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## Beyond segments in movement: a ‘small’ agenda for research in the professions

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### Abstract

**Purpose** – The small accounting practice, despite being the most numerous part of the profession by number of firms, remains largely under-researched. Part of the reason the small practice category remains elusive is that researchers find it difficult to precisely define the object to study, and yet, this may be precisely the reason for studying it. Envisaging how this category is ‘represented’ in institutionalized settings, constitutes a rich agenda for future research as it allows the small practitioner world to be connected to the issue of intra-professional segmentation.

**Design/methodology/approach** - This paper proposes reinvigorating research around Bucher and Strauss’ (1961) conceptualization of professions as ‘segments in movement’. At the same time as advocating a better investigation of the small practitioner segment itself, it suggests to take the latter as an example to further explore the vision of professions as segments “more or less delicately held together”. To this end, there is a potential for cross-fertilization between Bucher and Strauss’ research programme and a range of other theoretical frameworks.

**Findings** – Our discussion points towards how small practice, as a segment whose history and characteristics reflect the different struggles that have led to the creation of the professional accounting body and marked its subsequent evolution, is far from insignificant. Segmenting the profession in categories related to ‘size’ offers an opportunity to deal with an under-investigated aspect of professions’ sociology and history, which encapsulates its inherent diversity and hierarchy. Whilst the professional body may replicate the hierarchy that structures broader society, the meaning of small itself, within a hierarchy of organizations, is also a relative concept. It is politically charged, and must be delicately managed in order to maintain harmony within the polarized professional space.

**Originality/value** – The small practitioner has been much overlooked in the accounting literature, and the literature on the professions has overemphasized aspects of its cohesiveness. We contribute a revitalized agenda for researchers to explore the dynamics of heterogeneity and unity in the professional body, by focusing a lens on the small practice and extending the ‘segments in movements’ premise beyond the functional division of professions.

**Keywords:** Categorization, Hierarchy, Small practitioner, Globalization, Accounting profession, Professional Identity

**Article type:** Conceptual paper

## Introduction

The relative absence of the small practice from research relating to the accounting profession is palpable. We have come to understand the social, organizational and institutional foundations of the profession primarily through examining professional associations and related organizations (Cooper and Robson, 2006; Greenwood *et al.*, 2002), and through exploring the centrifugal force and influence of the larger firms (Greenwood and Suddaby, 2006). Researchers are rarely concerned with understanding the whole profession, in which the majority of members in practice would be classified as ‘small’ (Stringfellow *et al.*, 2014a). In the UK, for example, in 2014 more than nine in ten of the 38,665 enterprises engaged in accounting, auditing and tax activities were classified as small in terms of both turnover and employment (Keynote, 2015). Whilst these firms appear to be ‘a silent continent’ in a profession that is dominated by the global economic and political influence of the Big 4, closer inspection reveals their voice is far from insignificant (Ramirez, 2009 and 2013). In reinvigorating research on professionalization, our aim in this paper is to take up Cooper and Robson’s (2006) recommendation to focus on the ‘marginalized’ in the story of the development of the accounting profession, in order to further understand accounting as “a contested terrain within the modern economy” (p. 419). Our starting point in this endeavour is to try and understand why small practice and small practitioners have been marginalized, first of all, as an object of enquiry, and then to suggest ways in which a rejuvenated agenda of research can bolster our understanding of the profession as a whole. We move interchangeably between small practice and small practitioner as units of analysis in this paper, as we are interested in understanding the dynamics of this segment of professional space, which means capturing the system of relations between various entities which includes, amongst others, both individual social agents and small organizations.

A closer inspection of the category of small practice reveals it to be a fragmented world, one that researchers may find difficult to grasp. Despite the common use of the term ‘small practitioner’ in everyday language, it is difficult to disentangle its meaning from the ‘general practitioner’, the ‘high-street professional’, or the ‘rank and file’. The small practitioner’s identity is also an elusive one, simultaneously denoting time, spatial, social and moral connotations (Ramirez, 2009; Stringfellow *et al.*, 2014a). By contrast, whilst the Big 4 firms may also vary across contextual and organizational boundaries (Faulconbridge and Muzio, 2015; Hodgson *et al.*, 2015; Ramirez, 2010), they often share sufficient characteristics in their strategy and management in order to be studied and conceptualized as a collective, which shares goals and institutionalized practices (Spence and Carter, 2014; Suddaby *et al.*, 2007). The limited body of research which has been undertaken with small practitioners in accounting tends to underline the heterogeneity evident in this category, finding it is characterized by internal contradictions (Lander *et al.*, 2013; Stringfellow *et al.*, 2014b), hierarchy and intraprofessional struggles for status (Stringfellow and Thompson, 2014). Other research has conceptualised small practice not only as an empirical category *per se*, but as a category that is often ‘represented’ for political purposes, as an instrument of governance used by the professional bodies (Ramirez, 2009), or as a section of membership that is stigmatized for not following the same processes as larger firms (Ramirez, 2013). The reticence of accounting scholars to study the category of small practice could thus be rooted in its fuzzy character, that may only emerge as a category when it is ‘represented’ (Howitt, 1984; Ramirez, 2009 and 2010; Walker and Shackleton, 1995 and 1998), which means that findings remain equivocal. Yet, it may be precisely these characteristics which make small practice an interesting category to study in terms of the creation, characteristics, and continuing evolution of the accounting profession.

To further our understanding of this elusory segment, we revisit Bucher and Strauss' process approach to the professions, which posits that professions can be envisaged as comprising "segments in movement" (1961: 332-333). These segments may correspond to specialities resulting from the division of professional labour, but more largely represent the instrument of the recognition of any specific form of professional identity. This influential article introduced the idea of occupational segmentation into the sociology of professions' literature. The authors suggest that too much emphasis has been placed on shared identity, values and interests in the professions, which has obscured more subtle features of a profession's organization, and how "consequential changes in the profession and its practitioners differential interests may be" (Bucher and Strauss, 1961: 325). This interactionist sociological perspective on the professions sought to question conventional functionalist approaches that have typically sought to find areas of convergence between different contexts for professional work, across the processes of professionalization, and within alternative logics of professionalism (Evetts, 2011).

Yet in spite of Bucher and Strauss' invitation to take up the segmentation agenda, nowadays there continue to be calls for further study of 'within-profession' differences (Malhotra *et al.*, 2006), 'intra-industry variation' (van Nordenflycht, 2010), and inter-professional contrasts in their evolution and responses to market and institutional changes (Malhotra and Morris, 2009). A return to Bucher and Strauss' perspective is a useful way to respond to these calls, as it fundamentally questions the 'mechanics of cohesiveness' in the study of professions, in terms of either the existence of a shared identity and common interests or, on the contrary, the domination of one or several segments, which define the rest of its membership. A profession, from this perspective, is not a relatively cohesive or homogeneous entity, but rather an institutionalized compromise around which several 'segments' revolve. Some segments have a more 'official' existence than others and exist as mobilized entities (i.e. with official representatives, structures etc.), whilst others are commonly perceived and referred to as segments that can be mobilized (i.e. 'professionals in practice' as opposed to the 'professionals in industry'). The study of collective action to define the boundaries between segments is a useful way to approach a profession's dynamics and evolution. Beyond some of the common representations of their world, small practitioners can thus be envisaged as one of these segments and their contribution to the profession's dynamics investigated.

There are also particular characteristics of the accountancy profession that turn small accountancy practitioners into a unique object for applying the 'segments in movement' theory. The aforementioned elusiveness of the category is chief amongst these characteristics. Small practitioners refer simultaneously to local/global, notorious/anonymous, and perhaps most importantly to dominant/dominated dimensions that play an important role, not only for the definition of the category, but also how it interplays with other categories that make up the professional body. Accounting is also an ideal professional context for capturing these different dimensions together. It is a very heterogeneous profession in terms of the identity of its organizations, having both very global and very local actors, which immediately challenges the accepted notion of a common professional identity. It is also a heavily regulated profession, and in which the link between regulation and accountability has been reinforced over the years. The consideration of the dominant/dominated dimension, in particular, opens the possibility to envisage professions beyond their 'community of peers' façade. It invites us to reflect on the concept of domination itself when studying, for instance, regulatory changes which can suddenly make more visible the hierarchical structure of the profession that underlies its heterogeneity. In considering small practice as a segment, whose vicissitudes are an indication of how the profession is structured and how this structure adapts

to change, we thus contribute an agenda of future research that reinvigorates the insights of Bucher and Strauss' (1961). In exploring the segmentation of the profession in terms of size, we go beyond Bucher and Strauss' primarily functionalist division, and propose that this offers an opportunity to deal with an under-investigated aspect of professions' sociology and history, which conceives the latter as hierarchies.

