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Professionals with borders

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Professionals with borders: the relationship between mobility and transnationalism in global firms

Abstract
Recent claims assert that the transnational has displaced the national in importance vis-à-vis the governance of international professional organizations. Crucial to such claims are assumptions about rising geographical mobility and the emergence of cosmopolitan professionals who are increasingly detached from national professional regimes and contexts. We interrogate claims about the importance of transnational spaces through a cross-national study of global professional service firms in 12 countries. Our study demonstrates how the imperatives of client service, the locally rooted nature of social capital and cultural barriers all contrive to limit the ability and necessity of professionals to move across borders in their work and the pursuit of successful careers. The *vitality of transnational* firms appears to depend on professionals who are, for the most part, locally groomed – *professionals with borders* - who may only experience one short period of limited geographical mobility, usually early in their careers. Where transnational mobility is in evidence, it tends to take a more virtual than physical form. These results temper arguments about the rise and, certainly, extent of, physical mobility among elite employees of global professional service firms and, in turn, about the extent to which the transnational has supplanted the national as the most important frame of reference for professional organization. Rather, they support views that see the transnational and local as co-existing and interconnected.

Introduction

What is the relationship between transnational firms and professional mobility? It is an increasingly prominent refrain that Professional Service Firms (PSFs) are global in nature (Boussebaa et al., 2012), with some professions now occupying transnational spaces (Faulconbridge and Muzio, 2012). The term 'transnational' connotes a qualitatively different space, one that is less fettered by national borders and "cannot be reduced to the interplay of pre-existing national groups and interests" (Morgan, 2001: 115). It is concerned with hollowing out the national or 'denationalization' (Sassen, 2003: 5; also Djelic and Quack, 2012). Suddaby et al (2007), for example, explore this very point, examining how the Big 4 accounting firms have transcended their own profession – accounting. Their study highlights how the Big 4 have rewritten accounting rules such that PSFs and their clients may operate in ways that loosen ties

to nation states and more generally overcome national constraints. Suddaby et al (2007) evince that the "hard", regulation-based activities of the nation-state have been superseded by the soft, normative-based activities of global PSFs and other "transnational actors" (335). The corollary has been to create a transnational set of governance arrangements within which the accountancy profession now operates.

Elsewhere, Faulconbridge and Muzio (2012) outline the contours of a 'transnational sociology of the professions' that takes account of how "powerful actors involved in the institutionalisation of professional privileges more and more seek to develop professional norms, regulations and cultures outside of the confines of Westphalian state regimes" (137). Echoing the rise of supra-national organizations more generally, from NATO through to the OECD, they argue that, while the national scale clearly remains important, this has been fetishized to the detriment of other scales, particularly the transnational. GPSFs (global professional service firms) are at the vanguard of creating transnational spaces and in transcending local versions of professionalism, opting instead to develop a "cadre of truly global practitioners" that are more geographically mobile and less constrained by national factors. The intention here, according to Faulconbridge and Muzio (2012), is for firms to develop "global cosmopolitan professionals who are detached from national professional regimes" (143).

These, somewhat 'hyperglobalist' (Morgan, 2001), characterisations of transnationalism conjure up images of professional firms that bestride the globe like modern day colossuses, populated by footloose, multi-lingual, cosmopolitan, borderless professionals who gambol from one exciting international assignment to the

next. A key ingredient in this transnational cocktail is the assumption that elite professionals are highly mobile, spending their lives between business class lounges, top hotels and the gilded corporate suites of those that they advise. This argument asserts that as power ebbs inexorably from nation states to transnational and supra-national professional regimes, professional mobility will accordingly increase in significance (Beaverstock, 2007; Faulconbridge and Muzio, 2012, 145; Suddaby et al, 2007: 352). As Jones (2013: 61) argues in a review of business mobility, "with the advent of many more increasingly transnational firms ..... the circulation of managers has become far greater in extent and more complex in form". Accordingly, mobility has grown enormously as a topic of interest for social scientists in recent years (Eriksson and Rogriguez-Pose, 2017; Haley, 2017; Viry and Kauffman, 2015; Walker, 2015; Hislop and Axtell, 2015), the area even being replete with a journal, *Mobilities*, now past its tenth year (Faulconbridge and Hui, 2016). Yet the 'mobility turn' in the social sciences has however only just begun to gain traction in employment-related studies (Cresswell et al, 2016).

A corollary of these arguments can be found in wider sociological treatises on globalization. For example, there have been calls for a "sociology beyond societies" (Sheller and Urry, 2006) and an epistemological shift from "methodological nationalism" to "methodological cosmopolitanism" to account for increasing transnational interdependencies (Beck, 2008). Power, according to Beck (2008), is no longer linked to the conquest of territory or space. Rather, "the power of the players in the global economy grows precisely to the extent that they become extraterritorial factors" (796). This implies that transcending the confines of the nation state becomes a key objective for global economic power players, and this typically includes some

form of mobility as well as other features of globalisation (see also Castells, 1996; Fechter, 2007; Malewski, 2005; and, Nowicka, 2006).

While not denying that there is a homology between economic globalization and a rise in global mobility (as well as migration), strong assertions that we now live in a fundamentally different type of society need to be tempered by emerging empirical evidence. While the more enthusiastic champions of globalism continue to conjur up images of a world in which transnationalism has become the norm for many individuals, especially those of high status, this has been challenged (Helbling and Teney, 2015). For instance, recent work has demonstrated that European managers and professionals, even when working for international organizations, tend to "remain firmly rooted in their local urban environments, where they belong to dense networks of friends and family, and where they invest in the functioning of the local social and political sphere" (Andreotti et al, 2015: 3).

This article engages directly with these issues and asks the question: are transnational firms characterized by high levels of transnational professional mobility? To that end, we report on a study into the work and careers of senior financial professionals (auditors, tax advisors and consultants) in GPSFs in 12 countries. We explore the career histories of these individuals, paying particular attention to the *extent, type and timing of mobility* that has characterized their trajectories. Our findings demonstrate that although most interviewees are very conscious that they work for international organizations – and of the status that doing so accords them - the work they performed and careers they pursued were overwhelmingly embedded in the political, cultural and social idiosyncracies of *local* offices. These idiosyncracies encourage transnational

4

professional mobility only up to a particular point, often early in their careers, beyond which mobility becomes a risk to career advancement at the local level. This finding leads to a characterisation of the professionals that populate transnational firms as much more bound up in the nation state than they are in transnational space and provides a counterfoil and conditionality to some arguments about the rise of global mobility and the ostensibly transnational character of GPSFs. Rather, the local and transnational are combined in different ways.

The article is structured as follows. The next section introduces literature on transnational professions and shows how key arguments therein are supported by assumptions about professional mobility. The limited literature that does exist on professional mobility beyond migration is reprised before highlighting the key research questions that this study seeks to answer. The research methods employed in the study are outlined. The findings are then presented, organized along geographical, temporal and functional planes. The article then discusses the implications of the key findings and concludes with some suggestions for future research.

