



Wang, Y. and Ahn, P. D. (2024) Make China great again: the strategies of Confucian accountants. *Accounting, Auditing and Accountability Journal*, (doi: [10.1108/AAAJ-07-2023-6572](https://doi.org/10.1108/AAAJ-07-2023-6572))

The material cannot be used for any other purpose without further permission of the publisher and is for private use only.

There may be differences between this version and the published version. You are advised to consult the publisher's version if you wish to cite from it.

<https://eprints.gla.ac.uk/324192/>

Deposited on 09 April 2024

Enlighten – Research publications by members of the University of
Glasgow

<http://eprints.gla.ac.uk>

Make China Great Again: The Strategies of Confucian Accountants

Abstract

Purpose: This paper aims to offer insight into how strategies within the accounting profession, which has been becoming more global, might be changed by the recent outbreak of the Second Cold War between the West and the Rest of the World.

Design/methodology/approach: We explore the strategies of those who called themselves ‘Confucian accountants’ in China, a country which has recently discouraged its state-owned enterprises from using the services of the Big 4. We do this by employing qualitative research methods, including reflexive photo interviews, in which Big-4 accountants, recognised as the most Westernised accounting actors in China, and Confucian accountants are asked to take and explain photographs representing their professional lives. Bourdieu’s notions of ‘economy of practices’ and ‘vision-of-division strategy’ are drawn upon to understand who the Confucian accountants are and what they do strategically in their pursuit of a higher revenue stream and improved social standing in the Chinese social space.

Findings: The homegrown Confucian accountants share cultural-cognitive characteristics with neighbouring social actors, such as their clients and government officials, who have been inculcated with Confucianism and the state’s cultural confidence policy in pursuit of a ‘socialist market economy with Chinese characteristics’. Those accountants try to enhance their social standing and revenue stream by strategically demonstrating their difference from Big-4 accountants. For this purpose, they wear Confucian clothes, have Confucian props in their office, employ Confucian phrases in their everyday conversations, use Confucian business cards and construct and maintain *guanxi* with government officials and clients.

Originality: This paper is the first attempt to explore Confucian accountants’ strategies for increasing their revenue and social standing at the start of the Second Cold War.

Key words: Accounting profession, Confucian accountants, Bourdieu, Confucianism, China

1. Introduction

West-led globalisation appears to be coming to an end (James, 2018). The turn from the unprecedented period of globalisation after the end of the Cold War was triggered by the Trump Administration's desire to repatriate the manufacturing industry to the USA and was followed by the UK's decision on Brexit and Modi's push for Indian economic self-reliance (Free and Hecimovic, 2021). This de-globalisation trend appears to be transitioning into a Second Cold War, if not a Third World War between the West, which has been supporting Ukraine in the Russo-Ukrainian War since 2022 (Tisdall, 2023) and Israel in its conflict with Hamas since 2023 (Foy, 2023), and the Rest of the World endorsing Russia and Palestine. Therefore, we suggest that accounting researchers now start exploring how the recently started Second Cold War may affect accounting practices and the profession.

Up until now, accounting profession research has explored how the Big 4, in tandem with transnational bodies, including the International Federation of Accountants (IFAC), the International Accounting Standards Board (IASB) and the Association of Chartered Certified Accountants (ACCA), have facilitated West-led globalisation while simultaneously themselves becoming more global over the decades through transnational mergers and affiliations (Cooper and Robson, 2006; Suddaby, Cooper and Greenwood, 2007; Boussebaa, 2015; Macve, 2020). In contrast with this body of literature on the homogenising of the accounting profession, there is another body of literature about its heterogeneity investigating how a country's accounting profession reflects national, societal and cultural features (Chua and Poullaos, 1993, 1998; Anderson-Gough, Grey, and Robson, 1998, 2001; Kamla, 2012; Belal, Spence, Carter, and Zhu, 2017; Spence, Zhu, Endo and Matsubara, 2017; Aburous and Kamla, 2022). In particular, Belal et al. (2017), investigating the Big 4 in Bangladesh, argued that homogenising global forces does not necessarily impact unilaterally on the national accounting field, but local, societal, cultural and institutional factors shaped the accounting practices therein. Against this backdrop, we choose to explore the impact of political, social and cultural changes on accountants' strategies. In doing so, we attempt to respond to the 40-year-old but still valid call to explore the social and cultural contexts in which the accounting profession operates (Burchell, Clubb, Hopwood, 1985; Hopwood, 1987; Robson and Ezzamel, 2023). We focus on cultural-cognitive characteristics in "cultural fields of accounting practice" to respond to Robson and Ezzamel's (2023) call "to promote greater recognition of the importance of the field-level cultural-cognitive" characteristics (pp. 1-2).

For this purpose, we have chosen a Chinese context for several reasons. First, the People's Republic of China (China hereafter), as the second largest economy after the USA since 2010, has been challenging West-led hegemony and has now overtaken the G7 (USA, UK, Germany, France, Italy, Canada and Japan) in terms of gross domestic product based on purchasing power parities (CGTN, 2023). Second, China and the West are drifting apart (or at least being decoupled) in many areas, including trade and foreign direct investment (John, 2023). Finally, in the accounting field, Chinese accountants are being decoupled from the globalising/globalised accounting profession. In 2016, the Ministry of Finance (MoF) started attempting to make the international (but locally perceived as Western) Big 4 (四大, *sìdà* in Chinese) more local (MoF, 2017). Thus in 2023, Chinese State-Owned Enterprises (SOEs) were urged by the MoF to use local accounting/auditing firms' services instead of those provided by the international Big 4 once their current contracts expire (Bloomberg News, 2023). Therefore, we argue that the Chinese accounting field is a suitable research site for exploring how the Second Cold War between the West and the Rest might have affected the accounting profession and its practices.

Amongst Chinese accountants, we focus on homegrown accountants who call themselves ‘Confucian accountants’ working for ‘Confucian accounting firms’ after the Chinese Communist Party (CCP) resurrected Confucianism to present it as a philosophical and ethical underpinning that reconciles socialist political ideology and the capitalist market economy in the name of Chinese characteristics (Zhao and Sun, 2016). In particular, by comparing them with Big-4 accountants, whose strategies have been well documented in the accounting literature (Suddaby et al., 2007; Macve, 2020; Zou, 2021; Zhu, Spence and Ezzamel, 2021; Wang and Chen, 2024), we aim to understand who those Confucian accountants are and what they do strategically to enhance their revenue and social standing. While the accounting literature has recognised Big-4 accountants and Confucianism, respectively as the most westernised accounting actors and as the antipode of globalisation, locally understood as Westernisation (Zou, 2021; Wang and Chen, 2024, Deng, Wu, Zeng and Zhang, 2024), Wang and Chen (2024) have recently reported the emergence of Confucian accountants in China. However, we do not know much about them except that they follow Confucianism and are patriotic (Wang and Chen, 2024). Therefore, we aim to explore who they are and what they do strategically by comparing them with their Big-4 counterparts, who are seen as the most stateless accountants in their transnational operations (Suddaby et al., 2007; Macve, 2020). We argue that our study is significant because it provides insight into how the Second Cold War between the US-led West and China-led Rest might shape the strategies of homegrown nationalist accountants.

The remainder of the paper is structured as follows. In Section 2, we review the literature on the Chinese accounting profession with a focus on the Big 4 and the effects of Confucianism on accounting practices. In Section 3, we elaborate on Bourdieu’s theoretical framework. In Section 4, we introduce the research site and methods. In Sections 5 and 6 respectively, we illustrate who the Confucian accountants are and what they do. In Section 7, we conclude the paper by discussing the accounting literature in light of our findings.

2. Chinese accounting profession and Confucianism

As we aim to understand who the Confucian accountants are and what they do by comparing them with accountants from the Big 4, in this section we briefly review the literature on the Chinese accounting profession with a focus on the Big 4 and on current effects of Confucianism on Chinese accounting practices.

2.1. Contemporary Chinese Accounting profession

While most professions are shaped by the social, economic and political contexts in which they operate, the Chinese accounting profession is notorious for its heteronomy, caused by the national ideology of a ‘socialist market economy with Chinese characteristics’ mandating the state to directly control key spheres including the accounting field (Macve, 2020; Yee, 2020). The contemporary Chinese accounting profession was created by the state in the 1980s, when Deng Xiaoping’s ‘Reform and Open’ policy led China to adopt a market economy (Macve, 2020; Yee, 2020). Prior to this, accounting was deemed an economic policy instrument for macro-economic planning and production control (Macve, 2020) and there were only SOEs audited by the MoF (Liu, 2008). As SOEs’ directors were politically appointed even after privatisation, the Chinese state was perceived as a shareholder and appointer as well as a regulator (Situ, Tilt and Seet, 2021). In order to facilitate the transition to a ‘reformed and opened’ market economy, the *Sino-Foreign Contractual Joint Venture Act* was passed in 1979,

since which time foreign enterprises, in the form of joint ventures, have started entering China, thereby requiring professional accounting/auditing services (Macve, 2020). Foreign investors then started to doubt the independence of the audits carried out by indigenous accounting firms because all of them were “not only state-owned but state-operated” (Yee, 2020, p. 1028). This was because, when indigenous accounting/auditing firms were created, they had to be affiliated with and sponsored by government agencies, locally known as the *guàkào* (挂靠) system (Yee, 2020). As the literal translation of *guakao* indicates (‘connected and dependent’), accounting/auditing firms were connected to and dependent on central, provincial or local governments. Therefore, although they established representative offices in China (Yee, 2020), international accounting firms did not fully operate then, and thus the Western notion of ‘independent’ and ‘neutral’ audit did not exist in the Chinese accounting profession.

It was in 1988 that the MoF established the Chinese Institute of Certified Public Accountants (CICPA) (Yee, 2020). As the main source of the CICPA’s funding was a direct subsidy from the MoF (Wen, Humphrey and Sonnerfeldt, 2021), the CICPA functioned as if it were an agent of the MoF in the accounting field (Zhu et al., 2021). For example, the CICPA, on behalf of the MoF, oversaw CICPA qualification examinations from 1991 (Liu, 2008). Since 1992, foreign accounting/auditing firms (including the Big 6) have been allowed to operate in partnership with Chinese firms (MoF, 2022). As only international firms (in particular later the Big 4) were capable of auditing large SOEs, they grew in size, influence and reputation (Macve, 2020). Since 2001, when China joined the World Trade Organisation, which expedited integration into the global capitalist economy, the Big 4 have been the most dominant players in the Chinese accounting field.

Because the Big 4 imported Western accounting/auditing knowledge, skills and practices, which were recognised as more advanced than those possessed by homegrown accountants, they strategically recruited Chinese accountants with Western higher education and/or work experience (Gillis, 2014). A Big-4 partner in London explained why they were more employable than homegrown graduates:

You have to have PRC (People’s Republic of China) partners who speak English, so that you have to have PRC partners who have done their international roles, their English language at university, and have done their accounting, and speak Mandarin. [...] And so they can operate in two languages. They can understand both cultures, both the domestic culture and the international culture (Macve, 2020, p. 672).

This statement suggests that the most dominant partner positions within the Big 4 are taken by Chinese accountants with a Western education and/or work experience who possess proficiency in both Chinese and English and understand both Chinese and Western cultures in addition to having accounting/auditing knowledge and skills. However, the Chinese state has recently propagated Confucianism as an ideology for a ‘socialist market economy with Chinese characteristics’ as opposed to Western capitalism (Wang and Chen, 2024), and thus we need to explore how Confucianism affects the Chinese accounting profession and its practices because ideology is claimed to be “working through accounting” (Cooper, 1995, p. 196).

2.2. Confucianism and Chinese accounting practices

While there is a body of literature on the effect of Confucianism on Chinese accounting/auditing practices, the majority of studies were undertaken only recently by

Chinese authors, who take a positivist approach, except for Xu and Dellaportas (2021), who investigate how Chinese accountants' professional independence has been challenged by Confucian *guanxi* practices (see Section 3) as well as Confucian principles. In Chinese firms wherein Confucianism has been embedded, the auditor-client relationship is valued more than professional independence from each other and so those firms are likely to have more stable audit contracts (Ye, Wang, Wu, Jiang, Shahab and Lu, 2022). In addition, firms with a stronger Confucian culture are more likely to participate in government-initiated social campaigns, such as poverty alleviation (Huang, Li, Xia and Li, 2024). These studies suggest that Confucianism reduces accountants'/auditors' professional independence and neutrality but enhances their connections with their clients and with government officials.

