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THE HISTORICAL CONTEXT OF PROFESSIONAL IDEOLOGY AND TENSION AND STRAIN IN THE ACCOUNTING PROFESSION

Abstract: A growing literature points to a crisis of confidence in the accounting profession and a lack of commitment by its members to the professional ideology. In this paper the approach developed by MacIntyre is used to place professional ideology in an historical context. The paper argues that the tension and strain in the profession can be related to the changing character of both the contemporary society and professional ideology itself. It concludes by highlighting the need for the profession to develop an ideology to which its members as well as society can relate.

Keywords: Professional Tension, Professional Ideology, Accounting Profession.

INTRODUCTION

Professional activity has been the subject of public scrutiny in recent years as many professions have been criticised for their failure to live up to society's expectations which require them to play an important part in the smooth functioning of modern society. For example, Schon [1983, p. 4] states:

... not only have we witnessed well publicized scandals in which highly esteemed professionals have misused their autonomy — where doctors and lawyers for example have used their position illegitimately for private gain — but we also encounter visible failures of professional action.

The failures of professional action have resulted in a loss of society's confidence in many professions leading to a crisis situation. Symptoms of a crisis in the professions have been increasingly visible since the 1950s. Studies carried out on many professions have highlighted such symptoms. Eron [1955, pp.

559-66] found that medical students became more cynical about their profession as they progressed through professional education. Bloom [1963, pp. 81-83] and Harris [1964, pp. 95-107] indicated that many medical students entered the profession with the primary goal of making money and acquiring prestige rather than that of offering service. Millerson [1964, pp. 171-75] and Arthurs [1970, pp. 236-67] found a vast difference between the rates of ethical violations and the rates of prosecution in a wide variety of professions. More recently, the accounting profession has partly been blamed for the recent Savings and Loan Industry scandal in the United States because the auditors failed to report lax controls in lending operations, and to identify non-performing loans [Briloff, 1990, pp. 10-21]. In the United Kingdom the collapse of such companies as Polly Peck, Coloroll and Sound Diffusion which had received a 'true and fair' audit report prior to the collapse has placed new pressures on the profession. This has led to public calls for external regulation of professional activity [Mitchell et al, 1991, pp. 1-32], and appeals to the courts for recourse against professional incompetence which has caused a steady loss of professional autonomy.

A profession is like a community within a community [Goode, 1957, p. 195]. The inability of a profession to inculcate professional values and to discipline members for deviant behaviour indicates intra-community tension and strain (conflicts and resistance among members within a community) whereas the erosion of trust in a profession indicates inter-community tension and strain [conflicts between the professional communities and the larger community in which they exist]. Intra-community tension and strain within the accounting profession has been explained in relation to the practising environment of accountants [Montagna, 1974]. Zeff [1988, p. 21] also states "As far as I have been able to determine no accounting body anywhere in the world has expelled a member for flouting an approved accounting standard". Neu [1991, pp. 295-313] and Allen [1991, pp. 51-67] argue that formal prosecution under professional ethical codes serves mainly for public visibility because of the low rate of prosecution and lenient treatment. There is also evidence in the accounting literature that suggests the existence of inter-community tension and strain. Parker [1987, pp. 122-40] in an analysis of ethical pronouncements by the accounting profession in Australia, found a significant number of pronouncements focused upon protecting the profession rather than society. Armstrong [1987, pp. 27-45] found that ac-

accountants scored lower on a test of moral maturity than means published in the psychology literature for others with comparable educational levels. The lack of confidence in the services provided by accountants is also an indication of inter-community tension and strain.