This paper is programmatic, in that we are seeking to stimulate the future research agenda in the professions by reanimating Bucher and Strauss' (1961) articulation of the professions as 'segments in movement'. To illustrate this research agenda, we focus our attention on the category of the small practitioner, and explain how paying attention to this particular segment can contribute towards broader issues in the study of the professions, such as professionals' identity building, professions, governance and power, and the globalization of professions. This paper is organized as follows. We first introduce Bucher and Strauss' 'segments in movement' framing. Compared with traditional theories of the professions, many of which have tended to focus on the building of a single entity, Bucher and Strauss place greater emphasis on the tendency of professions to fragment into internal divisions, but still orientates attention towards the functional division of the professions. Following this, we take the small practitioner as an example to examine in greater detail how Bucher and Strauss' agenda can be revived and enriched by further theoretical reflection on issues related to identity, hierarchy/domination (Bourdieu, 1998) and globalization (Barrett *et al.*, 2005; Cooper and Ezzamel, 2013). We then draw together our discussion, and summarize our agenda for research.

### **Segments in movement**

Bucher and Strauss' (1961) process model differs from the traditional functionalist perspective of the professions, which emphasizes the formation of relatively homogeneous communities, fostered by mechanisms of social control and socialization that are geared towards creating and sustaining a shared sense of professional identity and values (Goode, 1957; Ladinsky and Grossman, 1966; Parsons, 1939). Even a neo-Weberian lens, that views professions as rooted in conflict, competition and monopolization, ultimately concludes that the process of pursuing self-interest generates collectively conscious collectives who engage in social closure to promote the group's economic, social and power rewards (Berlant, 1975; Brante, 1988; MacDonald, 1995). In other words, typical approaches to the professions see them as evolving into a single entity which aims to secure common interests, whereas Bucher and Strauss (1961), by contrast, focus "pointedly upon conflicting interests and upon change" (p. 325). Bucher and Strauss draw upon examples from medicine, often considered the 'prototype' profession, to dissect some of the commonly held assumptions seen as underpinning professional unity in areas such as work activities, interests and associations. Occupational groupings whose members do share common work activities, identities and values are referred to as 'segments': "loose amalgamations of segments pursuing different objectives in different manners and more or less delicately held together under a common name at a particular period in history" (p. 326). Segments do not represent simple differentiation, but refer rather to 'organized identities', which are in constant flux as they adapt to their institutional, organizational and technical context. Professional identity, Bucher and Strauss (1961) propose, can thus be seen as analogous to ideology, which groups segments into coalitions that have many of the characteristics of social movements. Bucher and Strauss (1961) note, for example, how the subspecialties of professions, such as radiology and paediatrics in medicine, or tax and audit in accounting, engage in tactics to implement their desired position relative to other segments, and to other professions. Segments expose

how divergence and conflict, as opposed to commonality and shared interests, are often dominant within the professional body.

Segments in movement are but one example of Anselm Strauss' conception of identity, which he considered as being built up interactively and rooted in communities or social worlds. One of Strauss' important ideas about this processual conception of identity is that the building of the latter is a complicated phenomenon due to the fact that worlds and communities lack a clear definition and are always changing. As a consequence, individuals participate in several communities and in the construction of the worlds in which they are involved (Bazsanger, 1998). This conception had important ramifications in Strauss' different contributions to sociology, ranging from research methods, in which grounded theory (Glaser and Strauss, 1967) postulates that researchers, prior to entering the field, have to first understand people's processes for defining situations, to the sociology of work (Strauss and Corbin, 1988), where work processes themselves shape the division of work and influence the very structure of the organizations within which it takes place, and finally to the sociology of organizations (Strauss *et al.*, 1994), where the existence of organizations depends on their continuous reconstitution in action.

Although the segments discussed by Bucher and Strauss (1961) do not specifically aim to define them on the basis of the division of labour, this is the direction in which the study of the relationship between segmentation and professional dynamics has essentially gone. Freidson (1986), for instance, observes the connection between the functional differentiation within a profession and the degree of specialization in professional knowledge. Structural dominance, knowledge and power, in Friedson's (1970) analysis, are crucial in conceptualizing the professions, as is the institutional infrastructure of professional work, in particular the legal system, which introduces a critical internal differentiation in most professions. This observation is also reflected in Larson's (1977) work, where the merger between research and education is seen to result in 'educators' existing at the apex of professional hierarchies. The higher the theoretical content, the stronger the temptation will be for these educators to engage in further specialization, in order to distinguish themselves from colleagues, furthering intra-professional schisms (Friedson, 1984). Just as Marx and Engels linked the specialization of knowledge experts to the division of labour and class domination, internal segmentation results from professional knowledge being increasingly abstract and specialized, leading to fragmentation, domination and the differential allocation of resources. Andrew Abbott (1981) illuminates some further bases for both inter- and intra-professional divisions of labour by highlighting the role of work in the competitive system of professions and their environment. He makes a link between 'professional purity', defined as the "the ability to exclude nonprofessional issues or irrelevant professional issues from practice" (1988: 823), and how status is accorded in the professions. This means that in the English legal system a barrister, for example, stands above a solicitor, because he or she works with pure legal concepts whereas the solicitor links the law to human concerns (Abbott, 1988: 824). According to Bucher and Strauss (1961), even within professional specialities you will find further segments, as if such groups ever shared a common identity, it was probably only at their formation, as they sought to establish themselves as a meaningful category.

Moving beyond the division of labour and ensuing specialization, there are other forms of professional segmentation that should also be mentioned, such as diversity, and the hierarchy that results from some segments having more power than others. Diversity is highlighted for instance by Howard Becker (1963) in *Outsiders*, where jazz musicians are studied as an occupational community, and it is identified that there an internal conflict between different 'logics' related to a desire for artistic autonomy and commercial survival. In mitigating this conflict, jazz musicians draw upon a set of perspectives that enable them to

distinguish between ‘commercial’ and ‘artist’ jazz musicians, for instance, dividing into two opposing groups, the ‘cats’ and the ‘squares’, with only cats possessing the mysterious, artistic gift that sets them apart from the rest of society. They also hold a distinct and unconventional value system that stresses their superior and highly prized characteristics (Salaman, 1974). From this we can infer that different logics coexist and compete in professional fields, reflecting the dynamic competition for resources and opportunities, and how forms of collective action relate to different ideologies and representations (Baumann, 2007). A key implication of Becker’s (1963) work and that of segments is there are multiple logics at play in a profession, with groups pursuing “different objectives in different manners”, and only being “more or less delicately held together under a common name at a particular period in history” (Bucher and Strauss, 1961: 326).

Another reason for the formation of distinct occupational domains is presented in Heinz and Laumann’s (1982) ethnographic study *Chicago Lawyers*, in which differentiation within the profession is seen as secondary to the distinction caused by a client base; segmentation, the authors propose, is linked to the clientele’s social standing. Heinz and Laumann (1982) theorized that the implications, in law, of serving individual or corporate client bases sort the profession into distinct fragments or hemispheres, built from different institutional structures. These then fundamentally shape their autonomy, incomes, practices, prestige and networks, resulting in the social stratification of the bar (Seron, 2007). Their findings were also that law professionals’ values are more influenced by their ethno-religious origin and field of practice, than by sharing common values and a commitment to the profession and its community (Heinz and Laumann, 1982). The presence of a multitude of forms of stratification and hierarchy in the professions, raises the question of how segments are held together at all, a question which Bucher and Strauss (1961) say relatively little about. One explanation suggested by Becker (1982) in *Art Worlds*, is the crucial role played by ‘elaborate cooperation’, referring to how works of art require not only an extensive division of labour but the social construction of taste and talent; labels which denote the joint production of conventions that reflect different segments, as well as the influence of normative standards of taste, and the institutional, political and social context (Becker, 1982).

