown to have traces within the development of the Accounting profession in Brazil, we can then turn our attention to how perceptions of professionalism may be influenced by the cultural context of Brazil.

2.7 Professionalism in Brazil

The bulk of research performed on the development of professions and its stakeholders have been performed with a focus on the Anglo-Saxon world. There are scant studies on the development of professionalism within developing countries such as Brazil, and even less with a focus on the Accounting profession itself. With the current objective of clarifying perceptions of professionalism among Brazil's accounting community, it is important to identify how professionalism comes to be learned, understood, and accepted by Brazilian society.

In "Physicians and the Development of Professionalism in Brazil", Da Gloria Bonelli (2002) extrapolates the ideas of Andre de Faria Pereira Neto in the analysis of how elite physicians had mobilized their profession in Brazil's 20th century. By studying the professionalization of Brazil's medical field, there are striking similarities in the conceptual frameworks between the elements in that country-specific environment and how previous authors have described it elsewhere. For example, commonalities exist in terms of identifying a profession in Brazil, such as the specialization of knowledge, a market monopoly and self-regulation. It is also argued, however, that the weight of a profession's market monopoly does not hold as true in Brazil as the power construct serves more as a process differentiation, the construction of social barriers and the exclusion of diverse cultural experiences among areas of Science (p. 434).

The weakness of the power argument in Brazil may be exemplified by the victory of homeopathic medicine as an official state-recognized medical procedure, even against the protesting views of "allopathic", or main-stream, medical practitioners (Bonelli, 2002).

Further examples of how the power component of professions does not register as strongly in Brazil is the medical field's failure to impede the bureaucratization of their profession, the inability to contain the widespread intermediary parties involved in private health plans, and the incapacity to fully regulate salary wages within the profession (op. cit., p. 345). Therefore, while most of the general consensus on professionalism seems to also have been accepted in Brazil, there remain certain national differences between this country and prior studies that have focused on the Anglo-Saxon world. These differences may stem from variances unique to the Brazil's bureaucratic environment.

According to Tanure and Duarte (2005), Brazil managerial culture is characterized by paternalism, power concentration, personal relationships, strong loyalty to one's in-group leader, and flexibility. Organizational ethics is thus based on the preference for social cohesion, which is cemented by loyalty to the group leader. The leader, on the other hand, is responsible for each group member's well-being (Ardichvili, et. al., 2012). The historical roots of these cultural aspects can be traced back to the importance of personal loyalty in Brazilian businesses dating back to the colonial period.

“... selection of captains to settle the Brazilian territory was based on their loyalty to the Crown. This system [...] was perpetuated in the slave agricultural economy [...] where favors were exchanged for work and protection. Kinship-type relations developed in which the ruling landowner represented the paternal figure” (as cited in Griesse, 2007, p. 24).

Another feature of Brazilian business culture is flexibility, or the realization that is “there is an ‘intermediary path’ between what is and what is not allowed” (as cited by Tanure and Duarte, 2006). This is commonly referred to as the Brazilian “*Jeitinho*” which is “a rapid, improvised, creative response to a law, rule, or custom that on its face prevents someone from doing something” (as cited by Page, 1995, p. 10). This cultural aspect had emerged as an adaptation mechanism which allows individuals and businesses to function despite the rigid and stifling legislative environment, massive bureaucracy, paternalistic management systems, and the oligarchic economic structure, dominated by powerful hereditary clans (as cited by Amado and Brasil, 1991).

In terms of business themselves, while the majority of the 100 largest companies in Brazil have adopted some kind of formal or informal ethical policies, Bedicks and Arruda (2005) found that more than 50% of total Brazilian companies still did not have a formal code of

ethical conduct. Therefore, the business environment appears to be more flexible and not as developed in terms of specific company guidance on conduct. Yet individuals will still need to learn how to function and ultimately succeed in these professional working environments. The preparation for most people to enter the labor market occurs during the transformative years of college study.

With the university often serving as the nexus between education and the work market, it is often viewed a formative step in preparing to step away from the safe confines of the classroom and enter the professional working environment. One of the most common paths of preparation in Brazil would be to perform an internship during a young adult's formative years of college.

Rocha-de-Oliveira and Valmiria (2012) performed a series of interviews of Business Administration students in Brazil to analyze the "professional insertion" of young adults into an organization. With the aim of trying to understand how professional transformation occurs before officially entering the labor market, it was found that internships offer the first exposures of work experience with higher flexibility and tolerance for error (p. 70). During such experiences, young adults go through a period of socialization and the acquisition of work experience to improve their chances of securing work afterwards. The authors also note, however, that an internship experience is more effectively transformational when it falls within the intern's desired career path. In other cases, internships would at the very least serve to provide students with an introduction to the working environment and a certain degree of financial dependence from their parents.

As Chapter 2 has shown, the professions literature has a rich diversity of views and perceptions regarding the development and significance of professionalism. Growing out of socio-economic change and a product of technological progress, the theory of the professions is also an object of heated debate with a variety of takes on its meaning, at times even contradictory. The professions literature was also broken down into separate aspects as an institution, a set of traits, a process and as an individual identity.

A focus was then placed on Accounting as a profession, linking prior works in the professions literature with insight into how the accounting community solidified its occupational authority in the field and gained legitimacy through public acceptance.

Attention was then given the uniqueness of Brazil's professional environment and how culture and social elements have a significant impact on the meaning of professionalism in Brazil. With the aim of the current study to clarify perceptions of professionalism among Brazil's accounting community, it is crucial to understand the context in which professionalism is accepted and internalized amongst the various cultural facets that influence Brazilian society. As a formally recognized profession under Brazilian law and an explicit educational goal in college accounting curriculums, it is important to understand how practitioners of the field have come to learn and understand what it means to be a professional in Accounting. To approach this objective, the following chapter will discuss the research methods behind the exploration of these themes and the sample population used to study professionalism in Accounting.

3 METHODOLOGY

A qualitative research methodology was used to clarify the perceptions of professionalism; to identify and objectify professionalism among individuals within the accounting context. Qualitative research looks at the meanings and experiences of a phenomenon (Berg, 2007), which is compatible with the purpose of this study to better define professionalism within the field of accounting. A case study approach was also used to explore the data and produce a theory to help clarify what it means to be a professional within the accounting world.

According to Martins and Theophilo (2007), the main characteristics of qualitative research are to describe, understand, and interpret the facts and phenomena under study. The qualitative methodology approaches data from strictly particular situations, seeking to classify and understand the dynamic processes that contribute to the process of transformation within a determined group. In this way, qualitative research interprets the characteristics that describe the object of study (Richardson, 1999). Qualitative research allows for the study of the live experiences of participants and focuses on fluid discoveries versus facts (Corbin & Strauss, 2008). It searches for meaning behind events by studying how individuals have lived based on how they have defined the world around them. The objective of qualitative research is to deepen understandings around human thoughts and behaviors and not to generalize findings (Charmaz, 2006; Denzin & Lincoln, 2006). Additionally, as Stake (2010) describes, qualitative research “relies primarily on human perception and understanding” (p. 11) and is marked by a “rich personal description of personal action and complex environment” (op. cit., p. 31). According to Stake, the effectiveness of qualitative research lies in terms of understanding different realities,

“Two realities exist simultaneously and separately within every human activity. One is the reality of personal experience, and the other is the reality of group and societal relationship. The two realities connect, they overlap, they merge, but they are recognizably different... What happens individually is much more than the separation of collective relationships” (Stake, 2011, p. 18).

Since the literature findings suggest various spaces of professionalism, the qualitative approach of this study is apt for not only studying the different facets of professional identity, but also the complexity of accounting for different experiences and the relativity of perceptions.

This study can also be characterized as a case study given its narrow focus on perceptions of members within the accounting community at the University of São Paulo. According to Yin (2005), a case study permits an investigation in order to preserve the holistic characteristics and meanings of events in the real world - as well as among individual life cycles, organizational and administrative processes, changes that occurred in urban regions, international relations, and maturation of some sectors (p. 21).

Furthermore, Gil (2010) describes the case-study method as a “profound and comprehensive study of one or a few objects, in a way that permits the expansion and specification of knowledge, a task practically impossible via other research designs” (p. 37).

Grounded theory was used in addition to case study to help analyze the data. Grounded theory allows us to “discover the theory from the data” (Glaser & Strauss, 1967). Exploratory research works well to begin research in areas where there is few previous studies (Daly, 2007). Glaser and Strauss (1967) collaboratively developed grounded theory as an inductive approach to developing theories about human processes. Grounded theory is a continual process of data collection and analysis which occurs simultaneously (Charmaz, 1995) allowing for the themes to emerge from the data rather than predetermined assumptions. Data is constructed through information gathered by the sample participants.

Grounded theory is guided by a 3 step process: open coding, axial coding, and selective coding. Open coding refers to the first step through which relevant categories are recognized. Axial coding is the step where categories are refined and compared across interviews. The last step is selective coding where categories are combines and emerging themes are identified (Charmaz, 2006).

3.1 Self of the Researcher

Researchers practice transparency when using grounded theory. By being explicit about their perspectives and biases, the researcher acknowledges how their interpretation of the data may be influenced. As a researcher, I acknowledge that my cultural background influences my

worldviews and may have impacted the interview process or direction of data collection and analysis.

Further, being born and raised in the United States with English as my native language, the majority of the interviews were performed in Portuguese. Thus, my non-native grasp of the Portuguese language may not have been able to accurately gauge linguistic inferences and connotations during the interview discussions. Consequently, the interview conversations may have been different if it were with a native Brazilian Portuguese language speaker who may better understand the realities and perceptions comprehensible only by individuals who were born and raised in that cultural-specific environment.

Additionally, the transcription of the interviews from Portuguese to English texts may have also been impacted by the fact that Portuguese is not my native language. Again, the translation of conversation undertones and understanding their implications may have been different if it were performed by a native Portuguese speaker.

Finally, in relation to this case study, many of the participants are also my department colleagues and acquaintances, thus they may have taken more liberty in their responses with me than if the interview was performed by a stranger.

3.2 Research Instruments

The core of the interview structure is based on Banghart's (2013) Communications study entitled "Exploring the Professional Identity". The semi-structured interviews were guided using the following open-ended questions which were adapted from that study:

1. Could you tell me about your professional history and how you came to be in your current position?
2. What do you think it means to be a Professional?
3. What do you think professionalism means in Accounting?
4. To what extent do you consider yourself a Professional and why?
5. What types of behaviors do you consider professional?
6. On the contrary, what kinds of behaviors do you consider unprofessional?

7. Could you provide an example of a situation in which professional behavior was encouraged?
8. What about a situation in which you changed your behavior to be more or less professional?
9. What do you believe influences your interpretation of what it means to be a Professional?
10. How would you compare professionalism between FEA and other departments/colleges; Accounting and other fields; Brazil and other countries?

Appendix A includes this questionnaire into Portuguese.

3.3 Data Collection

Approximately 12 persons were approached to participate in the research study, with one individual unable to perform the interview due to time constraints. In the end, only 11 interviews were performed, and 10 with the data collected. The first interview was to validate the logic and understanding of the interview questions.

A series of ten personal interviews were conducted in the first half of 2015 with participants from the sample population. Nine of the interviews were conducted online via video-conference or by phone call, one interview was performed in person. Informed consent to participate and be recorded was given orally at the beginning of each interview. The interviews ranged from 45-240 minutes in length. The interviews were recorded and then transcribed. Eight of the interviews were translated from English to Portuguese during the transcription by the researcher. Certain personal details were omitted from the transcription to protect participant privacy.

Participants were provided the transcripts later but were not requested to make any edits or corrections to the original text. This was to maintain the originality of the responses as the raw data.

3.4 Sample Population

All of the participants in the study are in some form connected to the accounting program at FEA/USP. Additionally, the majority of participants of this study are of Brazilian heritage. The constituents of the sample population in this study are listed in Table 2.

In order to protect the individual identity of each participant, each interviewee was assigned a code identifier depending on the academic level of each participant.