Transnational professional mobility

A number of studies from the social sciences highlight the increasing importance of global mobilities. Fechter (2007), for example, draws attention to a new generation of mobile professionals who have "an international outlook in terms of their career, place of residence, and social networks (10). Similarly, Favell (2008) suggests that these new mobile professionals cherish movement as "a permanent state of mind" (104). This is resonant with Castells (1996), who pointed to a new stratum of footloose professionals whose identity "is not linked to any specific society but to membership

of the managerial circles of the informational economy across a global cultural spectrum" (447). Views such as these are also echoed in the pithy monikers coined by other social scientists such as Malewski's (2005) 'GenXpat', Nowicka's (2006) 'geographic promiscuity', Petriglieri et al's (2017) 'portable selves' and Polson's (2016) 'privileged mobilities'. Overall, there are considerable arguments from the wider social sciences pointing towards borderless movement and a much more globalized professional workforce.

In PSF literature specifically, considerable attention has been paid to the emergence of transnational firms where geographical mobility is a core element. For example, Suddaby et al (2007) cite EU laws that 'have reduced mobility barriers between member countries, established common accreditation standards and, generally, have reduced the ability of professional regulators to govern their members' (352). Similarly, Evetts refers to global or supra-national professional associations and 'transnational markets and international divisions of labour' (1995: 772, quoted in Faulconbridge and Muzio, 2012: 142). Central to this increased mobility are professionals who can 'operate globally and (are) disconnected from national regimes whenever possible' (143). This runs counter to other findings such as those found in Barrett et al (2005), who assert that global practice methodologies are re-interpreted at the local level.

That many arguments surrounding mobility are imputed to global firms without the benefit of extensive empirical substantiation is worthy of note: the globalist rhetoric far outstrips the empirical evidence on which the claims are made. In various studies in the late 1990s for example, Greenwood and Cooper et seq highlighted the increasingly global scope of professional services, charting the growing dominance of

the PSF as a transnational actor (see, for example, Cooper and Robson, 2006; Cooper et al, 1998; Greenwood et al, 1999). While not disputing the general direction of travel of the thesis advanced by these studies, it is important to note the empirical limitations of this work. Simply put, the empirical work in these studies was not as transnational as the conceptual arguments which emerged from them. For example, in a study into how PSFs moved into the Russian market post-1989, interviews were undertaken with American, Canadian and British professionals rather than Russians (Cooper et al., 1998). This reflects the longstanding Anglo-Saxon prism through which much of the literature on PSFs specifically, and on professionals more generally, is viewed (Spence et al., 2017). There is clearly a need for more studies in this area that incorporate comparative elements into their research designs (Bryson and Rusten, 2008: 309).

Beaverstock in his detailed empirical study chronicles some of the specific functional reasons for cross-border mobility in GPSFs for a wide range of professional staff (2007: 17). In addition to relatively short-term travel, concerned with working on or securing specific client projects, or secondment to client firms, professionals could have longer assignments:

> *'All the Big Six (leading global firms) regularly moved partners, seniors, post-qualified and qualifying staff cross border for more than one year: to check skill shortages in newly opened or extremely busy offices; to manage departments or offices: as part of structured career development programmes; to fire-fight and trouble shoot; and, as a training device for international staff to circulate between branch offices and the firms' HQ'* (2007: 16)

The list promulgated in the quote above suggests that mobility may vary within firms over time; this point is borne out in research in other sectors (Millar and Salt, 2008). However, the extent and frequency of such travel and, crucially, whether international mobility is associated with career advancement remains opaque. Indeed, Bryson and

Rusten (2008) in their study of professional services staff in 3M find that, although multinational firms need to diffuse knowledge globally, the permanent transnational relocation of professionals is relatively unusual: the vast majority of international assignments were of a limited duration.

There is, overall, a paucity of knowledge relating to the international mobility of professionals. Work by Seabrooke and others specifically on 'transnational professionals' examines policy formulation across borders and the opportunities that transnational spaces afford reflexive actors who seek to advance specific agendas (see, for example, Seabrooke and Tsingou, 2015 and Seabrooke and Wigan, 2016). Watson and Beaverstock (2016) in this journal document the increasingly transnational nature of project work in the recording industry. Likewise, Bloomfield et al (2015) show how professional migration has increased among European accountants in recent years following international regulatory harmonization. However, a number of other studies point towards constraints on cross-border professional mobility more generally. For example, Boussebaa et al (2012) show how the local offices of GPSFs tend to avoid using overseas consultants, even on explicitly international projects, because of the incentives to retain profits locally. Other studies point to a raft of social and cultural integration problems associated with migrant professionals, especially those from the global south (Annisette and Trivedi, 2012; Pio and Essers, 2014; Yu et al, 2015). For example, migrant professionals often end up on the periphery of professional work and are likely to develop social networks with other migrant professionals rather than local actors (Su and Chen, 2017).

That senior employees of international organisations may have relatively limited mobility is reinforced in extensive work on upper middle-class European managers by Andreotti et al (2012; 2015). Most notably, Andreotti et al (2012; 2015) identified a taxonomy of four different mobility strategies (see figure 1 below). Firstly, there were '*barbarians*' who were highly mobile and had no, or virtually no, ties or commitments to specific places. Such individuals might be consistent with the richest 1% who have homes on multiple continents, live largely privatised existences and have very little contact with national or local institutions (see also Beaverstock and Faulconbridge, 2014 on the mobility strategies of this group; cf Helbling and Teney, 2015). This grouping have seen earnings rise greatly over the last three decades. Secondly and by contrast, '*self-segregated*' individuals had a very low transnational dimension, but were equally very disengaged from local civic society, living privatised existences with little need for locally generated social networks. Thirdly, '*local stalwarts'* might ostensibly be inserted into transnational networks, but their involvement in anything beyond their specific locales is very limited. Finally, *mobile rooted'* managers were relatively fixed geographically in terms of their social, business and family networks, but with a set of dispositions that is more consistent with someone working for an international rather than local firm. They were *both* transnational *and* local. This formed the dominant group in their sample and, although patterns varied, between home cities and employment sectors for example (also Millar and Salt, 2008; D'Andrea and Gray, 2013), mobility was often limited in terms of *when* it occurred. In particular, it was concentrated early in their careers and involved travel to relatively few locations/cities. This trend was identified by Hanlon (1999) in his study of Irish accountants, who spent time in Boston or New York before returning to Ireland.

D'Andrea et al., point out that positions held overseas almost invariably ended in a return to their home base. As they outline:

> *'Far from seeing their transnational experience as a planned permanent move, interviewees viewed it more instrumentally as a way of gaining expertise in an international setting to boost their future career prospects once they returned home...'* (Andreotti et al, 2013:51)

In summary, conceptual claims that professions now need to be understood within transnational frames of reference are underpinned by assumptions about rising levels of professional mobility. However, evidence on international professional and managerial mobility is at a nascent stage. What work has been done is suggestive of modest increases in mobility at best, and at worst, highlights significant barriers to cultural integration for professional migrants.

