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THE PRESENTATION OF THE SELF AND PROFESSIONAL IDENTITY:

COUNTERING THE ACCOUNTANT STEREOTYPE

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ABSTRACT

Purpose
As its central objective, this study explores the intersection of professional values and career roles in accountants' presentations of their professional identity, in the face of enduring stereotyping of the accounting role.

Design/methodology/approach
This study presents a qualitative investigation of accountants' construction of their professional identities and imagery using a Goffmanian dramaturgical perspective. Viewing professional identity construction as a presentational matter of impression management, the investigation employs a reflexive photo-interviewing methodology.

Findings
Accountants use a variety of workplace dramatization, idealization and mystification strategies inside and outside the workplace to counter the traditional accounting stereotype. They also attempt to develop a professional identity that is a subset of their overall life values.

Research implications
Their professional orientation is found to embrace role reconstruction and revised image mystification while not necessarily aiming for upward professional mobility. This has implications for understanding the career trajectories of contemporary accountants with associated implications for continuing professional development and education.

Originality/value
The paper focuses on professional role, identity, values and image at the individual accountant level, while most prior research has focussed upon these issues at the macro association-wide level. In offering the first use of reflexive photo-interviewing method in the accounting research literature, it brings the prospect of having elicited different and possibly more reflective observations, reflections and understandings from actors not otherwise possible from more conventional methods

Keywords: Goffman, Identity, Impression Management, Photography, Role, Visual research.

THE PRESENTATION OF THE SELF AND PROFESSIONAL IDENTITY: COUNTERING THE ACCOUNTANT'S STEREOTYPE

INTRODUCTION

Accounting researchers have long been intrigued by the stereotypes attributed to accountants and the accounting profession. Their research has variously addressed the nature, causes of and responses to the often made representations of accountants as desk bound, calculative, numbers people. This range of studies includes investigations of various stakeholder perceptions of the stereotype (Beard, 1994; Allen, 2004), the phenomenon of and contributors to its persistence (Cory, 1992; Bougen, 1994), its proximity to reality (DeCoster and Rhode, 1971) and its promulgation and its representation in the media (Friedman and Lyne, 2001; Dimnik and Felton, 2006). The question of contemporary accountants' roles has also been widely examined and discussed by researchers and professional accounting body research in recent decades. This has included investigation of their historically expanding scope of practice, the changing contemporary scope of their roles, and the balance between accountability, compliance and advisory work (CICA, 1996; ICAEW, 1997; ICAA, 1998; Matthews, 1998; Siegel and Sorensen, 1999; Ahrens and Chapman, 2000; Rankin and Sharp, 2000; Parker, 2001; Howieson, 2003). These studies have invariably focussed upon the general surveyed perceptions of various stakeholders and the professionalization agendas of accounting associations and institutes but have neglected the qualitative study of the social construction of professional identity by the individual professional accountant. This study seeks to address this gap by presenting a qualitative investigation of individual accountants' presentations of their professional roles, and identity. Following Anderson-Gough et al (1998) and Jeacle (2008), findings are theorised with reference to Goffman's (1959) classic work on "the presentation of self in everyday life" addressing the creation of professional identity as an exercise in impression management.

Fogarty (1992) has warned of the danger of assuming that individual professionals are passive recipients of some overall professional socialisation process, stressing the importance of each individual professional's sense-making and choice-making in how they present themselves to the wider world. Thus we have been long cautioned to more closely consider the individual professional's self-concept in relation to the profession's overall meaning system (Hill, 1973), and the present study has been executed with this in mind. Specifically, it has been designed to qualitatively complement research and professional accounting association survey data that to date has focussed largely upon general assessments of work roles and associated skill set requirements (e.g. CIMA, 1998; Blackburn and Eadson, 2006). Thus, this paper offers a more nuanced analysis of accountants' reflections on their current and intended professional roles, their conceptions of their identities as professionals, their personal values and their own constructed professional imagery as they presented them to us. As we discuss further below, this aim is operationalized utilising a hitherto little employed research method in the accounting literature: 'reflexive photo-interviewing'.

Of general relevance to this study are longstanding sociological observations of the evolution of professional identity, meaning, and status through interaction with society and societal

values (Caplow, 1954; Hill, 1973, Klegon, 1978). Indeed Hill (1973) recognised the potential for professionals to reflect upon the wider society's perceptions of their profession and to become socialised through stereotypes of their professional identity imported from external community perceptions. With respect to professionals reflecting their societal environment, the tensions between the professional ethic of service to community and society and professional self-interest have also been observed. On one hand, an assumption of responsibilities to wider society have been often held out as characteristics of a profession, while evidence and warnings of professional self-interest and the primacy of personal profit remain to this day (MacIver, 1966; Hill, 1973; Ritzer, 1973; Parker, 1994; Lee, 1995).

Accordingly as its central objective, this study explores the intersection of professional values and career roles in accountants' presentations of their professional identity. With the above in mind, the research questions that motivated this study are as follows:

- How do accountants conceive of their professional identities in the face of the persistent 'accountant stereotype'?
  - in an age where 'image' is an increasingly important element of identity; and
  - under conditions of profession change and role enlargement

- What strategies do they employ to perform their desired or aspirational identities and what benefits accrue to them from this?