The process model of the professions has one more key feature, which relates to segments more or less continually undergoing change. Movement is forced upon segments as they respond to events such as crises that transform existing institutional arrangements, or as power struggles play out between new segments, shifting alliances and transforming their relationship with other occupational groupings. This fluidity is highlighted in Herzlich’s (2001) exploration of unconventional medicine in France, where she finds that the acceptance of unconventional therapies amongst patients is part of a “gradual and multifaceted social evolution” (p. 32). It encompasses far more than the discourses of the established French medical profession, and includes society itself becoming more fragmented and contestable, alongside the emergence of ‘health consumers’ who engender more pluralistic behaviours. In relating professions to social movements, Bucher and Strauss (1961) propose that professional identity is analogous to the ideology of a political movements, the dynamics of which relate to their mission which might be developing a brotherhood of colleagues or new organizational forms and vehicles, and to the tactics they deploy for implementing their position. Dynamic conditions and the varied, overlapping phases of the development of different segments, affects wider transformations in the structure of the profession, and its power relations. Indeed, Bucher and Strauss (1961: 333) mention that “pockets of resistance and embattled minorities may turn out to be the heirs of former generations”, spearheading new movements which sweep back to power. The movement of segments reminds us that at various junctures

in a profession's development there are possibilities for change, and for the less visible members, such as small practitioners, to exert power and influence.

Bucher and Strauss' (1961) notion of segments, as fluid assemblages of professional identity, loosely amalgamated into a profession, forms a useful starting-point for theorizing the dynamics of professions. Yet their perspective, by focusing on primarily functional divisions, does not bring to the fore the latent, under-investigated role of hierarchy in the history and sociology of the professions. Even though the study of professional segmentation has tried to take into account more 'contextual' elements, it has essentially remained 'intra-professional', and is typically based on a study of the division of professional labour and of its evolution. Our discussions above hints at the diversity and hierarchy in the profession, and that segments are continually in movement as they struggle to define themselves in relation to other segments and the wider environment. In these conditions, how do segments hold together as a profession? This is the interesting question to which we now turn, as we develop three areas of research in which the dynamics of Bucher and Strauss' programme and the category of the small practice or practitioners can help us to tackle issues such as the legitimization of intra-professional segmentation, and the role that segmentation plays in processes of institutional change. All of these areas speak to the agenda of segmentation and may help to both unpack the fuzzy category of the small practitioner, as well as highlight new properties to researchers who wish to use intra-professional segmentation to study processes of professionalization or institutional change in established professions.

### **A research agenda: small practitioners beyond segments in movement**

In this section we signal three areas of research where the 'segments in movement' approach can be fruitfully applied to the case of the small accountancy practitioner: professional identity, professional hierarchies and the globalization of professions. Of course their separation is artificial, and there is an obvious interplay between the material and theoretical elements that will be presented in the different sub-sections to follow. Yet it seemed to us that this subdivision was the most efficient way to focus on particular aspects where Bucher and Strauss' work would be a good starting point, and could be enriched by the use of other 'lenses', namely institutional logics, Bourdieusian theory, the framework elaborated by Luc Boltanski and Laurent Thévenot in *Economies of Worth* and, finally, studies of the globalization of professions. This paper is not theoretical and we do not aim to contribute in any significant manner to the debate on the respective merits of these theories. Nevertheless, their application to the small practitioner category is an occasion to revisit some of the contributions to the literature on the accountancy profession in the three areas that we were signalling at the beginning of this paragraph.

In the exploration of potential avenues for future research we have decided to prioritize the 'dynamic' dimension of the Bucher and Strauss programme. The exploration of diversity in situations and positions within a professional body, the examination of the translation of this diversity into an internal segmentation, which is more or less institutionalized, is already a meritorious endeavour, and a departure from approaches that *a priori* adopt an individual, firm, or profession-centred perspective in research. Yet, it is the fact that segments within a profession are always in movement that offers, in our opinion, the most promising incentives to expand existing knowledge, and allows connections to be made with other theoretical lenses through which to view the professional phenomenon. The dynamic dimension in Bucher and Strauss (1961) is also essential to exploiting their idea of

the professions as assemblages of segments “delicately held together” (p. 326), a point to which we will return in the concluding section of the paper.

*Professional identity: heterogeneity, unity and logics*

Bucher and Strauss’ research programme helps make sense of the diversity of situations and positions that exist within the professional body. Their advocacy for studying intra-professional segmentation leads first of all to a ‘mapping’ of this segmentation, and to the identification of different segments. One of the tasks for researchers could be, for instance, to document the social characteristics of the professionals who comprise the small practitioner segment. However, we posit that this endeavour alone is insufficient. The researcher has to confront representativeness issues that derive from the fact that intra-professional segmentation is fraught with political and cultural aspects (see the section below on globalization), and the fact that in large categories such as that of the small practitioner, the fragmentation of the segment itself and the existence of internal hierarchies complicate its study (see the section below on domination). An alternative to an ‘ethnographic’ approach of segmentation could thus be the analysis of the collective action behind the constitution of a category as such, and behind the vicissitudes of its evolution. Beyond the constitution and evolution of segments, an investigation of how segments epitomising different modalities of the professional identity might co-exist is, in our opinion, a fruitful manner to embrace the dynamic dimension of Bucher and Strauss’ programme. It allows a connection to be made between this programme and a neo-institutional framework, which tries to account for the coexistence of multiple logics within the same professional field. It is also an occasion to bring professional associations back into the research agenda.

As we have previously pointed out, the small practitioner’s world is still largely a *terra incognita* for research on the accountancy profession. There is therefore, first of all, an interest in ‘documenting’ the characteristics of this segment by simply doing fieldwork to go and meet the ‘indigenes’, to see how they live and work, and what conception they have of the values that should infuse professional behaviour. In other words, there is space and opportunity for ethnographic considerations of the small firm or, at the aggregated level, a statistical description that would supplement, with richer sociological data, the existing databases. Research on professional identity has tended to focus increasingly on firms themselves, rather than professional institutes (Cooper and Robson, 2006; Grey, 1998):

Accountants may share a basic understanding of what it means to be a professional but the way in which they translate this understanding into practice will be strongly influenced by the organizational identity expressed within the accounting firm to which they belong. (Empson, 2004: 778)

In this respect, it is true that what we know of accountancy firms is essentially concentrated in studies of their larger representatives, and more specifically, of the Big 4 firms, who are often presented as if they epitomize the professional identity. The so-called Professional Services Firms (PSF) studies are, in fact, usually BPSF (Big Professional Services Firm) studies (Covaleski *et al.*, 1998; Faulconbridge and Muzio, 2008).

Research on the small practitioner segment could thus consist in accumulating information on smaller firms envisaged as the cradle of the identity of small practitioners. Comparisons could be drawn with other segments wondering for instance whether smaller firms correspond to a different modality of professional identity, one that would be more in tune with a traditional conception of professionalism, as opposed to the Big firms’ perceived commercial ethos (Carter and Spence, 2013; Cooper and Robson, 2006; Greenwood and Hinings, 1996; Greenwood and Suddaby, 2006; Suddaby *et al.*, 2007). From the limited

studies which exist on mid-market accounting firms (Empson, 2004; Lander *et al.*, 2013) or comparing small, medium and large firms (Suddaby *et al.*, 2009), findings suggest indeed that traditional concepts of professional identity, remain strongest in the smaller firms. However, we feel that this way of dealing with the small practitioner segment underexploits the potential of Bucher and Strauss' research programme for two main reasons: firstly, because it presupposes unity where there is in fact heterogeneity; and second, because it leaves aside the 'political' nature of the small practitioner segment and its contribution to the definition of professional identity as a whole.

Research has begun to uncover some of the nuances of the professional identity of practitioners working outside of the Big 4, revealing that the way they work (Ramirez, 2009), the way they relate to their clients (Stringfellow *et al.*, 2014b), and their notion of professional values (Lander *et al.*, 2013), are different to larger firms, but also often distinct from each other. Qualitative research exploring professional dispositions and values amongst sole practitioners and partners in small practices has thus found that they too show signs of fragmentation (Stringfellow *et al.*, 2014b). In this study, small practitioners were divided into different profiles, reflecting more than just organizational context; their professional identity was influenced by their career history and trajectory, their professional affiliation and their *raison d'être* for practicing.