It is clear that further empirical work is needed on professional mobility, not simply to subject the conceptual narratives provided by 'hyperglobalists' (Morgan, 2001) to critical scrutiny, but to reveal different dimensions and consequences of professional mobility at elite levels. Specifically, we need to understand the extent to which international mobility is a key feature of successful professional careers in global PSFs.

Central to this intellectual enterprise is the concept of social capital, the accumulation of which has been shown to be a key feature of successful professional careers in various countries (Spence et al, 2015). Social capital is a prominent concept across the social sciences and can be seen as 'the sum of the resources, actual or virtual, that accrue to an individual or a group by virtue of possessing a durable network of more or less institutionalized relationships of mutual acquaintance and recognition' (Bourdieu &

Wacquant, 1992: 119). We suggest that it would be of value to explore the ways in which social capital might constrain and/or enable (Adler & Kwon, 2002) transnational professional mobility (also Kelly and Lusis, 2006). Hall (2011), for example, shows how social capital can contain both transnational and local elements. Andreotti et al (2015) point out that transnationalism is 'an emerging social cleavage' (14) in modern society. Accordingly, they assert that transnationalism constitutes something approaching a state of mind for the upper middle classes. The extent to which this apparent state of mind manifests itself in form of durable cross-border networks remains unclear. Presumably, if this did occur it would be cultivated via professional mobility patterns. In other words, is the accumulation of transnational social capital something that characterizes the careers of successful members of global firms? Or is it the case that such a resource remains the preserve of the richest 1%?

A fuller understanding of the mobility (or otherwise) of professionals who populate transnational firms can highlight the relative importance of both the national and transnational 'scales' within which professional organization takes place. Commentators on professional firms suggest that the transnational exercises a qualitative dominance over the national (Beaverstock, 2007; Faulconbridge and Muzio, 2012; Suddaby et al, 2007) whereas commentators on the professional and managerial class *per se* suggest that global and the local co-exist more peacefully (Andreotti et al, 2015; Helbling and Teney, 2015). At the very least, it seems clear that both the local and the transnational are imbricated in a dialectical relationship (Djelic and Quack, 2003). Unpicking the nature of this dialectical relationship in the context of professional mobility is important in developing a fuller understanding of globalization. Useful in this endeavour is Urry's (2007) distinction between embodied (i.e. physical) mobility

and imagined (i.e. virtual) mobility. While the absence or circumscription of the former does not necessarily preclude the latter, we expect that the prevalence of one over the other will be indicative of the specific ways in which local and transnational forces combine to shape the work practices of GPSF members.

Research Methods

Data Collection

We pursued our research questions through semi-structured interviews undertaken in a largescale study across 12 different countries between 2010 and 2016. The sampling covered both OECD and non-OECD countries, but focused on professional service organizations with established transnational operations. As such, the vast majority (152/172) of interviews were with participants working in the so- called 'Big 4' accounting firms, although other accounting firms were also included in the sample provided that they were part of a wider, international network that offered services in various countries. Examples include firms such as Grant Thornton and BDO.

Table 1 - Interviewees

Country	Big 4	Other	Audit	Tax	Advisory/Other**
Bangladesh	18	1	19	0	0
Canada	11	1	9	1	2
China	32	7	17	6	16
France	9	4	11	0	2
Japan	34	0	30	0	4
Spain	13	4	13	2	2
UK	25	1	9	4	13
Other*	10	2	2	3	7
Total - 172	**152**	**20**	**110**	**16**	**46**

* includes Austria (1), Finland (1), Fiji (1), Ireland (5) and the UAE (4)
** includes Human Resources and general administrative functions as well

The purpose of the interviews was, in the first instance, to elicit the career histories of individuals – key work activities, locations, networks and events. Participants were told that the purpose of the interview was to understand why certain individuals

succeeded in navigating their way to senior positions within global PSFs. As the interviews dealt with career histories and biographical data, interviewees were encouraged to reflect on the personal as well as the professional choices that they had made. Indeed, careers are important and interesting in and of themselves, but they are also recognised in diverse research contexts as being located between history and biography and as representing movements through social structures over time (see Mayrhofer et al, 2007). They are therefore also reflective of wider dynamics or organizational and professional environments with a retrospective lens (Leicht and Fennell, 1997). Our sampling focused primarily on senior (i.e. hierarchically successful) members of firms, namely partners and directors as a way of eliciting lengthier career histories and changes over time. The interviewees came from the main activities of global accounting firms - audit, tax or advisory services (consultancy). Table 1 above breaks down interviewees by country and functional specialty.

Interviewees were contacted using personal contacts to start with, including former school friends who were able to share rich insights into the realpolitik of life in major accounting firms. This was followed by snowballing techniques. The preponderance of auditors in the sample reflects partly the initial contacts of the interviewers, but primarily the nature of the local market for professional services in each country. Japan and Bangladesh, for example, are countries that offer very little in the way in tax or advisory services; firms in China generate 65% of their revenue from audit, although future growth areas are in advisory; and the Canadian interviews were undertaken in Montreal which is based more on the audits of medium sized enterprises than (say) the more multifarious service provision to be found in the country's financial centre of Toronto. Tax advisors are, on the whole, underrepresented here. However, it is worth

pointing out that many of those classified as auditors above are also involved in the provision of non-audit services and self-identify as 'business advisors' or 'consultants' rather than 'accountants'. Conversely, those in non-audit functions might have spent some time in audit earlier in their career, where for many it served as a 'rite of passage' into the Big Four. This would have been particularly true for more senior interviewees. Indeed, at what point all senior people in the Big Four would have trained as Chartered Accountants. This is no longer the case and many trainees will study other qualifications, such as the CFA examination or MBAs. We are sensitive to the possibility that certain functional areas might be characterized by contrasting mobility patterns. Being sensitive to this from the outset of the data analysis, it is worth noting that we found no clear differences vis-à-vis mobility according to work discipline.

The countries included in the study were chosen according to the following criteria. Big 4 firms originated and developed primarily in Western Europe and North America, which reflects the inclusion of the mature markets of Canada, France, Spain and the UK. Bangladesh was included as an emerging market with a colonial heritage that extended to the organization of the accounting profession. Japan represents an Asian country that has been resistant to Western-style shareholder capitalism and so potentially offers an interesting comparison or 'relevant counterfactual' with the West (Endo et al, 2015). China is the example *par excellence* of an Asian country in a stage of rapid economic development and offered an arena in which professions have developed only recently and tentatively (Gillis, 2014), thereby permitting comparisons to be made with both other Asian countries and Western countries. Additional interviews in other countries were undertaken on a more *ad hoc* basis as opportunities arose through personal contacts. These interviews provided a useful means of sense

checking emerging themes and, in general, highlighting areas of transnational convergence or national difference. Overall, the sample itself is not fully transnational, in that many countries and continents are excluded. Nevertheless, these limitations notwithstanding, our sample covers enough geographical ground to permit robust insights to be drawn regarding the mobility of professionals in GPSFs. It should also be recognized that 'global cities' rely more on transnational labour than other metropolitan centres (Beaverstock and Hall, 2012), although we do include a mix of both here (e.g. global cities such as London, Shanghai, Paris alongside secondary cities such as Montreal, Edinburgh and Dhaka).