The paper begins with a discussion of extant literature pertaining to the accounting role, image and stereotype, before introducing Goffman's ideas as a theoretical framework for our findings. We then outline our research methodology, data collection and method of analysis. We present our findings within a Goffmanian frame in order to theoretically explore *how* accountants are presenting themselves as managing the competing current and future identity pressures they identified during the study. This is then followed by a discussion that locates our study participants' presentations of self in a broader cultural context and we conclude the paper by returning to the contribution of our research to a greater understanding of the accounting identity in contemporary society.

CHANGING ROLES, ENDURING IMAGE
Studies have increasingly pointed to empirical evidence of a greater diversity in working areas and roles that accountants occupy (Anderson-Gough et al, 1998; Gendron and Suddaby, 2004). For more than a decade, studies have reported a trend towards accountants undertaking a broader scope of work: for example an Institute of Management Accountants (IMA, 1999) survey of US management accountants found them spending less time preparing standardised financial reports and more time analysing information and directly participating in the decision process. This trend is also reported generally by Burns and Baldvinsdottir (2005).

Parker's (2001) analysis of accounting work identified strategic management, change management, knowledge management, risk management, environmental management and

expanded scope assurance services as key areas in which accountants' work has been broadening its scope. This he argued is part of a longstanding development and expansion of accounting services over more than a hundred years. This trend has also been observed and reinforced by a raft of professional accounting association inquiries (ACCA, 1999; AICPA, 1998,1999; CICA, 1996; CIMA, 1998; ICAA, 1998; ICAEW, 1997; ICANZ, 1998). Howieson's (2003) review of accounting practice in the 21st century also pointed to a declining proportion of accounting firm revenue being sourced through compliance work, and an expansion of business advisory work as accountants take on the role of knowledge professionals. He anticipated greater demand for employing accountants' skills in analysis, problem solving, communication and client relations. Caron's study (2003) saw this as manifest in accountants' aversion to being identified with 'technical' accounting, but aiming rather to ally themselves with top management while offering analysis, problem-solving and advice/training in accounting logic to other organizational members.

Within this broader scope role definition, research points to accountants' concern to establish their relevance to other organizational members, so as to then apply their expertise to contributing to organizational problem solving (Ahrens and Chapman, 2000). In aspiring to this, research with accountants has revealed their relationship building with organizational members and clients whom they wish to influence and whose co-operation they need. Relationships and communication emerge as an essential part of the process of accountants' change management roles as well as shaping organizational practices, processes and culture (Caron, 2003; Perera et al, 2005). In particular, the IMA (1999) study identified accountants' roles as incorporating an increasing proportion of personal work time spent communicating with others, and working in cross-functional management teams as an internal consultant or business partner.

Intrinsic to accountants' professional work and roles is their identity and image. This of course has been subject to longstanding public stereotyping, the 'beancounter' image being the most popular representation (Bougen, 1994; Smith and Briggs, 1999; Warren and Parker 2009). As Caplow (1954) argued, the stereotype may be based upon symbols, myth, legend and some actual elements of a professional's work, but nonetheless can condition the roles that such professionals assume. Bougen (1994) points to the complex and at times conflicting images of accountants, rooted in the bookkeeper association which carries overtones of conservatism, trustworthiness and reliability, while at the same time suggesting boring, uncreative, unimaginative characteristics. This nuanced but varied beancounter association is also identified by Friedman and Lyne (2001) who see it as a predominantly negative association that, despite accounting profession's efforts to change it into something more potent and adventurous, continues to persist (Ewing et al, 2001; Parker, 2001; Jeacle, 2008; Baldvinsdottir et al, 2009). One exception to this is found in Carnegie and Napier's (2010) study of books on the Enron corporate crash and how they portrayed accountants. They concluded that such books (written for general readership) appeared to conclude that the traditional accountant stereotype no longer accurately portrayed accountants who had more recently become business professionals. However their authors argued that this more recent imagery raised concerns about the profession's independence and integrity. Around the Enron

period an American Accounting Association study (Albrecht and Sack, 2000) of accounting education trends found that students perceived accounting as backward looking and not having the forward looking orientation and growth opportunities offered by other business disciplines. Such persistent accounting imagery is reported by researchers as far back as the 1970s and through the 1980s (DeCoster and Rhode, 1971, Imada et al, 1980). This has also been reinforced in cinema where accountants have been portrayed as comically inept, dysfunctional misfits, professional and at times criminal experts (Beard, 1994). However, again reflecting the imagery's complexity, Dimnick and Felton's (2006) study of their representation in cinema over time found an increasing representation of females, ethnic minorities and accountants in heroic roles.