There is certainly a necessity to continue and expand fieldwork on smaller firms, in order to try to grasp the richness of the professional identity and its variations across social, organizational and economic contexts. For instance, attempts at describing the 'organizational culture' of the smaller firm, work on how accounting rules are interpreted and implemented in less formalized settings (Cooper and Robson, 2006), or how activities such as pricing are performed (Stringfellow *et al.*, 2014b), responding to the need for more micro-level research of practices (Lander *et al.*, 2013) should be pursued. However, there is also the need to acknowledge that small practitioners are not only a collection of firms of different sizes but a category, which has a life of its own that does not amount to an 'average' of the identities of its components. Professions are institutions whose existence exceeds that of their members, and beyond the problem of the representativeness of fieldwork on small firms lies another quandary, which is that of the representation of small practitioners as a category. At this point, we think that the agenda set out by Bucher and Strauss (1961) can be particularly appropriate, as it transfers the task of defining what the segment consists of from the researcher to those in charge of 'mobilizing' the segment. Moreover, Bucher and Strauss' recommendation to pay attention to the circumstances in which, and the mechanisms through which, this mobilization is deployed, can be advantageously combined with other approaches which have broached the problem of the coexistence of heterogeneity and unity in the same professional body.

The accountancy profession has grown increasingly heterogeneous, to the point where one may question whether or not it still constitutes a single field, defined by DiMaggio and Powell (1983: 148) as "organizations that, in the aggregate, constitute a recognized area of institutional life; key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar services or products". Institutional accounts of the changes experienced by professions at the end of the 20<sup>th</sup> century and the beginning of the 21<sup>st</sup> insist that they have experienced a loss of collegiality. This goes hand in hand with a trend towards more managerialism in the governance of professional affairs, and more commercialism in the organization of the production and delivery of expertise (Brint, 1994; Brock, 2006). In the case of accountancy, Greenwood *et al.* (2002) noted, for instance, that members of the Big multinational audit firms no longer identified themselves as accountants. With the development of the Big 4 as multinational and multidisciplinary firms, and the further particularization of listed companies as a group functioning with specific laws

(financial markets regulations) and specific standards (IFRS or SFAS in the US), the question as to whether all firms can be considered under the same explanatory frameworks is ever more pertinent. Despite the increasing realization that there is a lack of adherence to the communitarian ideal in some sectors of the professions, the consequences of this dereliction has hardly been studied (Suddaby *et al.*, 2009).

The articulation between unity and diversity in the professional body is, in our opinion an essential issue for future research on the professions. Beyond their heterogeneity, big and small firms are still part of the same profession. They share a common identity as accountants and auditors, upheld by common institutions and structured by a series of regulations which, in spite of the aforementioned drive towards specialization, provides a normative structure to the profession. How the different segments that compose the profession are “more or less delicately held together” is an important dimension in Bucher and Strauss’ programme, yet they have said little about it their seminal article, compared with the consideration of the functional segmentation of the profession and the means by which a segment can be mobilized. We posit that studying the articulation between unity and diversity is a way to connect explorations of intra-professional segmentation as advocated by Bucher and Strauss with neo-institutionalist approaches to institutional change in professions. It is also a way to bring back professional institutes into explanatory frameworks.

From a neo-institutionalist perspective, professional fields are seen as structured by a series of logics, which are “overarching sets of principles that prescribe how to interpret organizational reality, what constitutes appropriate behavior, and how to succeed” (Thornton, 2004: 70; see also Thornton and Occasio, 1999). The ‘segments in movement’ approach can be useful for understanding collective action, which results in the coexistence of several logics at a point in time, or to a change that sees a particular logic being imposed on others. Bucher and Strauss’ work is particularly relevant for the analysis of institutional change and in this respect, accountancy is also a worthwhile site of inquiry. Professions, in general, have changed dramatically in the past thirty years (Fenell and Leicht, 2008; Scott, 2008). Trends such as the patterning of the production of services to the logic and structures that prevail in the world of business corporations, the perceived relinquishment (in some professions) of their original ethos of public service to espouse a more commercial orientation and, in parallel, the pressures demanding more accountability from the professions, have already been well documented. Recent research in organizational theory has analysed these changes in terms of switches in institutional logics. For instance, Thornton *et al.* (2005) examine how the transformation in institutional logics impacts on organizational governance in three industries (accounting, architecture and higher-education publishing) which, in accounting, is signalled by a shift from a fiduciary logic to a corporate logic (Thornton *et al.*, 2005: 135) that has led not only to empowering the role of management in the governance of firms and disempowering those of the profession, but also to increasing intervention by regulatory authorities (Thornton *et al.*, 2005: 157-158).

However this kind of analysis frequently overlooks the heterogeneity of the professional body and focuses on its elites (Suddaby and Greenwood, 2006). Yet, in accountancy, some of these changes, such as the introduction of IFRS or the spread of ‘commercialism’ amongst the bigger firms have contributed directly to this loss of homogeneity, and to the widening of the gap between global and more local representatives of the professional accountant. Such changes, therefore, raise questions about the extent to which a switch in institutional logics has occurred, and whether several logics might be co-existing within the professional field. This co-existence would not be surprising, from a theoretical point of view, as recent research in this area has brought to the fore notions such as institutional pluralism (Kraatz and Block, 2008) and institutional complexity (Greenwood *et*

*al.*, 2011). From this perspective, changes in logics that imply greater accountability could be useful for examining profession-wide instances of these changes. Except in instances where different accountability regimes apply to the same professional body (see the following section on globalization), accountability is supposed to concern all its members. Changes externally imposed through regulatory means can foster solidarity between members of the professional body if they unite in resistance to it, or on the contrary, deepen internal divisions if the change is perceived as favouring (or is even instigated by) particular sectors of the body. Small practitioners and their adaptation to changes such as the introduction of audit quality monitoring schemes have already been investigated by Cooper *et al.* (1996), Fogarty (1996) and Ramirez (2013) but further work would be needed to explore the mechanisms behind the replacement of one logic by another, to a logic being subdued by another (Reay and Hinings, 2005) or even to a competition/cohabitation of logics, depending on the nature and depth of the change brought about by regulatory turns.

Another dimension of institutional diversity within the same professional body lies in the representation of this diversity for political purposes. Segments can be mobilized to seize power or resist domination (see the following sub-section) but they can also be ‘defined’ so as to ensure a harmonious cohabitation between the different categories that constitute the professional identity. The task of upholding the integrity of the professional body has traditionally been carried out by professional associations. The various research traditions yielded by the sociological study of professions usually attribute an important role to these associations, which lobby in defence of their members’ interests, but also participate as collective actors in the rationalisation and regulation of vast, important domains of social life in countries where professions enjoy a large degree of self-regulation (Freidson, 1986; Halliday, 1987). Furthermore, because of their regulatory functions, they play a major part in processes of institutional change. In the field of accounting, Greenwood *et al.* (2002) have thus highlighted the legitimizing role of these bodies through their agency in the negotiation and management of the debate on change within the profession, and their reframing of the professional identities presented to outsiders of the profession (Greenwood *et al.*, 2002: 59).

Yet the focus in research on professional identity has shifted from these associations to the firms that they govern, and especially the larger firms (Cooper and Robson, 2006). We believe, nevertheless, that analysing the contribution of professional associations to the institutionalisation of intra-professional segmentation is crucial for understanding how the cohesion of the profession is maintained. A study of the representation of the small practitioners should thus take into account the multiplicity of channels available for this representation. Attempts at examining the representation of the small practitioner’s identity have been in general limited to exceptional episodes such as voting against mergers with other institutes (Walker and Shackleton 1995 and 1998), or lobbying the State to set up barriers preventing the incursion of foreign firms in the professional field (Ramirez, 2010). There should be a more thorough and extensive focus on the means by which this representation occurs on a continuous basis, through the action of networks, specialized associations, committees or boards. Whilst small firm networks have been extensively studied in the entrepreneurship literature (Davidsson and Honig, 2003; Elfring and Hulsink, 2007; Kim and Aldrich, 2005), the relative benefits of concepts such as closure and bridging structural holes (Burt, 1992) have not been explored with small organizations in mature, institutionalized fields such as accountancy. Mapping small practitioners’ networks, understanding why and how they are constituted, as well as what type of professional identity they promote, could be yet another contribution to the ‘ethnography’ of the small practitioner segment. It is also a contribution to the analysis of the ‘political structure’ of the profession and, notably, to the institutionalization of its internal segmentation, which means taking into account the role of

the professional institutes in upholding the moral and social dimension behind this political structure. The reproduction of norms and belief systems are one of the most important mechanisms of institutional maintenance (Lawrence and Suddaby, 2006: 230). As Ramirez (2009) noted in his study of the Institute of Chartered Accountants in England and Wales, the small practitioner is not only a group of individuals and firms, but also a category whose creation is the result of a problematization process. The goal of this process is to accept different modalities of the professional identity within the professional body but also make these different modalities commensurable and amenable to governance.