Professional activity over the years has been characterised by two features. On the one hand, the professions have continued to experience tension and strain, and on the other hand, they have continued to emphasise the necessity and universality of the traditional professional ideology, whilst modifying it sometimes [O'Leary and Boland, 1987, pp. 103-21]. Professional ideology with its associated ethical conduct through selflessness and trustworthiness has been highlighted in claiming professional autonomy. Shils [1968, p. 67] in his review of the concept and function of ideology states that "every ideology — however great the originality of its creators — arises in the midst of an ongoing culture". He further points out that "ideologies are responses to insufficient regard for some particular element in the dominant outlook and are attempts to place that neglected element in a more central position and to bring it into fulfilment" [p.67]. Accordingly, any ideology prevailing within a community cannot be fully understood in isolation of the conditions and ideas in society. This is highlighted in MacIntyre's work on the crisis faced by the Christian ideology [MacIntyre, 1971, pp. 12-26] and ethics [MacIntyre, 1984], where he contrasts the historical and social sources of current ideology with contemporary social conditions to show the vacuous nature of the ideology. MacIntyre [1971, pp. 5-11] argues that the tendency to confer necessity and universality on ideology whilst experiencing a high level of tension and strain is due to lack of attention paid to its historical and social sources. Commenting on the appearance of Christian ideology in contemporary society, MacIntyre [1971, p. 7] states:

... it is important to stress that it is not just the character of Christianity or just the character of contemporary society, but rather the coincidence of certain features of these two changing characters that has rendered Christianity ideologically vacuous. The attempt to maintain the values and the credibility of Christianity in the intellectual and moral climate of, for example, contemporary Britain has led to a vacuity.

MacIntyre [1984, pp. 30-55] in a comprehensive critique of eighteenth and nineteenth century philosophers' [e.g., Hume,

Kant and Smith] efforts to derive an ethical doctrine through reasoning from premises concerning human nature, highlights,

an ineradicable discrepancy between their shared conception of moral rules and precepts on the one hand and what was shared despite much larger divergences — in their conception of human nature on the other. Both conceptions have a history and their relationship can only be made intelligible in the light of that history [MacIntyre, 1984, p. 52].

The conception of moral rules and precepts of eighteenth and nineteenth century philosophers was based on their christian past which was formulated from a “comprehension of man’s true end” and the conception of human nature was based on “man-as-he-happens-to-be” [MacIntyre, 1984, pp. 53-54].

MacIntyre’s [1984] ideas have been used to explain accounting phenomena [e.g. Francis, 1990 and Nelson, 1993]. Francis [1990, pp. 4-17] laments the dominance of external rewards and the decline of virtues in accounting practice. Nelson [1993, pp. 207-29] argues that accounting in modern times has been reduced to representation and control, which could lead to the degeneration of accounting into a mere technology.

The paper proposes to analyze the tension and strain experienced by the accounting profession. Adopting MacIntyre’s approach which highlights the importance of historical and social sources in understanding any ideology prevailing within a community, the paper takes the view that this phenomenon is related to problems associated with traditional professional ideology which is characterized by “public interest”. Whilst MacIntyre’s views are applicable to other aspects of accounting and the accounting profession [see for example Francis, 1990, and Nelson, 1993], they have been integrated into the discussion only to the extent necessary to achieve the purpose of this paper. The paper identifies the factors that contributed to the development of the traditional professional ideology in an attempt to explain how the changing character of the profession in conjunction with changing character of society has contributed to tension and strain in the accounting profession.¹ The paper argues that the coincidence of the changing features of both the accounting profession and contemporary society has rendered

¹ The importance of studying accounting thought or in this case professional ideology in the historical, social and institutional contexts has also been emphasised by Previt et al (1990) in what they term interpretive historiography.

the traditional professional ideology irrelevant to a considerable extent, a condition that was not present in the formative years of the profession.

The rest of the paper is organized into four sections. The first section consists of a brief discussion on professional ideology, the feudal environment in which the concept of professional ideology emerged and the influence of the church in its development. The second section considers the changing social and political environment, and the resulting secularization of the modern professions and modifications introduced to the professional ideology in later years. The third section analyses the development of tension and strain within the professions, and uses the analysis to explain the situation that exists in the accounting profession at the present time leading to some concluding remarks in the final section.

THE HISTORICAL CONTEXT OF PROFESSIONAL IDEOLOGY

The concept of ideology has been defined in the literature in a number of different ways. It has been used in reference to "ideas", "beliefs", "doctrines", "theories", "values" and "myths" [Carlsnaes, 1981, pp. 1-5]. The Concise Oxford Dictionary defines it as "manner of thinking characteristic of a class or individual, ideas at the basis of some economic or political theory". In more recent times professional ideology has been referred to in the sense highlighted by Marx [Johnson, 1972; Larson, 1977, p. xviii]. Marx used the term for "distorted or selected ideas in defense of the status quo" [Cited in Johnson, 1968, p. 76.].