Thus while some research studies of professional accountants' identity and image have revealed some instances of nuancing, variation and attempts at overall impression management change, the traditional stereotyping of the accountant by those outside the profession and even by potential entrants to the profession remains. This is attested to for example by Coate et al's (2003) report of their surveying university undergraduate accounting students' perceptions of the accountant as diligent, reserved, unadventurous, and unimaginative. It is also confirmed by Hunt et al's (2004) survey of university accounting and non-accounting majors who maintained the stereotypical view of accountants as non-personable number crunchers, Byrne and Willis's (2005) study of Irish secondary student perceptions that see the profession as precise, compliance driven and boring, and Baxter and Kavanagh's (2012) study of first year university undergraduates revealing their similarly traditional stereotyping of the accountant. So despite studies such as by Jeacle (2008) and Balvinsdottir et al (2009) revealing more recent attempts to construct accountants' image as action-oriented, and Dimnick and Felton's (2006) suggesting that accountant characters have more recently been given heroic roles in cinema, Miley and Read's (2012) study reinforces the persistent traditional public stereotyping of the accountant in contemporary jokes and popular culture. Furthermore, despite some accounting association and firm attempts to reconstruct the accountant stereotype, other studies of advertisements for accounting positions reveal a perpetuation of the projected traditional stereotype (Hoffjan, 2004) as passive, inflexible, uncreative humourless and ascetic.

In attempting to manage their image, accountants individually have been found to pay some attention to personal appearance and behaviour. This has been directed more at conforming to what they consider to be their employer and clients' expectations as they strive for credibility and legitimacy, and thus emerges as a pattern of professional socialisation that may reinforce the existing stereotype. Personal grooming, 'appropriate' dress, and appearing tidy, are forms of activity concerned with presenting a professional image (Coffey, 1994; Grey, 1998; Anderson-Gough et al, 1998, 2002). Dress and physical appearance in particular have long been recognized within material culture studies as ways in which social and cultural identities are 'written on' the body (Dant 1999). Research on how this plays out in workplace settings has been illuminating in this regard, showing how organizational dress is a medium of control and/or a vehicle for communicating organizational identities (Pratt and Rafaeli, 1997). Haynes' (2012) study of professional identity formation by women in the accounting and

legal professions, for example, found that they consciously adapted and managed their physical imagery and embodied identities in an effort to fit persistent masculine hierarchical forms of professional embodiment.

Thus prior studies of the accountant's roles and image have addressed the nature of the accounting stereotype, professional accountants' attempts to shape their image to match employer and client expectations, and accounting association and firm efforts to project imagery at variance with the traditional stereotype. They have also studied accountants' aspirations for the accounting credential as against accounting work, and pointed to accountant aspirations for problem solving and organizational decision-making roles along with their attention to communicating and relationship building. This study builds on these foundations to investigate more closely how individual accountants see their identity, as well as their stereotypical image and its sources. In doing so, we investigate their personal responses to what they perceive to be the persistent traditional accountant stereotype. Investigating these responses includes our considering how they attempt to manage their roles, work pressures and image including any influence of their personal values, aspirations, lifestyle, and relationships.

Bornstein (1993) suggests that it is possible for stereotyped individuals to present trait and behavioural information about themselves that supplants the stereotype that is generally held about their group, and that repeated interaction between the stereotyped individual and outsiders can also gradually change the latters' imagery. As Ibarra (1999) puts it, people project a persona that they wish to have ascribed to themselves and which portrays qualities they wish to be seen by outsiders as part of their identity. Thus when they take on new professional roles, they may experiment with projecting images they see as possible bridges between their own capacities and characteristics and the attitudes and behaviours they feel are expected of them in their professional role. As evidenced above, such strategies may reinforce the traditional accountant stereotype, or alternatively, it could be employed to change that imagery. This analysis resonates with Goffman's treatise on the management of impressions which we later draw on to make sense of our empirical findings. We introduce relevant elements of his work below to set out the theoretical framework for the study.

GOFFMAN: THE PRESENTATION OF A PROFESSIONAL SELF

Goffman's (1959) analysis of impression management in terms of the presentation of self, offers some potentially relevant insights into accountants' construction of personal and professional identities (Fine and Manning, 2003; Winkin, 2003). Decades earlier, this potential was observed by Tomkins and Groves (1983) particularly through Goffman's dramaturgical perspective. Their employment of Goffman's ideas in the accounting literature was quickly followed by Preston's (1986) study of how managers are informed, Mouritsen's (1989) study of 'soft' corporate culture versus 'hard' management accounting controls, Neu's (1991) study of trust in the accounting profession, Robert's (1991) theoretical study of accountability, Dent's (1991) study of accounting and organizational culture, and Neu and Wright's (1992) study of accounting profession management of bank failure stigma. Further accounting studies applying concepts from Goffman's theorising to a variety of topics can be

found in Jönsson's (1998) examination of aligning management accounting research with managerial work, Grey's (1998) research into how large accounting firm accountants define their professionalism, Anderson-Gough et al's (2001) investigation into the time management socialization of trainee auditors, Kornberger et al's (2010) study of flexible work initiatives for women in a large accounting firm, Jeacle and Carter's (2012) exploration of accounting as a mediator between creativity and control in fashion stores, and public sector accounting and audit studies by Skaerbaek (2005), Christensen and Skaerbaek (2007) and Vinnari and Skaerbaek (2014). Thus Goffman's concepts have been employed to inform a wide range of accounting research subject areas. This study continues in that tradition, addressing the theme of the accounting professional's individual identity and image considered by Grey (1998), while drawing on Goffman's concepts more extensively.