- “U” = Undergraduate Student
- “M” = Master’s Student
- “P” = PhD student
- “T” = Teacher/Professor

Table 1. Sample Population

Identifier	Sample Population	FEA Graduate?	Market Work Experience	Age	Gender	Geographic Location
U1	Accounting Undergraduate	Yes/Ongoing	< 1 Year	21	Female	SP
U2	Accounting Undergraduate	Yes/Ongoing	< 2 Year	20	Female	SP
M1	Accounting Master's student	Yes	~ 10 Years	27	Female	SP
M2	Accounting Master's student	Yes	~ 15 Years	28	Female	SP
P1	Accounting Doctoral Student	No	< 1 Year	25	Female	SP
P2	Accounting Doctoral Student	No	< 1 years	31	Female	BA
P3	Accounting Doctoral Student	No	< 5 Years	27	Male	SC
P4	Accounting Doctoral Student	No	< 5 Years	27	Female	PR
T1	Accounting Professor	No	< 5 Years	35	Male	SP
T2	Accounting Professor	No	~ 15 years	37	Male	SP

Background information on each participant was given at the beginning of each interview to provide context behind their responses and an oral survey was performed at the beginning of each interview to capture demographic data. While the majority of participants may originate from different locations, each was living in São Paulo to attend to the accounting program at FEA in a determined period. However, some have since moved away from São Paulo and their geographic location at the time of the interview is noted.

Work experience and academic information was also cross referenced via *Plataforma Lattes*, an aggregated database of CVs, research groups, and institutions in Brazil. The *Curriculo Lattes* is the national standard of registry for students and researchers and has been adopted by majority of education and research institutions throughout Brazil (CNPq, n.d.).

3.5 Selection Criteria

The primary standard for participants of this study was their relationship with the Accounting field at FEA and the variety of their length of work experience.

The participants include two undergraduate accounting students, two Master's of accounting students, four PhD accounting students and two professors of Accounting, each with varying degrees of work experience in the Accounting field. Participants were not incentivized nor coerced in any form before or after the interviews.

The selection criterion used to identify participants for this study is characterized by purposive and convenience sampling. According to Devers and Frankel (2000), the purposive sampling strategy employed in qualitative study is designed to extract data specifically from “information rich cases” (p. 264). With the aim of this study being to clarify perceptions of such an abstract concept that is Professionalism, the selected sample population was selected given their identity profiles, which may be reflective of certain major categories of populations within the Brazilian accounting academic community. Accordingly, the profile of the sample population may be deemed “typical” or “average” among members of the representative population. While data from individual experiences may not necessarily exemplify the general Brazilian accounting community, the nature of this case-study is to

understand the unique experiences of this sample population in order to clarify the abstract significance of professionalism in Accounting.

The selection criteria may be additionally explained in part by convenience sampling since USP is well-regarded as one of the top universities throughout Latin America and FEA has the oldest graduate degree program of Accounting in the country. In this environment, admission into FEA/USP is highly competitive and attracts talent with a variety of backgrounds from all over the country. As Table 2 also indicates, all of the participants who are at the PhD or faculty level are not graduates of the accounting program at FEA/USP. This may lend indication to the diversity of profiles present in FEA's accounting program. Therefore, the sample population selected from FEA's accounting department provided fertile ground in which to base this case study.

3.6 Limitations

Due to the specificity of the environment and the selected participants from the sample population, the results of this study may therefore not be entirely generalizable. However the intent of this case study was not to be generalizable to the wider population. The University of Sao Paulo (USP) consistently remains among the top ranked universities in Brazil and holds the oldest accounting program in the country, thus attracting students from all over the country and abroad. The participants selected come from a variety of backgrounds and each of their responses served to enrich the diversity of the research.

Another limitation previously addressed is the language barrier whereas some of the interviews were conducted in a language (Brazilian Portuguese) that not a native language of the interviewer. This may or may not have had an impact on the direction of the discussion and the interpretation of the interview data.

3.7 Data Analysis Techniques

In accordance with well-established qualitative research methods, the interviews were analyzed using the “Grounded Theory” framework which began with the general research questions and the data went through an “open coding” process in which comments made by the interviewees were assigned conceptual labels and grouped thematically according to similarities (Charmaz, 2008).

3.7.1 Coding Process

After the interviews were transcribed, the first level of analysis was line-by-line open coding (Corbin & Strauss, 2008). This step involves the complete reading of the interviews and then an analytic line-by-line analysis of each transcript. The research carefully analyzes every line and assigns phrases that describe the content. In this process, patterns are identified as they emerge from the interviews. The objective of the first step is to identify major categories to then be studied for trends and commonalities between responses. The coding process was used in the early analysis to recognize and identify concepts, themes, events, and examples. Once the data was coded, the researcher looked for excerpts that are marked with the same code and created a theme, which may offer explanations of why something happened or is happening, or how the participant felt about the matter. As the themes and concepts formed, the data was sorted and re-sorted to look for the most common trends that have been compiled so that a complete picture of the research findings could be documented. In the next phase of the analysis, explanations were determined for what had just been coded, and the researcher looked for a set of related concepts and themes that together answered the research questions.

Axial coding was used to compare the coded data with new data to identify whether new categories continue to emerge from the interviews. If new data reflects exiting codes they were given the same code but, if new information is identified then new codes were created. The process of constant comparison is used to make sure that the categories come from the data instead of preexisting assumptions (Corbin & Strauss, 2008).

Selective coding was also used to review the interviews and further identify relevant data that supported the emerging theories. The data was reviewed and analyzed several times by the researcher to make sure that the emerging categories were reflective of the participants’ experiences.

4 CASE STUDY

4.1 Professional History

Could you tell me about your professional history and how you came to be in your current position?

At the beginning of each interview, besides a brief demographic survey, each participant was asked about their “professional” history and how they had arrived to their current position in their career. Noticeably, similar profiles began to emerge among the participants as their professional background was revealed and cross referenced. For example, both participants at the undergraduate level had expectedly low levels of market work experience. Both participants at the Master’s level had at least ten years of market experience before deciding to further their academic studies. Those pursuing their PhD in the field have markedly less market experience as they had decided to devote themselves to an academic career. The two professors have strikingly different profiles in terms of market work experience, with one appearing to have pursued a primarily academic trajectory while the other has spent much more time in the market before joining academia. On average, most of the participants had very low full-time market work experience, with the exception of M1, M2 and T2. Aside from the undergraduate students, this may indicate that the majority of the participants had decided early on in their careers to pursue strictly academic careers.

The first question not only served to provides context behind their answers to other questions, but it also serves as a discreet indicator to gauge what the participant internally considered as “professional” experience. Three interviewees replied that their “professional” history primarily occurred during their college academic studies.

P1: “I entered college at the age of 17 in the Accounting program and by the second year I already felt the desire to get a Master’s degree and pursue an academic career. This may be because since I started college, I identified more with the academic area than the corporate environment... In my second year I was already planning ahead for grad school and decided on Accounting because I felt that there was a lack of educators in this field. When I graduated from college I entered the Master’s of Accounting program at FEA with the intention of applying for the PhD program afterwards. Then I finished the Master’s program and now I’m in the doctoral program. In this period, the most profound professional experience I had was an

internship in the small production business in (omitted), where I worked with cost accounting. While not very significant, it was the only professional experience I had within the field of accounting. I never worked at an Accounting firm or a larger multinational, so the work experience I have is within the academic area.”

P2: “... my story is a little different because I studied my Bachelors in Business Administration... I specialized in the area of public administration... then I did another technical program in public economic management... (because) I wanted to see the rigor of study since I was already thinking of doing a graduate degree.”

T1: “My professional history began during my undergraduate years in Business Administration in the United States where I was interested in Finance. When I returned to Brazil I wanted to continue in the Financial area and pursue an academic career... I actually have little full-time experience since I decided to follow an academic path... Thus, I am a full time academic, but I also like to remain observant of the market to look for research opportunities.”

All three of the above interviewees had explicitly based their professional history on their academic career. Both P1 and T1 replied that they knew they wanted to pursue academic careers early on, with P1 openly stating that she preferred the academic area over the corporate environment. Not surprisingly, all three also have minimal years of market work experience.

T2 also references his college academic experience as his first professional experience, but then spends most of his career working in the business market until returning to the academic space in the end.

“The beginning of my professional career was my undergraduate studies in economics then I started working in an accounting firm... Being an economist in Brazil, you might end up in an accounting firm... So I started working in accounting as an accountant for (omitted). From there I moved to a number of positions within the accounting profession until I reached my mid-30s and decided to pursue a Masters and PhD degree. I worked as a monitor, risk manager, consultant, and now also a professor and researcher. In summary, I was an economist who became an accountant because of working in accounting firm. I ended up in accounting followed by a number of years in practice, then Masters and PhD and now working as a consultant and university professor.” (T2)

In a similar fashion, three others responded with a mixture of both academic and market experience to define their “professional” history. Similar to T2, all are ultimately pursuing academic careers.

M2: “I began working at a young age in a simple accounting back office role and remained there for four years. I left there because I was hired into a real accounting

department had a very modern and innovative company as an analyst where I stayed for 10 years. Then I was recruited into a multinational firm for a management position in accounting where I stayed for just a year and a half and left due to ethical disagreements in their accounting practices. I then entered a Brazilian technology firm where I stayed for two years but then left to pursue an academic career. I participated in a little bit of consulting work, but now I am exclusively working on my graduate degree program.”

P3: “I began with an internship in a small wireless company when I was 16 years old, then I started working at a construction materials company. Then I entered college with a full scholarship and interned in an accounting firm until I eventually became a college research fellow in which I remained until I started teaching halfway through my doctoral degree... so I worked in an accounting firm, a construction firm, and the wireless company.”

P4: “When I was younger, I helped manage our family’s bills. This taught me some basic things like accounts payables and accounts receivables. At the time, that’s how I thought Accounting in a business would work as well. But when I entered college, I discovered that Accounting was much more about legislation and I didn’t really like that idea as much. I worked in the accounting field for a short time as an auditor, but I decided to become a professor. During that time I also worked in a multi-level marketing firm and the part I like the best was working with training. So I decided that I might as well use my knowledge in accounting and pursue an academic career.”

Although indicating that her professional history began with an academic position, U1 indicates her overall career goal in the market in the Accounting field.

U1: “My first real job was in 2011 where I was an English teacher for six months. I had to prepare the lesson plan, teach the class, and grade the assignments. Then I entered college in the accounting program and I got a research internship... When I started college, I was under the impression that I wanted to go into bookkeeping or something like that. But now after having some classes that taught me about evaluating accounting information in making business decisions, I am discovering that this is interesting me even more. For example, in my current position I am not making accounting decisions, I am making planning decisions based on accounting information and this aligns more with what I want to do in the future. I think I may want to pursue an MBA or something that helps make financial decisions. As for PhD, I know that I might want to do something related to budget management.”

Two other participants based their responses purely on market work experience, excluding academic experience as part of their “professional” history. This may suggest that these respondents only view professional work as being tied to market work experience.

U2: “I am currently interning in my first internship and it started because I received an email from a headhunter says she was looking for someone to work in (omitted) accounting department.”

M1: “In my first year of college I did my first Accounting internship in the area of Comptrollership for a semester so that I could determine whether I really wanted to pursue a career in this field or not. After that I did an internship at (omitted) in the Accounting department of (omitted) for a semester. Then I went to (omitted) for an internship in Tax Accounting where I stayed for four years. Followed by Tax Accounting at (omitted), Comptrollership at (omitted), Tax Accounting at (omitted), and now currently with (omitted) in Tax Accounting again. Thus my professional experience is completely linked with the business sector.”

While P1, P2 and T1 solely refer to their scholastic progress thus far, they were also clear on their commitment in pursuing permanent academic careers. For these specific individuals, their professional perspective stems directly from the academic space, while four others cite both their academic and market work experiences as inputs of their “professional” history. U2 and M1, on the other hand, made no mention of their academic experience as having an impact on their “professional” history, even though M1 seems to now be focused on pursuing an academic career. According to her,

“I always wanted to teach. If it weren’t for Accounting, I would have majored in Education studies or some course to work as a schoolteacher. But since it’s difficult to survive on a schoolteacher’s salary here in Brazil, I thought that I might as well try to become a college professor. Therefore I’ve decided to pursue a Master’s degree in order to one day become a college professor.” (M1)

Therefore, from the above responses, it is clear that that there is a wide spectrum of views regarding the significance of “professional” history. These internal perceptions may have impact on how the participants come to understand the significance of being, and how to become, a professional.