In this paper, the term professional ideology refers to the ideas underlying what a profession is, as identified by sociologists working within the trait and functionalist approaches [e.g. Greenwood, 1957, pp. 45-55; Millerson, 1964, p. 5; Barber, 1963, p. 672; Goode, 1960, pp. 902-14; Parsons, 1949, pp. 34-49]. These ideas include "public interest", "rationality" in the development of a body of knowledge, "universalism" in application, "functional specificity" and "autonomy" in practice.

The feudal environment

Carr-Saunders and Wilson [1933, p. 289] trace the beginning of professions to the eleventh century during which the great movement towards association began to sweep like a wave over the cities of Europe. Whilst the guilds exhibited certain

characteristics of professions, e.g., division of labour, there is evidence to suggest that the ideology exhibited by the professions today originated in the church [Carr-Saunders and Wilson, 1933, p. 290], with divinity as the earliest profession. The church had a significant influence on the development of the concepts of "profession" and "professional ideology".

The eleventh century saw the maturity of the middle ages [also known as the feudal or medieval period]. The middle ages was the outcome of a violent and disorderly period: "Feudalism was born in the midst of an infinitely troubled epoch, and in some measure it was the child of those troubles themselves" [Bloch, 1961, p. 3]. The violence in Europe, a result of invasion from the south by Muslims, from the east by Hungarians and north by Scandinavians contributed to the collapse of the Roman Empire and the breakdown of control in many monarchies. Land and people were divided and controlled by manorial lords and barons. The insecurity was due not only to external aggression but also to internal unrest partly caused by economic conditions, customary law, and manners of the time. As Bloch [1961, p. 411] explains,

... at a time when trade was scarce and difficult, what surer means of becoming rich than plunder or oppression ... the principle of customary law in the long run resulted in the legalization of almost every usurpation, and the firmly rooted tradition which recognised the right, or even made it the duty, of the individual or the small group to execute justice on its own account.

The concepts cherished in society were aimed at bringing about social order. The duty of the individuals in medieval society was to live according to their station and to perform their traditional tasks. This is indicative of the concept of freedom that existed in feudal society. The Christian view was that all people by sin have lost the dignity of freedom and have made themselves, in varying degrees, slaves of their passions; the way to freedom then lies through a new subjection, the humiliation of self negation [Southern, 1953, p. 101]. This view is reflected in a letter written by St. Anselm, one of the most influential medieval philosophers, to a monk who proposed to make a journey to his native land in order to save his sister from a state of serfdom:

What concern is it of monks — men who have resolved to flee the world — what does it matter to them, who serves whom in the world, or under what name? Is not

every man born to labour as a bird to flight? Does not almost every man serve under the name of lord or serf? [quoted in Southern, 1953, p. 102]

Southern [1953, p. 107] also observed that when serfdom was feared or resented, it was not the subordination but its arbitrariness that caused concern. In medieval society the emphasis was on obligations and dependence, not on rights. Bloch [1961, p. 145] explains:

To be the "man" of another man: in the vocabulary of feudalism, no combination of words was more widely used or more comprehensive in meaning. In both Romanic and Germanic tongues it was used to express personal dependence per se and applied to persons of all social classes regardless of the precise legal nature of the bond . . . the emphasis was on the fundamental element in common, the subordination of one individual to another.

This concept also extended to the family, Powers [1924, pp. 104-36] writes of the book, the *Menagier de Paris* wrote, which was meant to provide instructions for his young wife on her duties. She also writes of the obligations of the peasant Bodo to his master. The ties of blood relationship were also very strong during the period as pointed out by Bloch [1961, p. 124]: "The general assumption seems to have been that there was no real friendship save between persons united by blood". These ties also extended to economics, because even though individual possession was recognised the main emphasis was on community goods.