Goffman (1959: 22) sees individuals as engaging in performances he terms 'front', defining the situation a person displays to observers. In professional work, this can be facilitated through actors providing settings which contextualize the image they wish to portray through sign equipment such as furniture, décor, clothes and speech. Thus a social front may be developed using three components: setting, appearance and manner (ibid: 24). Goffman observes that when an individual takes on an established social or professional role, they also find they take on the maintenance of both the role and the related front as ascribed to them by others. In this section we give a necessarily brief overview of these ideas which we later draw on in making sense of our empirical data. Maintaining a front is a demanding activity requiring a combination of creative expression, performative control, a certain measure of illusion and the complicity of other actors, props and settings. Goffman's (1959) thesis is a comprehensive and detailed one and our intention is not to reproduce it here in all its constituent parts, but to make use of its key messages in interpreting our data. As such, in addition to the foundational concepts that characterize the enactment of performances – specifically, 'front' (ibid: 22), 'dramatic realization' (ibid: 30), 'idealization' (ibid: 34) and 'mystification' (ibid: 67) – we employ the composite constructs of his framework presented in Chapter 6 of the *Presentation of Everyday Life,* intended to provide a more holistic description of 'The Arts of Impression Management' (Goffman 1959: 208). These include 'dramaturgical loyalty' (ibid: 212), 'dramaturgical discipline' (ibid: 216) and 'dramaturgical circumspection' (ibid: 218) and represent the culmination of his arguments in the preceding sections of the book. As discussed in our methodology section below, our data were analysed inductively and it was these dimensions of Goffman's thesis which best provided an explanatory conceptual framework that allowed us to answer our research questions.

The impression management framework begins with the individual who *expresses and dramatizes* their work at the same time as they are carrying out their tasks and experiencing their feelings, activities which might otherwise remain opaque to the viewer (Goffman 1959: 30). In the current context, this could involve incorporating and exemplifying socially or professionally accepted values, conveying an impression of being an accredited professional set apart from others, concealing from the audience any incompatible behaviours and so on. This process of 'dramatic realization' (ibid) alongside 'doing the job', is essential to convey

ascription to (or rejection of) socially accepted norms for the role that is being played out, and which accumulates various forms of capital for the actor. Thus, appearing to an audience to conform to stereotypical understandings of 'an accountant' – or indeed, enacting a counter-impression that might challenge them – is in the individual's interest, and that is what motivates the process. This could also be seen as reflecting a more constructivist perspective that Skaerbaek (2005) suggests is offered by Goffman's (1974) analysis of how social interaction is set in a context of 'guided doings' which act as frameworks (i.e. tacit stocks of knowledge) that guide actor and audience interactions and their understandings of what is happening (Christensen and Skaerbaek, 2007).

Dramatic realization particularly involves elements of what he refers to as 'idealization' (Goffman 1959: 34). Here, desired attributes of the role are emphasized or exaggerated and can ultimately become internalized as part of the role-holder's identity:

> "…in so far as this mask represents the conception we have formed of ourselves – the role we are striving to live up to – this mask is our truer self, the self we would like to be." (ibid 1959: 19)

Indeed, Goffman stresses that selfhood is actually constituted in the act of playing a front – in the giving off of impressions to others – and therefore what we think of as 'self' results from the transient configurations of any given scene and not from 'the individual':

> "…for he and his [sic] body merely provide the peg on which something of collaborative manufacture will be hung for a time. And the means for producing and maintaining selves do not reside inside the peg; in fact these means are often bolted down in social establishments…The self is a product of all these arrangements, and in all of its parts bears the marks of this genesis."
> (Goffman 1959: 253).

Gill's (2015) recent research on status anxiety among management consultants underscores the significance of this. The consultants in their study wished not only to be *seen* to be looking, feeling and behaving as elite and utterly committed team members, they internalized these discourses as ideal states. Thus they strived for further identification with the desired traits, engaging in ever-more demanding performances (e.g, sacrificing aspects of life outside work). Despite achieving considerable success and high status, they nonetheless feared for their job security and future prospects (with all the associated social status, esteem and material reward they bring) if their performances could not be maintained. In a similar vein, Costas and Grey (2014) found this regulation of identity through idealisation had a temporal dimension. Future imagined identity-states were used as standards against which to measure identity performance among professional service workers. These findings extend Anderson-Gough et al's (1998) now classic investigation of professional socialization, by showing how contemporary conditions have intensified the internalisation of identity performances through the mechanism of idealisation in particular.

The fact that dramatic realization involves an idealized component, and that certain elements are accentuated or downplayed, means that there is a certain amount of illusion or

misrepresentation (Goffman 1959: 58) that takes place in the performance of a front. Goffman suggests that this is executed by engendering an 'air of mystery' around certain practices in order to make them more prominent than they would otherwise appear to others, with the intention of lending the role (and its holder) greater legitimacy and/or power in the eyes of the audience. Complex technical terminology could be one example of mystification and Goffman (ibid: 70) goes on to explain that "…often the real secret behind the mystery is that there is no mystery; the real problem is to prevent the audience from learning this too."