In addition to professional independence, some accounting, auditing and financial analysis practices are affected by Confucianism. For example, Du, Xie, Lai, and Zeng (2022) find that accountants with a stronger Confucian culture are likely to take a more conservative approach to their accounting practices. Likewise, Deng et al. (2024) argue that auditors with a stronger Confucian tradition are likely to make more audit adjustments due to the Confucian influence on their morality compared to those with a stronger Western religious culture. Likewise, Han, Qiu, Yang and Zhao (2024) find that financial analyst teams with a stronger Confucian culture are likely to have lower forecast accuracy due to the Confucian emphasis on authority and hierarchy, which negatively affects teamwork. These positivist studies suggest that accounting/auditing is not just a technical and neutral practice, but also a social and cultural one (Burchell et al., 1985; Hopwood, 1987) and thus there is a need to explore the cultural-cognitive characteristics of Chinese accountants that affect accounting/auditing practices (Robson and Ezzamel, 2023). However, these studies have some unambiguous limitations. The majority of them attempt to quantitatively measure the strength of Confucianism by counting the number of Confucian temples in a region (e.g. within a 200-km radius of a firm's registered address (Tang, Guo, Zha and Zheng, 2024)), although it was still possible for a firm to have more Christian than Confucian accountants/auditors in a 'Confucian' region. This limitation is caused by using a database, which leads researchers to analyse only at the firm level, and thus it is impossible to understand how Confucianism culturally and cognitively affects individual accountants in terms of their identity and practices, regardless of the number of Confucian temples near their workplace. Therefore, we suggest that accounting researchers listen to the life stories of the accountants talking about how Confucianism has changed who they are and what they do.

Against this backdrop, Wang and Chen (2024) recently reported the emergence of a group who call themselves Confucian accountants, working for Confucian accounting firms, claiming that in their practices they follow Confucian principles and appearing to be more patriotic and nationalist than other accountants, such as those in the Big 4. However, Wang and Chen (2024) show that there have been changes in stereotypes about accountants over 2.5 millennia in China rather than examining who Confucian accountants are and what they do in contrast with other accountants. We, therefore, try to explore who they are and what they do strategically to enhance their revenue stream and social standing in contrast with Big-4 accountants who are known as the most stateless in their transnational operations (Suddaby et al., 2007; Macve, 2020).

3. Pierre Bourdieu's 'Economy of practices' framework

We are aware of the key epistemological and ontological limitations of Bourdieu's theoretical framework: respectively a dearth of explanatory power to make sense of how society functions

as a whole beyond a particular field and excessive emphasis on the notion of *habitus* as an objective structure engendering social actors' thoughts and practices, thereby downplaying individual agency (Free and Macintosh, 2008). However, we have chosen to draw upon his notion of "economy of practices", where he used the tropes and norms of economic rationality to argue that social actors, as self-interested agents, aim to maximise their material and/or symbolic profits by investing their capital in their everyday cultural, social and economic practices (Bourdieu, 1984, 1990a; Loyal, 2017). Bourdieu (1990a) claims that even cultural actors (e.g. artists and musicians) who appear to be uninterested when it comes to economic gain, comply with the economic logic to maximise their symbolic stake, that is social standing, which is expected to lead to economic profit later on. This framework of the economy of practices was developed based on his experience in Kabylia, Algeria, where the indigenous Kabyle people's cultural, social and economic practices could only be made sense of by understanding their uncodified operating rules (*doxa*) internalised in their body (*habitus*) rather than the apparent codified laws and norms (Bourdieu, 1961, 1977). Therefore, we argue that Bourdieu's theory is applicable to our Chinese case, where the non-Chinese audience can not readily make sense of Confucian accountants' practices without understanding how their *habitus* and capital, formed in the Chinese social space, formulate their symbolic strategies. In this section, we elaborate on his key theoretical concepts to fully understand how the economy of practices operates.

3.1. Field

Within the framework of the economy of practices, the notion of field is understood as an arena wherein social and economic actors struggle for higher economic return and social standing by mobilising and deploying a species of capital, such as economic capital (i.e. money) and cultural capital (e.g. knowledge and skills) (Bourdieu, 1990b). The field is often compared to a gaming space, where players with different stakes, interests and/or investments compete with other players to occupy more dominant and powerful positions and/or to gain higher material returns (Bourdieu and Wacquant, 1992; Bourdieu, 1996). In this vein, we recognise accounting as a field which social and economic actors struggle to dominate in their pursuit of legitimacy and power as well as profit. In our study of Confucian accountants, we investigate the strategies they deploy to dominate the Chinese accounting field when the supremacy of the Western Big 4 was no longer the *doxa* in China.

3.2. Doxa

Doxa is defined as "a particular point of view, the point of view of the dominant, which presents and imposes itself as a universal point of view - the point of view of those who dominate by dominating the state and who have constituted their point of view as universal by constituting the state" (Bourdieu, 1998, p. 57). This understanding suggests that a *doxic* ideology, such as a 'socialist market economy with Chinese characteristics' which promoted Confucianism, is the point of view of those who dominate and constitute the state, members of the CCP. They try to engrave the *doxic* ideology in the cultural-cognitive structure of social actors through public education, thereby re-producing the social structure (Bourdieu, 1996).

However, the *doxa* in a field can be changed (Bourdieu, 1977; Fukofuka et al., 2023). In our study of the Chinese accounting field, where the CCP has succeeded in infiltrating the minds and cultural-cognitive structures of key actors (Zhu et al., 2021), Western capitalist accounting for profitability was *doxic* from the 1980s to the 2000s when the CCP prioritised economic growth. However, this *doxa* has been challenged since 2013, when Xi Jinping became the

President of China. Since then, the CCP has pursued a nationalist cultural confidence policy, which makes Confucianism resurgent as a new *doxic* cultural-cognitive basis challenging Western capitalist accounting for profitability in the Chinese societal space.

3.3. *Habitus*

We understand *habitus* as a “kind of practical sense for what is to be done in a given situation – what is called in sport a ‘feel’ for the game” (Bourdieu, 1998, p. 25). Social and economic actors, while internalising the *doxa* of the field they inhabit, develop their feel for the game “as the principle of strategies devoid of strategic design without rational computation” (Bourdieu, 1990b, p. 108). Consequently, their bodies obey their feel for the game, just as in a sport, which guides and shapes their tastes, actions and practices, including “clothing, ways of speaking, and even sexual habits” (Bourdieu, 1996, p. 180). These tastes and practices do not necessarily appear rational, reasonable or sensible to those who do not share the *habitus*, in particular, those who operate in a different field (Bourdieu, 1990b). Therefore, when social actors encounter a different *habitus* and *doxa* they may reflect on and modify their own (Everett, 2002; Malsch et al., 2011).

The accounting literature has documented that accountants’ *habitus* is constructed through their upbringing by professional parents (Lupu, Spence and Empson, 2018), education (Ahn and Jacobs, 2019; Gebreiter, 2019), work experience (Baxter and Chua, 2008) and socialising process (Fogarty, 1992). Amongst these, in this study, we focus on accountants’ higher education and work experience, in particular, where they studied accounting for their undergraduate and/or postgraduate degrees and whether they have overseas work experience because these affect their professional identity, accounting/auditing practices and strategies for dominance the most.

3.4. ‘Vision-of-division’ strategies

Within the ‘economy of practices’ framework, social and economic actors aim to elevate their material gain and/or social position by strategically mobilising and deploying *habitus* and a species of capital, in particular, symbolic capital, that is prestige and honour (Bourdieu, 1977, 1984, 1990a). For this purpose, they come up with ‘vision-of-division’ strategies, depending on how much their capital is valued in the given field in which they operate. A vision-of-division strategy is formulated when social and economic actors wittingly or unwittingly choose to make visible social division between themselves and less dominant groups in their field in terms of *habitus* and capital (Bourdieu, 1984, 1991, 1998). For example, a qualified accountant would refer to themselves as a CA (Chartered Accountant) or CPA (Certified Public Accountant) to differentiate themselves from less dominant non-qualified accountants and bookkeepers in the accounting field, charging higher fees for their services and enjoying a higher social position than the other groups (Ahn and Jacobs, 2019). In this section, we further illustrate how vision-of-division strategies can be enacted.

3.4.1. *Attire*

A vision-of-division strategy is often enacted by social actors’ efforts to change their appearance, so they look different from others (Bourdieu, 1996). As their physical appearance is largely dependent upon their choice of dress, they strategically wear a certain type of clothing to increase their stake in a particular field (Bourdieu, 1984). Just as legal professionals wear black gowns and medical professionals wear white ones to display their professionalism to

their clients and to the public, practising accountants are also required to wear the right clothes (Haynes, 2012). That often means wearing a suit and tie in many accounting fields (Anderson-Gough et al., 2001), but it depends on the field where accountants operate. Kamla (2012) examines how female Syrian accountants strategically choose (or not) to wear hijab depending on their workplace because hijab is recognised as a symbol of cultural and religious identity and of resistance to colonialism (Kamla, 2012). Parker and Warren (2017) report that some Australian accountants choose to dress casually to give the impression that they are a “creative professional” (p. 1908). These studies suggest that accountants can choose what to wear depending on their symbolic strategies in the field in which they operate. Therefore, in our study, we observe what Confucian accountants wear in their workplace to show their difference from their Big-4 counterparts.

3.4.2. *Symbolic artefacts*

Bourdieu (1991) argues that social actors claim their dominance in a field by mobilising and deploying physical artefacts, known as ‘symbolic artefacts’, which exude legitimacy, honour and prestige in a field. In the accounting literature, Ahn and Jacobs (2018) explore how Korean accountants arrange symbolic artefacts such as a national flag to highlight their significance. In a similar manner, Parker and Schmitz (2022) analyse the use of office props in shaping the professional lives of accountants in Big-4 firms. These studies suggest that symbolic artefacts, such as office props, can be critical tools deployed by accountants in a vision-of-division strategy. In our study, we expect Confucian accountants to deploy Confucian ‘symbolic artefacts’ to show their difference from mainstream accountants. As per the ‘economy of practices’ framework, their practices associated with symbolic artefacts are part of their strategic pursuit of enhanced their revenue and social standing in the accounting field and broader societal space.

3.4.3. *Linguistic capital*

Another strategy for a social actor to show their superiority over less-dominant ones is to work on how they speak, that is linguistic *habitus/capital*ⁱ (Bourdieu, 1991). Linguistic capital refers to language proficiency, including diction, pronunciation and accent, which can be strategically mobilised and deployed to dominate a field, thereby enhancing material profit and social standing (Bourdieu, 1984, 1990a, 1996). The accounting literature highlights the significance of English linguistic capital (Carter and Spence, 2014; Aburous and Kamla, 2022). In Jordan, a former British colony, accountants with English proficiency take more dominant positions in the accounting field than Arabic-speaking ones due to globalisation and the post-colonial legacy (Aburous and Kamla, 2022). Carter and Spence (2014) argue that there is even further differentiation between native English-speaking professionals. They find that those who speak with ‘Received Pronunciation’, referred to Bourdieu (1984, p. 92) as an “Oxford accent”, take more dominant positions in their professional field than those who speak with a local accent. These studies suggest that “linguistic capital ceases to be a mere subset of cultural capital” but it can be a significant contributor, in its own right, to the internal hierarchy of the accounting field (Spence and Brivot, 2011, p. 180).

In China, Big-4 accountants who possess English linguistic capital obtained through their education and/or experiences in English-speaking countries dominate the Chinese accounting field (Macve, 2020; Wang and Chen, 2024). They use English names at work unlike homegrown accountants who use their original Chinese names (Zou, 2021). However, Lee (2019) reports a newly emerging perception in China, which is “as Chinese becomes a new

global lingua franca, proficiency in the language functions as global linguistic capital in future job markets” (p. 97). Therefore, the dominance of English linguistic capital can no longer be taken for granted in the Chinese accounting field. Instead, we expect a contest for dominance between Big-4 accountants who hold English linguistic capital and Confucian ones who are able to use the Classical Chinese language in which the Confucian *œuvre* was written 2.5 millennia ago.

3.4.4. Social capital *guanxi*

In this study, we equate Bourdieu’s social capital with the Chinese notion of *guanxi* and recognise *guanxi* as a tool of a vision-of-division strategy (Smart, 1993). Bourdieu (1986) defines social capital as:

the aggregate of actual or potential resources which are linked to possession of a durable network of more or less institutionalised relationships of mutual acquaintance and recognition – or in other words, to membership in a group – which provides each of its members with the backing of the collectively-owned capital, a **“credential” which entitles them to credit**, in the various senses of the world (p. 248, emphasis added).