Interviews were undertaken by multiple researchers and in the mother tongue of participants where possible. Those conducting interviews were inducted into the process by being given access to previous transcripts and through detailed discussions of the research objectives with the principal members of the research team. Following each interview, the interviewer(s) would discuss the main points of the interview with the principal members of the research team. Comparisons with findings from other contexts would routinely be made at this point and serve to provide additional questions or prompts to be followed up in future interviews. The overwhelming majority of interviews were recorded and transcribed in their original language and subsequently translated as required.

Data Analysis

Data analysis was done collaboratively, with more than one member of the research team analysing the data and identifying themes and codes in concert and sense checking as the research progressed (Gioia et al, 2013). Where language barriers

existed between those analysing data and the other principal members of the research team, detailed and regular discussions were undertaken on the process of data analysis and the findings vis-à-vis findings in other contexts. Interestingly, mobility was not an explicit focus of the research design from the outset[1], but emerged inductively as a very strong theme or leitmotif in the career biographies of most interviewees. This serendipity is both a strength and a weakness methodologically. Mobility and/or its absence were evident despite not being actively sought (Becker, 1998). The career biographies were first interrogated and coded to identify mobility-relevant experiences, especially those that were perceived by participants as significant to their career trajectories. These dimensions were then mapped *abductively* with themes drawn from the literature (Van Maanen et al, 2007).

Our empirical findings are organized around three principal dimensions which we identified from the data as comprising cross-border mobility. These broadly correspond to those identified by Jones (2013) in a review of business mobility research where he highlighted space, temporality and function (see also Beaverstock, 2007; Andreotti et al, 2013; Findlay et al, 2012). However, our notion of temporality is focused on career stage more than length of travel:

- *geographical–* relating to the countries and cities where mobility is more likely and the destinations that mobile professionals might choose.

- *temporal–* denoting the stage in an individual's career that is most likely to involve significant mobility and also the amount of time that they might spend in another context.

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[1] 10 interviews where mobility was the primary focus were undertaken in Beijing in the summer of 2016 in order to interrogate emerging themes with a sample of more junior professionals who had recently been on international assignments. China was chosen for this rather than other locales because the initial wave of data analysis showed that China was undergoing a regulatory-driven localization initiative. We were curious to explore the impact that such an initiative would have on both mobility and Chinese offices' integration into global firm networks.

- *functional*– denoting why individuals have chosen, or been assigned to, particular locations, what they actually did once there, what levels of responsibility they assumed and what they have gained from the experience.

In the following sections, we set out our resulting analysis using *biographical vignettes* or illustrative individuals. These are short stories that help provide substance and 'thickness' and the opportunity to more richly convey the actual lived experience of individuals (Sergi and Hallin, 2011). In particular, they contrast with the sole use of either illustrative quotes from research participants or with quantitative analysis, both of which often lack context. Neither are they ideal types, but represent particular individuals whose experiences illustrate or bring to life the findings from our sample as a whole. The vignettes were constructed by mapping out dominant themes from the analysis of interview data and checking these across the research team in order to ensure that they reflected well the characteristics of the dataset more generally while providing some locally-specific context (Dale and Burrell, 2014).

Findings

Geographical dimensions

It is strikingly clear from our data that firms in some national contexts are keen to promote more mobility than others. In Japan, for example, international experience is not very common and foreign educated Japanese tend to be viewed with considerable suspicion (Hendry, 2013). This reflects the still relatively closed nature of the Japanese economy, which continues to receive less Foreign Direct Investment per capita than North Korea (Mishra, 2015). This economic and cultural insularity can be sharply contrasted with other Asian countries. In China, for instance, we were told that almost a third of Big 4 recruits had been educated abroad and the majority of partners would have been seconded to other countries at some point in their career. Bangladesh is also

a context where spending a period abroad is considered a 'rite of passage' for anyone who wants to make partner. For example, take the case of Swapnil Hoque below.

Vignette 1 - Swapnil Hoque
Swapnil graduated from a university in Bangladesh in the late 1970s. Immediately following this he moved to the UK to study for a professional accounting designation (Associate Chartered Accounting with the Institute for Chartered Accountants of England and Wales). Having qualified in the UK with a small firm he then moved to a larger auditing firm. In 1985, after 5-6 years abroad he returned to Dakka and worked as a CFO for the subsidiary of a multinational chemicals company. Swapnil moved to Australia in 1992, where he converted his British accounting designation into an Australian one by doing a couple of conversion courses. He came back to Dakka once again in the early 2000s, again to take up a senior position in Industry. He did not return to professional practice until 2006, when he joined the member firm of Firm X as a partner.

Swapnil's career trajectory is probably the most peripatetic of all the 19 Bangladeshi interviewees: oscillating between industry and professional practice and living in two separate Western countries. The acquisition of professional qualifications abroad, as Swapnil himself did, is not uncommon for those working in Big 4 firms in Bangladesh. More generally, the active promotion of international experience in Bangladesh is geographically very specific: Bangladeshi accountants are not encouraged to accumulate experience from any country, but specifically from the UK. This is a reflection of Bangladesh's post-colonial legacy, where credentials of the post-colonial parent are imbued with greater symbolic capital than those of the local Bangladeshi CA institute, even though the exams and qualification process of the former are based on, and therefore largely equivalent to, those of the ICAEW. This 'unwritten rule' is in the process of disappearing. Swapnil explained that many Bangladeshi accountants, when they 'go out', often never come back. As such, the pool of ACA trained talent that returns to Bangladesh is becoming smaller and smaller. The pipeline of future partners in his and other firms in Bangladesh are now accepting professional qualifications from the local Bangladeshi institute (ICAB). Thus, in the case of Bangladesh, international mobility has always been geographically very specific and is now, due to labour market realities, not imbued with the same symbolic value as it once was.

The geographical specificity of international secondments is reflected in other countries as well. For example, in China, international mobility is bifurcated depending on the nature of the assignment. For shorter term project-related travel (one week to three months, with one month being the norm), Chinese professionals tend to go to other Asian countries, Africa or South America. There is a functional reason for this: the

countries prevail because they are where most Chinese economic capital has been invested; it is also because the Big 4 have a more limited infrastructure in those countries vis-à-vis more developed regions. However, it should be noted that these short-term assignments could be a thing of the past in China, particularly in the auditing area, as one interviewee explained:

> Our auditing projects are now localizing, which means that the firm is now trying to allocate local projects to local offices, avoiding cross-border projects to save costs. Thus, we are getting decreasing opportunities to take international business travel.