4.2 To be a Professional

What do you think it means to be a Professional?

Since the term “professional” is very abstract in nature and relative to the perspective of each individual, it was not surprising that the interviews generated a large variety of meanings. Even still, several patterns emerged as several participants explicitly state or implicitly refer to similar professional characteristics. Given the numerous amounts of themes that

respondents have identified as being a professional in the general sense, a table was developed to organize the characteristics along with the comments of each corresponding participant.

As Table 3 shows, multiple respondents touched upon several categorical points of consensus and an overall reading of general professionalism arose. The results of the interview coding process fall under the broad categories of technical competence, individual virtues and professional behavior. These thematic findings almost mirror the traits of professional identity elaborated in section 2.4.4 and help affirm the writings of previous authors on professionalism research.

Within each category are components that were also established professional traits found in prior literature. These subcategories include taking responsibility for your work and your actions (U2), maintaining a certain distance among professional relationships (P3), and fully understanding your role in the workplace (P3).

Upon further analysis of interview answers, other patterns may also be observed from the allocation of response emphasis. For example, views of professionalism appeared to shift depending on the age and education level among the participants. In particular, the undergraduate student participants seem to reach a higher degree of consensus with the others in regards to individual virtues and professional behavior. Yet they were noticeably absent among the consensus of technical competence as a professional characteristic. For some respondents, however, knowledge specialization was the one of the most important traits of all.

Participants with more market work experience surveyed the category of knowledge specialization most heavily. From these interview perspectives, professionalism was highly dependent on dominating a specific skill set in order to become extremely efficient in a certain activity. Additionally, the ability to think critically and logically when approaching problems was a consensus point that was echoed by Carr-Saunders and Wilson (1933) in the form of “experts who applied esoteric knowledge to particular cases.”

According to P3, being technically competent and maintaining interpersonal distance are two primary markers of professionalism. When asked if striving to be more professional equated to simply being more robotic, he replied,

“That’s exactly why self-service machines are so successful in Brazil! For example, a well-designed self-service machine would provide all of the different options for you to resolve the problem, whereas if you were to interact with a person, they would not give you as many options. When you go to a bank, for example, the bank teller doesn’t know all of the different service options to provide, but an ATM would have all the options organized by the type of request, all the while in an easy to read format. So a machine is able to resolve any type of problem much more efficiently.” (P3)

But he concedes that there are people who not only enjoy, but would actually prefer friendly human interaction when performing transactions. For example, “someone may like to go to the bakery at the corner because the attendants already know who they are and know what they’re going to order.” (P3) In this regard, he acknowledged the fact that different cases may require different approaches, a view also shared by T1 who discussed “zones of behavior” as adherence to situational norms and expectations.

Much of the views on obeying established norms as a professional behavior are centered on being consciously aware of one’s surrounding environment. M1 provided an example contrasting the common stereotypical professional environment with another business environment that is known for having non-traditional workplace cultures.

“If a firm requires their employees to come to work wearing a suit and tie, then clearly the professional should respect these rules. On the other hand, there are companies like Facebook and Google where employees work wearing shorts and headphones. If you were to cross both of these types of employees, you wouldn’t be able to tell that one is more professional than the other. But if an employee comes into work wearing shorts while everyone else is wearing suits and ties, it would be obvious that he is not respecting company policy.” (M1)

When asked about cases where there is not explicit company policy regarding professional attire, M1 replied,

“Even if there were no explicitly detailed company policy on work attire, if everyone is going in a suit and tie then a newcomer should respect this rule. It would simply be common sense that if someone were to disrespect the company’s rules or the environment in which they work, at some point they would be fired.”

Additional professional norms to be followed would be maintaining a serious composure while in the work place. As in the response from U1, “behavior is important and also because while some people like to make a lot of jokes and talk all the time, in the office environment you should remain quiet. You have to be able show people that you can be serious at work.”

P3 shares U1's view on taking business seriously and provides an example evaluating professionalism by the effort individuals put into maintaining their personal appearance,

“For example if you're in a business meeting with three executives of varying levels, some may be dressed very formally while others maybe less formal. From this perspective, we think that some professionals may work more seriously than others.”

Table 1. Case Study – General Professionalism

Technical Competence	Knowledge Specialization	M1: "... an individual who has a specialty or knowledge base pertaining to a specific area."
		P3: "Firstly, (professionalism) is technical knowledge."
		P4: "Professionalism is a form to specialize in area, it is a way to use the knowledge that you have and apply it to your work."
		T2: "... an individual that has a determined set of technical skills, to use those skills to work in the objective of the profession"
	Understanding	M2: "... you understand what's expected of you."
		P1: "A rational person who is responsible and a very honest person. This person understands how they're specifically contributing to the company and works in an honest manner."
		P2: "When I go somewhere as a client/customer, I can see professionalism in others. They make an effort in trying to understand what the customer is looking for, even if they (customer) don't clearly know what it is themselves."
		P3: "The professional has to have more training, they need to understand more the field in which they're working."
	Efficiency/ Productivity	M2: "... to be able to deliver what you were hired to perform with timeliness and quality."
		P3: "The difference between a professional and an amateur professional works is that the professional works at a much higher level of proficiency... The objective of striving to be more professional is to gain in productivity."
Individual Virtues	Focus	P2: "... it's important that you have focus."
		P3: "... a professional works carefully in the activities they perform..."
	Responsibility	U1: "In my experience working at a bank, there are some people who arrive to work at 1 or 2 pm but their boss doesn't really get mad because they don't see this as any kind of lack in professionalism, as long as the employees are delivering results"
		U2: "I think someone professional is someone that can you depend on... Dependability is someone who says they will do something and that it will be done... you want people to think that you're dependable."
	Ethics	U1: "Basically, professionalism ultimately depends on ethics and doing

Professional Behavior		what's right."
		M1: "I also think that a professional also has to be ethical."
		P4: "I act ethically and I remain up to date on changes in the regulative environment."
		T2: "The ethical elements make professionals work with a certain level harmony with other counterparties in terms of dialogue and awareness of the consequences of your actions on others. It's hard to define the ethical standards, but when I am in an ethical dilemma I try to act in a way to mitigate undesirable consequences of my actions... My ethical definition is quite broad as it goes like beyond of the idea of being ethical when you do not cause a particular harm to others. It is being in harmony with others and having in mind the consequences of your actions."
	Interpersonal Relationships	U1: "When you get close to your coworkers, you need to find a balance between maintaining personal and professional distances. For example, it is better to stay out of office gossip or drama because it can come back to bite you or ruin your credibility with your coworkers. This may be common sense because gossip is something that you have to deal with since you were a kid and in the workspace it is even more important to be ethical about this."
		U2: "I think that each person draws a certain line. I would never speak informally with my boss as how I would with friends or family. When I talk about familiarity, I'm referring to the awareness of things that are going on in their lives, such as upcoming school exam for me or big events coming up for my boss' children. To an extent, there is still a degree of intimidation. Not in a bad sense, but maintaining a certain distance in your work relationships.."
		P3: "I think it's better to maintain a certain distance, work is work and personal life his personal life. In reality, the relationship is simply a provision of services from professionals to clients... people like to consume products and services in an interpersonal manner."
	Separate Personal Lives	U2: "You have to separate your personal life from your work life. Someone professional is able to do so without having them make more having issues in one of their lives impact the other."
		M1: "In Germany, the environment is different, not because colleagues don't talk with each other, but because that they're much better at separating their personal lives from their work spaces. Here your colleagues don't have the same fear that we have in Brazil of offending someone when criticizing your work. Germans are more direct in their feedback, which is a good thing."
		P3: "I think from the moment you start to mix professional and emotional relationships, it becomes more difficult to demand certain things from

		one another. For example, it's harder to demand certain the levels of results from a colleague that is now your friend because you feel as though you're within their circle of friendship and you feel less comfortable to pressure them for better work. So for me, I feel much more comfortable to makes certain higher demands of a professional then to go to a friend and say that their work doesn't meet the level of quality that I need. For example, it's much easier to go out to a stranger and tell them that their work is not good then is to do the same with a friend. I feel less discomfort to make higher demands of the stranger than it is to a friend."
		P4: "Other pieces are to maintain respect in professional environments, the separation of personal and professional problems..."
	Following Norms	M1: "... a good professional would observe the environment in which they work and learn how the company functions in order to conform appropriately... Although these rules don't apply outside of the company, a professional should use good common sense to abide by company policy"
		P3: "People tend to expect more from people that are well-dressed and conform to the norms."
		T1: "People have zones of behaviors. So those who are professional in personal lives should also be at work. Also, in my personal case, I think that the environment impacts on how you should behave. In this reason, I have a behavior much more professional here, due to the environment. Obviously, if this was an environment even more professional, I would have an "attitude" even more so, because it's something that's driven by a system of rules for those that are involved. The environment influences (behavior).
		T2: "While I may not disagree, it is fair to say that expectations are expectations. So beyond ethics and technical knowledge, personal image and even the language you use play a factor in professionalism. For example, you would expect a more formal type of language between an auditor and the client company. This expectation comes from the counterpart which is related how they perceive that particular profession. The auditor is supposed to be independent and technically sound. The independence is really what brings together all of the factors such as dress code, language and working style that is relevant to the accounting profession."

With several points of converging views, the interview data exhibited emerging categorical themes of identifying professionalism. These professional characteristics are similar to what was found in the literature review and represents a general understanding and acceptance of a unique professional identity.

4.3 Professionalism in Accounting

“What does it mean to be a Professional in Accounting?”

After learning the perceptions of professionalism in a general sense, the participants were then asked to explain their understanding of professionalism, specifically as it applied to the field of Accounting. The findings showed that the basic premise of being professional translates the same way into the Accounting profession. However several key overlapping characteristics were emphasized as being particularly important for accounting professionals, the most commonly cited of which was Ethics.

Both U1 and T2 claim that ethics is particularly important for accounting professionals due to the potential consequences that inaccurate or fraudulent accounting may have on others. While U1 refers to the possible impact on the future of various financial stakeholders, T2 talks about contractual asymmetry.

U1: when talking about Accounting, you have to adjust your perception of professionalism because you have to make important decisions on data that will be viewed both internally and externally for the company. You must have the responsibility to be truthful because if you supply wrong or inaccurate information, you can compromise the future of stakeholders because they are using their current money to invest for the future. As an accountant, when you are showing your numbers to the world, you must be honest because you have a responsibility that is much bigger than some other positions.”

T2: I think that ethical standards are part of all professions but especially for Accounting. We are obviously talking about things that have impact on others. There are contracts and accounting that makes sense of numbers that are part of those contracts. In a contract there is always a counterpart and if the accounting is managed to mislead the counterpart then there will be losses on the other side.

Temptation, according to U2, is an aspect unique to Accounting and demands higher ethical standards of professionalism:

“I think in all fields, the basics of professionalism remains the same. However, I think that for specifically accounting, and any other field that deals directly with money finance, there is a strong relationship with ethics. Since you are dealing with money, you can say that temptation is often right in front of you which is why there are so many stories of companies going under and accountants are the ones responsible because they must know what’s going on within the company. Accountants cannot really escape the blame, so you cannot be a good accountant without being ethical and being very professional about it.” (U2)

T1 explains the intrinsic emergence of ethics in Accounting as a response to societal demands and expectations.

“I think that Accounting professionalism, and the profession itself, invokes trustworthiness. Financial markets demands that individuals are “accountable”, or the “guardian of assets” for the company. It’s an area that requires professionalism, just like others that share this need, yet it’s a larger requirement... I’ll give an exaggerated example: take a rock star, it would be normal for them to arrive half an hour late as celebrity behavior because they perform in an environment where people accept that. But in Accounting, an individual who doesn’t perform professionally, doesn’t generate the credibility or trust that society expects and demands for this type of professional space. So I think that the professional accountant demands it in itself, a profile more guarded; more conservative. In turn, these characteristics end up being more professional. (T1)

Another characteristic shared with professionalism, but particularly important for Accounting, would be to have technical or specialized knowledge of Accounting. According to M2,

“I think that this depends on the Accounting area. But in a general sense, professionalism in Accounting has a lot to do with a deep knowledge and understanding of the technical art, such as the application of accounting norms or knowledge of tax implications.” (M2)

Both M2 and P3 stress the important to having an extensive knowledge in a specific area.