In summary the middle ages with its feudalism was an outcome of a violent and unstable period leading to a society in which the concept of rights was non-existent, and a society which was willing to give anything for stability. It was also an unequal society but not an hierarchical one because there was too much uncertainty to develop a stable social classification. It was a society which had far-reaching restrictions on social intercourse to bring about social order.

The manorial lords did not have consistent laws nor did they make great attempts to maintain order. Due to these conditions the medieval person's passionate desire was for unity and certainty. Coulton [1946, p. 21] states, "... the mainspring of power was men's passionate desire after unity; after any escape from mere anarchy". Under these circumstances, he argues, the well organized and bureaucratic church was able to provide the

stability that no other institution was able to provide [Coulton, 1946, p. 125]. The church also had a better image, for example, "The watchwords of the state were oppression, coercion and persecution, the maxims of the church were love, compassion and consolation" [Rostozef quoted in Coulton, 1946, p. 15]. The church took on the responsibility for education and poor relief. Although the church imposed on society the same rigid and undemocratic structure that it practised itself people were content because of its contribution towards establishing a sense of stability.

The arbitration of the Pope in many conflicts further enhanced his stature, and the stability he provided enabled the flourishing of philosophy, arts and education within the church. The growth of these disciplines in turn raised the profile of the church. Coulton [1946, p. 18] argues the church was one of the constructive things which emerged from the welter of anarchy.

The Church and Professional Ideology

Most of the valued attributes of a profession, e.g., a body of knowledge, a set of values based on the concept of a "calling" in public service, a code of ethics, education and training were developed by the clergy in a feudal environment. The church had a theoretical body of knowledge which was based on the Bible. The concept of knowledge and means of acquiring knowledge in medieval times can be summed up by the Latin phrase 'Credo ut intelligam' — "I believe in order to understand" [quoted in Copleston, 1961, p. 11]. This can be related to the Christian belief that not only people search for wisdom, but wisdom also searches for people [Fremantle, 1954, pp. 48-51]. St. Augustine, an eminent medieval philosopher, argued that necessary and immutable truths depend on the eternal ground, namely God. He also argued that this truth was perceived by people through 'divine illumination'.

The argument that truth was perceived by people through 'divine illumination' provided the church with a monopoly over knowledge. All intellectual disciplines during this period were adjuncts of theology, "the queen of the sciences" [Ergang, 1967, p. 14]. Medieval intellectuals were mainly concerned with the relationship of reason to faith and vice versa, the relation of God to the world, and the nature of human beings and immortality.

The church's code of ethics was based on the Bible. The Christian claim was that this code of ethics was derived from a

doctrine of "natural law" [Barclay, 1978, pp. 125-26]. It was claimed that Christian ethics was firstly "natural" to man [or corresponds to man's true nature], and secondly it can be shown to be so by a process of natural reason. Later on the doctrine of "natural law" was replaced by creation ethics in justifying Christian ethics. "Creation ethics starts with God and his will for living in his creation" [Barclay, 1978, p. 129]. It is asserted that to break these commandments is to offend against a created order [Barclay, 1978, pp. 129-33]. This assertion reflects on Coulton's [1946, p. 21] earlier point that the major deficiency in medieval society was order. Further evidence suggesting the influence of the lack of order within the community at the time on the development of Christian ethics is also provided by Meeks [1986].

The concept of public interest or altruistic service motive also developed in a feudal environment, an environment in which obligation was emphasized, independence was unknown and justice was arbitrary. The church had a very clear concept of what was in public interest (even if some might feel that it is a misplaced belief), that is saving "man" from "his" sins. Berlant [1975, pp. 25-42] argues that there is always a certain degree of imperfect internalization of morals by professionals and this could lead to misplaced trust. In a relationship of dependence and trust there is always an opportunity for exploitation, but in a society based on obligation, dependence and arbitrary justice, public interest and ethics became a very important form of regulation, social control and protection for the common person, in the absence of external control. The client or public had no recourse to justice when exploited by the clergy other than to complain to the clergy since "Papal policy was so consistent, in comparison with that of the lay rulers, that the balance tended more and more in favour of the church" [Coulton, 1946, p. 125]. The greatest crime was heresy or infidelity to the church. In many cases the church also assumed the task of enforcing the laws [Ergang, 1967, p. 13]. Furthermore, the church encouraged the strongly personal type of social relation and self-discipline rather than external control [Parsons, 1968, pp. 640-77].