Goffman also explains the important role played by others in maintaining the role performance, either through being members of a team that are complicit in keeping up a front (ibid: 79), or in a more abstract belief by the performer "…that an unseen audience is present who will punish deviations from these standards." (ibid: 81). One imagines that even Goffman might be alarmed to discover how far that 'unseen audience' has now come to regulate contemporary working individuals' conduct and identities with the widespread normalization of pervasive systems of management surveillance, corporate culture indoctrination and other discursive techniques intended to ensure the 'good worker' internalizes organizational imperatives.

The performance of a role is likely to require slightly different forms for different audiences, which Goffman (1959: 106) argues requires different strategies to ensure one performance does not contradict, undermine or otherwise conflict with another performance. To this end, individuals may engage in 'regional behaviour' (ibid.) to sustain differing impressions of their own roles and behaviours and of their relationships to different people. This might be done by segregating audiences using temporal, physical or other boundaries so as to keep performances separate. One important distinction he makes is between the 'front-stage' of the performance where the 'front' is maintained through the techniques outlined above, and the 'back-stage' region where actors(s) let down their guard and no longer work so hard to maintain the front being put on for the audience (Goffman 1959: 112). Of course, being back-stage does not mean individuals are no longer enacting fronts or playing roles – they are engaging in different ones depending on whose company they are in. But the important point here is that space, time and audiences are imbricated in the giving of a performance as much as the behaviours of the individual her/himself.

Finally, Goffman (1959) outlines three forms of dramatic technique that summarise his preceding thesis and ultimately can be seen to underpin any performance of impression management, contributing to the ongoing maintenance of fronts and successful presentation of self. The first of these, 'dramaturgical loyalty' (ibid: 212) involves accepting obligations to sustain 'the party line' and behave in a manner that does not transgress the acceptable limits of performance that are assumed to be expected from the seen or unseen audience as we mention above. In Goffman's words, "[actors] must be willing to accept minor parts with good grace and perform enthusiastically whenever, wherever, and for whomsoever the team as a whole chooses" (Goffman 1959: 214). Whilst this performance must be highly convincing to onlookers and the performer themselves, Goffman's notion of 'dramaturgical discipline' (ibid: 216) requires the individual not to mistake the image they present for a

personal reality, and to take steps to maintain a psychic distance between the part s/he is playing, and the knowledge that s/he is playing that part. This is essential in order to police one's role behaviour and remain vigilant over possible slips. Covering for slips in the front through dress, demeanour, or speech for example, or recognizing when others are endangering the performance all require that the actor knows they are playing a part, no matter how dramaturgically loyal they also are to the performance of the front. The work involved in creating the social, material, psychological and behavioural conditions for convincing and effective fronts, Goffman refers to as 'dramaturgical circumspection', which represents the exercise of foresight and predesign in staging a performance (Goffman 1959: 218). This process is not just implicated in in maintaining existing fronts but as we later suggest through our empirical findings, is central to attempts to invoke new fronts to change others' perceptions of the role.

To sum up, fronts are social constructions but they are not immutable – as the precise configurations of the scene or societal expectations of the role shift, so must the front. In the above we also see a foreshadowing of more recent (and so-called) postmodern ideas about identity as fluid, multiple and narrated (e.g., Gergen 1992; Smith and Sparkes 2008), yet here we have chosen to return to Goffman's work from the 1950's since it provides us with analytical tools with which to excavate just how fronts are put on, and public selves crafted. Accordingly, our study focusses on exploring our empirical data in terms of his concepts of dramatization, idealisation, dramaturgical loyalty and introspection, mystification, and dramaturgical discipline. We return to these dimensions in the presentation of our data below, after outlining the methodological approach of our study.

A REFLEXIVE METHODOLOGY: PARTICIPANT-LED PHOTO-INTERVIEWS

Methodological review articles have begun to lay the foundations for photo-interview studies in the accounting discipline (Davison and Warren 2016; Warren, 2005; Parker, 2009; Warren and Parker, 2009), however at the time of writing, this study represents one of the few empirical executions of this method in the accounting and management research literatures. Photographic approaches include auto-photography which assumes a social-psychological perspective on the process as autobiographical, photo novella and photo voice (through which actors take photos and use them to explain their everyday life and their communities), reflexive photography (employing the interview conversation between actor and researcher to co-operatively and reflectively generate insights and understandings through their exchange about the photograph contents) and autodriving (employed in the marketing field to elicit observations from photographs 'driven' by the interviewees) (Harper, 2002; Hurworth, 2003; Warren, 2005; Heinonen and Chung, 2007). It is with the 'reflexive photography' genre that we most closely align in our study.

In this project, participants were equipped with (digital) cameras and asked to take photographs that summed up, symbolised or otherwise conveyed what 'being an accountant' was to them. These photographs then formed the basis for discussion during semi-structured interviews and the resulting conversations were recorded and analysed following established

protocols for theming and/or coding qualitative interview transcripts (Vince and Warren 2012). Although this method has a visual component, the photographs are better seen as vehicles for generating spoken narratives, rather than as data artefacts themselves (Catalani and Minkler 2010). In this particular study, the subjects and scenes photographed by the study participants were not subjected to an explicitly visual analysis such as a visual semiotic deconstruction or qualitative content analysis, although we remain intrigued as to what a subsequent analysis of this kind might yield (Drew and Guillemin 2014). Here, it is the act of photograph*ing* – with its attendant selection, framing, and aesthetic choices – that is of particular value in this study, sensitizing research participants to the matters in hand as they perform their images rather than 'capture' them (Holm 2008; Ray and Smith 2012).