Longer term secondments from China tended to be in Western countries. The objectives of these are primarily about cultivation of the individual secondee, part of forming a 'global mentality' of learning skills and ways of doing things in the 'core' which can then be brought back to the 'periphery' (Hanlon, 1999). For example, take the following quote from Terence Xiao, a Chinese partner in Shanghai:

> *If you look at the local partners here I think 80 or 90% of us have at least two years secondment in a Western country, in the US, Canada, UK, Australia you know. So basically language-wise it's okay and then you know the culture, you know the foreign culture.*

This transmission of cultural capital and understanding western culture, more generally, is important. Terence explained that most of his clients are multinational firms who, he suggests, have very different organizational cultures to those of private Chinese firms or State-Owned Enterprises – the latter being less willing to adhere to formal auditing processes. Thus, for Terence, having spent time in the UK allows him to observe with greater perspicacity the different mindsets that are required for different types of client. He himself expressed a preference for working with multinational rather than Chinese firms, as he claimed there were less politics and negotiation involved.

Another interesting part of Terence's discourse is how he conflates the 'global' with the Anglophone 'West' in his discourse, symbolically privileging 'the US, Canada, UK, Australia' as countries that are more important to understand culturally than anywhere else. In this sense, transnationalism is usurped by not just Occidentalism, but a very narrow Anglo-Saxon version thereof.

In the West itself, mobility is not as prevalent as it is in China or Bangladesh, the need to understand Western mind-sets or accumulate Western credentials obviously being redundant. Very few of our interviewees from Canada, Spain, France or the UK had spent significant time abroad in their careers, but there was more widespread evidence of going to a different *city* on secondment. Indeed, those that tried to go abroad may have struggled to convince their firm that it was a good thing to do. It was more of a 'project of self' or opportunity to broaden one's horizons. Claudette Tremblay, a partner in Montreal, for example, wanted to spend 2 years in Australia when she was at the beginning of her career. However, this was not possible at the time. She was eventually permitted to go on a 4-month exchange to New Zealand, which was something that had "never happened before" in her firm. That she was allowed to do so was a result of the goodwill that she had accumulated during the early part of her career. But equally, taking advantage of that goodwill came at a cost in that she then had heightened expectations from her superiors to return to Montreal and solidify her position in the organizational structure there. In Claudette's case, it is not clear that her time in New Zealand resulted in long-term connections that would be useful to her local work practices, as her clients in Montreal tended to be regional or national firms of a medium size.

Moving country is therefore not as straightforward as one might think for a GPSF professional. Indeed, even moving city within the same country can be a real challenge for some individuals. The reasons for this are accountants build reputation in specific cities with specific clients – relationships and reputations are deeply embedded (Adler and Kwon, 2002; Pereira and Derudder, 2010). For example, we heard stories of people moving city, whether from Shanghai to Beijing, Manchester to Edinburgh, or even simply from one Montreal firm to another that came with real professional costs for individuals because of the time it took to build up a client base again, effectively from scratch. Moves from one city to another that we did observe often were accompanied by a change in firm; having failed to make partner in one firm, some of our interviewees moved city and moved firm in the hope and anticipation that they would have a second shot at becoming a partner. Social capital might have transnational dimensions to it, but it is rarely mobile itself.

Temporal dimensions

Temporal dimensions of international mobility are evident in two principal ways: the amount of time spent 'out' and the point during an individual's career that is most conducive to 'going out'. Broadly speaking, whereas going out can be very valuable for one's career in terms of gaining experience and accumulating cosmopolitan capital, staying out for too long creates risks such as being bypassed for promotion or high profile assignments/clients. Moreover, going out is something that individuals tend to do during the very early stages of their careers before they have established client portfolios to manage.

> **Vignette 3 – Jean Trudeau**
> Jean has been with the same firm since 1988 and is now a non-equity partner.
> In 1994, after having been promoted to the present-day equivalent of Manager,

a secondment opportunity arose in Geneva for a francophone auditor. Looking to expand his international horizons he jumped at the chance of spending two years in Switzerland. On arriving in Geneva he found that the work he had to do was not particularly challenging, which he found demoralizing, but he enjoyed having lots of spare time to go skiing. Jean returned to Montreal in 1996 and was promoted to Senior Manager in 1997, at which point he became the lead auditor on a major corporate client. That client made an acquisition in France in 2003; in 2004 Jean found himself once again heading to Europe, this time Paris. Jean spent two years there mediating between his contacts back in the Canadian client, the French subsidiary and his French colleagues in the Paris office. He enjoyed enormously the work that he did during this time and enjoyed very much living in Paris with his wife and two young children. However, on returning to Montreal in 2006, he found that other senior managers were being made up to partner rather than him. A combination of spending years doing technical work rather than business development and simply not being in Montreal on the radar of the senior members of the firm meant, in his view, that he had missed out in terms of becoming a full partner.

Jean's story shows how international mobility is a process that is fraught with risk. For him, he stayed out too long (2 years in Geneva and then 2 years in Paris) and at the wrong time (his Paris stint was at the crucial juncture of senior manager where those with partner potential are flagged and groomed). As a result, he was unable to maintain social capital and thereby position himself advantageously in the social structure of his 'home office'.

This risk was evident in other contexts too. David Ferguson is now a senior partner in his firm in Edinburgh and spent 2 years on secondment very early on in his career. He learned a huge amount during this time and considered that the experience made him a more rounded professional. However, he also felt that during his time on secondment he was:

> no longer in the loop. In those days, you stopped being on mailing lists etc. so I was kind of outwith the flow. It was only 2 years so it didn't really bother me that much, but when I came back I said 'you should look closely at your secondees, because you can lose them'.

David implies that keeping professionals integrated into local networks is very important, again highlighting the importance of accumulating geographically specific social capital. International experience can help in that regard by 'broadening one's skills base', but this skills base then needs to be put to work at the local level. Spending too much time 'out' can put that at risk.

The temporally constrained nature of formal mobility programmes was evident in other contexts too. For example, it was very rare to find people who had spent time abroad while they were at senior levels in the firm. It was almost unheard of for partners, for example, to spend significant amounts of time away from the local base. This reflects the overwhelming importance of business development in partner work (Spence et al, 2015). In most countries, it would be a huge threat to partners' or aspirant partners' careers to abandon their multi-million dollar client base in order to go to another country and engage in what would inevitably be the technical aspects of audit or tax. This is not to say that partners remain stuck in their own national context. As was explained to us, partners

> see themselves as part of an international business elite. They spend a lot of time with clients, they travel a lot, a lot of the work is global so they will travel to other countries. Yes. And they will look at themselves and say "I'm part of the business elite". (British Partner)

Yet partners become so at the local level and international mobility, even when following clients around the globe as we saw in the case with Jean Trudeau, can interfere with this.