*When segments in movement collide: hierarchies and conflict within the community*

It might seem odd to address the issue of hierarchy within a profession given the, largely ideological, conviction that professions are built upon the ideal of the community of peers. The functionalist approach to professionalization saw professions as communities within the community (Goode, 1957), and considered elitism as a reward for success. This also implies an exemplary attitude and the necessity for elites to take upon themselves responsibility to act for the good of the whole community, often in the form of the leadership of professional institutes. Even alternatives to the functionalist approach, which see professionals as rent-seeking social actors and professionalization as closure of a portion of the economic and social space (Larson, 1977; Berlant, 1975), largely eschew the issue of the post-institutionalization development and stratification of hierarchical distinctions. If the sociology of professions has ever integrated the notion of hierarchy, it is between professions than within professions. Works such as Etzioni's (1969) have distinguished, for instance, between professions and semi-professions. Similarly Andrew Abbott (1981, 1988), who characterizes professions by their mastery of the three operations of diagnosis, inference and treatment, details the mechanisms by which professionals can only delegate to members of an – ancillary- profession the operation of treatment if they want to preserve their privileged status.

The existence of the small practitioner, however, is an occasion to revisit the notion of hierarchy in professions. The small practitioner is not just another modality of professional practice. It is often the small practitioner who embodies the stereotypical images of the 'number cruncher' or the 'bean counter', serving to ridicule accountants in the public eye (Bougen, 1994). These images are neither limited to the Anglo-American world nor to the criticism directed at professionals. In France, one of the authors of this paper has heard other accountancy professionals labelling high-street practitioners as *comptables du bar des platanes* ("local pub accountants") and what they do as *comptabilité de boucheries* ("accounting for butchers"). How can one conceptualize these hierarchical differences that are sometimes fraught with innuendo equating small practice with easy, unsophisticated and boring, if not low quality practice? We try and make sense of the hierarchical differences between rank-and-file and elite professionals by examining three problems related with the domination that the latter would exert over the former: first, the problem of defining who the dominant and the dominated are; second, the problem of defining the conditions in which domination would be exerted; and finally, the problem of defining conceptual alternatives to domination that can still account for the fact that hierarchies exist within the professional field. In so doing, we address another issue that has been left relatively untouched by Bucher and Strauss. The two authors deal with hierarchy and the distribution of power within the profession as a result of collective action. We would like to explore what determines the collective action behind segments' moves, and to see if they have their roots beyond the limits of the profession.

In accountancy, as in other professions like consultancy or law, where there is a substantial differentiation between the ways the production of expertise is organized, it might

be difficult to disentangle domination effects that are related to the position of organizations and those of professionals in the field. In other words, accountancy is not only a field of agents, in the Bourdieusian sense (Lahire, 2014), but also an organizational field, in the neo-institutional sense that we have mentioned earlier on in the paper. To discuss and compare the respective merits of these two visions of social and economic relations is beyond the scope of this paper but, in the case of the accountancy, domination in the profession is also an organization-based phenomenon, which is difficult to consider exhaustively with the only help of Bourdieu's theory. It is noteworthy that the study of organizations per se, instead of that of the impact of institutions (such as the State) on social life remained, up until the end of Bourdieu's career and the publication of the *Social Structures of the Economy*, somewhat under-theorized in his sociology (the book was published in French in 2000 and its theoretical content as a stand-alone article in 1997). Bourdieu (2005) then deals with this issue by conceptualizing the economic field as being populated by firms. These firms constitute fields of agents at the same time as they are themselves 'field sources', i.e. agents (in much the same way as individual agents) which are "defined by the volume and structure of specific capital that they possess, that determine the structure of the [economic] field that determines them" (p. 193). By the same token, small firms are thus ranked lower in the hierarchy because they are small and therefore cannot commercialize the same sophisticated services as multinational firms but also because their partners exhibit, in general, less cultural or social (but not necessarily economic) capital than their counterparts in bigger firms.

Behind this statement there is a whole socio-graphic body of work to conduct, research that would be the ideal complement to the ethnographic work we have already suggested. To what extent does the hierarchy of organizations replicate the hierarchy in the position of agents in the field? Where do small practitioners come from? Where were they educated? What has been their trajectory in the field? Did they inherit their firm from their father or did they set up a boutique after working for some years at an international firm? From this point of view, the small practitioner's world is also a *terra incognita*. Besides sociology, there are a number of contributions (Bromwich and Hopwood, 1992; Matthews *et al.*, 1998; Spence and Brivot, 2011; Sugarman, 1995) that have already explored the history of the field, and the ways in which it has become autonomous from other neighbouring fields (such as the legal field). That is to say, in Bourdieusian terms, how the accountancy field developed its specific 'rules of the game' (Bourdieu, 1996). Elites have played a significant role in the process of accountancy becoming an autonomous field, and there is remarkable stability in the identity of the organizations that compose this elite, and in the field's distribution of power. Yet, from the point of view of the domination of bigger firms over smaller firms, what is interesting to note – and to investigate- is that the increasing transformation of these bigger firms into multinational and multidisciplinary firms has led to them becoming more autonomous from a professional field that their ancestors contributed to create, in which these firms are said to play a role as institutional entrepreneurs (Greenwood and Suddaby, 2006). Their growing internationalization and the notable evolution of their role from the production of 'pure accounting and auditing' (Ramirez, 2012) with the advent of international standards, has contributed to the fragmentation of the professional field.

One might wonder whether the issue of hierarchy between firms still makes sense or whether we have to consider the accountancy profession as constituted of several fields, both in the neo-institutional and Bourdieusian sense of the word. From a neo-institutional perspective, although there may be some overlaps as bigger firms have at times re-oriented part of their activity towards the small and medium sized enterprise market, there is very little in common between the listed companies segment and the 'pubs and butchers' world we previously discussed. From a Bourdieusian perspective, the emergence of a transnational elite

(Djelic and Quack, 2010), of which some professionals of the Big 4 firms are members, sets them definitively apart from the point of view of the services they produce, of the combination of the different sorts of capital they possess, and from the structural homology between their segment of the professional field and the field of their clientele. It could be said that Big 4 firms are now part of a transnational field (Suddaby *et al.*, 2007), defined by the production and commercialization of intellectual services to the multinational company, where they compete (or ‘struggle’ in Bourdieusian terms) with the elite members of other professions.

Another issue related to domination in the professional field is that of defining the conditions in which domination would be exerted. If domination in a field is defined as the result of ‘struggles’ fought in the field, then small firms actually ‘fight’ more with each other for distinction than with the Big 4 (Spence and Carter, 2014). Conflicts in identity amongst small practitioners indeed form the basis of wider struggles for status in the small practitioner community (Stringfellow and Thompson, 2014), where differing “social categories and relationships constitute the meaning and boundaries of networks” that orientate membership structures and strategies at the institutional level (Lawrence, 2004: 140). The domination of the elite over the mass is thus essentially symbolic, and serves to replicate the unequal distribution of power in other fields. It is symbolic, first of all, because small firms are prevented from gaining access to “forbidden” spaces of power” (Courpasson *et al.*, 2012: 811). It is also symbolic because the power of elites includes that of ‘representing’ the whole field. If a profession is:

... a word of ordinary language which has been smuggled into scientific language; but it is above all a social construction, the product of an entire social labor of construction of a group and of a representation of this group, which has crept surreptitiously into the science of the social group (Bourdieu and Wacquant, 1992: 212; see also Boltanski, 1987).