M1: “For example, there are many who have a college diploma in Accounting and passed the CRC, yet they still don’t know anything! These individuals maybe wouldn’t be considered as professionals because even though they have the official title, they still don’t understand the subject. A professional dominates knowledge in a specific subject or field.”

P3: “I don’t think that a professional accountant has to know everything, that’s a more generic characteristic and doesn’t qualify as being a professional. An accountant should know a lot about one specialization in particular. For example, I don’t consider an accountant to be professional if they claim they know everything in Accounting. No accountant knows everything. Someone that tries to do that will only be capable of doing anything at a lower level. However, an accountant who says that they specialize in tax accounting at municipal, state, and federal levels, or an accountant specializing in direct and indirect taxation, these individuals would be seen as at a higher level of professionalism.”

When pressed further on differentiating between a specialist versus a professional, P3 replied, “in Accounting, I think that professionalization and specialization are the same thing.”

The final coinciding characteristic that holds true for all professionals, but is even more important for Accountants, is the need to maintain informed and up-to-date. M1 referred to the constantly changing nature of Accounting in Brazil, while P3 and P4 specifically talked about maintaining current knowledge on changes in laws and regulations that impact the Accounting practice.

M1: “There’s a difference in terms of professionalism because Accounting in Brazil is quite dynamic in that it constantly changes and there are the accountants that remain up to date of these changes, or those that don’t.”

P3: “A professional in the area of Accounting is someone that has the great amount of technical knowledge and skills and is also kept well-informed of the latest developments with regards to changes in legislation.”

P4: “Another important characteristic is the consistent and constant development of knowledge, which is particularly important in Accounting because of constant changes in rules and regulations.

For P2, a solid knowledge structure is necessary so that it can be developed and adjusted in the future to reflect the changing environments.

P2: “The concept of professionalism... is somewhat of a continuous process as the volume of information multiplies over time. Even if you’re placed in the market was barely able to prepare, at the very least you should be able to compete with the evolution... In other words, you will always have something that’s lacking adjustments. So for me, the professionalism of a person is someone that has to have base, a structure to provide a response within the area in which they propose to work, but in the next hour this can change... It is remaining up to date, open and receptive to change – something basic these days; change and flexibility are the key words.”

When explaining the significance of what it means to be a professional in Accounting, several of the participants brought up the stereotypes associated with Accountants. Stereotypes were used either as a benchmark of understanding common characteristics among professionals in the field or as a means to criticize the status quo embodied by the stereotype. In terms of behavioral characteristics typically found among accounting professionals, M1 says,

M1: “Some Accountants are timid and quietly perform their work with nobody really knowing what they do, while there are others who are more outspoken in trying to demonstrate their knowledge and distinguish themselves... As Accountants, I don’t think that our profession requires personalities of being outspoken or commanding a powerful presence in meetings. But when professionals have these qualities, they are valued much more.”

Even further, U1 maintains that the general perceptions of Accountants as being serious and boring. She provided an example of how some profiles clash with stereotypes of Accountants.

U1: “As an Accounting student, I would say that the stereotypical accountant is a very serious, pale-skinned, darkly dressed, and an overall boring person...last semester we had a group project where we interviewed a budgeting manager at my work. On the day of interview, she saw my group members, one had a really long beard with tattoos and another girl in my group was blonde and blue eyes and very well dressed. The manager commented that our group seemed to be too “cool” for Accounting. So I think that the general stereotype of accountants are that they are serious and boring.”

Among her views of Accounting professionals, P2 alluded to the gender stereotype,

P2: “When people may ask questions like, “Who or what is an Accountant?” If I say the word Accounting, what images come into mind?” The majority of times, the image is of a middle-aged man dealing with numbers and calculations in making endless reports.”

When questioned further about the existence of gender discrimination in Accounting due to these stereotypes, P2 responded:

“Most people would say yes. I recently had an experience where I saw a flier at FEA about a leadership course and this flier was all blue and filled with masculine themes, indicating that leadership requires manly characteristics. So these masculine stereotypes appear in Accounting and exposes limitations, some gaps that need to be explored. It is a persistent social factor that allows us to see how the world is internalized. That flier was an example of how this stereotype was internalized and people aren’t aware of its social construction... because social constructions that have existed throughout the world since the beginning. There’s a series of cultural issues that need to be examined in order to demonstrate that many practices are wrong, especially with regards to women... This construction places women at an unequal level compared to men when pursuing a career.” (P2)

While not explicitly referring to the field of Accounting, U1 and M2 also commented on the existence of gender inequality among professional environments, especially in terms of appearance.

U1: “I think it is harder for women because men don’t have a lot of options in terms of professional dress; the only thing (men) can really wear are pants and shirts. But for example, if a woman’s dress appears to be too short her colleagues might comment on it behind her back. This may have negative effects on her work reputation even though it is only a material dress and doesn’t have any kind of impact on her work performance or professional behavior.”

M2: “I think that gender plays a role because it may be easier for men to appear professional since the only standard options are suits and ties, while for women it is

more complicated since there's no specific standard of professional dress and there are many more options. Thus women may be held to different standards than men in terms of clothes and aesthetics, and this may impact how others view their professionalism and even how they progress in their career... as the corporate environment is a reflection of social culture, I think that these gender imbalances stem from sexism embedded within society."

M2 affirms that these gender inequalities exist not only in the corporate environment but also in the academic space as well. Students were said to be more critical of female professors, like in factors of personal appearance and preparedness.

"For example, while I was a teaching assistant, I observed how there was a group of students who would talk amongst themselves about the appearance of their female professor. They would comment on things like her clothes, makeup and hair. I've never seen this occur with a male professor, students were never as critical to a male professor's appearance. So female professors have to face higher levels of scrutiny in all kinds of work environments, whether in a business or academic setting... If a professor is unable to create a kind of proactive environment for their students, then they may end up appearing unprepared, especially if the professor were a woman since students are much more critical of female professors than males." (M2)

While many professional traits also translate into professionalism in Accounting, some characteristics were seen to emerge as more important, specifically for accounting professionals. Interview data also indicated common preconceptions of Accountants and the existence of gender inequality in the profession also, but this may have been skewed by the gender imbalance in the sample size towards women.

4.4 Benchmarks of Professionalism

"How can you determine if an individual is a professional or not?"

In an attempt to clarify how professionalism is determined or evaluated, participants were asked for their views on the minimum criteria needed to be considered a professional. In this topic there was again a wide spectrum of opinions and even some disagreements in regards to the criterion of being considered a professional.

For some participants, the main precedent of being considered a professional in Accounting is the passing of the national Accounting exam and thus obtaining a license to legally practice Accounting throughout the country.

M1: “Yes there are other factors that determine professionalism, for example: education. Every activity demands at least a certain level of education. An Accountant, for example, needs to have a college education. It’s not sufficient enough to just have experience working in the Accounting field, you would need to have graduated from college and have passed the CRC in order to be considered a professional Accountant. If these criteria are not met, then an individual shouldn’t be able to claim Accounting as their profession.”

U1: “They have license exams like this for many professions like lawyers and doctors. Medical doctors, for example, study for 10 years, so of course they should have the knowledge. But if they cannot pass the exam, should they still be allowed to perform surgery on a living patient? If you think like that about doctors and lawyers then why not accountants as well? Accounting is very important because the numbers that are reported have an impact. So if you have a fair way to test technical competence, then yes, this test should differentiate a professional in the field.”

T2: “. I think that in markets where there asymmetry exists, you would want to have this kind of certification barrier in order to ensure that those who get to the end of the line have the minimal technical skills that they should have to be able to practice whatever they should be practicing. I think that the certification process in Brazil is inspired by the processes of other countries where the ability to practice a profession depends on the holding on a valid license. This process in accounting may actually make even more sense here in Brazil than other countries because there are thousands of undergraduate accounting programs with a huge variety of quality. If you subscribe to the belief that accounting matters and it impacts society in a way that it conveys information that makes economic decisions less or more efficient, then the certification process and barriers to entry of this field become more relevant. If the profession can somehow guarantee that accounting graduates at the end of the line have a decent working knowledge, then perhaps the certification process may not be necessary. But I wonder if this is even possible when I look at countries such as the US or the UK who still have relationships with accounting associations that have an even are complicated certification process. I think at the certification process in Brazil is comparatively easier then of the other countries. In a nutshell, if there were any other way to guarantee a certain standard of quality and technical competence, then it would probably be implemented first in other countries where the accounting field is much more established than it is here in Brazil. For the time being, the benchmarking process tells me that we should just allow the market to control the flow of new accounting practitioners using current quality assurance tools.

But according to U1, it is still possible to be a professional in the Accounting field without having a license. To support this argument, she uses the etymology of the term “accountant” in Portuguese.

U1: “There are two different words for accountants in Portuguese: “*Contadores*” are those who compile and publish the financial reports, “*Contabilistas*” are for those who have simply graduated from an Accounting program. So to work as a “*contador*” you really are required to have an accounting license because that means you know the basics to produce the information you are doing. While “*contabilistas*” can work with statistics or other activities that are not specifically *accounting* functions. So this depends on the area in which you are working.”

This view is also echoed by P4 and P3, both of whom believe that it is still possible to be a professional in the field of Accounting without having the license.

P4: “In my case, for example, I work as a professional in accounting in the role of a professor and yet I don’t have the CRC. So those who have the CRC only need it to legally sign off on financial documents or respond to the provisions of an account. In this sense, I don’t think that the national accounting examination necessarily qualifies you as a professional. However, an unethical accountant can have their license revoked and wouldn’t be able to perform their official duties. Yet, individuals in this field can still find ways to apply accounting knowledge and thus demonstrate that they are professionals in Accounting. So I don’t agree with claims that CRC is the base factor of being considered a professional in Accounting because even I don’t have this license as a professor and yet I still consider myself and professional in this field because I am also exerting my knowledge of Accounting in the form of educating and preparing others to enter the labor market. I act ethically and I remain up to date on changes in the regulative environment, and yet I still don’t have an Accounting license. So I cannot view the CRC or the acquirement of an Accounting license as the primary differentiator as to what it means to be a professional in Accounting.”

P3: “I think that there exists a distinction between two meanings behind professionalism. One is used to associate with quality; the other is a legal legitimacy which allows an individual to work in that function. For example a neurosurgeon with a lot of hospital experience has to pay a yearly fee to the regional Council of medicine or else their license would be suspended. They’re not anymore less professional than another who has the license. In my opinion, these certificates are nothing more than a bureaucratic product. Whether or not you have this license does not say anything about the quality of services that you can provide. This is the same case for accounting as well. An accountant that works in a tax consulting doesn’t need to have a license but they can still be as much professional as an accountant that does have one.”

It is worth noting here that P3 also views two different connotations of professionalism, however one is related to service quality rather than the nature of activity performed. According to him, the quality of services provided should act as the main indicator of professionalism.

P3: “What differentiates a professional from an amateur is the degree of service. A housekeeper can be an amateur or professional depending on if they are able to clean a

house well. If they spend a lot of time organizing one room, then they are amateur. But if they're able to work more efficiently, then they're more professional. So it really depends on the degree and quality of service provided.

Given that P3 doesn't believe that obtaining an Accounting license is a valid indicator of professionalism, instead, the determining factor of whether or not someone is a professional is how they are compared to their peer group.

P3: "There no a specific point established from which to say, "From this level and up, you are a professional." The peer group is the one to make that determination. For example, a professional soccer player is one that plays very well, but an amateur doesn't necessarily need to play as good, they don't have that commitment. So there's no single distinction between a professional and amateur. But in comparison with others, it's easier to classify an individual based on how they rank with their peers. We associate this with the amount the competition."

Although acknowledging the validity of having to pass an exam to be considered an Accountant, P1 doesn't consider herself to be a professional in Accounting since being a professional equates to "working in a firm from 8-5 every day." (P1)

P1: "I don't think that a professor can really be considered a professional because they are different things. I think that someone, like myself for example, wouldn't be viewed as a professional in Accounting.... Depending on the context, for example to be an Accountant in Brazil requires the CFC so you can't legally work as an Accounting if you're not registered with the CFC. But I don't think that this is a limitation for becoming a professional. Now I'm not talking about the legality of working in the labor force without an R.G., I'm referring to an Accountant in a firm who approve balance sheets who wouldn't be able to work as a professional without the official status. In my case, for example, I'm graduated in Accounting and can complete the CFC exam to officially become an Accountant, but I can continue exclusively in the academic area and so I wouldn't consider myself as a professional in the market. I would be a professional in the area of research and education."