Extra-organisational factors, such as family constraints, also conspire against international mobility (see also Andreotti et al, 2015). For example, Kevin Collins

started his career in Montreal, Canada but then moved to the Boston office in the USA when he was a senior manager. He successfully built up a client base there in a limited amount of time and made partner in Boston within three years of moving. However, although he would have preferred to stay in Boston, his wife wanted to move back to Montreal where she would have a better support network for bringing up their two children. Kevin therefore had to go through the same gruelling partnership admission process in Montreal as he had gone through in Boston. Here, we can see a mixture of organizational and extra-organizational factors colluding to put constraints on international mobility. Family ties can be very binding. Indeed, the very small number of individuals in our sample who had successfully pursued careers in more than one country were more likely to have been divorced, with more than one of these individuals citing his mobility as one of the main contributing factors to the breakdown of his marriage. Mobility places extra pressures on individuals and families, especially in contexts such as the Big 4 where time pressures are already intense (Hanlon, 1994). Equally, the federal organizational structures of professional partnerships mean that partners cannot be transferred to other offices and automatically make partner. Rather, an individual and business case would have to be constructed for any partnership candidate. This is a structural constraint that foregrounds the local over the global, in a sharp contrast to corporations who can move senior staff around the globe much more easily. It might be very difficult to do this because the major overriding criterion in promotion processes in the Big 4 in most countries is revenue generation, something that is closely related to locally generated social capital (Spence et al, 2015).

If there are clear temporal limits to embodied mobility other, more virtual forms of transnationality (Urry, 2007) can be sustained over longer time frames. For example,

going abroad is one means of accumulating transnational social capital – long-lasting connections that can be drawn upon in the future in order to, perhaps, share knowledge about how to deal with a particularly complex client. In this respect, local work practices might be more effectively executed via the leveraging of these transnational networks. In other instances, clients themselves might drive local work practices to take on a more transnational character. For example, while interviewing an audit partner in Beijing, we were interrupted by a phone call for the interviewee from the practice office in Germany to discuss the intricacies of a multinational audit that was shared between the two (and possibly more) offices. As corporations go transnational, PSFs almost inevitably will follow suit, although transnational services can be provided by locally based, transnationally networked firms, rather than transnationally *mobile* professionals.

Functional Dimensions

Functional dimensions of transnational mobility refer to two broad areas: the functional tasks individuals perform when seconded and, in turn, the functions that 'going out' serves for the secondee. Various functional issues have already been alluded to above in the context of geographical and temporal dimensions of mobility. For example, we know that partners tend not to spend significant amounts of time working in other countries because their main job in most contexts is to develop business and generate revenue, something that is difficult for them to do in a city or country where they are not well known to the local business community. It is much easier for people more junior in the organisational hierarchy to slot into other offices if they are performing more technical tasks related to audit or tax transactions. This was the case with Joseph Lin who moved to Shanghai from Taiwan on secondment

several years ago. As a tax accountant, it was relatively easy for him to do so at the time as China had a growing business and his exposure to MNC clients would have been much greater than in his native Taiwan. His plan was to spend one or two years in China, building up his knowledge of complex cross-border transactions before returning to Taiwan as a more complete professional. However, going back now he thinks would be a problem because his clients are all based in China.

Although Joseph has essentially bought a one-way ticket to China (i.e. one of the few long-term migrants in our sample), his initial aspirations to develop himself professionally before returning to his home country resonate with the experience of other individuals, such as David Ferguson above who, in retrospect, feels that his secondment made him a better professional. His secondment was therefore an effective means of raising his profile and ability to manoeuvre within his 'home' office, where he has spent virtually the entirety of his career. In other words, again, transnational mobility can serve very local purposes subsequently: there is a lag effect in mobility delivering advantages to the secondee. In most contexts, those undertaking short, international project-based assignments rather than longer term secondments are perceived to have been involved in more complicated high-profile work. In turn, this is perceived as having a positive impact upon individuals' reputation, which will lead to better promotion prospects. Yet many interviewees lamented their international experience as having been very disappointing in terms of the work that they *actually* undertook (cf. Hanlon, 1999). Some also lamented the level of interaction that they had with foreign colleagues. Nowhere was this more evident than in the discourse of Haruki Nakamura:

Vignette 4 – Haruki Nakamura

26

Haruki is a partner in Firm Z in Tokyo. He was referred to us via a colleague of his who described him as being the 'most international person in the firm'. He joined the Tokyo office of the firm in the 1980s and made partner in the late 1990s. He spent four years in Chicago in the early 2000s, effectively working the Japanese desk of the Chicago firm as the liaison for the US subsidiaries of Japanese clients. His English is functional but very limited, and recourse was often made during the interview to simultaneous translation. It became apparent as the interview progressed that Haruki spent only a limited time interacting with his US colleagues. He was not involved in the governance of the Chicago office, did not sit on any promotion panels, did not mentor any junior colleagues over there and only had a very limited involvement with the *Federal Accounting Standards Board* (the US accounting regulator). He passed the majority of his time with his Japanese clients and the work that he did was not US-based so much as focused on ensuring compliance with Japanese accounting regulations for the Japanese parent companies. Haruki's 'out of the box' experience was very much a Japanese one.

Although Haruki is unusual in that he was a partner when he had his international experience, his case was similar to others in that his putatively international experience needs to be understood in relation to his career and position back in Tokyo. People like Joseph Lin who buy one-way tickets to Shanghai from Taipei are not the norm. Many who spend time in sister-offices in other countries or are seconded to other organisations have done so in order to boost their career at home. In this sense, transnational mobility takes the professional services version of the student 'gap year', time spent doing relatively menial tasks but an interesting cultural experience that can be placed on the CV next to 'winner of the high school poetry competition' or 'president of a student society at university'. In Haruki's case, he was culturally cocooned during his time in the US, yet he still managed to accumulate, or give the impression of having accumulated, cosmopolitan capital.

In Haruki's case, he went to Chicago in order to serve Japanese clients. His limited interaction with US colleagues meant that it was not a transformational experience for him. In other instances, going abroad is supposed to bring about a change in mentality among secondees. For example, recall Terence Xiao's insistence that Chinese firm members learn 'Western mentalities' in order that they can provide more effective services to multinational clients back in China. This cognitive development was not articulated as important in other countries where mobility was valued, such as Bangladesh. In the Bangladesh case, junior members are encouraged to qualify in the

UK due to an inferiority complex about local qualifications and the more perfunctory need to demonstrate transnational prestige. There was little indication from interviewees that having done so led to a change in mentality or an ability to serve clients better back in Bangladesh. The functions of transnational mobility can therefore be either substantive or symbolic.