Then it could be said that domination resides in the fact that elites in the field are able to shape, to a certain extent, the representation of the group in the wider social game, and thus convert the different sorts of capital that they inherit or build within the field into symbolic capital, which allows them to monopolise this image (Maclean *et al.*, 2010 and 2014). Stringfellow *et al.* (2014a) have recently interrogated the dominance of the Big 4 in the UK accounting field, and found that a range of institutions, including banks and professional institutes, tend to categorize and order the field of accounting firms under the broad premise that ‘big is best’; this is one of the means through which symbolic violence is exerted by the Big 4 as they are supported by powerful “institutionalised mechanisms that fix values to boundaries, categories and practices, and which inculcate a belief in that value” (p. 12).

All divisions in the social world, being bound up with “the interests associated with membership and non-membership” (Bourdieu, 1984: 476), lead to elites serving as a filter for determining inclusion and exclusion (Cooper and Robson, 2006). Professionalization histories often feature professional elites as the heroes of these stories, because they “benefit in principle from universal recognition” (Bourdieu, 1998: 90), ignoring those who do not gain passage through the invisible boundaries of inclusion which characterize organizational existence (Ibarra and Barbulescu, 2010; Spence and Carter, 2013). It is true that in spite of all the efforts made to ensure that small practitioners are represented in governance arrangements, existing studies continue to remark on their actual under-representation in professional bodies, such as professional institutes (Fogarty *et al.*, 2006; Ramirez, 2009), standard setters (Botzem and Quack, 2009; Cooper and Robson, 2006) and other ‘official’ agencies which carry the voice of the profession. One of the sources of the bigger firm’s power in the profession is that they have sufficient technical and human resources to afford to

be represented at these institutions. This trend is not new, and historical work has shown that participation of smaller firms in institutional life has been the exception rather than the rule (as it has been said earlier, in cases for instance when they have opposed mergers between professional institutes).

There are, however, circumstances when ‘both ends meet’ and domination might seem to be exerted in a more ‘explicit’ way. Big 4 firms not only set the rules of the game in terms of occupying positions of power within the field, they also use these positions to define the rules that govern practice in the field. Their participation in standard setting, especially audit standards setting, has been interpreted as a way to promote rules, designed by themselves and for themselves, as neutral and disembodied. When the implementation of these rules includes the setting up of mechanisms to test their correct interpretation, the outburst of conflicts about the validity of the tests might actually unveil an implicit hierarchy between small and big firms, through associating a lower rate of success in passing the test with the status of small practitioner.

In this respect, the work of Ramirez (2013) on the implementation of audit quality monitoring in the United Kingdom during the 1990s constitutes both the confirmation of the actual – and not symbolic- violence that can be felt in such circumstances, and a case study for how we can envisage the existence of a hierarchy in the professional field without necessarily resorting to the conceptual apparatus of domination. As Luc Boltanski (Boltanski, 2009: 42-43) points out, domination is largely based on its ignorance (or in Bourdieu’s terms ‘is never as effective as when it is ignored as such’). Domination over small practitioners could also be said to be based on their ignorance, that what is presented to them as neutral and disembodied actually serves the interests of the Big firms. *Illusio* refers thus to the lived experience of “being caught up in and by the game” (Bourdieu, 1998: 76-77) and maintains the belief of small practitioners in the stakes of the game – that the game matters and is important – thereby ensuring their complicity whilst simultaneously demonstrating their inferiority. In fact, situations when domination could be said to be the most effectively exerted, such as the one described in the case of the small practitioners’ audit work being inspected, are precisely those that can be the most contended, and where small practitioners are capable of criticizing and questioning the ability of an inspection to understand their particular way of working. Examining ‘situations’ in which domination is denounced as perverting the ‘natural order’ (Boltanski and Thévenot, 2006) of the professional community, according to which big firms and small firms can cohabit harmoniously, is thus an alternative to an approach that tries to decipher the social order with the help of sociological tools only accessible to the sociologist, bringing to the fore inequalities and domination effects that are unknown to agents in the field.

In comparison with a study of domination based on the presupposition of the *illusio* of agents and on the – even though reflexive- omniscience of the researcher, Boltanski and Thévenot’s (2006) approach proposes an alternative based on the consideration of the critical abilities of actors in the professional community. It therefore operates a shift from critical sociology to the sociology of critique. We do not claim here that Boltanski and Thévenot’s framework would have a superior explanatory power to Bourdieu’s. Discussion of the respective merits of these two bodies of knowledge is beyond the scope of this paper and, as previous work has established (Bénatouil, 1999), in spite of profound epistemological differences there are nevertheless possible ‘transaction zones’ between them on themes such as reflexivity or the social construction of categories for perception. Neither do we claim that Boltanski and Thévenot are exempt from critique, in particular, from the fact that the whole system of ‘worlds of reference’ (*Cités*), which bolster the orders of worth analysis, is historically and culturally situated (see on this point Boltanski and Chiapello, 1999; Boltanski,

2009, pp. 54-56 and Leca and Gond, 2012). Because economies of worth are part of a larger agenda broached by Boltanski on the conditions upon which doing justice is possible in modern societies (Boltanski, 1999), we have decided to suggest a few potential routes to examining the case of intra-professional segmentation, when domination of a particular form of the professional identity can be the source of a perceived injustice.

Boltanski and Thévenot's framework has been utilized in the organizational literature to analyse controversies arising, for instance, after public events such as major industrial hazards (Patriotta *et al.*, 2011) or to explore the coexistence of different types of legitimacy within the same organization (Reinecke *et al.*, 2011). Boltanski and Thévenot's theoretical framework is therefore useful to analyse the emergence and resolution of controversies that arise when segments 'collide' and enter into conflict over the definition of professional identity or professional regulation. Examples of these include the setting up of associations aimed at defending the interests of small practitioners at the national (Ramirez, 2009) or regional level, and on the occasion of the reform of the directives governing audit in the European Union (Ramirez, 2013). We believe, however, that there are under-exploited elements in this framework to address the issue of intra-professional segmentation beyond the mere legitimation of the arguments of the different parties involved. Boltanski and Thévenot's framework can simultaneously account for micro-aspects of professional life, analysing what is at stake in situations of injustice in which actors feel they have been treated unfairly, alongside more macro-aspects, by envisaging how these situations emerge and how the threats they represent to the unity of the profession can be overcome. The original title of Boltanski and Thévenot's book is *De la Justification. Economies de la Grandeur*, in which the last word has been translated in the English publication by 'worth', whilst it could equally mean 'greatness' and even 'magnanimity'. Boltanski and Thévenot's moral sociology could thus enable researchers to account for both differentiation and hierarchy within professional groups, and also for the harmonious coexistence of the different segments that make up a profession. This sociology offers the possibility to analyse episodes of unity and cohesion but also episodes of tension, when the coexistence of the different segments is made impossible by the outbreak of the abovementioned situations of injustice (Ramirez, 2013). Beyond the sometimes artificial opposition between 'commercialism' and 'professionalism' (Malsch and Gendron, 2013), which seems to have recently become the Alpha and the Omega in the research on professional values and ideology, Boltanski and Thévenot's work opens new avenues to encompass moral multiplexity within the professional community, and to investigate the means by which a sense of justice and equity is maintained.

### *Big firms, small firms: the small practitioner and research on globalization*

The study of the small practitioner might seem rather peripheral in the study of globalization applied to the case of professions. On the one hand professions are very much nation-based activities. They were born within specific socio-legal contexts that sociologists and historians of professions have subsequently defined as 'traditions' (see for instance Krause, 1996). Anglo-Saxon countries are generally characterized as having a weak (or decentralized) state and self-organized and regulated professions, while countries in continental Europe generally have a stronger state and weaker, more dependent professions, in which members enjoy (or aspire to enjoy) a quasi-civil servant status. It can therefore be assumed that small practice, being less exposed to the trends of internationalization, would better represent the national type of professional and would epitomize, through its rooting in local life and closeness to its clientele, the service ethic of professionalism.