In an environment where self-discipline was looked on with admiration and the church played the roles of executive, legislature and judiciary in society, professional autonomy or the autonomy of the church was not questioned. The church had an elaborate mechanism to ensure that its members worked in public interest. Training was rigorous and long, in which negation

of self interest was an important part. The church also put in place various other controls as elaborated by Powers [1924, p. 76]:

In the middle ages the nunneries of England and a great many of the monasteries, used to be visited at intervals by the Bishop of their diocese in order to see whether they were behaving properly. It was rather like the periodical visitation of a school by one of His Majesty's inspectors, only what happened was very different. When His Majesty's inspector comes he does not sit in state in the hall, and call all of the inmates in front of him one after another, from the headmistress to the smallest child in the first form, and invite them to say in what way they think the school is not being properly run, and what complaints they have to make against their mistress and which girl habitually breaks the rules — all breathed softly and privately into his ear, with no one to overhear them. But when a Bishop came to visit a nunnery, that is precisely what happened.

The church made a great effort to ensure that priests received proper education and training. The importance of education was recognised by the medieval church leaders. For example, Archbishop Pecham in 1287 issued a statute in council which begins:

The ignorance of priest casteth the people into the ditch of error; and the folly or the unlearning of the clergy, who come bidden to instruct the faithful in the catholic faith, doth sometimes tend rather to error than sound doctrine" [Quoted in Coulton, 1946, p. 145].

The concern for education greatly raised the stature and influence of the church because the nobility sent their children to the church for education. Rashdall [1895, p. 697] states,

Nearly all the civil servants of the Crown, the diplomatists, the secretaries or advisers of the great nobles, the physicians, the architects, at one time the secular lawyers, all through the Middle Ages the then large tribe of ecclesiastical lawyers, were ecclesiastics . . . the average student at Oxford or Paris — however little he might be looking forward to priestly duties as the real work of his life — generally contemplated holy orders as his eventual destination.

The monopoly over knowledge and education by the church is also reflected in the development of accounting as evidenced by the earliest systematic exposition of the double entry system which was produced by a monk [Luca Pacioli]. The clergy acted as both "interpreters of the ideas of the great and as the depositaries of political traditions" [Bloch, 1961, p. 80]. In fact the whole area of education was exclusively under the control of the church until the mid 17th century [Coulton, 1946, pp. 385-411].

SECULARIZATION OF THE PROFESSIONS AND THE EMERGENCE OF ACCOUNTING AS A PROFESSION

The greatest contribution of the church to the middle ages also led to the demise of its influence. The social order and stability the church contributed to, enabled the flourishing of commerce and industry as well as the development of a secular spirit in society. Dirks [1954, p. 169] describes the situation as follows:

Despite the many centuries that the generation of men had professed the faith, despite the length of time their 'religion' in the narrower sense had been Christian and Catholic, their thinking and their everyday actions were beginning to become emancipated.

The middle class gave expression to the growing secularist spirit by trying to extract more pleasure and greater enjoyment from "this" life [Ergang, 1967, p. 32-34]. The rising merchant and banking class asserted their desire to divorce the sphere of economic affairs from religious life, to be governed by its own principles usually based on Roman law. This class also allied with rulers of national states in their struggle with feudal barons and later with the church.

The secular spirit also asserted itself in intellectual circles. Doubts about the unity of ethics and knowledge were raised. William of Ockham reversed the traditional method of inquiry [followed by St. Augustine to St. Thomas Aquinas] from asking how the individual derives from a universal nature, to explain how in a universe of individuals the intellect comes to conceptions that are not individual. For Ockham, knowledge of existence alone constituted evident knowledge and since all existence was individual, individual existence was the source of all proper knowledge. This assertion of Ockham did not only have great implication for the development of knowledge but also social

structure. Ockham however made all attempts to retain God in his scheme of philosophy when he says,

God can do some things by his ordained power and some by his absolute power. This distinction is not to be taken to mean that there are really two powers in god, because god's power is the same in God as outside him [quoted in Leff, 1976, p. 33].