Working abroad was also perceived as valuable for those who had managed to do so in Western environments. For example, in France we found that the graduates drawn from elite universities were singled out early on and given the most interesting assignments:

> We were paying a little more attention to their planning and offering them other types of assignments such as transaction services or consulting. We tried to appoint them on assignments abroad (French Partner)

It should be noted that these assignments were rarely long-term secondments. They might have been due diligence exercises for example, requested by French companies wanting to acquire foreign entities, that lasted several days. These assignments permitted those selected to develop more rounded skill sets more quickly, thereby resulting in them getting noticed at home and more rapidly accumulating internal social capital. Indeed, there is a fundamentally provincial aspect to career progression in PSFs in France in that the 'best graduates' were considered to be those who had gone to one of the three elite Parisian educational establishments or *Grandes Ecoles*. Making partner without a credential from one of these institutions would put one in a minority of only 20% we were told on numerous occasions. Careers in the PSFs in France therefore are very much 'Made in Paris', by Parisian graduates. International assignments can help with this up to a point, but these are themselves subservient to the way in which business networks operate in the French context. In other words,

transnational work in French Big 4 offices is heavily intertwined with locally acquired forms of educational and social capital (also Harvey and Maclean, 2008).

Discussion and conclusion

We have outlined some of the major geographical, temporal and functional dimensions of professional mobility in GPSFs. There are pushes towards cross-border mobility in many instances – the need for Bangladeshi accountants to accumulate British professional credentials; the need for Chinese accountants to understand 'Global' (Western) mindsets allied with a broader desire for individuals to travel and expand their own professional and cultural horizons. These are manifestations of globalization or, rather post-colonialism or Occidentalism, with developing world accountants going to the global North. Labour flows in the other direction were less common, although they might have been more so in the past, for example with expatriate partners setting up offices in China in the early 1990s. Examples of specific forms of professional mobility along with more general mobility tendencies are outlined in Table 2 below.

[Table 2 about here]

Overall, we found many more constraints on *embodied* (Urry, 2007) cross-border mobility than there were factors that promoted it. Geographically, only certain countries are considered legitimate destinations for long term formative secondments. Here, the West looms large. Further, the nature of family ties and the realities of client relationships meant that staying away for too long, or at mid or late career stage simply doesn't make sense for the vast majority of professionals. It speaks to the geographic specificities of cultural and social capital required to forge successful careers in

specific contexts. Finally, it was clear from speaking to individuals that 'going out' was seen from the outset for most people as a means of enhancing one's career at home rather than as an opportunity to re-invent oneself in a new time or new space.

However, whereas *embodied* mobility might be circumscribed, it is important to recognize that *virtual* or *imagined* mobility (Urry, 2007) is noticeably prevalent in many locales. For example, previously accumulated transnational social capital can be leveraged to either do deals or to execute work through ongoing knowledge sharing activities. In other instances, the accumulation of transnational social capital was less important for international secondments than enacting a perceived change in mentality. 'Going out' can alter one's sense of professional orientation, such as in the case of Chinese professionals who now feel more at ease working with foreign rather than Chinese entities. Having 'been out' is to mark the secondee with symbolic capital that marks them out as a cosmopolitan. In this respect, the transnational is very much alive in the consciousness of professionals, actively shaping their *localised* work practices.

The corollary of our analysis posits a view of professionals within global firms that are quite firmly rooted in specific locales, albeit with horizons that look beyond those locales into the global economy: one might be local but be able to gesture more globally. We concur with Andreotti et al's observation on international managers (2015: 1), they have 'globalized minds, roots in the city'. Some of our interviewees, certainly many in Japan, could also be classified as such '*local stalwarts*' according to Andreotti's taxonomy. There was nobody whose career biography corresponded to the ultra-mobile demographic category of '*barbarians*' and it would be hard to imagine individuals successfully pursuing a career in the Big 4 while adopting a strategy of

'*self-segregation*'. We are thus left with the characterisation of our professionals as, for the most part, '*mobile rooted*' (Andreotti et al, 2015), keen and enthusiastic to be part of a global firm but working and pursuing career strategies largely at the local level. However, going beyond Andreotti et al, who stress the (seemingly benign) coexistence of mobility and rootedness, our findings suggest that this co-existence or dialectic between the transnational and the national (Djelic and Quack, 2003) is hierarchical in nature, with the global mobility dimension being instrumental to local career success. As such, the 'rooted' takes precedence over the 'mobile'. Thus, in the contexts we examined, transnationalism can be seen as a form of capital or a resource that is accumulated by individuals and is highly valued in the local environment rather than being a disinterested pursuit or an end in itself. Indeed, that very few individuals leave their own country in order to pursue careers abroad is indicative of the subservient role that transnational mobility plays to local dynamics or institutions. The transnational bolsters the local much more than the local bolsters the transnational. Therefore, rather than '*mobile rooted*', we suggest that '*professionals with borders*' is a more appropriate way to describe the mobility profiles of successful professionals working for transnational PSFs, in accounting at least. This gives a clearer indication of the mobility constraints – geographical, temporal and functional – that professionals experience throughout their careers.

These findings relating to professional mobility help to answer our principal research problematic, concerning the relationship between the national and the transnational in GPSFs, in a number of ways. Expectations that transnational governance regimes would increase mobility (Suddaby et al, 2007) and produce "global cosmopolitan professionals who are detached from national professional regimes" (Faulconbridge

and Muzio, 2012: 143) and "able to operate in a borderless business environment where global mobility is a given part of being a Big Four professional" (Beaverstock, 2007: 34) appear to be overstated. The manner in which the Big 4 have moved into other countries is nearly always by franchising and then incorporating local practices. The Chinese model of simply starting from scratch in a professional *terra nullis* is the exception rather than the norm.

This apparent paradox, we suggest, reflects the – in important respects - immobile nature of social capital which both constrains (Adler and Kwon, 2002) and enables (Burt, 2000). For example, one needs to have accumulated some level of internal goodwill in order to be allowed to go on secondment in the first place. It is a marker that is accompanied by the ties of reciprocity, coming with an implicit or explicit obligation to return to the seconding office. Further, social capital in the local business community is necessary for generating the economic capital that being a partner in a PSF generally requires, but client relationships are based on trust and inter-personal relationships that tend to be geographically delimited. Finally, going out on secondments for long periods prevents professionals from maintaining social capital in their home office.

Overall, the professionals studied here reflect the geographical specificity of social capital in that they are quite firmly rooted in time and place. Rather than the transnational exerting a qualitative hegemony over the national, the transnational is used here as a form of capital, or resource, that is converted into social capital at the local level. In this sense, multiple field levels are indeed identifiable simultaneously in professional fields (local, national, transnational), but the hierarchy is perhaps not

ordered in the way that much previous research has suggested. *Transnational* networks are clearly useful in the execution of *local* work, but the former appear to be a means of facilitating the latter – they are interconnected. Also, the predicted decline of national professional regimes appears to be premature. In keeping with institutionalist views, national contexts remain very important for understanding how global firms operate and any transnational sociology of the professions needs to take full cognizance of this. In turn, wider sociological framings that seek to replace the nation state with global templates (Beck, 2008; Sheller and Urry, 2006), or herald a new borderless, globalized professional class (Castells, 1996; Favell, 2008; Fechter, 2007, Malewski, 2005; Nowicka, 2006; Petriglieri et al, 2017; Polson, 2016) are vulnerable to the criticism of having been seduced by the more exciting aspects of globalization or by focusing disproportionately on a very small subset of the population. Other actors, even relatively elite and well remunerated ones working in GPSFs, do not appear to enjoy the same degree of mobility or detachment from national contexts as either volunteer aid workers or the superyacht owning, Davos attending super elite.