Yet in a sharp contrast to the views of P4 and P1, T2 believes that professors of Accounting should also be held to the same standard as professional Accountants in order to be able to teach the practice to students.

T2: "I do believe that professors should probably go through the same route as market professionals. Otherwise, we are left with other mechanisms to filter out individuals who do not demonstrate the level of professionalism expected of them. For the time being, that we should have this certification exam as a filter and try to insure as much as possible that those who are either teaching or practicing should be going to the same process."

Furthermore, T2 also believes that market working experience should also be a criterion for Accounting professors to teach students.

T2: “If you want to be a reasonably good accounting teacher, I fail to see that it would be possible without having some practical experience. Perhaps other fields may be different, but as an applied science, I think that practical experience is necessary for accounting educators. There may be some areas where you can play by ear and work with the more conceptual, theoretical aspect and knowledge provided by readings and discussions. But I think that the core of accounting knowledge comes from practical experience and the flavors that the practice will bring into the classroom are not only necessary but are the basics that our students need. If I am not fulfilling objectives as an educator and preparing students to think and have a necessary toolkit for them to be professional, then I am not being a professional. Although this may be subject to a lot of controversy by my colleagues, I would say that you are less professional with zero or minimal practical experience if you are teaching.”

According to U1 and P4, a lack of market work experience is a factor that some teachers of Accounting may struggle with.

P4: “Since I have had very little effective market experience, I don’t know how to teach my students how practical working skills in the market is and I’m not sure if the students are able to perceive it when a professor struggles with balancing education and practice... It may be that a student’s performance, at least in terms of practical knowledge, could be much better with a professor that has market experience who can guide the student on what is the best way to perform something in practice.”

U1: “There are other teachers who... only assign readings to learn theories. I think that they rely on these materials because they lack market experience or have been away from the market for a long time. These professors don’t really develop activities for students to practice the knowledge learned from lessons.”

But even with a lack of market experience, P4 and P1 don’t believe that students of such types of professors would necessarily be at a disadvantage.

P4: “An experienced professor, for example, may have a lesson plan more designed to directly prepare students for working in the business market. Whereas a professor without as much market experience may lack these additional tools. So while there may be an advantageous impact on student learning with a more experienced professor, that doesn’t necessarily mean that a student of an academically careered professor would have a deficiency when trying to enter the work market afterwards.”

P1: “Students who learn from professors with no professional experience are not necessarily at a disadvantage, but their education would just be different. For example, a student that graduated from a school in a small town and goes to work in a big company wouldn’t be disadvantaged compared to a graduate of USP/FEA. They may have views a little different, but they wouldn’t be unequal.”

With a variety of criteria to be considered a professional, the data indicates that the benchmarks for professionalism remain relative to individual point of view. These factors may depend upon an individual's primary work activities, education, market work experience and overall career goals.

4.5 Demonstrating Professionalism

*What types of behaviors do you consider professional?
On the contrary, what kinds of behaviors do you consider unprofessional?*

Prior sections dealt mostly with internal characteristics that embody professionals. This section attempts to understand how professionalism may be externally demonstrated or recognized. The main features that emerged among the responses were through behavior, interpersonal interactions and personal appearances.

According to P1, P3 and U2, professionals often change their behavior in situations where first impressions are being made.

P1: "I think I probably change my behavior when I'm around people that I don't know, like presenting an article during a conference for example. There I would be trying to display a good impression of how I would like others to view me."

U2: "When you start at the workplace, you don't really know the people and you're constantly trying to make a good impression because you have a desire growing within the company. You cannot talk to your boss in the same way as you talk your best friend or you wouldn't have a job for very long. But I think it boils down to wanting to impress others inside the workplace, you want people to think that you're dependable."

P3: "When I have to present myself in front of one or more people that I don't know, I act differently. I behave more seriously than as if with people that I know. For example, on the first day of class for new group of students, I behave in a manner much more different than how I behaved throughout the rest of the semester because I believe strongly in first impressions. So if I ask very nice and friendly to my students on the first day of class, they will think what I am going to be like this way the rest of semester and that they will not put as much effort into their work. So on the first day, I conducted the class very seriously to not give them the impression. Afterwards, then I work as I normally do and become open as the semester goes on. On the first day I don't leave any margin of interpreting how I will conduct the class throughout the semester. This applies to everything including a new class I'm going to teach or if I'm

looking for a new service provider, like a dentist for example. Upon the first visit with the dentist I don't say anything with him, but if they do a good job and I can come back and our interactions become more friendlier. But I think everyone does this, everyone tries to manage the first impression that they make on others. Whether it be to appear smarter, nicer, or more polite, everyone changes their behavior on our first encounter.

P3 justifies the motivations for changing behavior due to an inherent psychological desire to be socially accepted.

P3: "People have a psychological desire to be accepted by others. So if I arrive in on environment and I think that my normal behavior would not be well received by others, I'm going to change my behavior to that which is more acceptable and that environment. If I go to a business meeting, for example, and I'm joking around with the people there as if I were with my friends, they would not take me seriously. So instead I try to appear more serious. But everyone does this, in order to gain acceptance from other people. In the academic environment, people try to gain acceptance from others by demonstrating that they are especially knowledgeable in an area which others might not be. Or for example, and a party, people try to show that they are fun and friendlier then they may be in real life, just to gain acceptance of others. I think everyone does this to more less degree."

In terms of socially accepted professional behaviors, polite and respectful attitudes were expectedly among the most commonly mentioned. Table 4 lists the instances in which these attitudes were specifically referenced.

Table 2. Case Study - Professional Behaviors

ID	Comments
U1	"She gave me a lot of attention and was very nice and polite."
U2	"Even though you don't need to become best friends with your coworkers, you still need to respect them entirely."
P3	"Another thing is how this person handles interactions with clients or customers. If they know how to be polite and courteous, that would indicate professionalism."
P4	"Other components are to maintain respect in professional environments... "

According to U2, what surprised her most about entering the workplace for the first time was the kindness and respect that was showed to her, even from her superiors.

U2: "It was very intimidating, even though I knew it would be. What surprised me was how friendly and welcoming everyone was. You hear a lot of stories from your senior classmates about how you are worked to the bone and are stuck doing menial

tasks. It intimidates you because you enter the company seeking a career opportunity but you are not sure where to draw the line. Can you tell your boss that you do not want to work over a certain number of hours because of may affect your studies? Or do you lower your head, do what you're told and try not to have your academic performance suffer because of your workload? Luckily, my experience has been great so far. If I ever have any questions, I feel free to go ask my manager would actually stop what they're doing and take the time to explain to me. They also have a very strict nondiscrimination policy, so everyone is very open about everything. Even upper management often comes around checking on the interns to see if everything is okay. So they really try to create a less intimidating environment and nobody pushes their own weight around matter how high their position is. So I was very pleasantly surprised and I really enjoy the environment there."

When asked if the removal of the structural hierarchy was a kind demonstration of professionalism itself, U2 replied,

"They don't take it to the point where the conversation is disrespectful. Even though the superiority of each position remains in the background, they don't make you feel any less valuable as an intern. They're very aware of the fact that everyone starts at the bottom and works their way up. So I think it still is very professional because they don't mistreat anyone, there is no discrimination."

As section 4.1 indicated, T1 believes that environment has an impact on behavior such that different "zones" encourage different sets of acceptable behaviors. In this way, professional environment may be created, but may require institutional enforcement.

T1: "To have an environment totally professional and demand this from people, you also have to monitor with punishments. This has to be constructed together by the institution and the participants. From the institution it has to come with a philosophy that's driven by all... The environment has an influence, it influences in the question of incentives and punishment. So by closing the door, giving quizzes at the start of every class, those who are late don't do the quiz and lose the grade points, so in principle, maybe you need to adjust to the culture. Take the seatbelt for example, at the beginning it had to be required! Maybe if it wasn't then many people would still continue not using it because they already were accustomed (to not using it). At the beginning, to radically change it, it has to be enforced... It would be another thing to be improve, but in the sense that once everyone accepts something, the practice becomes institutionalized."

In that case, T1 was referring to his struggle with student tardiness in his classrooms. Punctuality is a professional behavior that was also echoed by M2. She provided an example, "If you're scheduled to meet with someone who would be the fact that they arrive on time earlier, or if they're running late for example, they would call to let you know" (M2).

U1, however, expressed a view contradictory to that of T1 and M2. With regards to the need for promptness, she implied that it may not as important as other professional characteristics.

U1: “It is a little complicated because if you had asked me last year what is professionalism, I would have said ethical decision making and other little things such as timeliness and appropriate behavior. But now, I don’t think that the smaller things, such as coming to work exactly on time, is as important compared to something like delivering results.”

Multiple participants agreed that one of the most external and instantly recognizable demonstrations of professionalism would be through personal appearance, a point that was also previously touched upon in section 4.3.

M2: “I think that appearance plays a role in determining professionalism, especially in the corporate environment. I have personally observed instances when individuals who didn’t specifically have the technical knowledge or skillsets were promoted due to their professional appearance.”

U1: “I think personal appearance plays a role. In our company, we already have a dress code so you wouldn’t see someone coming in to work wearing jeans or a top. Since you want people to take you seriously, you also have to dress seriously. For example, in Brazil, Law students have to dress in suits and ties. But I think that may be a little too much. As long as people can take you seriously in what you’re wearing, then you should be fine. For example, you are not going to wear flip-flops to a meeting and expect people to take you seriously because it just doesn’t fit.”

T2: “our CFO asked us to wear a suit and tie in that client visit cause he thought that the client company would give more respect to the auditors. While I may not disagree, it is fair to say that expectations are expectations. So beyond ethics and technical knowledge, personal image and even the language you use play a factor in professionalism.”

P3: “People tend to expect more from people that are well-dressed and conform to the norms. For example if you’re in a business meeting with three executives of varying levels, some may be dressed very formally while others maybe less formal. From this perspective, we think that some professionals may work more seriously than others. In a video conference, when one person is in a suit and tie while the other is in a simple T-shirt, this may indicate that one person is working with higher performance than the other because the normative standards of one environment is different than the other. For example in the videoconference that we’re doing now, you are the one requesting something from another. It’s expected that whomever is the one making the request presents themselves in a more professional manner.”

However, other participants had opposing views on the validity of personal appearance and caution against using it as a base to gauge professionalism.

M1: “Personally, I don’t believe that professionalism is something that can be observed based on appearance alone. For example, someone who goes to work in jeans and a shirt wouldn’t be any less professional than another person in a suit and tie. Personal appearance is not a component of professionalism, it has more to do with the company’s code of conduct.”

P4: “Just based on appearance alone, I don’t think that it’s possible to determine an individual’s level of professionalism. Maybe after talking to someone or seeing how they work in the profession, then you can determine how professional someone is. You can also try talking to their boss or client, but you would need to have feedback from a source or else you would not be able to determine an individual level of professionalism based on appearance alone... Personal appearance may be a factor, like how you dress yourself and your behavior any social environment. But just because someone is well-dressed, that doesn’t necessarily mean that they’re also highly professional.”

U1: “I think it would be ignorant to say that professionalism and personal appearance are not connected. But at the same time, it is dangerous to make a judgment on someone’s professionalism based on his or her physical appearance. For example, it may be that a dress doesn’t fit someone as it used to, but that doesn’t mean that she cannot deliver the same standard of results that the company needs.”

U2: “I’m not really sure if it’s possible to recognize that someone is professional at first glance. If I have to say it might be based on the way they dress, but to me that seems quite shallow...”

Another prevailing professional behavior is that of remaining calm and controlling emotions while in the workplace.

P2: “Be careful with a quick first impression because it’s very dependent on the specific moment. For example, a person may be unhappy at the time. But even if unhappy, a professional would be able to handle the situation, like any other, especially if it impacts other people.”

P3: “Another characteristic is that professionals are not emotionally involved with their work. It wouldn’t be professional for someone to stay nervous or stressed while providing services.”