The secular spirit demolished the traditional concept of obligation and freedom. For example, Hobbes in the *Leviathan* [1985, pp. 190-91] pointed out that freedom is the right to any course of action to satisfy one's desires. Hobbes argued that reason is essentially a servant of the passions, and is the faculty of devising ways and means to secure what one desires. He felt that people introduced restraints upon themselves to prevent the miserable condition of perpetual war in a commonwealth, and they were only obliged to follow those laws. Philosophers following Ockham also sought to separate ethics from the Bible and base it on some conception of human nature (Hobbes and Spinoza) or feelings (Hume) or sympathy (Smith) [Feldman, 1978].

The secular spirit also led to the reintroduction of Greek science into the west. The works of Aristotle stimulated a wider interest in the natural sciences. The popular reception by intellectuals of the works of Copernicus and Vesalius, and the growth of nation states placed pressure on established professions, such as the medical and legal profession, to break away from the church. This was not an easy task, as pointed out by Underhill [1992, pp. 322-49], in the medical profession the elite physicians resisted it strongly while the general practitioners adopted it faster in their effort to gain greater status and prestige. The break-up of the medieval corporations and the increase of private wealth also meant that a professional could earn an income other than through the holding of the ecclesiastical benefice, and new professions based upon intellectual techniques developed along with the progress of science [Carr-Saunders and Wilson, 1933, pp. 294-97].

In the secularization process the medical and legal professions did not discard all their old values, instead they modified the old ideology and incorporated new ones. Larson [1977, p. 5] states:

The modern model of professions undoubtedly incorporates pre-industrial criteria of status and pre-industrial ideological orientations. Any concrete historical pro-

cess, such as the first phase of modern professionalization, inextricably binds together elements which analytically, pertain to different and even antithetic structural complexes Their product however was an innovation — if nothing else, because it reorganised and transferred into a new social world parts and patterns of the old.

The effort to retain the old ideology can be understood in the contexts of the intellectual climate of the time. Leading intellectuals of the time, e.g., Tawney, Durkheim and Peirce whilst in favour of secularization had a deep-felt revulsion against capitalist values and saw the old values in professional groups as an alternative to capitalist values [Haskell, 1984, p. 184].

The secularized professions sought to retain the traits, e.g., a code of ethics, knowledge base, education and working in public interest but made major changes to the contents of these traits. The knowledge base was built on methods of acquiring knowledge developed by the seventeenth century renaissance philosophers like Bacon and Descartes. Bacon advocated the empirical, experimental method to the search for knowledge. Bacon was concerned with inductive logic, that is the rules of generalization based on observation of particular things and events [Hampshire, 1956, 19-31]. Descartes advocated the deduction method of mathematics to the search for knowledge. Descartes argued that “outside mathematics, all claims to knowledge seem, when one pauses to reflect, uncertain, unsystematic and unsupported by any common method of proof” [Hampshire, 1956, p. 60]. The objective was to generate a valid theory that could provide a solid base for the development of professional techniques [Schein, 1972, pp. 43-48].

With secularization the professions also quickly allied themselves with the secular rulers of nation states and the middle class [Larson, 1977, p. 8]. The secular rulers in return for the support and taking into account their inability to police the professions allowed the professions to retain considerable autonomy which they enjoyed as part of the clergy. The medical and legal professions in particular retained a code of ethics based to a large extent on the old code but changed the justification for the code from that of the Bible to one based on human nature that was advocated by seventeenth and eighteenth century philosophers like Locke, Hume and Kant, who attempted to derive an ethical doctrine through reasoning from premises concerning human nature.