Because the sociological literature has recognised ‘credential for credit’ as the quintessential feature of both Bourdieusian social capital and *guanxi* (Qi, 2013), we accept them as synonyms and use the compound term ‘social capital *guanxi*’. The significance of social capital *guanxi* has been widely highlighted in the Chinese context in the economics and sociology literature. For example, Smart (1993) argues that foreign investors who use *guanxi* sort out problems more quickly and more efficiently than those who draw upon contracts and market exchange. The importance of *guanxi* has also been recognised by accounting research into internal control in a Chinese-Indonesian company (Efferin and Hopper, 2007), the Chinese accounting profession in general (Macve, 2020; Zhu et al., 2021) and the Big 4 in China in particular (Spence et al., 2017).

In addition, as social capital *guanxi* contributes to the reproduction of the dominant classes (Qi, 2013), Chinese social and economic actors draw upon it as a tool within their vision-of-division strategy, that is constructing, maintaining and showing off social connections with dominant groups of people, i.e. government officials. As “the Big 4 lacked good *guanxi* with the SOEs [which accounted for 60% of market capitalisation] unlike local accounting firms, many of whom were initially established by the Ministry of Finance” in the Chinese accounting field (Spence et al, 2017, p. 93; Zhu et al., 2021), we argue that the Chinese accounting field provides an interesting research setting. In that environment, local Confucian firms with stronger *guanxi* with government officials may pursue ascendancy over the accounting field in the Chinese societal space, where a popular aphorism is “if you have *guanxi*, you can access everything”.

4. Research site and methods

This research is based on fieldwork in Shandong Province, where Confucius was born, Confucianism emerged 2.5 millennia ago and accountants who call themselves ‘Confucian accountants’ are working for ‘Confucian accounting firms’ appeared for the first time in 2017.ⁱⁱ Prior to embarking on the empirical fieldwork, we examined documentary sources in both Chinese and English, including academic and newspaper articles and government press releases. While the desk-based study led us to understand that Confucian accountants emerged

in tandem with the notion of ‘Confucian Business’ⁱⁱⁱ in the late 2010s, it was hard to tell who Confucian accountants were and what they actually did.

Thus, we undertook the fieldwork in 2022 and interviewed 21 participants (see the Appendix for more detail). The interviewees included two groups of accountants: those working for the Big 4 and those employed by firms locally known to be seriously following Confucian principles and virtues. We know that in China there are a number of homegrown accounting firms in the second-tier international networks as well as large stand-alone indigenous ones and that it is growing more difficult to separate foreign and local firms (Macve, 2020), but we chose to compare Confucian accountants with their Big-4 counterparts because the former display the most Chinese characteristics, while the latter are the most westernised. Deng et al. (2024) find that Chinese accountants exposed to Western culture practise accounting/auditing differently from those exposed to Confucianism. Therefore, Big-4 accountants who had recent Western experience and thus had kept their westernised *habitus* were asked to participate in our study so that we could contrast them with the Confucian accountants’ *habitus* and capital and thus enhance our understanding of the Confucian ones. In addition to the accountants, interviews with government officials overseeing accounting practices were arranged to discover how Confucian accountants are perceived by government officials, some of the most powerful social actors in the Chinese accounting field (Spence et al., 2017; Macve, 2020; Situ et al., 2021; Zhu et al., 2021). Finally, we interviewed clients of the Big 4 and of Confucian firms because they are recognised as Chinese social actors implicated in Confucian *guanxi* practices in the Chinese accounting field (Xu and Dellaportas, 2021; Ye et al., 2022). We tried to learn about their perceptions of Big-4 and Confucian accountants, and thereby understand how the accountants’ capital and *habitus* were recognised in the broader Chinese societal space. We stopped recruiting additional participants when we reached theoretical saturation, that is when they did not give us any further storyline or insight and simply confirmed the accounting literature or Bourdieu’s theory.

All the interviews were electronically recorded with the participants’ consent, transcribed in Chinese and then translated into English. We found that while, in line with Zou’s (2021) experience, the Big-4 accountants used English extensively in the interviews carried out in Chinese, Confucian accountants used Classical Chinese phrases from the Confucian *œuvre*. Therefore, we identified distinct forms of linguistic capital demonstrated by the two groups of accountants. To avoid the “translation gap” (Kamla and Komori, 2018), we attempted to make “the source text look familiar to the target English-speaking audience [... without making ...] any cultural differences become invisible” (Kamla and Komori, 2018, p. 1876). For this purpose, a back translation method (i.e. converting English translation into Chinese) was applied by a member of the research team who had not translated the Chinese transcripts into English, and then the back translation was compared with the original Chinese.

While analysing the interviews, we did not use software such as NVivo because a mechanical coding system would not be able to identify the latent meanings implied between the lines of the transcripts of interviews carried out in the Chinese (in particular Confucian) social and cultural contexts. For example, the software could not tell whether a sentence has a Confucian connotation, but the research team members who have studied Confucianism were able to identify Confucian expressions. Therefore, we analysed the collected data by repeatedly listening to the audio files and reading the transcripts until we were able to theorise key themes emerging from the interviews.

While undertaking semi-structured interviews, we also employed a reflexive photo-interviewing method recommended by Parker and Warren (2017). We asked the accountants to take photographs of themselves to represent their professional lives and requested that they elaborate on the photographs in ensuing interviews. We thus collected photographic data of their attire, offices and office props, which we called Confucian ‘symbolic artefacts’. We employed this method because it was expected to help us construe “their professional and personal imagery, roles, values and strategies” for dominance (Parker and Warren, 2017, p. 1903). Each interview with accountants involved their own interpretation of the photographic content and our reconstruction of what they had photographed and verbalised with their words (Stotten, 2018). During the interviews, we tried to shift the focus to their “commitment to personal philosophies and values” in their everyday professional life (Parker and Warren, 2017, p. 1917) to understand their cultural-cognitive characteristics (Robson and Ezzamel, 2023).

In the analysis of the photographic images, our first focus was on accountants’ attire because professional accountants are expected to “look the part” in their workplace and thus their “style of dress” reflects how they want to appear to their clients and colleagues (Parker and Warren, 2017, p. 1909-1910). Second, informed by Ahn and Jacobs (2019), who argue that accountants use business cards to enhance their social standing, we analyse accountants’ commitment to the particular philosophy and values disclosed on their business cards. Third, we focused on office props which the accountants and their clients use in their everyday life (Parker and Schmitz, 2022). We draw upon Bourdieu’s notions of ‘economy of practices’ and ‘vision-of-division strategy’ to make sense of the fieldwork findings, thereby understanding who Confucian accountants are and what they do strategically to enhance their revenue stream and social standing in the Chinese accounting field.

5. Confucian accountants in contrast with those in the Big 4

In this section, we illustrate who Confucian accountants are by contrasting them with their Big-4 counterparts in terms of their capital and *habitus*.

5.1. Big-4 accountants’ capital and *habitus*

The dominance of the Big 4 in the Chinese accounting field has been well documented in the accounting literature (Macve, 2020; Zou, 2021; Wang and Chen, 2024), which suggests that Big-4 accountants are more westernised (e.g. using English names at work rather than Chinese ones) and enjoy higher social status than homegrown accountants. However, in this section, we further illustrate how their *habitus* and capital have been westernised. A number of Big-4 accountants proudly show off their education in Western countries such as the UK. A Deloitte accountant shared her experience:

I studied at Sheffield University Management School and my major was accounting. [...] I have learned professional knowledge. Chinese students and family regarded British accounting education as the most advanced. Indeed, this experience extended my vision. I learned many new concepts that I had not learned in my Chinese university. For example, social and environmental accounting, accountability, and the philosophical foundations of business ethics were all new to me (Big4-3).

Her statement indicates that accountants who had studied in Western higher educational institutions acquire advanced accounting knowledge, an embodied form of cultural capital recognised and guaranteed by their Western academic degrees (Bourdieu, 1984). As in the

Chinese social space Western degrees are deemed symbolically more powerful than local ones, such graduates are considered more employable by the Big 4 than homegrown ones and this type of educational capital continues to favourably affect their later careers within Big-4 firms. An EY accountant, who studied at a top Australian university, shared his view:

Due to the intensive competition within Big-4 firms, promotion is not simply determined by their work performance. It is important to note that study experience in a Western top-100 university is very crucial. Study experience also influences several other things. For example, it helped me obtain a Beijing *hukou*.^{iv} It helped me get a better salary. It means that if my colleague and I were both managers, and I had a Western master's degree while he had a Chinese university bachelor's degree, then I would get a higher salary (Big4-4).

While the “ample amounts of economic capital” of Big-4 accountants have already been recognised by Carter and Spence (2014, p. 955), this statement shows that internal promotion and salary level are dependent on education in addition to work performance, and academic qualifications can earn one further perk such as legal residential status in prestigious cities such as Beijing and Shanghai. This finding confirms the Bourdieusian conversion of capital underpinning the economy of practices (Bourdieu, 1984, 1990a; Loyal, 2017). In this case, the cultural capital and symbolic capital acquired by studying at a top Australian university convert into a higher salary (economic capital) and residency in the capital city (symbolic capital). Thus, working for the Big 4 has been recognised as prestigious by both accountants and their family members (Wang and Chen, 2024). Therefore, we argue that without the ‘economy of practices’ framework, it would be hard to make sense of the massive influx of Chinese students to accounting programmes in top-tier Western universities (e.g. the Russell Group in the UK) despite the high international fees they have to pay.

However, Western education not only allows the Big-4 accountants to acquire Western accounting knowledge but also westernised *habitus*. A Confucian accountant shared his observation:

Confucian people are more conservative. I do not go to a nightclub. [...] I like wearing traditional Chinese clothes. I like drinking [Chinese] tea. I like Chinese food. But my Big-4 friends like pizza. They drink and dance all night long. They go to nightclubs every weekend. They dress fashionably and sexily. Confucian people cannot accept these behaviours. Some Big-4 accountants even live with their boyfriends or girlfriends before they get married. That should never happen in a Confucian society. If I did so, my parents would break my legs (CA-6).

His statement indicates that the Big-4 accountants' westernised *habitus* is revealed by their “clothing [...] and even sexual habits” (Bourdieu, 1996, p. 180) and that they “work hard and play hard” (Anderson-Gough et al., 1998). He further illustrates how they are different from Confucian accountants in terms of eating, drinking and clothes. First, while he states that “my Big-4 friends like pizza”, pizza does not represent just Italian food but western food in general. When we asked our participants to take photographs representing their professional lives, Big-4 accountants photographed their workplace group meals, two of which are reproduced in <Figure 1>.



<Figure 1> Workplace socialising over lunch at EY and beer at Deloitte
(Sources: Big4-5 and Big4-1)

As shown in <Figure 1>, when they socialise at work Big-4 accountants not only eat Chinese food but also enjoy western food such as burgers, chips and fizzy drinks. Both the Confucian accountant's (CA-6) statement and the photographs taken by the Big-4 accountants suggest that socialising after work over alcohol is a critical part of Big-4 accountants' professional lives. This finding is in line with Anderson-Gough et al. (1998), who highlight the significance of drinking in the social lives of junior accountants.

The westernised palate of Big-4 accountants was evidenced by clients of the Big 4. A Deloitte client, who had also interacted with local accountants, stated:

One advantage of Big-4 accountants is their international vision. They not only learned western accounting knowledge, but they also talk, write and eat in a western way. I spent most of my life in the US and I am used to eating burgers. Every time I go to Deloitte, a young lady [accountant] brings burgers for lunch with me. She studied in the US, and we have a lot in common. We drink coke, not tea. But whenever I go to local accounting firms, managers there always offer me tea and traditional Beijing food. I appreciate their hospitality, but we have totally different eating styles (Big4-C1).

His experience highlights the westernised *habitus* of Big-4 accountants who “talk, write and eat in a western way”. Therefore, the westernised *habitus* indicated by their eating and drinking choices is confirmed by interviews with their clients in addition to the photographs they took themselves.

Moreover, Big-4 accountants' westernised *habitus* is revealed by what they wear. While the accounting literature reports that American and British accountants are expected to dress the part to exude professionalism to their clients (Anderson-Gough et al., 2001; Haynes, 2012; Parker and Warren, 2017), Chinese Big-4 accountants are required to “dress like a British gentleman” (Big4-4). In their workplace, they often wear a suit, as the photographs in <Figure 2> show, taken by EY accountants in their workplace. This finding is in line with Anderson-Gough et al.'s (2001) study of the British accounting field, where accountants are required to wear the ‘right’ clothes.