On the other hand, if one envisages globalization as the exportation of a particular conception of organizing the social and economic domain, the study of the contribution of

professions to globalization eschews the figure of the small practitioner to focus on the multinational and often multidisciplinary firm. Global players, in the form of multinational organizations capable of embodying a single professional identity on a global scale, exist in some professions such as law (Flood, 1989; Galanter and Palay, 1991; Garth and Silver, 2002), management consultancy (Dunning, 1993; Kipping and Engwall, 2002, Kipping and Wright, 2012; Faulconbridge and Jones, 2012) and accounting (Stevens, 1984 and 1991; Mathews *et al.*, 1998; Cooper and Robson, 2006). These firms are the result of globalization at the same time as they contribute to providing the latter with structures that enable the operation of a global market: audits of multinational companies performed in accordance with international standards (Barrett *et al.*, 2005); arbitration mechanisms that compensate for the absence of supra-national commercial courts (Flood, 2007; Dezalay and Garth, 1996 and 2012); and the dissemination of management tools and concepts (Kieser, 2002; McKenna *et al.*, 2003). These firms seem very far away from the daily humdrum of the small practitioners who regard with envy, disdain or indifference the ‘audit multinationals’ or the ‘legal factories’, which top the professional rankings and whose members are also almost exclusively the sole representatives of their profession at international institutions such as the IASB (International Accounting Standards Board).

However, it seems to us that studies of the small practitioner world are also an opportunity to exploit Bucher and Strauss’ ideas to revisit and enrich the whole research agenda on the globalization of professions. We would like to take advantage here of the polysemic character of the word ‘small’ we mentioned earlier, as one of the key features of globalization is that it entails a reshuffling of the categories that traditionally order and help make sense of the world (Baumann, 1998; Cerny, 1999). One has to realize that beyond the image of the high-street practitioner, which might constitute a common denominator that structures the category of the ‘small practitioner’, this category is also the result of an institutional history that varies from one country to another, and is related to the internal segmentation of the professional body. Associations between factors such as the size of firms, the local environment, the type of professional work, and parochialism suffice to characterize the small practice in certain contexts but might not work so well in others. In other words, ‘small practice’ as a category does not only encapsulate social realities that vary from one country to another (being ‘segments’ that differ by their composition), but also their political significance is different (meaning that they ‘move around’ and ‘hold together’ differently with other segments to constitute the whole profession).

As Ramirez (2001) demonstrated, France has for a long time been the home of an accountancy profession where small-sized firms audited large, listed companies, and where larger *fiduciaires* firms, whose networks extended across the country were essentially serving small and medium-sized businesses. Similarly, in Italy, audit remained in the hands of individuals or small firms until 1974, when a reform of financial markets supervision introduced a series of restrictions as to what sort of firms could audit listed companies (Zambon, 2002). The typical connection between size and hierarchy in the accountancy profession was therefore not operating elsewhere as it appeared to in the Anglo-American context, where bigger and largely internationalized firms were auditing companies listed on Wall Street and the London Stock Exchange well before the era of financial globalization (Anderson *et al.*, 1996; Matthews *et al.*, 1998).

One of the consequences of globalization is to disrupt these national (or cultural) representations of what might count as ‘small’ in a profession, and introduce a re-ordering of the professional body. In some cases, small firms have found themselves endorsing a new role as translators of global knowledge into the global environment. Crucini and Kipping (2001) show how Italian consultancies not only managed to develop successful survival strategies to

the globalization of the market for consultancy services, but also played an important role in the dissemination and translation of new management knowledge into the local context. In other cases, the expansion of the global firm has meant the marginalization of smaller national firms. In the case of accounting, Ramirez (2010) shows how the rise to prominence of the local representatives of the Big 4 multinational audit firms tolled the death knell in France of the small auditor of listed companies, and relegated smaller-sized firms to the world of smaller companies, or to the status of 'boutiques' selling highly specialized services. Beyond signifying the commercial success of the Big 4 firms, globalization entailed a transformation of professional hierarchies according to which large organizations, specialized in the multinational company would become *de facto* the most prominent, if not the most representative, figure in the profession. The whole profession was affected by this transformation: former members of the Big 4 firms would now sit at national standard-setting bodies; some professional organizations which used to represent the whole profession would now be limited to representing smaller firms; and, overall, accounting and auditing would be now dominated by issues related to its international aspects.

How could such transformation occur? In the case of professions, new avenues for research could be opened by understanding globalization as the move of particular segments outside of their national professional context and as collective action to export and impose a particular subdivision of the professional field. As far as small practitioners are concerned, this collective action might not only entail a re-composition of the professional field, but a change in what small means, and a consequent modification of the relationship between the small segment and other segments. Moreover, it might also lead to more homogeneity across countries in the composition and political significance of the small practitioner segment.

Traditionally, the study of the globalization of professions has produced theorization that sought to compare and contrast, rather than tackle the effects of the interpenetration of different national traditions (Burrage and Thorstendhal 1990a and 1990b; Evetts, 2003). Many professions have been built around an ideal of individualism, often associated with service on a local basis and a notable absence of global players. This has meant that globalization had been approached through the study of global 'agents' other than the multinational firms, for instance, through the development of international associations (Evetts, 1995) or the investigation of the networks of public and private actors mobilized on the occasion of international events such as pandemics (Bancroft, 2001). If globalization is envisaged as the exportation of a particular mode of conceiving of and organizing social and economic life, then in professions such as accounting (but also law or management consultancy), the sociology of the globalization of professions could move on to study how the local confronts the global. Of course there will be differences across professions, law and accounting being highly regulated, which is not the case in management consultancy (Muzio *et al.*, 2011). There will be also differences across countries. The confrontation of local ways of conceiving and organizing the production of expertise and those embodied by global players will vary, ranging from open conflict (see the afore-mentioned work of Ramirez, 2010, on France but also the case of the development of the Big audit firms in Greece by Caramanis, 2002), to hybridization. Morgan and Quack (2006), for instance, have shown that the development of the American Mega-Law firm phenomenon has not resulted in a global convergence towards a single model of practice but rather in the emergence of specific forms of combination between global and local traditions in the UK and Germany. In China's corporate law market, globalization has resulted in a process of boundary-blurring and hybridization, by which local firms become structurally global-looking and global firms receive localized expertise (Liu, 2008).

The extent to which today's multinational firms are the direct inheritors of what could be labelled 'the Anglo-American tradition' in the professions, or whether they constitute an entity *sui generis* is debatable. It is not the aim of this paper to settle this debate. Suffice it to say that these firms are, nevertheless, often the production of a history of segmentation and subdividing of the professional body, which they carry with them when they go abroad. In the case of accounting, Anglo-American countries would be typically be characterized, for instance, by the cartelisation of the market for the audit of listed companies by the Big firms, and by the specialization of standard-setting bodies in consolidated accounts and accounting, or auditing treatments, that are often particular to the larger company. We thus believe that the effect of their colonization of foreign professions results in much more than their capture of a segment of the market of professional services for the multinational company. It can result, in our opinion, in a redefinition within a professional body of what counts as 'big' and what counts as 'small'.

Of course this redefinition is not necessarily limited to the countries that have seen the rise of these global players on the professional scene. More generally, while large firms benefit from the emergence of a global, cosmopolitan market, for small players the reality is starkly different. The global also transforms the local, a phenomenon dubbed 'glocalization' signifying a form of "internal globalization" (Roudometof, 2005: 113). It does so by redefining categories of perception, leading to the transformation of day-to-day existence regardless of whether it is in some way transnational or not (Appadurai, 1996; Bauman, 1998; Roudometof, 2014). While large firms profit from the transnational social spaces created by globalization, reconfiguring their agendas beyond the national (Faulconbridge and Muzio, 2012), small practitioners reap no such benefits and are instead restricted to local domains. This recalls the divide between the "'first world' of the middle and upper classes in the advanced industrialized countries and the 'second world' of the working or middle classes in the mostly peripheral societies that make up the majority of the world's population" (Roudometof, 2005: 114). For small practitioners, the consequence of the rise of the Big firms as global players and their increasing specialisation in the service to multinational companies might actually be a form of homogenisation of their condition across countries. One example of this is provided by International Financial Reporting Standards (IFRS). IFRS which are intended for listed and therefore transnational companies, yet compel local actors to position themselves according to the binary division IFRS/no-IFRS, which creates a whole new regime of accountability separating the world into two parts. The part where one can find – essentially multinational – companies which publish consolidated accounts, use IFRS, are audited by the Big 4 firms and are located in markets that are under the close supervision of specialized public agencies. The non-IFRS part of the world, populated by small and medium-sized companies, and smaller practitioners, where accountability follows a lower key regime, characterized by the pre-eminence of national (or in some cases like Europe, 'regional') law and sometimes the design of standards that are different than those which apply to large companies (such as the British FRSSE: Financial Reporting Standard for Smaller Entities). In countries where accountancy and audit practitioners were not used to such a stark separation between what pertains to large listed companies and what pertains to smaller businesses, and where accounting was considered as a general means of information, not only specialised in serving the needs of the financial investor, such evolutions certainly affect the identity of the small practitioners (are small and "non-IFRS" practitioners henceforth the same?) and their capacity or will to identify themselves with their profession.