In contrast to exhibiting professional demeanor when dealing with others, P3 provided an example of unprofessional service:

P3: “Shopping online also reduces things such as rude service. For example, if you look at the webpage and exit without buying anything, nobody would say anything. But if you go into a store and do the same thing, the attendant may give you a distasteful look because many of them work for commission and if you don’t buy anything and then they feel as if they wasted their time.”

Many of the behaviors deemed “unprofessional” by participants were simply the opposite of the professional behaviors previously discussed. For example, in regards to responsibility, P1 says,

“A major unprofessional characteristic would be a lack of responsibility because that has the risk of impacting others who wouldn’t be able to perform their work correctly as a consequence of your negligence. A professional would understand that their performance also impacts the performance of others as well. So unprofessional behavior would be not caring about the consequences of their actions on others or trying to assert power over others.” (P1)

In a similar manner, U2 also referred to responsibility in terms of completing work on time.

U2: “If you say that something is going to be done by a certain date, then it should be done by then unless something out of your control happens. If you have had all the necessary materials and tools to get it done, there is no excuse for not completing it by the expected deadline.”

In addition, any form of disrespect was recognized as explicit unprofessional behavior.

M1: “For example, to embarrasses others or make a mess in a corporate environment lacks respect and demonstrates unprofessionalism. You need to talk with others in a formally, send formal emails, etc. It’s an environment that the majority of time requires professionalism and courtesy. When people start to disrespect others or become more wild, then they start to lose professionalism.... When in a work setting and someone is disrespectful to others and being rude, I don’t think that many people would consider that this person as a professional.”

U2: “Another unprofessional behavior would be disrespecting others within the workplace, not allowing for differences and things such as religion, talk, sexual orientation, etc. Showing any level of disrespect in the workplace is unprofessional. Not completing your work when it is due is unprofessional.”

U1: “It is better to stay out of office gossip or drama because it can come back to bite you or ruin your credibility with your coworkers. This may be common sense because gossip is something that you have to deal with since you were a kid and in the workspace it is even more important to be ethical about this.”

Finally, the mixing of personal and professional spaces was identified as also being unprofessional. The adverse of the professional behavior of separating personal and professional lives as shown on Table 2, M1 and U2 provide the following examples:

M1: “for example trying to get promoted due to cronyism. For example, someone with ties to management who was promoted to a higher position even though they lack the technical skills may come off as arrogant and nonprofessional.”

U2: “You cannot talk to her boss in the same way as you talk your best friend or you wouldn’t have a job... While you can become familiar with your boss, it should never cross a certain point because I would start to feel uncomfortable.”

In summary, participants recognized and accepted the need to adjust behavior to achieve social acceptance. These norms are established through environmental expectations and are relative to the specific space. Physical demonstrations of professionalism are also attained by adhering appropriate behaviors and following professional standards.

4.6 Learning Professionalism

What do you believe influences your interpretation of what it means to be a Professional?

As the range of professional histories had greatly varied among the sample population, the process of learning and internalizing professional conduct was also equally as diverse. However, given the strong academic influence on the sample population, such that all of the graduate level participants and higher were explicitly in the program to pursue an academic career, the university experience remained a significant factor in terms of initial exposure to professionalism throughout many of the responses. Table 5 organizes several components of professionalism that may be taught directly to students in a classroom environment.

Table 3. Learning Professionalism at School

Skills	Comments
Theoretical Knowledge	<p>P1: "... because an undergraduate Accounting student may be able to learn from their professor what it takes to become a professional in terms of the skills and knowledge required... Thus a student would develop this theoretical set of what's required in order to become a professional."</p> <p>T2: "There may be some areas where you can play by ear and work with the more conceptual, theoretical aspect and knowledge provided by readings and discussions... I also see more collaboration in academia than in the market because you have to work with others in order to build something because it takes a longer period to build things and this process depends a lot on others."</p>
Collaboration	<p>M1: "I think that (students) would be able to learn professionalism through activities such as working in groups. Like in a firm where you work with other people, using group projects in the classroom helps students learn how to coordinate with others, organize project timelines, and work with deadlines. Developing these skills are important for when a graduate eventually enters the corporate environment. Of course the business environment may be a little different, but at least the students will have had some experience working with others on a single project and isn't solely relying on their technical knowledge. Group work teaches students how to deal with others using formal email language and these soft-skills can develop quickly."</p> <p>M2: "... the assignment of group projects to teach collaboration skills"</p>
Communication skills	<p>M1: "For example, during my undergrad in FEA, I took a course in instrumental Portuguese that was about using communicating in Portuguese in a corporate environment such as writing emails, etc. This course was excellent because there's many people in the workplace who don't even know how to write formally."</p>
Oral Presentation	<p>T2: "As a teacher, I have been trying to have my students to do presentations because I believe that a lot of the work you will be doing working at a company is when you are trying to present something to someone. I set a lot of conditions of the presentation, such as a limit on the number of slides and time constraints because that is exactly what you would face in the workplace. So you have to learn how to select and prioritize what you are going to do and learn the thought process of how the audience may understand the content."</p>

Another pattern also emerged in that the professional traits of critical thinking and problem solving skills are also developed during the college experience.

P1: “The role of a professor is more to guide students towards critical thinking skills, how to dedicate oneself to their work, and how to perform well in any environment.”

T2: “I think that if I am a teacher with practical experience and dedicate my time to designing good lesson plans, I can to develop my students to think around the problem, since Accounting is a lot of about solving problems.”

Both M2 and P4 specifically cite the Problem Based Learning methodology as an effective tool in teaching critical thinking and problem solving skills.

P4: “For example, Professor (omitted) is trying to improve education by introducing a Problem-Based Learning methodology in his Accounting courses and this is important because you try to resolve problems that are based on realistic scenarios. This would help a lot in the development of professionalism beyond the theoretical knowledge gained in the classroom. Professors are not only a source of knowledge that is to be simply transmitted to their students, but they are capable of really helping students in the learning process.”

M2: “There are many ways to simulate and develop professionalism within the classroom that you would experience in a working environment. For example, the professor could use teaching methodologies such as problem-based learning, the assignment of group projects to teach collaboration skills, the use of targets and deadlines to teach students organization and making priorities. These are some of the types of things that are encountered in the workplace and can be simulated in a classroom to teach professionalism. Therefore students would still be able to prepare themselves for the professional working environment without having to enter the labor market.”

Beyond teaching the course learning content, several participants also viewed professors as professional role models for their students.

P1: “The professor not only has the responsibility of teaching the curriculum, but also for teaching the concepts of ethics. In this sense, they are able to provide a professional vision which students would be able to implement when they enter the business environment.”

M1: “Whether you’re in the corporate or academic environment, you are still able to observe and absorb professional standards and codes of conduct to use as a point of reference of developing professionalism. Students notice in FEA that the interactions between professors are always with respect and admiration and view these dialogues as how professionals act.”

P4: “There’s another professor at FEA who I admire for always being polite and respectful and not exposing his personal problems at the college. I would say that he is even more knowledgeable and informed than what we would think an average Accountant would have.”

P2: “Professors have a big responsibility in contributing to the education for their students. In my experience as well, there are always certain professors that stand out for being especially dedicated and inspirational to their work. These professors have the most impact on students in terms of inspiring professionalism.”

Yet according to U1 and T2, there still are professionally important skills that cannot be learned from inside a classroom, while the education of important job skills are also noticeably lacking.

U1: “Well I am a very talkative person, so to establish relationships with very easy for me. I don’t really know if this is something that you can learn in college. But to actually do my job, the only thing that I would’ve asked my college to do better would be to teach us how to use Excel. We don’t really have a lot of classes using the computer and your employer doesn’t really care if you understand what goes on the books, they want you to produce. So you have to know how to use Excel, and we don’t really have a class teaches these kinds of things.”

T2: “So I think that besides the technical aspect of this, I have my doubts that it is possible to teach a number of other skills within a classroom... But I think, we largely fail at teaching skills of how to become a professional and I think that one of the reasons why is because most of accounting professions around the world require a certain level of practical experience during the accounting program.”

To fill these professional gaps among accounting students, some believed that market work experience would be the only environment in which to truly learn professionalism.

M1: “My understanding of professionalism is based on experience in the corporate environment where I was able to observe professional and unprofessional behavior.”

P1: “But students will only become a true professional working in a business environment alongside colleagues, there they would be able to practice the professionalism they had only simulated during college.”

U1: “For example, if a student intends to enter the business market after graduation, then yes they are missing certain components of professionalism because you learn a lot from your job. Even though FEA is a very good school, I was talking with a colleague who studied accounting from another university and they said that they learned most of the accounting principles from work experience. You can learn the environment; you can learn the people and even discover in which field you want to build a career in through work experience. When you work and deal with real life situations, not only as a class or as explanation in a book, you can actually learn more.”

T2: “But I think that the core of accounting knowledge comes from practical experience and that the flavors that the practice will bring into the classroom are not only necessary but are the basics that our students need... In my classrooms, I always try to touch on the development of skills beyond technical knowledge, but I believe

that this is very much based on intuition and perhaps I do not have the skills to provide this specific guidance. But even if I improve on bringing these elements into the classroom and utilizing top educational technologies, I still think that it would still fall short. So it is still important to have an actual practical working experience to supplement the educational process.”

Interestingly however, T2 also thought that internship experience may still not be significant enough for an accounting student to learn professionalism.

“While I do see the value of internships, I don’t think that this completely solves the problem because as a former manager, I have had interns and sometimes the activities that you assign an intern to may not have many learning opportunities. The experience may vary a lot and there is not much that the government or the University can really do about it because the contract is between the company and the intern and you cannot really monitor an internship otherwise companies would not hire interns. So there has to be some flexibility in order to maintain the market. In Brazil, companies do not need to pay Social Security taxes for their interns, so interns are seen as an inexpensive workforce. Even though an internship experience may not be as educational as it can be, I think that if you open your ears, eyes and mind in the business environment, then you are going to observe things in the workplace and hopefully learn by absorbing some of that experience.” (T2)

Several participants believed that exposure to a professional workplace environment may allow individuals to learn the established social norms and accepted behavior. By

P1: “I think that just by observing others in the workplace. For example an intern working in an office would be able to observe how their colleagues dress and carry themselves.”

P3: “In terms of personal appearance, for example, the standard behavior for people to follow in the business setting is to wear a suit, tie and formal dress shoes. From there we can try and observe how strictly people follow these norms to determine what that specific environment is like. For example, seeing others the workplace without wearing a tie would indicate a more relaxed or less formal working environment.”

M1: “So a good professional would observe the environment in which they work and learn how the company functions in order to conform appropriately. Although these rules don’t apply outside of the company, a professional should use good common sense to abide by company policy. For example, when I worked at Citi Bank, there was an I.T. employee who would come to work in dress shirt even though he worked with computers all day and never met with clients or anything. He had the common sense of being aware of his workplace and dressing appropriately.”

Besides professors and environments, participants also referenced specific individuals throughout their lives as significant influences in developing professionalism.

P3: “I learned how to act more professionally by analyzing behavior from many different people. Not necessarily people that were hierarchically higher than me, but I learned by observing from others. I like to observe others in order to learn their standards of behavior and I would imitate behaviors in which I agree with. This happened a lot with people with whom I’ve worked with in similar position as me. I would avoid behaving like people who had poor behavior and align more with those who behave better. Even now, as a professor I remember how other professors conducted their class in an efficient manner and try to implement that in my own classroom.”

P4: “There are some people, like a colleague here whom I admire for her professional attitude and vast knowledge on a subject.”

M2: “My points of references were always within the market. Throughout my career there were many men and women who were very professional, knowledgeable and were my inspirations. For example, at my first job there was a woman who was extremely intelligent and very organized. I had idolized her because she was a good role model of professional competence.”

P2: “Family members also play an important role.”

U1: “My first role model was my mother and how I observed how she would dress when she went to work. Also in my first year of college, we got paired with senior students who had work experience and you would observe how they are dressed”

U2: “My Father was a major professional inspiration. For example, even on days when he was not working, he would still wake up very early and go on his computer and work for hours on end. On the days that he didn’t work, he would get into the office very early and not get home until very late. Even if it was not his responsibility, if a project was behind schedule and approaching the deadline he would end up having to work over the weekend to make sure that it gets completed on time.”