<Figure 2> Workplace attire at EY (Sources: Big4-4 and Big4-5)

In terms of accounting/auditing practices, Big-4 accountants whose *habitus* has changed because of their experience in the West, articulated how their practices are different from those of homegrown accountants. A Deloitte auditor, who previously worked in Ireland in 2012-2017, shared her view:

Good-quality audit service was the only reason that my firm employed me for 6 years. And I also learned how to be an independent auditor. You know, in China, auditors and auditees have good *guanxi*. It inevitably affects auditors' neutrality. But in Ireland, I can say I was one hundred percent independent. [...] Employees in local Chinese firms want to build *guanxi* with the government by showing their responsiveness to government officials. That is a tradition in China. But I do not like it because in Ireland, work quality was the reason my firm recruited me. Quality service was the reason my clients trusted me. *Guanxism*' breaks the fair competition between firms. That is why I am now working in a Big-4 firm (Big4-2).

Her statement evinces her westernised *habitus* recognising *doxic* values about being “an independent auditor”, showing “auditors' neutrality”, “fair competition” and “good-quality audit service” in the Irish audit field. Her explanation further indicates that while both Big-4 firms and indigenous firms aim to attract more clients to enhance their profitability, providing an independent, quality audit service to a client was deemed the most *doxic* and legitimate strategy by Big-4 accountants who had westernised *habitus*.

In contrast, neither professional independence nor neutrality are not valued in the Confucian accounting field. A partner in a Confucian firm stated “we treat our clients as our family members or our brothers. We prefer to collaborate with our colleagues, be benevolent to our friends, and respect government officials” (CA-1). His statement indicates that constructing and maintaining *guanxi* with clients and government officials is more *doxic* and legitimate than notions of independent audit, auditors' neutrality and good-quality audit service. This contrast was observed by clients of EY and Deloitte, who respectively stated:

Accountants in the Big 4 are more professional than those in local firms. For example, to keep the fairness of audit reports, clients and auditors should not build personal *guanxi* with each other (Big4-C2).

The Big 4's quality service is the key selling point. When you have this, *guanxi* is not that important. I don't think the Big 4 should build personal *guanxi* with clients or government officials. Only local Chinese firms are doing that (Big4-C3).

The clients' statements confirm that while impartial, independent, quality audits are practised by westernised Big-4 accountants, homegrown auditors try to exploit *guanxi* with government officials to win public sector audit work and increase their revenue stream. These findings reflect the previous *guakao* system (Yee, 2020) and echo Xu and Dellaportas's (2021) claim that the professional independence of Chinese accountants is damaged by their Confucian *guanxi* practices. In contrast, as in the Big-4 field economic capital is generated and accumulated by providing quality professional services rather than relying on *guanxi* with government officials, they are not as sensitive as homegrown accountants to changes to political ideologies, such as the cultural confidence policy.

5.2. Confucian accountants' capital and *habitus* dissonant with Big-4 ones

In contrast with Big-4 accountants, most homegrown accountants highlight their knowledge of Confucianism accumulated throughout their upbringing and schooling in China, which formed their Confucian *habitus*. Accountants working for a Confucian firm recalled:

I got my bachelor's and master's degrees in accounting in China. From my first year in primary school to the third year of my postgraduate programme, learning traditional Chinese culture has always been my main course. Reciting Confucian principles was my daily activity (CA-3).

We do treat Confucianism as a treasure. I read *The Great Learning* (大学, dàxué, a Confucian book) every day. The first thing I do in my office is make tea and read *The Great Learning*. A lot of colleagues in our firm have a similar habit to mine (CA-1).

These statements demonstrate that Confucianism has been inculcated into the cultural-cognitive structure of Confucian accountants over a dozen years (but it was almost two decades for CA-3, who had completed a three-year postgraduate programme in addition to a four-year undergraduate one) and thus had formed their Confucian *habitus*, as disclosed by CA-1's daily habit of reading Confucian scripture. Consequently, Confucian virtues underpinning the ideology of a socialist market economy with Chinese characteristics are internalised in their body and mind to the extent that Chinese people are governed by inner Confucian virtues as well as externally enforced laws (Zhai, 2022). Therefore, when the cultural and national confidence policy was implemented, government officials readily reinforced the *doxic* status of Confucianism (Wang and Chen, 2024). A local government official who oversaw accounting practices in Shandong Province stated:

Local companies should really put the Confucian heritage into practice. They should realise the importance of inheriting Confucian culture. Cultural inheritance is the root of the nation. It is the duty of Chinese people to carry forward the culture to the world stage. In the meantime, Confucianism will make enterprises more competitive. The

government, of course, will support them. We will work together to make the nation stronger (LGO-2).

Other government officials we interviewed also share this view, and hence it is clear that the state had advocated Confucianism as the representative of Chinese culture and it rapidly gained *doxic* legitimacy and strong symbolic capital amongst government officials (Zhu et al., 2021). However, the prevalence of Confucianism is not limited to the bureaucratic field but has also infiltrated the accounting field. Several clients of Confucian accounting firms stated:

China has stepped into the Confucian era. We not only have Confucius, Confucian books, Confucian principles, but we also have Confucian businesses, Confucian organisations, and even Confucian governments. To be more specific, we have Confucian restaurants, Confucian shopping malls, Confucian multinationals, and of course Confucian accounting firms (CA-C1).

Confucianism affects our lives in many aspects. Our work, our family, our *guanxi* with government are all influenced by Confucianism. We, as businesspersons, do not only need to realise the importance of Confucianism, but also need to carry it forward to new stages. Linking Confucian values and rituals with our business activities can be a very efficient way (CA-C3).

Their statements indicate that 1) they believe that the West-led globalisation era has ended (“China has stepped into the Confucian era” (CA-C1)); 2) Confucianism, which has permeated Chinese lives, has now been reified in many forms, including Confucian accounting firms; and 3) Chinese social actors have started recognising it as a form of symbolic capital in many fields, including the business and accounting fields, within the broader Chinese societal space. All these interviews confirm Zhu et al.’s (2021) claim that key Chinese social and economic actors who interact with homegrown accountants “think like the state”.

Therefore, homegrown Confucian accountants who have not encountered the westernised *habitus* disclose their nationalist or even chauvinistic *habitus*, which is dissonant with westernised *habitus* of Big-4 accountants. A partner in a Confucian firm stated:

I do not admire my friends who have experience of living in another country because there are many traditional [Chinese] cultures to be explored and learned. Why do I need to learn other non-Chinese cultures? I am Chinese. It is my duty to inherit our cultures. In other words, I am Chinese not just because my ID states that I am [Han] Chinese.^{vi} A real Chinese should be a person who loves Chinese culture and practises the culture (CA-1).

His statement suggests that the Confucian *habitus* can disregard westernised ones and lead to assuming the supremacy (or at least sufficiency) of traditional Chinese culture, thereby reinforcing Chinese nationalism. In this way, they blatantly reveal their Confucian *habitus* and try to mobilise and deploy cultural and symbolic capitals from Confucianism, as will be discussed in Section 6.

We found, however, that the Confucian *habitus* constructed in China was dissonant with the westernised *habitus* of Big-4 accountants, which was not formed overnight but over the years when they had a chance to reflexively compare their original *habitus* with newly adopted

western ones. A Deloitte accountant recalled how her *habitus* had changed when she studied and then worked in the USA from 2015 to 2019:

After going abroad, I suddenly realised that the world was colourful and diverse. We have different skin colours, different habits, different foods, different religions, and different cultures. I lived in the West for five years. I was obsessed with their cultures no matter whether they are traditional or popular cultures. In Confucian culture, I must listen to my parents because they are parents. At Chinese New Year, I needed to bow down to my parents. But now my parents and I are equal. I have abandoned the Confucian tradition (Big4-1).

Her testimony indicates that her *habitus* was initially formed by her Confucian upbringing and schooling in China, but had drastically changed during her 5-year stay in the USA. She ceased to take Confucian virtues for granted and instead adopted western *habitus*, as evinced by her statement, “now my parents and I are equal. I have abandoned the Confucian tradition”. Even though her statement, “my parents and I are equal” might not seem particularly problematic to a western audience, this can be considered unacceptable in the Chinese societal space, where Confucian filial piety has a *doxic* value and thus parents’ authority over their (even adult) children is deemed to be unquestionable,^{vii} which becomes obvious when comparing her statement with CA-6’s above, “If I did so, my parents would break my legs”. This dissonance can lead to conflict between Big-4 accountants’ westernised *habitus* and nationalist Confucian *habitus*. An EY accountant, who stayed in the UK longer than most other Chinese students on one-year postgraduate programmes in order to obtain a PhD, shared his experience:

I argued with some Chinese students while I was in the UK. They did not respect my religion (Christianity) and attempted to persuade me that Confucianism is the best culture in the world. Confucianism is good and Confucian believers are respectable, but Confucianism is neither the best nor the only culture in the world. I respected their beliefs, but mine was not respected (Big4-5).

His statement confirms the dissonance between westernised *habitus* and the Confucian one, which has evolved into the nationalist/chauvinistic sentiments experienced by this EY accountant. These sentiments in opposition to Western culture were implicit in most interviews with Confucian accountants and their clients, but sometimes they were blatantly displayed by those who claimed that the Confucian era had already arrived. Therefore, we expect larger-scale dissonance between Big-4 and Confucian accountants if (or when) Confucian accountants grow more powerful in the future.

In addition to the conflicts caused by the *habitus* dissonance, we found *habitus* unfitness, which was felt by Western-educated accountants working for a Confucian firm. An assistant manager with an Australian degree shared his experience:

There are clear cultural differences between Australia and China. As I have now got used to Australian culture, it was hard for me to fit myself into Chinese culture. I remember that our department [in his Australian university] had invited a senior manager from Deloitte to give a talk to the accounting students. Not only his lecture materials but also his attire and talking style showed his professionalism. He wore a plaid shirt and spoke clearly and confidently. Even though my English was not so good then, I was able to understand each word he said. I was like “Oh, wow! That is the person I want to be.” However, due to some personal reasons, I came back to China to

work for this firm. The plaid shirt is absent. Beautiful English is absent. The modern office is absent (CA-7).

His statement indicates the gap between his westernised *habitus*, which was evidenced by his liking for the professionalism represented by the plaid shirt,^{viii} the English language, and the modern office that would fit the Big-4 field, and the Confucian accounting field, where he considers himself a misfit. Therefore, we argue that a westernised Big-4 *habitus* does not fit in the Confucian accounting field and *vice versa*.

In summary, in this section, we have illustrated Confucian accountants' *habitus* and capital and contrasted them with those of Big-4 accountants. As the Big 4 have been well documented in the accounting literature, in Section 6 we will now explore how the Confucian *habitus* and capital have shaped Confucian accountants' strategies for ascendancy over the Chinese accounting field.

6. Confucian accountants' vision-of-division strategies

This section, drawing on the notion of the vision-of-division strategy, illustrates how our case study Confucian accounting firm (the Firm in this section)^{ix} and its accountants try to enhance their revenue and social standing by differentiating themselves from Big-4 accountants. Their strategy is disclosed in an interview with a junior accountant:

We cannot win over the Big 4 simply by improving our professional skills or expanding our firm size. The Big 4 are in the end Western firms. They do not have Chinese characteristics. Now it is the Confucian era. This gives us an opportunity to dominate the accounting profession by calling ourselves 'Confucian accountants' (CA-5).

Her statement indicates that 1) in contrast with Macve's (2020) argument that it has become more difficult to differentiate the Big 4 from other firms, but the Big 4 are still regarded as "in the end Western firms",^x 2) the ideology of the socialist market economy with Chinese characteristics has been successfully inculcated into the cultural-cognitive structure of Confucian accountants, and thus 3) they desire to dominate the accounting field by strategically promoting their identity as Confucian accountants. We argue that this perception has led to the Firm's vision-of-division strategy (Bourdieu, 1984, 1991, 1998) that demonstrates their commitment to Confucianism in order to highlight their difference from the Big 4. A senior manager in the Firm elaborated on their vision-of-division strategy:

Local accounting firms are narrowing the gap with the Big 4 by educating Confucian accountants. We changed our clothes from formal suits to traditional Chinese clothes. We changed our office furnishing style from European to Chinese. We put Confucian books on our desks. We hung Chinese paintings and calligraphy work on the wall (CA-6).

His statement suggests that the Firm have evidently tried to demonstrate their commitment to Confucianism by making their employees wear traditional Chinese clothes, as opposed to a western suit and by decorating their offices in Confucian fashion. In the subsequent subsections, we explore how the Firm tried to look different from the Big 4 and demonstrate their commitment to Confucianism.