On the basis of the findings presented here, the transnational does not appear as a supranational category at all, superimposed above or on nation states, but is contextually contingent and nationally embedded. What counts for 'global' or 'transnational' within GPSFs is essentially Western in orientation. That global 'best practice' is defined along firmly western lines is clear from the symbolic pedestal that Anglophone countries are placed upon for international secondees in countries such as China or Bangladesh (although there are clearly countervailing tendencies in the former as the State pushes greater Sinofication of local practices - see Ezzamel and Xiao, 2015).

This study has focused on Big 4 firms in specific countries, sampling a preponderance of auditors. It should therefore be recognized that the findings might not be fully generalizeable to other geographical contexts or GPSFs, such as law or consulting firms. For example, it may be that auditors are more locally rooted than consultants or lawyers, although we found no strong indication of this in the present study which combined audit and advisory work. Nevertheless, this may not continue to be the case. A growing trend in audit is automation, with increasing functions located in countries far from the clients. Future research might usefully explore the ways in which the increasing deployment of automation and Artificial Intelligence in this field changes both the nature of work and its local/transnational character. Finally, we are also aware anecdotally that there does exist within GPSFs – the Big 4 included – a small cadre of highly mobile professionals whose work is much less localized than the experiences of those represented here. Our sampling of 172 interviewees from over 10 countries did not draw out any such cadre, but future work might focus on the experience of these individuals in order to draw contrasts with our own. Our view is that such a cadre is not representative of GPSFs in general and undue focus upon them would end up reproducing the same errors of confusing the richest 1% with the general population in wider treatises of globalization. Either way, these questions and limitations would be best explored and remedied through future comparative studies, which remain curiously under-represented in the otherwise burgeoning literature on global professional service firms.

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Figure 1 – Transnational versus Local dimensions of professional existence (adapted from Andreotti et al, 2012)

Figure 1: Upper-middle-class exit strategies – combining the national and the urban scale
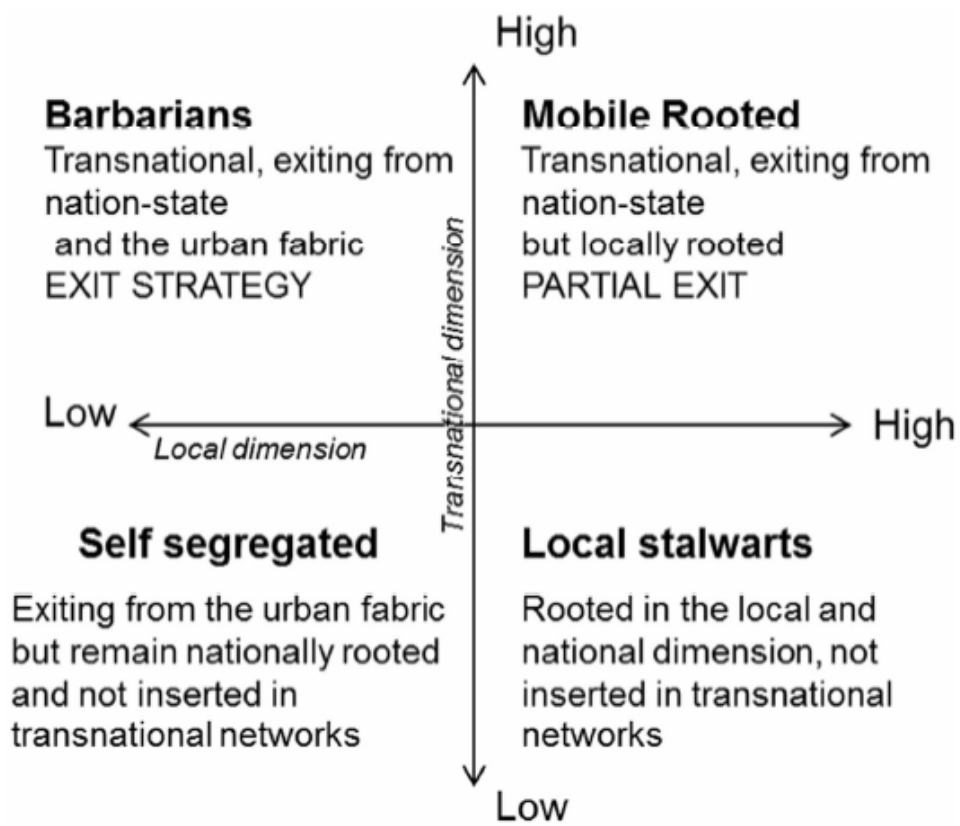

High

Barbarians
Transnational, exiting from nation-state
and the urban fabric
EXIT STRATEGY

Mobile Rooted
Transnational, exiting from nation-state
but locally rooted
PARTIAL EXIT

Low ← *Local dimension* → High

Transnational dimension

Self segregated
Exiting from the urban fabric
but remain nationally rooted
and not inserted in
transnational networks

Local stalwarts
Rooted in the local and
national dimension, not
inserted in transnational
networks

Low

Table 2: Summary of general mobility tendencies across different dimensions

Dimensions	Temporal	Geographic	Functional
Minimal	Virtual/Imagined but ongoing: *e.g. Shanghai tax specialist regularly calls counterpart in Berlin office to discuss transfer pricing transactions for MNC client*	In-country secondments to sister offices or government departments, or no secondment at all: *e.g. Beijing partner paying regular visits to new offices in Western China*	'Out of the box' experience that provides a refreshing change of scene and an extra line on an individual's CV: e.g. *Montreal partner spending 3 months in New Zealand during early part of her career*
Maximal	2-year secondments or complete relocations: *e.g. Montreal auditor follows MNC client to Paris for two years*	Secondments to other continents to set up/expand a new office: *e.g UK partners setting up offices in Eastern Europe*	Deep immersion in another culture/language and adaptation to different environment: *E.g. New Zealand auditor relocates to Japan immediately after qualifying and follows path to partnership in Japanese firm*
General tendency	Virtual Mobility (as above) and short-term Business trips (0-3 months) to a proximate country: *e.g. a French client firm makes a Dutch acquisition and requires a due diligence exercise (2 x 1-week trips)*	Towards the Anglosphere for some places: *e.g. China and Bangladesh towards the 'West' or UK to North America,* but generally rooted in virtual practices	Following clients overseas for limited term assignments: *e.g. MNC audit, tax or acquisition work.* Much of this work is done virtually though.