Finally, popular media was also cited as a source to learn professionalism.

U1: “Even things like movies films, you can see professionalism in the clothes that they wear.”

P1: “Another means would be through popular media such as the Television.”

In this section, the interview data may suggest that while the University and its professors are common foundations from which to develop professionalism among undergraduate accounting students, some viewed that market work experience was still a vital element in the process. Other sources, like colleagues, family and popular media, were also mentioned as professional influences.

4.7 Professionalism Comparisons

How would you compare professionalism between FEA and other colleges; Accounting and other fields; Brazil and other countries?

At the end of the interviews, respondents were also asked to compare their professional environments with other cases on both a micro and macro scale. Starting with comparative discussion at the college level, some participants thought that the faculty at FEA was more experienced in research and the markets.

P4: “I think there’s a difference in professionalism with regards to involvement in research. For example, at the college where I currently teach, the professors here are not very involved in research and at times, their teaching formats in accounting are different from other professors who I’ve seen that have been largely involved with academic research... At the institution where I teach, for example where there is not much research knowledge so the continuous process can confuse students between one discipline and another because they think the content is similar, but in reality the paradigms are completely different.”

P2: “I notice a behavioral difference in terms of knowledge base. For example, if you look at professionalism at FEA on behalf of its professors (...), how many studies has each one done? Of course there are professionals of this standard (omitted), but in fewer numbers. In FEA it’s different, there are with good academic backgrounds from good colleges. For example, at FEA you can find many people who are fluent in foreign languages while in the (omitted) it would be much more complicated to find people that are bilingual, which makes a huge difference in one’s career these days.”

M2: “The thing about FEA is that it is greatly influenced by large firms in the capital market and many graduates end up working in places like investment banks. So professional discussions are highly linked to these areas... It is rare to become an accounting professor at FEA without having any professional work experience since FEA has a close relationship with the market. In this environment, public financial records of large firms are commonly used in the curriculum... As a teaching assistant at both the undergraduate and graduate levels, I have personally observed that a professor having market experience makes a big difference in the classroom.”

In comparing professionalism in academia against the business sector, both environments were seen to promote or prevent certain behaviors. In another more critical view, M2 thought that “in the academic environment, professionalism is very superficial.”

T2: “For example, as an auditor you are only under the restriction of your independence, which means that you do or do not do things based on the certain rules of your independence. The boundaries of your behavior are strongly set by independent rules. When I was working as a head of internal auditing, I was not able

to really voice all of my thoughts. I had to filter my speech and my behavior was bounded by risk management strategies.”

T1: “Consequences incentivize professional behavior because they know that they need to behave professionally in order to succeed. It may not be a direct incentive, but let’s say you’re in a company and not professionally dedicated, you would be stuck.”

M2: “In the business setting there are strict obligations, you need to seriously dedicate yourself and submit your work on time or even early. These commitments also exist in the academic environment as there are research deadlines and goals to meet, but there remains a little more freedom on the setting of these targets and flexibility in its workflow... I also consider the academic area to be more flexible. For example, in a working environment you are constantly being observed and evaluated in terms of performance and to determine bonus. Therefore, in the corporate environment, work relationships end up being less natural because you are constantly changing yourself to appear more professional and to meet specific targets. We also strive to construct our professional image in the academic space, but this environment is much more open and flexible.”

P3: “In the business sector, professionalism is seeing much more of the ability to perform your role without committing errors. For example, providing client services without giving wrong information, perform routine administrative functions without incorrectly calculating taxes, etc. In the academic area, the emphasis is more so on developing creativity rather than avoiding mistakes. For example the creativity of designing new research models or are adopting new research techniques. In this sense, there is a much higher emphasis on creativity than avoiding errors that may cause financial loss, that is more of a characteristic in business sector.... For example, if I perform poor research, it will not be received well, will not be published and the end I may have wasted my time as a consequence. However in the business sector, my errors might result and financial loss. For example, the business may lose customers, money; there may even be legal ramifications for mistakes in the business environment. These kinds of consequences don’t exist in the academic area; therefore it is a safer environment to commit errors.”

M2: “The business market has a much more restrictive environment on errors, business professionals cannot make mistakes. The academic setting, on the other hand, is completely different. Professors purposefully create and promote environments where students make mistakes and learn as a result. Therefore, the main difference between professionalism of the classroom and the corporate environment is error management.”

Additionally, Professionals are influenced by different incentives and activities depending on the environment. For example, one participant felt that “they’re very different in terms of the tasks each requires, the people you interact with and the objectives that you work towards.”

(P1)

M2: “From the point of view as an educator, professors have different didactic duties and concerns. For example, while a business professional may be involved with training new employees and talent development, those are not their primary activities. The business market has a much more restrictive environment on errors, business professionals cannot make mistakes. The academic setting, on the other hand, is completely different. Professors purposefully create and promote environments where students make mistakes and learn as a result. Therefore, the main difference between professionalism of the classroom and the corporate environment is error management.”

T2: “Maybe there are differences in terms of incentives because incentives of academics are less monetary and grander in terms of publications as indicators of your productivity. These are more longer-term because your publications are not measured in months, but in years. While working in the market is more viewed on a short-term basis, like your year-end bonus is what really matters”

When comparing Accounting and other fields, some viewed it as similar in many aspects. Like Medicine, for example, the accounting field also has its own specialties within the practice.

T2: “A general perception in Brazil is that accountants are mostly just for assisting with fiscal and tax laws. While tax planning may fall under the accounting umbrella, this understanding provides a very narrow view of the field. For example, if you have a vision problem, you would probably visit an optometrist. If you have the problem with your spine, you probably would not go to a gynecologist. The same thing applies to accounting where you have different specialties, and tax accounting is just one component.”

U1: “... for example there are some doctors who are great in dealing with a heart but you would not go to this doctor if you have an issue with another part of the body. Accounting is similar and there are a lot of different accounting areas to work in.”

For the most part, however, some participants thought Accounting professionalism as the same to any other profession.

P4: “From my understanding of professionalism, independent of the working environment or whichever field, the professionalism is the same everywhere. I don’t see a difference in terms of professionalism in Accounting versus other areas because my understanding and definition of what it means to be a professional can be applied to any area of work.”

P1: “The only difference of professionalism I can see between Accounting and other fields are the types of activities that pertain to each one. Other than that, there’s no difference in terms of behavior or how situations are handled, at least in the same type of environments.”

U2: “Now that I work in the business setting, I don’t really think that there is much of a difference. I have colleagues who study business of administration, economics and accounting. Overall we have the same standards and rules so I don’t really see a difference of professionalism between the areas... I think in all fields, the basics of professionalism remain the same”

M1: “I think that certain behaviors translate to any type of professionalism no matter which the working environment.”

When asked about a common perception that Accounting is not regarded as highly as other sciences, several respondents refuted this view.

P1: “I know that most people may think of Accounting as inferior to Business Administration or Economics. You can even observe this in the level of competition among these disciplines at FEA. But after graduating from college, obtaining my Master’s and now pursuing a PhD, I try to maintain the view they are simply different roles with each offering contributions of equal weights.”

P4: “It may be that accountants don’t know how to market their profession very well. For example, lawyers have marketed themselves well in that professionals in that field are well respected and maintain a positive perception from the general public. So while accountants certainly add value to firms and to business, they have not been as successful at marketing their value to the general public. So there may be a difference in terms of marketing their self worth, but I don’t think there’s a difference in terms of professionalism between different business fields.”

U2: “I guess because when you think of economics you think of people working as brokers and Wall Street, when you think of business administration you think of CEOs. The general public doesn’t usually have the same viewpoint of accountants. Since most people think that accountants usually just work only with numbers, they are not seen as equal value as other roles. For example, if it’s just dealing with numbers we could simply just use a computer for do it for us. But in reality, it’s while it may have to do a lot with the numbers, it is actually much more than that. A machine would not know how to fix imbalances or remember causes of why the balance sheet is not closing out. It is actually very interesting work.”

But in a more critical view, T2 believes there may be a difference in terms of the certain profile that Accounting attracts to the practice.

“I do agree with this statement that the accounting field is less valued to all the related professions and this can be measured from several different perspectives...even though accounting graduates may come (to the workforce) prepared with more technical knowledge, they come saddle with a poorer toolkit of general knowledge like lacking the ability to solve problems, the resistance to working in a professional environment and the incapacity to deal with various situations. So while the technical knowledge is there, the more important intrinsic base is lacking... For some reasons that are unknown to me, accounting graduates are perceive to be lacking in general

skills compared to graduates from other related fields such as Business Administration and Economics. This may be due to the perception for some reason accountants were seen as being less relevant which made have historical roots dating back to the Portuguese colonial period. This may be specific to Brazil because in Argentina, for example, accountants are seen as being trusted business advisors... for some reason, the accounting role in Brazil is seen as being reduced to bookkeeping that is less skilled and doesn't require as much thought... one possible reason for this might be due to Brazil's underdeveloped markets and corporate laws only arose in the '70s. So we are still learning I'm trying to define what is the role of the accountant in our society. But this is not true in Argentina even though they have similar market conditions, so there must be something in Brazilian history to have caused this narrowed perception." (T2)

Along these lines, opinions appear to be more harmonious when comparing professionalism between Brazil and other countries. P3 and U1 associate professionalism in Brazil with its socioeconomic conditions.

P3: "The average level of professionalism throughout the Brazilian economy is low. In some areas of the economy where the average salary is higher, the degree of professionalism is also higher. For example if you look at the engineering sectors in Brazil, I believe that engineers work with a degree of professionalism much higher than the average worker. For this reason, engineers are also paid much higher."

U1: "I think professionalism is related to education.. In Brazil, while private education is okay, it is not as good as the US. But the public education system is very bad, some schools look like prisons and students don't really learn but still pass to next grade. We have a lot of structural problems with education in Brazil and this really makes a difference in terms of the quality of our workforce."

Some viewed culture as a significant factor when talking about trying to compare professionalism between countries, whether in the academic or business sense. As T1 asserted, "“If you are talking about the country's culture, the local culture, then in the businesses it should be similar.” (T1)

P3: "Culture has a big influence on the degree of professionalism among people that comes from abroad. I think that this explains a good part of the difference... Another thing is to maintain interpersonal relationships, which is very difficult especially in Brazilian culture to just have professional relationships... Brazilians are accustomed to mixing professional and affectionate relationships; (we) like to build friendships with their clients."

But in terms of efficiency, M1 thought that the strong relationship-building culture has a negative impact on Brazil's professionalism.

M1: “Yes, I think there’s a difference of professionalism between Brazil and other countries. It’s common in Brazil for people to mix personal and professional lives. When (Brazilians) come to work every morning, we spend a few hours talking about what we did over the weekend, how was the soccer game, etc. So it takes a long time to actually start to begin working with all these conversations at the beginning of the day. I don’t want to generalize, but I think that we’re a bit inefficient along these lines as we spend a lot of time trying to build friendships with our coworkers by asking about their families, etc.”

However, other participants did not see Brazilians are not any more or less professional than any other place in the world. For them, professionalism is entirely relative to one’s culture and point of view.

U2: “I don’t think that some cultures are more or less professional than others, this all depends from whose point of view. For example, if you ask a Norwegian’s point of view, they might think but they are more professional than Brazilians because Brazilians talk to each other more informally. But if you ask a Brazilian, they think that they are perfectly professional and that other regions are just being snobbish. Professionalism depends on where you are. There is professionalism in school and work, and being a professional and in a company in Timbuktu might not be professional and a company In China. Doesn’t mean that any of them are less professional, it just means that there are different customs and traditions... One thing I have found is that, when I had arrived in Brazil after spending so much time in other countries, is that people take less liberties with each other. At FEA, for example, students often call their teachers by their first name, something that is simply not appropriate in other countries. The same thing occurs at work and this was a little bit shocking because I was not used to referring to managers or teachers on a first name basis whereas here that’s the norm.”