Ethical doctrines arrived at through this mode have however been found to be wanting as highlighted in the introduction. According to MacIntyre, the failure of the eighteenth and nineteenth century philosophers has resulted in the popular emotivists view of moral utterances [see also Ayer, 1946], as well as the separation of fact from value. The separation of fact from value, MacIntyre [1990, p. 216] argues, has contributed to intellectual enquiry becoming "fragmented into a series of independent, specialized, and professional activities whose results could, so it seemed, find no place as parts in any whole". In the course of secularization the professions also underwent a process of liberalization [Argyris and Schon, 1974, p. 147] and the organizational structure was made more democratic compared to that of the church. They became open to a wider range of participants. The authority of organizational leaders were curtailed, a major deviation from the unquestionable authority of the Pope.

The industrial revolution saw the rise of technique, a development that was accompanied by an emphasis on specialization and a proliferation of discrete bodies of professional expertise. The secularization and the rise of technique changed the view of the professional from one who professed a faith to a practitioner of technique who did not admit the need for faith [Argyris and Schon, 1974]. During the industrial revolution with its prominence given to industry and commerce, accounting became essential for the smooth functioning of society which was increasingly becoming business oriented.

The industrial revolution also supported the rise of the accounting occupation's characteristic strategy for controlling labour, raising the accountants status within the organization [Armstrong, 1985, pp. 129-148; 1987, pp. 27-45]. The involvement of accountants in the management and liquidation of bankruptcies also brought the accounting occupation in close contact with the legal profession providing an extra support for the claim to professional status [Brown, 1905; Kedsle, 1990, p. 1-19]. Although some form of accounting existed long before the industrial revolution [Chatfield, 1974], the renewed importance accorded to it during this period provided accountants with the opportunity to claim professional status by emulating the characteristics of the established professions at the time.

The environment in which accounting emerged as a profession already had well established attributes such as professional

autonomy and public interest which were considered essential in any professional activity.

THE TENSION AND STRAIN

Professional autonomy which is an essential characteristic of the concept of professional ideology is based on three claims. First, the work of professionals entails such a high degree of skill and knowledge that only the fellow professionals can make accurate assessment of professional performance. Second, professionals are characterized by a high degree of selflessness and responsibility, that they can be trusted to work conscientiously. Third, in the rare instance in which individual professionals do not perform with sufficient skill or conscientiousness, their colleagues may be trusted to undertake the proper regulatory action [Freidson and Rhea, 1965, p. 107-24].

From an historical point of view the environment in which professions operate has undergone rapid change over the years. While it is debatable whether the priest required a high degree of skill and knowledge to perform his duties, there is little doubt that others were unable to assess the skill and knowledge of the priest because the church had a monopoly over education and knowledge. By contrast, although the modern professions also generally exhibit a high degree of knowledge and skill, there are institutions external to the professions with the ability to assess professional performance. In the case of the accounting profession these institutions include the courts, governmental agencies such as the Securities Exchange Commission [SEC] in the United States and similar institutions in other countries, and academics. The pluralization of the accounting standard setting process is an example of the ability of people outside the profession to define and assess professional performance. For example, in the United States, United Kingdom and Australia the standard setting and enforcement bodies include members who are not accountants.

Furthermore, in addition to the general comments made at the beginning of this paper, there are also questions about the knowledge base of the accounting profession. Hines [1989, pp. 72-92] points out that an apparent absence of a formal body of accounting knowledge has been a threat to the accountants' professionalization quest. She further argues that accounting knowledge is a residual of a political process, and is reflected in the arbitrariness of accounting standards, as well as the expansion and diversification of accounting work. In recent times

even the courts have commented on the quality standards of the profession [Lochner, 1992, p. 105-108].

Since the medieval period there has also been no universal agreement on the meaning or measure of "public interest" [Held, 1970]. The problem of defining public interest afflicts many professions, e.g., the legal profession [Moore, 1991, pp. 763-91]. The absence of any consensus has prompted many commentators [for instance Schubert, 1960] to describe it as slippery, value laden and vacuous, and to call for its rejection as an analytic concept. Dahl and Lindblom [1963, p. 501] argue that "often a precise examination would show that it can mean nothing more than whatever happens to be the speaker's own views as to a desirable public policy. In many professions initially this did not cause much concern because their services were viewed as "objective and value-free" [Morgan, 1988, p. 47]. This however is not the universal image of professionals at the present time, for example, accountants are seen to play a partisan role [Tinker, 1991] in society.