Reflexive photo-interviewing methods have proved particularly suitable for researching more intangible facets of human being-at-work, such as working-class pride (Slutskaya et al. 2012), identity and its relationship with workspace (Shortt et al. 2014), employee experiences of organizational aesthetics and fun (Warren 2002, 2008) and subjective reactions to organizational change (Bramming et al. 2012). The benefits of interviewing with images in this way have been variously summarised as enhanced commitment and engagement with the task leading to faster rapport with participants (Vince and Warren 2012), the communication of emotional sentiment in non-threatening ways during interviews (Parker 2009; Scarles 2010), and most importantly for our purposes here, foregrounding participants' subjectivities in setting the specifics of the research agenda by the photographs they take (Warren 2005). Although each interview only lasted approximately 60 minutes and involved the discussion of around 10 photographs, a surprising level of insight was gained during the conversations, something noted by the participants as well as we researchers.

In particular, this approach enabled us to give voice to professional accountants' constructions and meanings otherwise hidden beneath professional accounting association imagery, accounting advertising, traditional accounting research literature and other sources of public statements concerning accountants' role, identity and imagery. To recap, we consider that professional identity is a matter of the impressions one gives off to others. Thus, the ways in which our interviewees' chose to portray themselves to us as researchers through their photographs and during subsequent interviews about them, allowed us to see these processes in play, first hand. The inescapable observation that our participants were engaged in presenting a particular 'front' to us through their selection of photographs and discussions during the interviews, involved both their portrayal of their presentation of a professional front in their working environment, and their presentation of a social front outside their working environment, thus further enriching our data. Indeed, we found that rather than creating superficial, stereotypical self-representations, our accountants used their participation to seriously and openly reflect on their professional and personal imagery, roles, values and strategies. The researchers noted that for many of our interviewees, their discourse appeared to be carefully considered and self-reflective.

Potential participants in this project were approached on the researchers' behalf by divisional offices of the professional accounting body CPA Australia in one state of Australia and in the

UK. In total 32 participants affiliated with CPA Australia were involved: 18 working in Australia and 14 working in the UK. Of the total sample, 10 worked in government organisations and 22 in non-government organisations with 18 women and 14 men participating, spanning an age range from mid-20's to late 50's. The study participants reflected the full spectrum of CPA Australia membership and were all university degree graduates. Thus the participants in this study were a diverse group employed in the full spectrum of employing organisational sizes and industries and working in two developed country economies sharing similar institutional, legal and socio-cultural environments.

As noted above, each participant was issued with a digital camera and operating instructions. Ethical and confidential practice was reinforced by instructions to participants that they should obtain permission from any people who were the subjects of photographs for permission to use them in this project. Participants were also advised not to photograph anything that invaded another person's privacy or contravened an organization's confidentiality policy. They were also assured that the reseachers could digitally obscure any identifying features of people or the company (eg: faces, company logos etc). All participants were asked for permission for potential use of each individual picture in any articles or books resulting from the research during interview.

The researchers instructed participants to take two different sets of photographs:
1. Five photos that represented the participant's view of themselves. These could be of anything (eg. places, people, possessions, daily routines, events, objects). Researchers asked that each photo should say "This is me!" to the participant, representing or symbolising the participant's professional identity.

2. Five photos that represented the participant's view of who they were *not*. Once again, these photos could be of anything, but each should say "This is *not* me!" to the participant who took the photograph.

The second category of photographs were motivated by Svenningsson and Alvesson's (2003) notion of 'anti-identification' whereby asking people what they do *not* consider themselves to be helps us understand how they *do* see themselves. Thus despite ostensibly being about what interviewees were *not,* the narratives around the images actually centred on the elements interviewees' wished to present themselves as being. Furthermore, this 'not me' category of photographs facilitated our detection during interviews of interviewees' ongoing and strongly held perceptions that those outside the accounting profession still see accountants in terms of the traditional stereotype to which they outlined to us their strategies of resistance.

Interviews were conducted with each individual participant at a mutually convenient location. The ten photographs were each discussed in unstructured and open-ended interviews varying between 1 and 1.5 hours duration. As noted above, in this particular study the photographs themselves were not treated as 'visual data', but instead were vehicles to trigger and enunciate narratives around them during conversation with the researchers. Thus the material analysed to generate the data on which this paper is based was comprised of the interview

transcripts. These were analysed using researcher developed categories induced from detailed reading of them, aiming for later identification of major themes relating to the project research questions (Huberman and Miles, 1994; Pettigrew, 1997; Ahrens and Dent, 1998; Corbin and Strauss, 2007). All interview transcripts were initially inductively analysed by one researcher for major threads (i.e. trains of thought related to the project's research questions). Informed by this first level analysis, the other researcher then re-analysed all interview transcripts searching in more detail for potentially relevant interviewee expressed concepts, beliefs, perceptions, behaviours, practices, roles etc. and thematically analysing and inductively categorising them under single or where relevant, multiple categories.