M1: For example I have had several courses taught by professors from outside of Brazil, and I observed that they were much more strict when it came to things like tardiness. In Brazil, especially in Sao Paulo, we are more flexible with tardiness, but I think this is more of a cultural trait rather than a lapse in professionalism. It was also much more apparent that the professors had prepared a lesson plan for the class and even would have difficulties when there were instances when the class would stray away from the lesson plan. These foreign professors would seem to have come from a culture of stricter order and structure while in Brazil we have a culture of “Jeitinho” or being more flexible. So while our professors here still prepare a lesson for class, they are able to better manage situations when the class starts to deviate away from the lesson plan. But again, this is more of a reflection of cultural differences between the countries rather than professionalism itself. I don’t think there are higher or lower levels of professionalism between countries, I believe it all stems from cultural differences.”

P3: “I see that professors from foreign universities have a level of performance different from Brazilian professors, but this depends a lot on which country the professor comes from. In some countries, there are even lower levels of professionalism in Brazil, while in other countries the degree is higher. This varies a

lot from case to case, it's not really possible to generalize. I wouldn't even be able to say that most people from one country are more or less professional than people from another because this varies a lot person to person."

In summary, the data shows that the participants of this research study had a very diverse range of opinions when comparing different professional environments. While there was a general consent on relatively equal professionalism between environments like FEA vs other colleges and Accounting vs other professions, academic and market professionals are simply working under different goals and incentives. Similarly, many thought that professionalism is relative to one's perspective and that culture is not necessarily indicative of a society being more or less professional than another.

5 DISCUSSION

The aim of this case study was to identify and externalize perceptions of professionalism among the accounting community at the University of Sao Paulo in an attempt to better understand how individuals have grown to understand and accept what it means to be professionals in Accounting. Participants answered interview questions pertaining to their views on professional development, indicators of professionalism, and comparisons of professional environments.

Even with certain similarities in terms of prior market working experience, with the majority intending to pursue an academic career route, the interview data shows a diverse set of perspectives on what it means to be a professional in the field of Accounting. Yet even among the varied opinions, several patterns emerged as opinions converged on some aspects or standards of professionalism. These convergence points help develop a better understanding of the requirements of being considered an accounting professional and how professionalism is demonstrated in this field.

For the most part, the principal professional traits of being technically competent, virtuous, and demonstrating professional behaviors aligned with pre-existing professionalism literature. Particularly in Accounting, certain characteristics such as ethics, responsibility and the need to remain well-informed of the changes impacting the field were regarded as essential characteristics for being considered a professional accountant. Together, these qualities embody professionalism in the accounting context and provide a base model to help guide aspiring accounting undergraduates as they navigate towards being professionals themselves.

The interview data also helped clarify how professionalism is demonstrated through behaviors and interpersonal relations. Again, there were several points of agreement on what constitutes professional behavior, such as being courteous and respectful. Participants also admit to the coercion of changing personal behavior in order to appear more professional and make good first impressions. Whether or not this change is driven by a psychological desire for social acceptance, it was interesting to observe how social influences and normative expectations have constructed a uniquely separate and recognizable identity that professionals assume while in environments that demands it. Several participants also recognized the importance

maintaining a certain degree of distance with others and separating personal and professional lives. Thus there is a fragile balancing act wherein professionals are expected to dress according to appropriate norms, demonstrate proficient knowledge and work ethic, be kind and respectful to others, while not too friendly at the same time as to not cross the implicit boundaries of comfort zones between personal and professional relationships. While normative expectations are relative to each environment, it is noteworthy that we primarily learn professional behavior by observing and imitating others, whether through family, colleagues or television, in order to survive and thrive in a social environment and succeed in a professional career; much like how a young animal would learn and imitate actions from its mothers in order to learn the necessary skills to live and survive in a wild environment.

Per one of the initial specific research questions posed in the introduction, the data leads us to believe that USP is indeed producing professionals embarking upon the beginning of their accounting careers. In order to adequately utilize professionalism as a performance metric for accounting graduates, this research sought to first identify which factors helped substantiate the professionalism claim. Whether through collaborating with classmates for a project, preparing for the national accounting exam, or simply gaining awareness of following appropriate norms in work and school, the college experience has proven to be a critical part of the professional development of accounting graduates.

The simple belief of learning through imitation may then provoke the validity of efforts to teach professionalism within a classroom setting. In other words, if individuals learn professional behavior primarily through observation and following role models, this may then question the effectiveness of the attempts to instill professional virtues by using systems of incentives and punishments. Would students really learn to be punctual by locking the classroom door at the start of class? If tardiness is also considered less unprofessionally grave, as indicated by U1, then this cultural factor may even clash with traditional professional expectations of punctuality and reliability. Therefore, efforts to encourage professional behavior among undergraduate accounting students may be stifled by characteristics of the classroom environment itself. Returning to another one of the initial specific research questions posed in this paper's introductory chapter, there may not be any simple answer as to whether or not professionalism can be taught within the physical walls of a classroom. The imposed system of incentives and punishment guides student behavior towards professionalism; even if by forcing the habit. That system works in conjunction with the

professor and the learning environment that is structured to inspire students; to motivate and encourage learning.

Also surprising was the assertion that even though schools are responsible for teaching the theoretical skill set necessary to build knowledge specialization, U1 suggests that the FEA accounting curriculum still fails at developing crucial job skills. With the pervasive reliance on computers and modern technology in performing everyday tasks, the work market demands basic computer skills in the use of industry standard tools like Microsoft Excel. In regards to the training of basic computer skills, the FEA undergraduate program may therefore be deficient in adequately preparing students with the sufficient tools to enter the workplace. This is one of the points which may FEA may use to improve their professionalism development of its graduates, by implementing more practical computer based courses into the accounting curriculum. By narrowing the gap between theory and practice, the students would be more prepared to enter the professional workplace. Future research may also study how computer education courses may increase the rates of employability and success among new accounting graduates.

Besides the more innate virtues of being professional and demonstrating professional behavior, one of the more surprising themes that emerged during the data analysis was the wide distinction between the benchmark standards for being considered a genuine professional in Accounting. For example, some expressed that it should not be possible to be considered a legitimate professional without having experience practicing the specialized knowledge through the primary activities of the field itself. This meant using the specialized skills directly through the form of practicing accounting techniques in either of the various specialty fields of Public, Management or Governmental Accounting or Internal Auditing. As P3 suggested, to be a professional in Accounting is synonymous to having a specialist's set of skills. Independent of education or certification, the command of knowledge over a specific field may act as the primary indicator of professionalism. Despite the attainment of advanced degrees or accounting licenses, the true mark of a professional in Accounting may be the domination of a specific accounting subject matter, which then dictates the degree of service a practitioner would be able to provide. This assertion is reiterated by previous authors of professions literature, such that given the variance among determinations of professionalism; the domination of a knowledge specialty is perhaps the only unanimous characteristic of defining professionalism.

Additionally, some thought that even though an individual may possess an advanced degree and years of work experience in the field, they may still not be considered a real professional in Accounting without having fulfilled the prerequisite certification exam that serves as the official and legal recognition of membership into the profession. On the other hand, some respondents argued that the qualifying standard of professionalism does not depend on the merits of being certified, but rather that professionalism is centered on the application of a set of specialized and technical skill. Whether that means applying the knowledge in a company or in a classroom is beside the point. Depending on the perspective, if the barrier to professionalism in Accounting is the possession of a practicing license and market work experience, then academic and researchers may be excluded. Instead, professors and academics would not be considered professionals in Accounting, but rather as professionals in the areas of Education and Science; qualified by academic degrees and the application of a specialized knowledge in Accounting, albeit not in the practice of it. But if the distinction of professionalism depends on demonstrating professional behavior and applying technical knowledge in a meaningful way, then it would not matter whether or not the primary activity is developing financial reports or developing the next generation of accountants. In the latter view, professors and academics would be considered professionals in Accounting just as much as licensed Accountants themselves. These contrasting views served to demonstrate the puzzling nature of professionalism and the vehement disagreement was an unexpected finding from this study.

Similar to the varied perceptions of professionalism in the Accounting context, the interviews also showed how professionalism is incentivized and restricted by environments and objectives. Depending on the objectives or expectations that are established, professional mindsets can be influenced to either take chances and inspire creativity, or to be cautious and tread carefully. For example, professionals in the academic space are tasked with stimulating critical thinking, fostering creativity and rewarded for revolutionizing fields. On the other hand, professionals in the business market strive to translate economic reality into accounting language and diagnosing the health of institutions, concerned more with accuracy and error avoidance above all else. As T2 claims, while academic professionals are driven by publications and peer recognition over the long term, business professionals are motivated by year-end bonuses and job promotion. These frameworks are remarkable because it highlights

the contrasting mindsets of professional behavior and implies how different career objectives may influence perceptions of professionalism.

Thus there is a delicate balance when using professionalism as a learning metric for undergraduate accounting programs between fostering creativity and promoting error avoidance. The college experience is meant to be important formative years in a young adult's life, to inspire creativity and broaden a student's mindset. At the same time, Accounting is a practice that is based on a standardized set of professionally accepted procedures which are audited for accurately presenting the economic reality of a business. The dualism between fostering innovation and emphasizing error avoidance presents one of the difficulties of the accounting curriculum, and yet teaching the student how to navigate both realms is the true mark of successfully developing professionalism among graduates.

Surprisingly, the impact of culture on the social construction of the professional identity also indicates the varying environments in which certain behaviors are acceptable while others are insulting. As a large component of Brazilian culture is the strength of interpersonal relationships, thus being successful in this environment would necessitate the ability to navigate the even more complicated relations between building friendships while still being able to command respect and demand service quality. The majority consensus that professionalism depends entirely on individual perspective helps clarify how respecting societal norms and cultural traditions is the most important skill for any aspiring professional. Furthermore, the numerous points of agreement on perceptions of professionalism with the historically Anglo-Saxon influenced professions literature suggest a cross-border acceptance and internalization of a global perspective on professionalism, despite minor differences due to cultural factors. This may indicate that today's professional identity can supersede that of local cultural traditions, lending weight to the idea of a global professionalism with implications for future the success of international bodies like the IASB.

As a qualitative study of members within the same accounting department, associated by learning the same knowledge skills within a particular field, this case study was strong in that it was able to produce a diverse set of perceptions in the development of a coherent understanding of the abstract nature to being a professional in Accounting. Whether in agreement or disagreement, the expressed views demonstrate the complexity of trying to

critique this social construct so that the accounting community may learn how to improve and guide the professional transformation that occurs in accounting education.

5.1 Challenges and Future Research

While contributing to the extant literature on professionalism, this study still faced several challenges. Given the small size of the sample population, the findings of this study may not be generalizable to the accounting community at large. Furthermore, the gender imbalance of the sample selection may have brought provoked some discussion which may not have occurred with a more gender balanced sample population. Yet the profoundness of the conversations with each participant produced incredibly rich data on the perceptions of professionalism and how this abstract identity is both internalized and projected. Additionally, the divergence of key aspects of professional characteristics and the similarities shared with findings from the literature review may indicate global evidence to the international harmonization of professionalism standards. Future research studies may examine how perceptions of professionalism have promoted the expansion of internationally recognized professional bodies such as IASB.

Further research into professionalism in Accounting may also wish to gain insight of other key players in the accounting community, including purely practicing accountants, policy makers, and professionals with accounting backgrounds that have moved to other fields. Additionally, future research may also interview members of the accounting community from other academic institutions and to expand the sample population outside of Brazil to compare perceptions among other social environments as well. Further study is also needed to see if different teaching tools and strategies can effectively develop professionalism among accounting students, thus better preparing them to enter the workforce after graduation.

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Appendix A. Translated Questionnaire (Portuguese)

1. Você poderia me contar sobre sua história profissional e como você chegou a estar na sua posição atual?
2. O que você acha que significa ser um profissional?
3. O que você acha que profissionalismo significa em Contabilidade?
4. Em que medida você se considera um profissional e por quê?
5. Que tipos de comportamentos que você considera profissional?
6. Pelo contrário, que tipos de comportamentos que considera não profissional?
7. Você poderia dar um exemplo de uma situação em que o comportamento profissional foi incentivada?
8. Que tal uma situação em que você mudou o seu comportamento para ser mais ou menos profissional?
9. O que você acredita que influencia a sua interpretação do que significa ser um profissional?
10. Como você compararia o profissionalismo entre FEA e outros departamentos / faculdades; Contabilidade e outros campos; Brasil e outros países?