6.1. Confucian clothes

Wearing “the right clothes” has been recognised as a symbolic tool that enabled accountants to represent and exude professionalism (Anderson-Gough et al., 2001; Haynes, 2012; Parker and Warren, 2017). In the Big-4 field in China, that means wearing a suit. However, in the Firm, we found that wearing the right clothes does not necessarily mean wearing a suit, as the dress code has been changed from a western suit to traditional Chinese clothes. Prior to the organisation’s dress code change, the Firm’s accountants were required to wear a suit and tie for meeting clients. However, <Figure 3> shows photographs of the Confucian accountants in their workplace attire. A partner in the Firm elaborates on the dress code:

Wearing Confucian clothes is a new fashion in China. Not only the senior accountants but also the graduates express their keen interest in Confucian clothes. This fashion is like a wind blowing to all walks of life. My customers and friends happily accept our dress code and do not think we are wearing bizarre or unprofessional dress. So, our dress code is our characteristic (CA-1).



<Figure 3> Confucian attire (Sources: CA-1, CA-3 and CA-6)

According to him, wearing Confucian clothes instead of a suit was accepted by his clients and employees as a professional look. A Firm client stated:

When I entered [the Firm], I was shocked but in a good way. It was like ancient people travelling to the modern world. It was very interesting. But I did not feel uncomfortable because inheriting traditional Confucianism is a valuable thing. [...] According to my personal experience, I am very happy with the quality of [the Firm’s] services, very efficient and very professional (CA-C2).

His experience indicates that the change in dress code is a legitimate and effective vision-of-division strategy on the part of the Firm as Confucianism is growing more *doxic* in the Chinese societal space. Although we are not able to judge whether this dress code has been adopted as a market strategy or it is because those wearing traditional clothes are “true” Confucian accountants, we understand from the ‘economy of practices’ perspective that any client visiting the Firm’s office would clearly appreciate their commitment to traditional Chinese culture, and thus Confucian clients would be more likely to be attracted to the Firm, thereby enhancing its revenue stream and social standing.

6.2. Symbolic artefacts: Confucian office props

We found that the Firm deploy a number of office props to demonstrate and propagate their commitment to Confucianism. The analysis in this subsection provides a stark contrast with Big-4 offices, which are not different from those in a Western city. <Figure 4> shows a reception desk and a meeting room in an EY office, but without the Chinese name of EY printed on the wall (in the left-hand side photograph) and on the glass (in the right-hand side photograph), it would be impossible to tell that they are located in China. Within the ‘economy of practices’ framework, we recognise this office design as a vision-of-division strategy by the Big-4 firm. The prominent display of the global EY brand in the Western-style office differentiates this office from other local accounting firms’ offices, thereby retaining current clients and further attracting future clients to enhance the revenue stream.



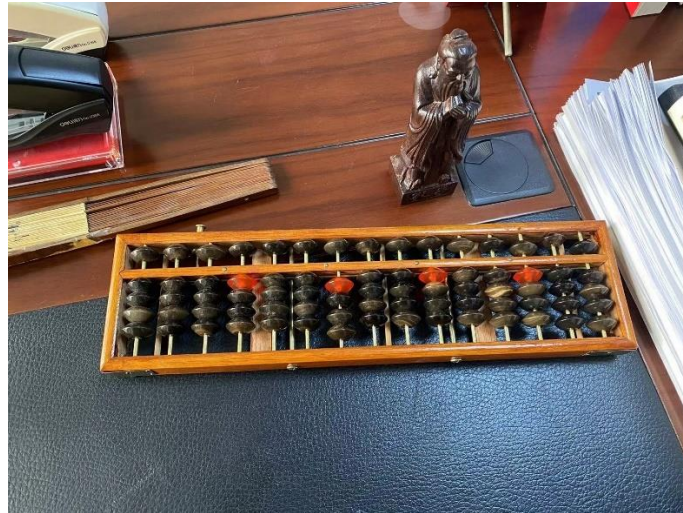
<Figure 4> EY reception desk and meeting room (Source: Big4-4)

In contrast with the westernised office space of the Big 4, the Firm mobilised and deployed types of Confucian symbolic artefacts to demonstrate its commitment to Confucianism: an abacus, Confucian books, a calligraphy scroll hanging on a wall, disposable paper cups and document envelopes.

6.2.1. *Abacus*

When we asked the Confucian accountants to share with us photographs taken to represent their professional lives, some of them sent us photographs of a miniature statue of Confucius and/or abacus as shown in <Figure 5>. A senior manager in the Firm explained why he still used the abacus:

The abacus is essential office equipment. When I was young, I learned arithmetic by using an abacus with my teacher. At that time, there were neither Western accounting calculation systems nor computers. Believe it or not, I still think the abacus is handier. In my daily work, I don’t even need to turn on my PC (personal computer) or laptop. The abacus can help me calculate efficiently (CA-6).

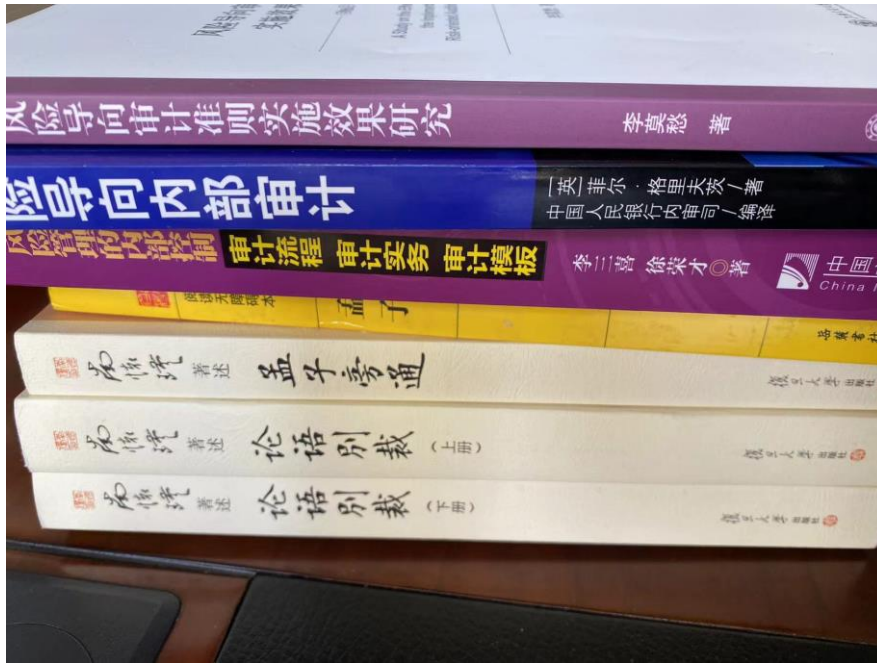


<Figure-5> Confucius' miniature statue and abacus (Source: CA-6)

His statement indicates that the choice of the abacus over a calculator is functional rather than symbolic. However, it is possible that displaying the abacus rather than a calculator next to a miniature statue of Confucius would lead a visitor to recognise the Firm's commitment to traditional Chinese culture. Moreover, the photograph of the abacus is in contrast with Parker and Warren's (2017) study, where accountants' numerical skills (or the number-cruncher stereotype) are represented by a photograph of an electronic calculator.

6.2.2. *Confucian books*

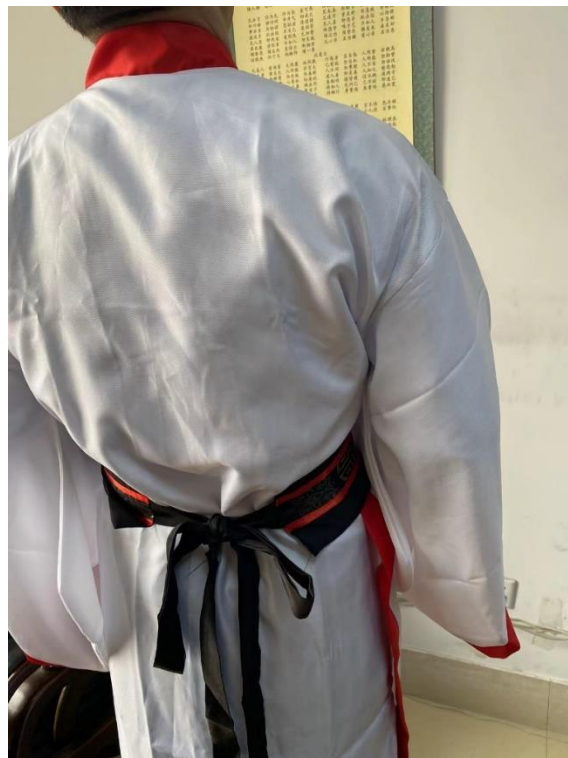
We found that Confucian accountants deploy their books as a symbolic tool in the vision-of-division strategy. <Figure 6> shows a photograph of books on a senior manager's desk. There are three auditing books about 1) research into audit principles and effects, 2) internal audit, and 3) audit process, practices and modelling from top to bottom on top of four Confucian books (two books about Mencius beneath the auditing books and two books about the *Analects* on the table). He told us that these books were intentionally stacked on his desk to demonstrate to visitors to the office his expertise in auditing and Confucianism. Therefore, we argue that having books about auditing and Confucianism together is an intentional symbolic strategy to simultaneously show their auditing expertise and commitment to Confucianism.



<Figure 6> Auditing books stacked over Confucian books (Source: CA-6)

6.2.3. Calligraphy scroll hanging on a wall

Another Confucian symbolic artefact deployed by the Firm was traditional calligraphy scrolls of Confucian words hung in the office. <Figure 7> shows a photograph of a manager in traditional costume reading the words from *Disciple Gauge* (弟子规, *Dìzǐguī*, a Confucian book comprising 360 phrases, each of which is made up of 3 characters) printed on a calligraphy scroll hanging on the Firm's office wall.



<Figure 7> Reading words from *Disciple Gauge* (Source: CA-3)

This strategy of mobilising and deploying symbolic artefacts seems to be effective because they are recognised by other powerful social actors. A local council director who oversees accounting firms in his jurisdiction, including the Firm, shared his observation:

You can see Confucius's images or sculpture in [the Firm's] office. You can also see Confucian words printed and hung on the wall. You can see the Confucian books on the tables etc. (LGO-1).

While his statement clearly confirms the Firm's strategy, we also detect other office props such as disposable paper cups and document envelopes during a visit to the Firm's office. Although too mundane to be photographed by our interviewees, we also recognised them as Confucian symbolic artefacts.

6.2.4. Disposable paper cups

Mundane symbolic artefacts observed included disposable paper cups used to drink Chinese tea. While disposable cups are widely used in many offices, they have not been critically analysed in the accounting literature. <Figure 8> shows the Firm's cups, used by both employees and visiting clients. On the side of the cup is printed a Chinese landscape, on which is written a famous phrase from the *Analects*, "those who review the old and learn the new can be teachers". Below the landscape is the Firm's claim, that is "the best Confucian business accounting firm", the Firm's name in Chinese and English and the phone number (ending with 3826) of the receptionist, whose name has been obscured. We consider that the Firm's claim to be "the best Confucian business accounting firm" is a clear proclamation of the Firm's identity and its commitment to Confucianism to the users of the cups.

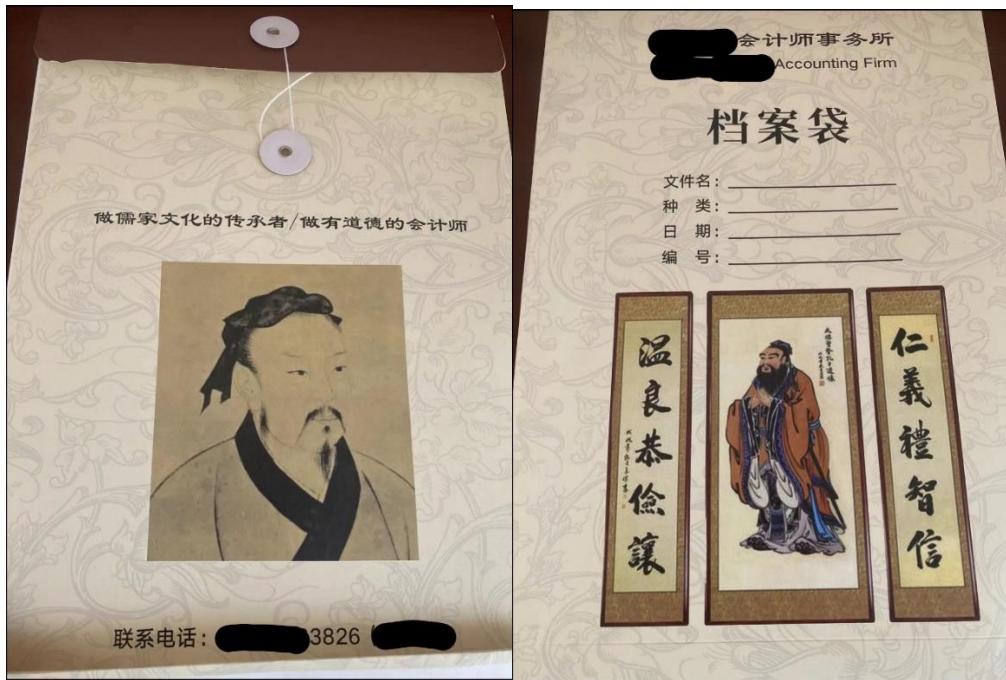


<Figure 8> Disposable paper cups used in the accounting firm (Source(s): by Yuheng Wang)

6.2.5. Document envelopes

Document envelopes are another type of mundane stationery used in an accounting firm that has not been critically engaged with either in the accounting literature. However, we argue that

they can be a symbolic artefact used in everyday life by accountants. <Figure 9> shows both sides of the Firm’s official document envelope. On one side of the envelope is the portrait of Confucius, above which is written “practising transmitter of Confucian culture/ethically practising accountants” and below which is shown the phone number of the Firm’s receptionist. By passing on documents using these envelopes, the Firm claims that it practises Confucianism to pass it on to the next generation and simultaneously professes its members’ identity as “ethically practising accountants”.