It is to these data that we now turn, structured according to Goffman's core strategies for impression management – and by extension, professional identity management for these accountants: dramatization, idealization, dramaturgical circumspection, dramaturgical loyalty, mystification and dramaturgical discipline. Thus some of the images presented below may seem unconnected or even at odds with their accompanying text (Warren 2008) but nonetheless operate according to a logic expressed by the interviewee. As is common in qualitative research, a selection of data excerpts (both images and text) have been selected in order to best illustrate the points we wish to make in order to construct our argument (Banks, 2007; Rose, 2007).

DRAMATIZATION: PUTTING ON A WORK SHOW

As outlined above, Goffman explains the importance of ensuring that the work one does is visible to others. He refers to this as 'dramatization' in the sense that it is brought into being as a performance for the audience where it might otherwise go unnoticed. Interestingly, many of the accountants in this study explained how they made their work *less* visible by keeping desks and workspaces exceptionally tidy, or completely clear in order to give off a particular professional image of order and efficiency. While a very few declared themselves content with working at a messy desk, many preferred and maintained neat and tidy workspaces and aimed for organised filing systems, with working materials that were easily and efficiently accessible as Interviewee 5's photograph and narrative shows.

> "I have worked in a situation where they wondered what I did all day because my desk was so neat…………..and it's because they didn't look behind the desk and see everything nicely piled. And I could look, and everything always had its place. But everything is also put away at night. It's, you know, priority and neat."
>
> (Interviewee 5)

This theme was not only conveyed to us through literal representations of personal workspace, but also through a more metaphoric expression of the need to project order and to establish this as a foundation of professional identity as we can see in the image and accompanying explanation below of the interviewee at home with his well-ordered bookcase. This is an example of the type of image interviewees presented to trigger their interview

discussion of how, in Goffman's terms, they consciously staged their front performances, projecting images of order and efficiency.
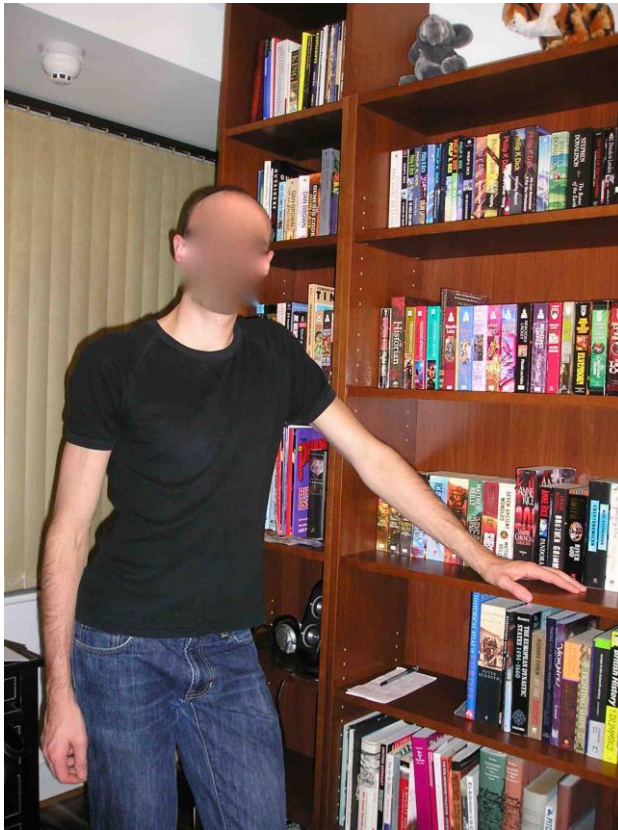

FIG 1: I like order

"…I like order and I like it to show."
(Interviewee 25)

The dramatization here ensured that an appropriate front of order and competent efficiency was given off - almost all interviewees described their work as involving aspects that have been typically identified with accountants, such as working with numbers, using computers, preparation of financial statements and reports and ensuring compliance with standards and policies and they liked this element of their work to show. Thus in Goffman's terms, they employed and manipulated elements of their workplace (and even outside work) physical settings to exemplify and project what they considered to be professionally accepted values of order and efficiency. This represented a set of values that was important to them, but which did not obstruct them from other task and working style preferences as follows.

However they also spent a great deal of time during interviews, emphasising their roles as involving multi-tasking and that they invariably performed broader roles that included strategising, decision-support, risk management, and the training and mentoring of other staff. We contend that the stress they placed upon making sure we received this message, marks these behaviours out as dramatization, particularly in relation to our interviewees' insistence that a large part of their roles were interactional (as opposed to desk bound). Our participants overwhelmingly saw themselves as being approachable, people oriented and team players. In essence, they reported these backstage values and behaviours, presenting them as front stage performances to we researchers. Interaction was a strongly held behavioural preference, since they emphasised their valuing involvement with organisational groups, deriving stimulation and motivation from continual engagement with others. Face-to-face relationships clearly assumed great importance to their own perceptions of role and personal satisfaction, accepting others and working with them as a team. This was facilitated for example through maintaining open door policies, preferring open plan office designs, or locating their work desk near other staff:

"…sitting in the corner and counting? It just doesn't cut the mustard these days if you can't talk to people and communicate with people."