## **Conclusion: professions in process**

Segments expose how divergence and conflict, as opposed to commonality and shared interests, are often dominant within the professional body. Bucher and Strauss (1961) consider that the process approach to the professions presented in their article, by redirecting attention away from a professions' unity towards perpetual conflict change, "bears considerable resemblance to a common-sense point view" (p. 325). From this perspective, the 'professions' have an ephemeral quality, as institutional façades serving to obscure the dynamic process through which the complex assemblage of segments from which they are precariously comprised, are held together. Our own reflections on the accounting profession are consonant with this perspective, and we have presented three themes of relevance to contemporary professional work in order to reinvigorate Bucher and Strauss' agenda. We have articulated some of the ways in which the accounting profession, like the medical profession in Bucher and Strauss' account, also demonstrates diversity in identities, logics, work activities, clients and specialities. One of the immediate recommendations future researchers can take from the Bucher and Strauss programme is thus the need to document segments in more detail, in ways that go beyond typical representations and stereotypes. We have suggested some routes future research could traverse including ethnographic fieldwork and micro-level research of practices that constitute the culture and identity of small firms, as well as broader sociographic research into the structure and hierarchy of organizations, and analyzing the collective action behind the constitution of a category and its evolution. Further documenting in detail the composition of different segments is perhaps a routine task for researchers themselves to define the segment of their own study, but also an opportunity to reflect on the consistency of an officially defined segment, such as the small practitioner.

Our preceding discussion and a core insight that we take forward from the Bucher and Strauss agenda is that segmentation is also a political act, one which is intimately involved with the question of how segments hold together to make a profession. This is a question left largely unanswered in Bucher and Strauss' work. The three issues we explore are all related to how professions manage to hold together despite conflicting interests and being in a state of flux. Firstly, we explore the issue of defining the professional identity in light of competition between several actors, including firms, associations, professional institutes, and the superposing of various logics or ways of embodying this identity. It would be useful for researchers to delve further into the process through which different modalities of the professional identity and multiple logics co-exist within the accounting field, how their interests are shaped and represented, and the role that professional associations play in this movement. The second issue we highlight is around power, which can take the form of competition between segments, but also involves the issue of domination and why we must look beyond the struggles at the top of the profession, between the Big firm and regulators, and professional institutes, to understand the whole professional body. In terms of holding the profession together, the dominated must not recognize themselves as such. 'Illusio' or the processes through which what appears to be a 'natural order' are established help to secure the acceptance of hierarchy, and may be done through means such as continuing and championing the politically charged ideal of a 'community' of professionals. Finally, we tackled the issue of the borders of the profession, and explored the manner in which some segments in the accounting profession now have their own borders, which extend beyond those of the profession itself. Previous research has already highlighted that the Big 4 firms are no longer restricted by national boundaries and are multidisciplinary (Greenwood and Suddaby, 2006), but the consequences of this for the task of holding the segments together has not been explored, and may modify the role of some actors such as professional institutes as they struggle to do so.

In this paper, our core aim has been to explore the accounting profession as a dynamic, contested arena, whose current trajectory raises interesting dilemmas concerning how its component segments will continue to be held together, and how future research may understand and capture this process. We advocate the consideration of professions as whole, but not in ways that presuppose unity and homogeneity around a common ideal, but as a problematic and ever-questioned result. In viewing professions as a compendium of segments, but more than the sum of the segments, Bucher and Strauss have left the door open for researchers to explore how the segments are eventually cemented, however tenuously, together? Does economic interest provide this glue, or the normative role of professional regulation and ethical standards, or is cohesion fostered by the discourses of the professional institutes? How is a profession even defined? Is it a historically constituted field, or a community, or a market, or some other category? These are among multiple questions that can be raised and that constitute our modest contribution to the revival of Bucher and Strauss's programme. Focusing on what happens in firms, as advocated by Cooper and Robson (2006), is profitable but one has to know how what is crafted in some firms becomes diffused and or translated to the whole profession (or not) and how firms and segments compete (or not) with each other. If one considers, for example, the relation of 'markets' to 'segments' then we have to deal with yet another set of problems for representing the identity of the profession that relate, in particular, to the fact that the market for services to the small company is evolving and is increasingly a target for the bigger firms (Accountancy Age, 2015), or alternatively that opportunities are emerging for new types of small practice, such as 'boutique' consultancies that provide specialized services to bigger companies (Goodman Masson, 2015). Current evolutions are blurring the relation between segment and market, where traditionally big firms sell services to larger companies and small firms sell services to smaller clients, calling for a closer investigation of what segments are made of.

Our point of departure from most existing research on the professions has been to focus on the small practitioners/small practice in accounting, and to question some of the common representations of the small practitioner's world, and explore the implications of 'segments in movement' for conceptualizing the dynamic evolution of the accounting profession. We conclude with a few reflections on accounting, and how contemporary tensions within the profession could make the task of holding together the accountancy and audit profession as a single entity increasingly difficult in the future. The issues of defining what a profession are becoming more complex as they are faced with challenges such as increasing accountability, for instance, as performance measures and best practices become standardized through instruments such as IFRS. Globalization carries with it a reshuffling of the internal divisions in the professions, with increasing associations forming between Big firms, multinational companies, international standards and higher accountability. Small enterprises, by contrast, become aligned with local or regional standards (or even no standards) and low accountability, and somewhere in between exists firms that stand between the two categories. This will deepen the divide between small and big firms, not only from the material point of view but also symbolically by separating the professional world into IFRS/non-IFRS, creating vicious and virtuous circles that result in bigger firms developing a specific expertise of multinational companies beyond accounting or auditing expertise and smaller companies becoming (or being relegated to being) the specialists of SME companies.

Could this lead to the possible disruption of the professional body? Although the demise of institutions has been explored by organizational scientists (Oliver, 1992), professions rarely 'implode' when conflicts of interest between their different segments turn irreconcilable. They tend rather to merge with other professions or die out as a consequence of the obsolescence of their technical capital (Abbott, 1988). In the case of accounting, it is very

unlikely that episodes of tension between segments will eventually lead to a fundamental re-composition of the profession. Unity amongst small practitioners is not sufficient and, in spite of the creation in the recent years of associations specifically aimed at defending their interests, these associations lack political clout. On the other hand, a breakdown of the profession is not in the interest of the bigger firms either. As Magali Sarfatti Larson (1993: 9) remarks, in the case of architecture “even minimal unity implies a relationship (to some extent reciprocal) between the elite of artists-architects and the other sectors of the profession” and “the pragmatic majority derives professional legitimacy from the presence in the same field of the very small elite of artists-architects”.

By the same token Big 4 firms are *de facto* the representatives of the accountancy and auditing profession on the international scene but not its *de jure* representatives. They still need the existence of national professional bodies to be able to wield their global power at the local level. We thus agree with Cooper & Robson (2006) that research should focus on firms and not professional institutes if we want to understand how professional identities are crafted, and how professional regulations are designed or influenced. However, we should also ask ourselves through which mechanisms the ‘reality’ of the profession that constitutes the institutional background to these identities and regulation are maintained. The accounting profession may indeed be a particularly fruitful site for exploring Bucher and Strauss’ (1961) agenda in the future, in the context of mounting tensions and conflicts, whether (and how) the various segments of the profession can continue to be held together, and what role might the “institutional bridges” (Larson, 1993: 11-12) that connect the different segments of this profession (schools, professional societies, foundations, institutes, editorial boards, etc.) have to play in order to maintain the unity of the professional community (Ramirez, 2009).

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