<Figure 9> Official document envelope (Source(s): by Yuheng Wang)

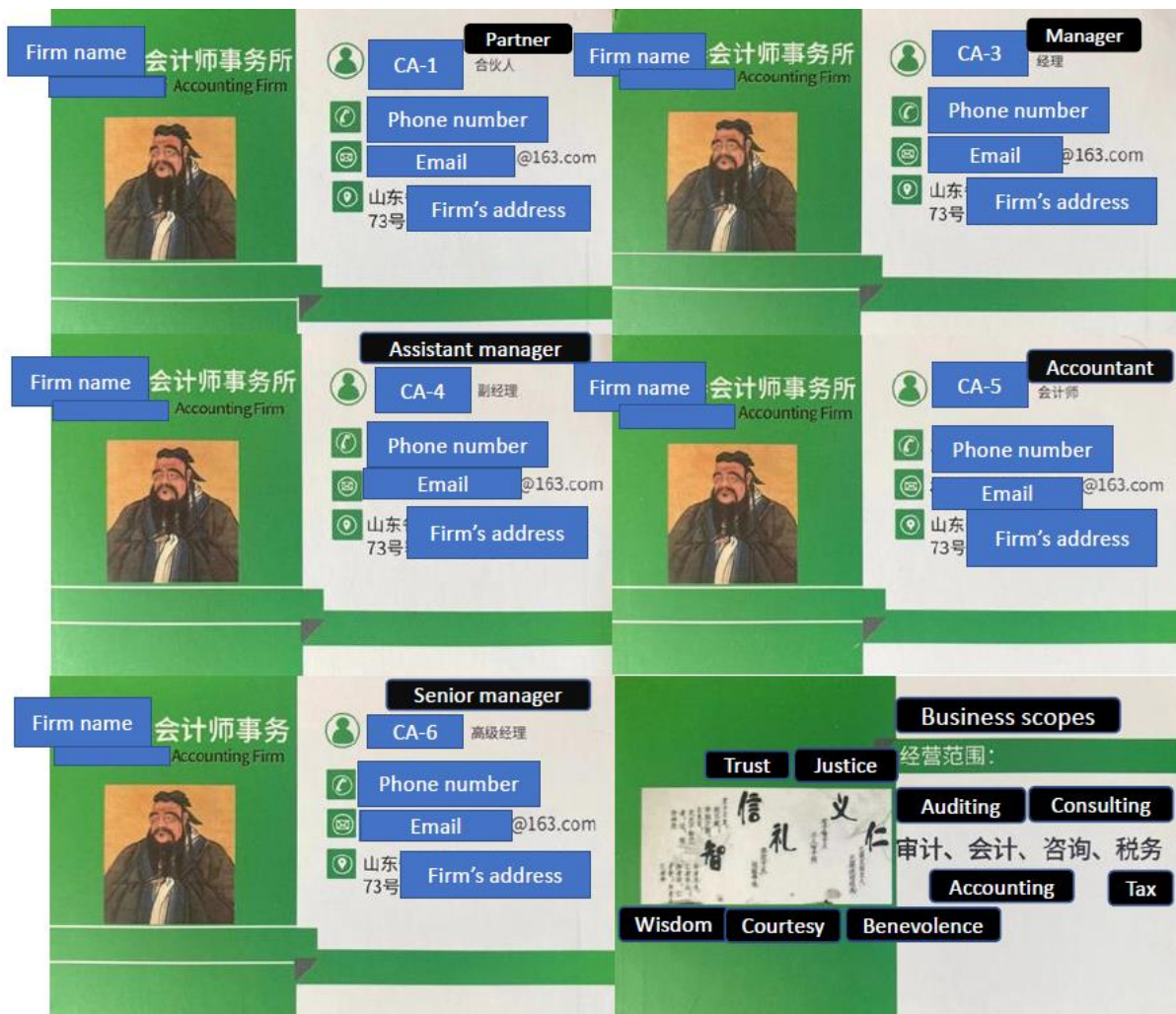
The other side of the envelope shows that this is the Firm’s official document envelope by disclosing its name in Chinese and English. On it, above a full-length portrait of Confucius, the envelope users record the document title, file type, date and serial number. While the top section is functional, the bottom one is symbolic. On the left-hand side of the portrait are written from top to bottom five Confucian virtues (gentleness, goodness, respect, frugality and humbleness) and on the right-hand side five Confucian principles (benevolence, justice, courtesy, wisdom and trust). A partner in the Firm admitted that these Confucian principles “are not apparent in the accounting reports” it produces (CA-1). However, we argue from the ‘economy of practices’ perspective that the design of the envelope can be recognised as another tool to remind the Firm’s clients of its commitment to Confucianism, thereby attracting more Confucian clients, improving its revenue stream and enhancing social standing.

6.3. Business cards

In addition, informed by Ahn and Jacobs (2019), who argue that accountants strategically use business cards in their symbolic struggles for dominant social standing, we collected cards from the Firm’s accountants. We found that they are standardised, that is all identical except for personal details, such as the cardholder’s name, designation, phone number and email address. As shown in <Figure 10>, identical components include the left-hand side on the front, on which are a portrait of Confucius and the Firm’s name printed in both Chinese and English on the top.^{xi} On the right-hand side on the front are written the cardholder’s name, designation

(joint partner (CA-1), senior manager (CA-6), manager (CA-3), assistant manager (CA-4) and accountant (CA-5)) phone number and email as well as the Firm’s address. The back of the cards is identical showing Confucian words (written from top to bottom and from right to left) with 5 Confucian principles (benevolence, justice, courtesy, trust and wisdom) printed in a larger font on the left-hand side and the range of the Firm’s services, namely, auditing, accounting, consulting, and taxation (from left to right) on the righthand side. In a nutshell, the business cards comprised a symbolic left-hand side (Confucian portrait and principles, respectively, on the front and back) and a functional right-hand side (contact details and the range of services, respectively, on the front and back). As an exchange of business cards is often the first step to starting a business relationship in China, these cards clearly demonstrate the Firm’s commitment to Confucianism.

In summary, from the ‘economy of practices’ perspective, we argue that deploying all these office props and business cards not only aims to enjoy a particular traditional culture but is a symbolic strategy for attracting more clients who share the Confucian *habitus* in the private and public sectors, thereby enhancing both their revenue stream and social standing.



<Figure 10> Business cards in an accounting firm (Source(s): by Yuheng Wang)

6.4. Using Confucian phrases

We illustrate in this section how Confucian accountants try to show off their Confucian linguistic capital. We find that this strategy provides a contrast with Big-4 accountants, who extensively use English while speaking Chinese. An EY accountant testified:

Everyone in the Big 4 is westernised. They often combine English with Chinese when they talk.^{xiii} Having a ‘London accent’ is something to show off. [...] No matter whether I like it or not, I have to do the same. This is the rule of the game. This is survival of the fittest. Join them or get eliminated (Big4-4).

His testimony indicates that Big-4 accountants with a Western education and/or experience try to mobilise and deploy their linguistic capital, which includes not only English language proficiency but also Received Pronunciation and accent (Bourdieu, 1984; Carter and Spence, 2014), in order to dominate the Big-4 field or at least survive the competition there. In contrast, the Firm tries to attract Confucian clients by demonstrating its Confucian linguistic capital. A partner in the Firm illustrates how this takes place:

Our clients are not just enjoying our audit service but our Confucian atmosphere or Confucian practices. They feel comfortable because we talk and think alike. Some clients tell me that they want to talk with me because they can learn Confucian culture from me. They want to be my friends because I am a person of Confucian virtues. So, I am trying to use more Confucian words while talking to others. Actually, it works very well (CA-2).

Her testimony indicates that her clients’ Confucian *habitus* has changed what they expect from a practising accountant. In other words, clients committed to Confucianism are more likely to give their audit, tax, and/or consultancy work to the Firm, because of their Confucian linguistic capital and virtues. This finding confirms Haynes’ (2012) claim that clients play a central role in “defining the nature of professionalism and how this is embodied” (p. 497). In our case, professionalism involves accountants’ ability to speak in a Confucian manner, just like the partner (CA-2) quoted above. Another partner (CA-1) provided an example of speaking in a Confucian manner, that is including Confucian phrases in a mundane conversation. He said “it is a great delight to have a friend coming from afar (有朋自远方来 不亦乐乎, *yǒupéngzìyuǎnfāngláibúyìlèhū*, a phrase from *Analects*)” rather than simply saying “welcome” to greet a client who visits intermittently. This type of greetings leads the Firm’s clients to recognise a Confucian accountant as a “rounded businessperson” with broader cultural capital rather than just a “technical specialist” (Carter and Spence, 2014, p. 970). Therefore, they are more likely to give audit, consulting, and tax work to the Firm, thereby elevating the Firm’s revenue stream.

6.5. Guanxi constructed and maintained by drinking

As discussed in earlier sections, in their pursuit of more work from the public sector Confucian firms are likely to accumulate social capital *guanxi* with government officials by conforming to the government’s promotion of Confucianism. However, there is another strategy for forming and strengthening the social capital *guanxi*, which is social drinking. This strategy appears to be obvious even to a junior accountant working for another Confucian firm:

I am forced to accompany clients three or four times a week and I have to get drunk because this is the way of showing my hospitality. [...] *Guanxi* is the most important resource in Confucian society. Drinking is the easiest way to get and keep it. And drinking helps our firm gain trust from the government and clients (CA-8).

Her statement testifies that social drinking has been recognised as the most effective way to construct and reinforce social capital *guanxi* with government officials and clients and thus even junior accountants are “forced” to drink. This finding confirms that drinking is a common way of socialising (Anderson-Gough et al., 1998). However, we observe a difference between formal Confucian drinking and informal drinking in the Big 4. According to her, drinking is recognised as an essential extension of work, in contrast with spontaneous drinking with colleagues after work in the Big 4. She further explains the Confucian nature of drinking:

I do not like the Confucian hierarchy manifested in our drinking culture. The main host’s seat should face the door. The second host sits opposite the host. The main guest sits on the right-hand side of the host. The second guest sits on the left-hand side of the host. The Third guest sits on the right-hand of the second host. The fourth guest sits on the left-hand side of the second host. I usually sit next to the second guest or the third guest because I am just a young accountant (CA-8).

Her explanation evinces that both her firm’s partners and clients, including government officials, are hierarchically ranked and their seats are arranged to reflect that hierarchy, which is perceived as a Confucian practice. Although she shared with us her dislike of this drinking culture,^{xiii} this is a *doxic* or symbolically strong way to construct and maintain social capital *guanxi*. As the *guanxi* constructed by this type of hospitality is expected to lead to being awarded government projects (Xu and Dellaportas, 2021), this social capital *guanxi*, although damaging professional independence, is likely to give rise to a higher revenue stream and social standing in the future.

7. Concluding discussions

In this paper, we have explored who the Confucian accountants are and what they are doing strategically as we head into the Second Cold War. For this purpose, we have drawn upon Bourdieu’s theoretical framework, despite its epistemological and ontological limitations (Free and Macintosh, 2008), because his notions of the ‘economy of practices’ and the ‘vision-of-division’ strategy are useful for illuminating how Confucian accountants are trying to enhance their social standing and revenue stream by demonstrating their commitment to Confucianism. We have found that they share Confucian *habitus* and capital with their neighbouring social and economic actors, such as government officials and clients, who think like the state (Zhu et al., 2021), and that they identify themselves as more ‘Chinese’ accountants, differentiated from those of the Big 4, whose *habitus* and capital are considered to be westernised. These findings indicate how nationalist/chauvinistic cultural-cognitive characteristics inculcated via public education form their *habitus* and capital, thereby fabricating their appearance strategy. Therefore, we suggest that accounting researchers look beyond the globalising accounting profession, for although it has been becoming more global and simultaneously has facilitated globalisation in tandem with multinational bodies such as IMF and World Bank (Cooper and Robson, 2006; Suddaby et al., 2007; Macve, 2020), we suggest that the current Second Cold War may lead the accounting profession onto an uncharted path.