The church in medieval times played the roles of executive, legislature and judiciary in society, which in present times would be considered as "conflict of interest". There was no question of other institutions in society regulating the church since it was a power unto itself. After secularization and until the twentieth century the state in general was not interested in active regulation of social and economic life [Philips, 1965]. However, the situation changed in the twentieth century. When many other aspects of economic and social life are regulated by the state [Hurst, 1950] it seems difficult to argue that the professions should be treated differently. Hobbes' [1985] assertion that reason is a servant of the passions has exposed weaknesses of self-discipline as a form of regulation and social control, and led to the development of sophisticated forms of transparent, institutional controls. Ritti et al [1974] found that even the modern church has problems inculcating new recruits with its traditional belief system, and lawyers cannot relate the ideal basic product of the legal system, that is the dispensation of justice, to the far from even-handed judicial system. Previously decisions on the choice of accounting policy were left to the accountant and regulation was through peer pressure. Today as in many other areas of economic activity, regulation is by transparent institutions external to the profession like the Financial Accounting Standards Board (FASB) and the Securities Exchange Commission (SEC).

The accounting profession like the medieval church plays a host of conflicting roles, it sets the objectives of financial reporting and auditing, it develops the means to achieving the objectives, it sets the quality standards and enforces them, it also represents the interests of its members, leading a Council member of the Institute of Chartered Accountants in England and Wales (ICAEW) to question if the role of the ICAEW was that of a regulator or trade union [Bruce, 1993, p. 31]. The disappearance of medieval social and institutional conditions has made the apparent conflict of interest among the many roles played by the accounting profession very visible. The conflict of interest among the many roles played by the profession, the absence of a universal concept of public interest, separation of knowledge and ethics, and the downgrading of self-discipline as a form of social control has contributed to the development of inter and intra community tension in the accounting profession.

The problematic nature of professional ideology and its impact on the professions is evident in the current literature. The traditional view of professions as "corporate guilds that protected civic morality and social solidarity from the corrosion of modern egotism" [Metzger, 1987, p. 10] has been replaced by that of a monopolist exploiting the public for a private gain [Schon, 1987, p. 4]. Roth [1974, pp. 6-23] argues that sociologists studying the attributes of a profession are decoyed into becoming apologists for the professionalism ideology. The study of accounting profession has also shifted from those using a taxonomic approach [Carey, 1969; Buckley & Buckley, 1974] to that of identifying the struggle for professional dominance [Willmott, 1986, pp. 555-80; Walker, 1991, pp. 257-83], and struggles for territory among professions [Armstrong, 1985; 1987].

CONCLUSION

Following MacIntyre's ideas, this paper attempts to explain the tension and strain in the accounting profession in terms of the changing character of professional ideology and society. Much of the ideology associated with professions has a long history. Whilst the social and institutional conditions have changed the professions have maintained the view that the ideology is universal and essential for the continued growth and development of the profession. For accountants working in contemporary conditions that stress competition, the professional ideology with concepts of public interest seems empty and

meaningless. The mismatch between the changing social and institutional conditions and the continued emphasis on professional ideology would seem to create tension and strain within many professions including accounting.

Although there have been signs of tension and strain in the accounting profession for a long time, the situation seems to have reached a crisis point only recently [Belkaoui, 1991; Zeff, 1987]. As Leff [1976] points out, due to inertia, people seem to continue with the same attitudes "often long after they have become intellectually untenable or practically inconsistent" [p. 147]. For many professionals the professional ideology or the fundamental belief system in their own profession has become implausible [Ritti et al, 1974] and this has led some to adopt a cynical attitude towards the belief system and others to criticise the belief system.

The profession's continued attempts to maintain the current ideology with its conventional attributes would lead to increased tension and strain. The analysis in this paper suggests that it is important for a modern profession to develop an ideology to which its members as well as society can relate to. Increased knowledge of the social and institutional conditions which contributed to the development of the present professional ideology is likely to help the profession in its efforts to cope with the tension and strain it faces in a constructive manner.

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