This study contributes to several bodies of accounting literature. First, in response to Burchell et al.'s (1985) and Robson and Ezzamel's (2023) calls to explore cultural-cognitive characteristics in broader societal and cultural contexts in which accounting is practised, we examine the Confucian accounting field and find cultural-cognitive dissonance between Big-4 accountants and Confucian ones who think like the state (Zhu et al., 2021). The Big-4 accountants' *habitus* is shaped by their Western education and work experience, and thus the professional logic represented by the notions of independent audit, auditors' neutrality, and quality service is regarded as *doxic* in their accounting/auditing practice (Macve, 2020; Yee, 2020). In contrast, Confucian accountants try to win favour (or build up social capital *guanxi*) with government officials by demonstrating their commitment to Confucianism. This finding echoes Xu and Dellaportas's (2021) study of Chinese accountants' professional independence being challenged by Confucian *guanxi* practice. Therefore, we suggest that accounting researchers consider other local, societal and cultural contexts, in which accounting is practised (Burchell et al., 1985; Belal et al., 2017).

Second, by employing the reflexive photo interview method, we extend the body of recent positivist studies into the effects of Confucianism on Chinese accounting practices. The majority of them, drawing upon databases, use distant proxies to measure the strength of Confucianism (e.g. the number of Confucian temples) and provide only firm-level analyses (Du et al., 2022, Ye et al., 2022; Deng et al., 2024; Han et al., 2024; Huang et al., 2024; Tang et al., 2024). In contrast, we engage directly with Confucian accountants, asking them to take photographs that represent their professional lives and then explain them to us. By listening to their life stories, we are able to figure out who they are and what they are doing strategically to enhance their revenue stream and social standing. Therefore, we suggest that accounting researchers employ qualitative methods to make sense of how Confucianism is changing the accounting profession and its practices.

Third, by engaging Bourdieu's (1984, 1991, 1998) notions of economy of practices and vision-of-division strategies, we extend the accounting literature on how accountants strategise their appearance to exude a particular type of professionalism to their clients and colleagues (Anderson-Gough et al., 2001; Haynes, 2012; Kamla, 2012; Parker and Warren, 2017; Parker and Schmitz, 2022). We find that Confucian accountants' vision-of-division strategy leads them to switch their dress code from a western suit to traditional Chinese clothes, which are perceived to endorse traditional Chinese values as opposed to westernised culture, just as a hijab is recognised as a symbol of cultural and religious identity and resistance to colonialism (Kamla, 2012). Confucian accountants also extensively use Confucian phrases in their everyday conversations, demonstrating their Confucian linguistic capital. This finding contrasts with Aburous and Kamla's (2022) study of Jordanian accountants, who had to prove their English language proficiency to take more dominant positions in their globalised accounting field, which has a post-colonial legacy. Therefore, we suggest that accounting researchers further explore what accountants wear, how they speak and what they highlight in their public practices.

In a similar vein, we extend Situ et al.'s (2021) argument that Chinese social actors try to accumulate symbolic capital to enhance their social standing. We find that the Confucian accountants in our case firm are trying to earn symbolic capital by deploying office props, including an abacus, statues of Confucius, Confucian books, disposable cups and document envelopes, as well as business cards. In our 'economy of practices' framework, all these symbolic artefacts demonstrate their commitment to Confucianism, which leads to the enhancement of their revenue stream and social standing. Therefore, to understand accountants'

everyday professional lives and their symbolic strategies, we suggest that accounting researchers further explore the types of symbolic artefacts strategically used in a particular cultural context.

8. Epilogue

This study into Confucian accountants suggests that the recent outbreak of the Second Cold War (if not the Third World War) between the West and Rest of the World may put an end to West-led globalisation or homogenisation of the accounting profession and instead may lead to the emergence of nationalist (or even chauvinistic) groups of accountants. When we interviewed our participants, in particular, the government officials, Confucian accountants and their clients, we sensed a strong chauvinistic sentiment against the West and an aspiration to make China great again reminiscent of Donald Trump's Presidential election campaign slogan "Make American Great Again". Some of them believed that the nearly two centuries-long Western domination of China since the first Opium War (1839-1842) had ended and that China had been rising as the next Great Power.^{xiv} They deemed that "Now it is the Confucian era" (CA-5) since the CCP has resurrected and promoted Confucianism as the spirit of a 'socialist market economy with Chinese characteristics' equivalent to (or opposed to) Protestantism as the spirit of Western capitalism (Weber, 2002). Therefore, although we do not know whether Confucian accountants will further grow in number and influence beyond Shandong Province, we believe that the accounting profession in the future will not be the same as it was in the West-dominated era of globalisation.

Primary sources

- Bloomberg News (2023), *China Urges State Firms to Drop Big Four Auditors on Data Risk* (22 February 2023) (Available at <https://www.bloomberg.com/news/articles/2023-02-22/china-urges-state-firms-to-drop-big-four-auditors-on-data-risk?leadSource=uverify%20wall> Accessed 5 February 2024).
- CGBP (2018), *Conference of Great Business Partners* (Available at <http://www.rushangdahui.com/default2018.htm> Accessed 16 January 2024).
- CGTN (2023), "The Heat: BRICS Bigger than G7", *China Global Television Network, America* (13 April 2023) (Available at <https://america.cgtn.com/2023/04/13/the-heat-brics-bigger-than-g7> Accessed 12 June 2023).
- Foy, H. (2023), "Rush by west to back Israel erodes developing countries' support for Ukraine", *Financial Times* (18 October 2023) (Available at <https://www.ft.com/content/e0b43918-7eaf-4a11-baaf-d6d7fb61a8a5> Accessed 5 February 2024).
- John, M. (2023), "No decoupling, but West and China drift apart", Reuters (8 August 2023) (Available at <https://www.reuters.com/business/no-decoupling-west-china-drift-apart-2023-08-08/> Accessed 5 February 2024).
- Liu, Y. (2008), "Review and prospect of China's accounting reform and opening up in 30 years: My experiences, feelings and perceptions", *Accounting Research*, No. 12, pp.3-14.

- Ministry of Finance (2017), *2016 Performance Summary of Accounting Department in the Ministry of Finance* (http://kjs.mof.gov.cn/kuajijuanlidongtai/201703/t20170303_2546247.htm, Available at Accessed 12 February 2024).
- Ministry of Finance (2022), *Hundred years of Big 4 and China's New Posture: Report on Localisation and Transformation of Big-4 Sino-foreign Joint Accounting Firms*. (Available at http://kjs.mof.gov.cn/diaochayanjiu/201408/t20140807_1123859.htm, Accessed 5 February 2024).
- Tisdall, S. (2023), "Liz Truss's delusional speech about China is digging the trenches of a second cold war", *The Guardian* (17 February 2023) (Available at <https://www.theguardian.com/commentisfree/2023/feb/17/liz-truss-speech-china-xi-jinping-taiwan> Accessed 27 April 2023).
- Zhai, X. (2022), *The Role Ethics, Shame, and Interpersonal Relations: A Sociological Approach to Confucianism*, Peking University Press, Beijing.
- Zhao, F. and Sun D. (2016), "Discussion of Xi Jinping's cultural confidence perspective", *Socialism Studies*, No. 5, pp. 9-15.

References

- Aburous, D. and Kamla, R. (2022), "Linguistic tensions in the professional accounting field: English linguistic capital, hierarchy, prestige, and distinction among accountants", *Contemporary Accounting Research*, Vol. 39 No. 2, pp. 1020-1149.
- Ahn, P. and Jacobs, K. (2018), "Using photographs in interpreting cultural and symbolic meaning: a reflection on photographs of the Korean Association for Government Accounting", *Accounting Forum*, Vol. 42 No. 1, pp. 142-152.
- Ahn, P. and Jacobs, K. (2019), "Accountants' incessant insecurity: focusing on the identities of CPAs hired in the South Korean public service", *Accounting, Auditing & Accountability Journal*, 32(8), pp. 2421-2450.
- Anderson-Gough, F., Grey, C. and Robson, K. (1998), "'Work hard, play hard': the use of cliché in two accountancy practices", *Organization*, Vol. 5 No. 4, pp. 565-592.
- Anderson-Gough F., Grey, C. and Robson, K. (2001), "Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms", *Accounting, Organizations and Society*, Vol. 26 No. 2, 99-122.
- Baxter, J. and Chua, W. (2008), "Be (com) ing the chief financial officer of an organisation: Experimenting with Bourdieu's practice theory", *Management Accounting Research*, Vol. 19 No. 3, pp. 212-230.

- Belal, A., Spence, C., Carter, C. and Zhu, J. (2017), “The Big 4 in Bangladesh: caught between the global and the local. *Accounting, Auditing & Accountability Journal*, Vol. 30 No.1, pp. 145-163.
- Bourdieu, P. (1961), *The Algerians*, Beacon Press, Boston.
- Bourdieu, P. (1977), *Outline of a Theory of Practice*, trans. By Nice, R., Cambridge University Press, Cambridge.
- Bourdieu, P. (1984), *Distinction: A Social Critique of the Judgement of Taste*, trans. by Nice, R., Routledge & Kegan Paul, London.
- Bourdieu, P. (1986), “The forms of capital”, in Richardson, J.G. (Ed.), *Handbook of Theory and Research for the Sociology of Education*, Greenwood Press, New York, NY, pp. 241-255.
- Bourdieu, P. (1990a), *The Logic of Practice*, Stanford University Press, Stanford, CA
- Bourdieu, P. (1990b), *In Other Words: Essays toward a Reflexive Sociology*, Stanford University Press, Stanford, CA.
- Bourdieu, P. (1991), *Language and Symbolic Power*, trans. by Raymond, G & Adamson, M., Polity Press, Cambridge, MA.
- Bourdieu, P. (1996) *The State Nobility: Elite Schools in the Field of Power*, Stanford University Press, Stanford, CA.
- Bourdieu, P. (1998), *Practical Reason: On the Theory of Action*, Polity Press, Cambridge, CA.
- Bourdieu, P. and Wacquant, L. J. D. (1992), *An Invitation to Reflexive Sociology*, University of Chicago Press, Chicago, IL.
- Boussebaa, M. (2015), “Professional service firms, globalisation and the new imperialism”, *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 8, pp. 1217-1233.
- Burchell, S., Clubb C. and Hopwood, A. (1985), “Accounting in its social context: Towards a history of value added in the United Kingdom”, *Accounting, Organizations and Society*, Vol. 10, No. 4, pp. 381-413.
- Carter, C. and Spence, C. (2014), “Being a successful professional: an exploration of who makes partner in the Big 4”, *Contemporary Accounting Research*, Vol. 31 No. 4, pp. 949-981.
- Chua, W. and Poullaos, C. (1993), “Rethinking the profession-state dynamic: the case of the Victorian Charter Attempt, 1885–1906”, *Accounting, Organizations and Society*, Vol. 18 No. 7/8, pp. 691-728.
- Chua, W. and Poullaos, C. (1998), “The dynamics of “closure” amidst the construction of market, profession, empire and nationhood: an historical analysis of an Australian

- Accounting Association”, *Accounting, Organizations and Society*, Vol. 23 No. 2, pp. 155-187.
- Cooper, C. (1995), “Ideology, hegemony and accounting discourse: A case study of the National Union of Journalists”, *Critical Perspectives on Accounting*, Vol. 6 No. 3, pp. 175-209.
- Cooper, D. and Robson K. (2006), “Accounting, professions and regulation: Locating the sites of professionalization”, *Accounting, Organizations and Society*, Vol. 31 No. 4/5, pp. 415-444.
- Deng, Y., Wu, Y., Zeng, C. and Zhang, M. (2024), “The impact of Confucianism on auditor judgment”, *Journal of Business Finance & Accounting*, Vol. 51, pp. 398-430.
- Du, X., Xie, Y., Lai, S. and Zeng, Q. (2022). “Confucian culture and accounting conservatism: Evidence from China”, *China Journal of Accounting Studies*, Vol. 10 No. 4, pp. 549-589.
- Efferin, S. and Hopper, T. (2007), “Management control, culture and ethnicity in a Chinese Indonesian company”, *Accounting, Organizations and Society*, Vol. 32 No. 3, pp. 223-262.
- Everett, J. (2002), “Organisational research and the praxeology of Pierre Bourdieu”, *Organizational Research Methods*, Vol. 5 No. 1, pp. 56-80.
- Fogarty, T. (1992), “Organizational socialization in accounting firms: A theoretical framework and agenda for future research”, *Accounting, Organizations and Society*, Vol. 17 No. 2, pp. 129-149.
- Free, C. and Hecimovic, A. (2021), “Global supply chains after COVID-19: The end of the road for neoliberal globalisation?”, *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 1, pp. 58-84.
- Free, C. and Macintosh, N. B. (2008), “Bourdieu's logic of practice theory: Possibilities for research on management accounting and control”, *Queen's School of Business Research Paper*, No. 02-09. (available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1392809, Accessed 29 January 2024)
- Fukofuka, P., Scobie, M. and Finau, G. (2023), “Indigenous practices of accounting on the ground: A Bourdieusian perspective”, *Accounting, Auditing & Accountability Journal*, Vol. 36 No. 1, pp. 96-119.
- Gebreiter, F. (2019), “Making up ideal recruits: Graduate recruitment, professional socialization and subjectivity at Big Four accountancy firms”, *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 1, pp. 233-255.
- Gillis, P. (2014), *The Big Four and The Development of the Accounting Profession in China*. Emerald Group Publishing, Bingley.

- Han, L., Qiu, B., Yang, X. and Zhao, Y. (2024), “A balancing act between accuracy and timeliness: Evidence from analyst forecasts in China”, *Accounting & Finance*, (doi.org/10.1111/acfi.13233).
- Haynes, K. (2012), “Body beautiful? Gender, identity and the body in professional services firms”, *Gender, Work & Organization*, Vol. 19 No. 5, pp. 489-507.
- Hopwood, A. (1987), “The archaeology of accounting systems”, *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 207-234.
- Huang, M., Li, X., Xia, J. and Li, M. (2024), “Does Confucianism prompt firms to participate in poverty alleviation campaigns?”, *Journal of Business Ethics*, Vol. 189, pp. 743-762.
- James, H. (2018), “Deglobalization: The rise of disembedded unilateralism”, *Annual Review of Financial Economics*, Vol. 10, pp. 219-237.
- Kamla, R. (2012), “Syrian women accountants’ attitudes and experiences at work in the context of globalization,” *Accounting, Organizations and Society*, Vol. 37 No. 3, pp. 188-205.
- Kamla, R. and Komori, N. (2018), “Diagnosing the translation gap: The politics of translation and the hidden contradiction in interdisciplinary accounting research.” *Accounting, Auditing & Accountability Journal*, Vol. 31 No. 7, pp. 1874-1903.
- Lee, C. (2019), “Global linguistic capital, global cultural capital: International student migrants in China’s two-track international education market”, *International Journal of Educational Development*, Vol. 67, pp. 94-102.
- Loyal, S. (2017), *Bourdieu's Theory of the State*, Palgrave Macmillan, New York, NY.
- Lupu, I., Spence, C. and Empson, L. (2018), “When the past comes back to haunt you: The enduring influence of upbringing on the work – family decisions of professional parents”, *Human Relations*, Vol. 71 No. 22, pp. 155-181.
- Macve, R. (2020), “Perspectives from mainland China, Hong Kong and the UK on the development of China’s auditing firms: Implications and a research agenda”, *Accounting and Business Research*, Vol. 50 No. 7, pp. 641-692.
- Malsch, B., Gendron, Y. and Grazzini, F. (2011), “Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature”, *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 2, pp. 194-228.
- Parker, L. and Schmitz, J. (2022), “The Reinvented accounting firm office: Impression management for efficiency, client relations and cost control”, *Accounting, Organizations and Society*, Vol. 98, 101306.
- Parker, L. and Warren, S. (2017), “The presentation of the self and professional identity: Countering the accountant’s stereotype”, *Accounting, Auditing & Accountability Journal*, Vol. 30 No. 8, pp. 1895-1924.

- Qi, X. (2013), “Guanxi, social capital theory and beyond: Toward a globalized social science”, *The British Journal of Sociology*, Vol. 64 No.2, pp. 308-324.
- Robson K. and Ezzamel, M. (2023), “The cultural fields of accounting practices: Institutionalization and accounting changes beyond the organization”, *Accounting, Organizations and Society*, Vol. 104, 101379.
- Situ, S., Tilt, C., Seet, P. (2021), “The influence of the Chinese government's political ideology in the field of corporate environmental reporting” *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 9, pp. 1-28.
- Smart, A. (1993). “Gifts, bribes, and guanxi: A reconsideration of Bourdieu's social capital”, *Cultural Anthropology*, Vol. 8 No. 3, pp. 388-408.
- Spence, C. and Brivot, M. (2011), “‘No French, no more’: language-based exclusion in North America's first professional accounting association, 1879–1927”, *Accounting History Review*, Vol. 21 No. 2, pp. 163-184.
- Spence, C., Zhu, J., Endo, T. and Matsubara, S. (2017), “Money, honour and duty: Global professional service firms in comparative perspective”, *Accounting, Organizations and Society*, Vol. 62, pp. 82-97.
- Stotten, R (2018), “Through the agrarian lens: An extended approach to reflexive photography with farmers”, *Visual Studies*, Vol. 33 No. 4, pp. 374-394.
- Suddaby, R., Cooper, D. and Greenwood, R. (2007), “Transnational regulation of professional services: Governance dynamics of field level organizational change”, *Accounting, Organizations and Society*, Vol. 32 No. 4/5, pp. 333–362.
- Tang, L., Guo, Y., Zha, J. and Zheng, W. (2024), “Acquiescence or Redemption: CEO’s early-life experience of environmental pollution and corporate green innovation”, *Journal of Business Research*, Vol. 173, 114479.
- Wang, Y. and Chen, J. (2024), “Contextualised accountant stereotypes: understanding their social construction and reconstruction in Chinese society”, *Accounting, Auditing & Accountability Journal*, Vol. 37. No. 1, pp. 336-362.
- Weber, M. (2002), *The Protestant Ethic and the Spirit of Capitalism*, Penguin Books, New York, NY.
- Wen, W., Humphrey, C. and Sonnerfeldt, A. (2021), “The strategic significance of the CICPA in the making of a Chinese home-grown public accounting profession”, *Accounting and Business Research*, Vol. 51 No. 6/7, pp. 636-676.
- Xu, G. and Dellaportas, S. (2021), “Challenges to professional independence in a relational society: Accountants in China”, *Journal of Business Ethics*, Vol. 168, pp.415-429.
- Ye, C., Wang, Y., Wu, Y., Jiang, M., Shahab, Y. and Lu, Y. (2022), “Confucianism and auditor changes: Evidence from China”, *Managerial Auditing Journal*, Vol. 37 No. 6, pp. 625-656.

- Yee, H. (2020), "Institutional logics and institutional work: radical reform of the Chinese public accounting profession in the 1990s", *Accounting, Auditing & Accountability Journal*, Vol. 33 No 5, pp. 1019-1046.
- Zhu, J., Spence, C. and Ezzamel, M. (2021), "Thinking like the state: Doxa and symbolic power in the accounting field in China", *Accounting, Organizations and Society*, Vol. 93. 101235.
- Zou, Y. (2021), "Methodological insights experiencing and knowing in the field: An autoethnographic account of conducting audit fieldwork in China", *Accounting, Auditing & Accountability Journal*, Vol. 34 No. 3, pp. 680-698.

Appendix: Interview participants

Interview participants associated with Confucian accountants						
Serialised ID	Workplace	Position	Educational background	Age	Gender	Interview duration
Confucian accountant1 (CA-1)	The Firm	Partner	Junior high school	56	Male	1 hour 15 minutes
CA-2	The Firm	Partner	Chinese PhD	49	Female	45 minutes
CA-3	The Firm	Manager	Chinese Master's	46	Male	35 minutes
CA-4	The Firm	Assistant manager	Chinese Bachelor's	36	Female	50 minutes
CA-5	The Firm	Junior accountant	Chinese Bachelor's	25	Female	1 hour
CA-6	The Firm	Senior manager	Chinese Bachelor's	35	Male	1 hour 5 minutes
CA-7	Another local Confucian firm	Assistant manager	Australian Master's	29	Male	3 hours 30 minutes
CA-8	Another local Confucian firm	Junior accountant	British Master's	26	Female	2 hours 40 minutes
Confucian firm's client1 (CA-C1)	Property developer	Owner	Senior high school	47	Male	1 hour 15 minutes
CA-C2	Marine fishery company	Owner	Not asked	Not asked	Male	40 minutes
CA-C3	Chemical company	Owner	Not asked	42	Male	45 minutes
Local government official 1 (LGO-1)	Local council in Shandong Province	Director	Junior high school	57	Male	1 hour 50 minutes
LGO-2	Local council in Shandong Province	Deputy Director	Junior high school	52	Male	3 hours 5 minutes
Interview participants associated with Big-4 accountants						
Serialised ID	Workplace	Position	Educational background	Age	Gender	Interview duration
Big-4 accountant 1 (Big4-1)	Deloitte	Assistant manager	British Master's	30	Female	1 hour
Big4-2	Deloitte	Senior manager	Irish Master's	34	Female	30 minutes
Big4-3	Deloitte	Accountant	British Master's	24	Female	1 hour 50 minutes
Big4-4	EY	Manager	Australian Master's	31	Male	4 hours 15 minutes
Big4-5	EY	Manager	British PhD	29	Male	1 hour 30 minutes
Big-4 client1 (Big4-C1): Client of Deloitte	Iron and Steel company	Senior manager	Master's degree	Not asked	Male	20 minutes

Big4-C2 Client of EY	Brewing company	Manager	Master's degree	Not asked	Male	15 minutes
Big4-C3 Client of Deloitte	Pharmaceutical company	Senior manager	Not disclosed	Not asked	Male	1 hour

(Source: Authors' own work)

ⁱ Spence and Brivot (2011) differentiate linguistic *habitus* and linguistic capital, but we choose not to do so because it is empirically difficult to set these two apart. Therefore, hereafter we refer to them as linguistic capital.

ⁱⁱ Our interview participants testified that it was 2017 when they became aware of the notion of Confucian Business for the first time, and they started labelling themselves 'Confucian accountants' and 'Confucian accounting firms'.

ⁱⁱⁱ A central government official at the Shandong Confucian Business Conference defined Confucian Business (儒商 *rúshāng*) as an "organic combination of Confucianism (儒 *rú*) and business (商 *shāng*)" (CGBP, 2018). However, further elaboration was not provided.

^{iv} This is a type of household registration system. Chinese citizens' *hukou* can be identified by the first six digits of their identification (ID) card number (Deng et al., 2024).

^v She used this Chinese-English compound word to highlight the negative influence of the social and political connection, which was represented by the notion of *guanxi* and exercised in Chinese societal space in a manner dissonant with her *habitus*, which has been westernised by her Irish work experience.

^{vi} Chinese ID cards disclose the ethnicity of their holders, 92 per cent of whom are Han Chinese (汉族, *hànzú*).

^{vii} "Confucianism holds the view that a child is born not as an individual, but as someone's son or daughter [... and...] a child's life is given by its parents and the child is thus obligated to be reverent to the parents" (Xu and Dellaportas, 2021, p. 417).

^{viii} The senior manager of Deloitte wearing a plaid shirt is in line with Parker and Warren's (2017) finding that some Australian accountants strategically chose open-necked shirt rather than a suit to exude creative professionalism.

^{ix} The Firm was founded by former local government officials in 1999 as the first private accounting firm in the region and has been growing by taking over other firms specialised in consultancy, project management and/or asset appraisal.

^x In contrast, our interview participants did not perceive those in the second-tier international networks to be as foreign as the Big 4.

^{xi} Although the Firm's name saliently disclosed its commitment to Confucian values, we have obscured it to ensure the anonymity we promised participants. A Christian equivalent of this in the West would be 'Agape Accountancy Firm'.

^{xii} An example of this is the *guanxism* Big4-2 mentioned, to refer to extensive reliance upon social capital in the Chinese social space.

^{xiii} Her subsequent statement, that is "When I was in the UK, everyone was equal. I was never forced to drink. I did not need to propose a toast to others. I was able to sit wherever I wanted", indicates that her *habitus*, which has been westernised by her British education, does not fit in the Confucian accounting field.

^{xiv} This phrase is from a documentary series entitled “The Rise of the Great Nations” (大国崛起 dàguó juéqǐ), which has 12 episodes and was broadcast in 2006 via Chinese Central Television Channel 2 (CCTV-2). It addresses how the great Western powers rose and fell, concluding with ways in which China can once again become a Great Power.