(Interviewee 19)

Related to their focus on interaction was these accountants' self-definition as communicators. As indicated earlier in this paper, they saw this as a priority skill, being able to adapt to how others communicate and to be able to understand and communicate with all types of organisational members across different functional areas, clients and other professional groups. Open communication as a pathway for knowledge transfer was expressed as a valued dimension of their professional self-perception. This was prized as a means of making direct contributions to people and organisations (rather than only indirectly through traditional reports). It reflects Goffman's notion of front in the sense of these accountants ascribing importance to their acting role and their direct interactive connection with the audience. This is visually shown in a representational manner by Interviewee 11 in her photograph below (Fig 2).
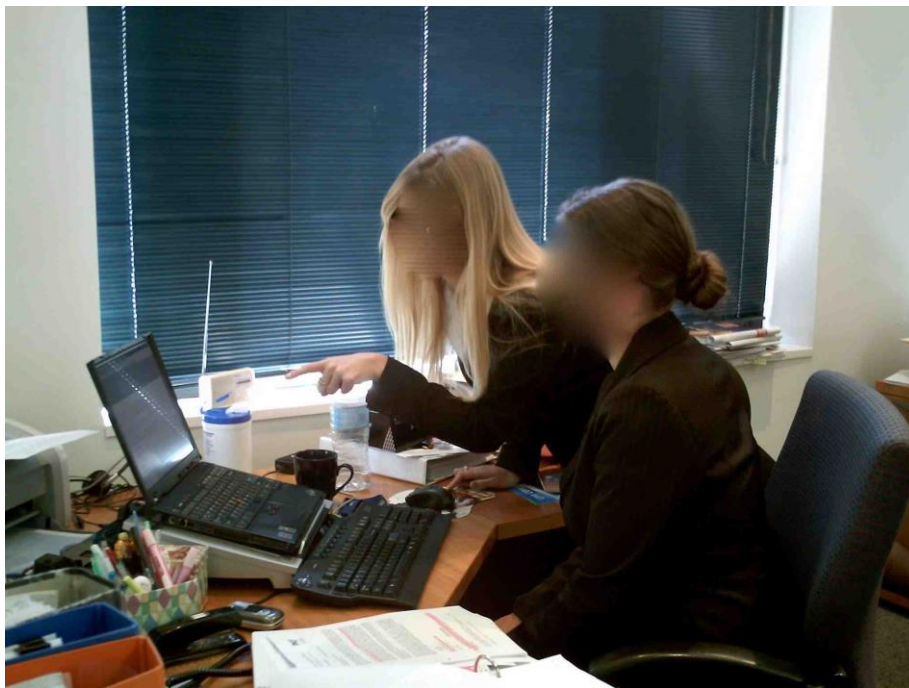

FIG 2: Interaction

"...in my job, I'm kind of a talker, but I'm always like talking to my staff or getting information from people...a lot of my job is communication, dealing with people."

(Interviewee 11)

"If you don't talk to people you are not going to find out what is going on.

(Interviewee 19)

Finally, many expressed predispositions and preferences for leading, advising and training other organisational personnel. These were seen as personally rewarding and fulfilling

activities. They involved understanding peoples' needs, answering queries from across the organisation, interpreting and explaining information, educating staff in financial matters, assisting managers and clients in their concerns, assisting people to achieve their objectives, leading teams and training staff. Again this reflected interviewees' expressed preferences for constant interaction and communication, and are we suggest effective ways in which these accountants sought to dramatize their role in terms of what they saw as an important front stage performance as lead actors, placing great emphasis on the centrality of these roles and their features in projecting and explaining their professional identity to us as researchers:

Visiting clients off site, interacting with colleagues and other organizational stakeholders, and engaging in enhanced communication in general, are all exhibitions of the kind of accountant they wished to be seen as. It is quite likely that much of this work could have been undertaken via the phone or email, but our participants were at pains to stress the importance of being face-to-face with others, and we suggest this was one way in which they sought to counter outdated impressions of their roles as we discuss further below. In the various ways outlined above, interviewees emphasised various aspects of their front stage performances which they claimed to project to other organisational constituents, and indeed projected to we researchers as they dramatized their roles and associated behaviours.

IDEALISATION AND ROLE ASPIRATIONS

Goffman also argues that dramatized aspects of work are often desired attributes of the job and those to which the role-holder aspires the most. It is notable the elements of broader scope roles noted above, were articulated by many interviewees who were still at quite early stages in their careers. So while recounting a conventional image of the accounting field, they deliberately stressed their efforts to change its constituent roles they occupied, and to expand the products produced in that field. This aspirational element of impression management, Goffman refers to as idealization and, as noted above, this was apparent in the ways our participants stressed the interactive and communicative parts of their roles.

As part of this, idealized identity traits were expressed by our participants, such as it being vital to be a team player, good communicator and so on. The emphasis placed on these dimensions suggests a strong idealized component aimed at active role change. Regardless of whether our interviewees were already engaged in such activities, the important point to note is that they wished to dramatize these elements further in order to try to change others' perceptions of what an accountant is. A majority of interviewees spoke at length on this issue. They emphasised their need for a wide range of interpersonal skills to be effective in the role of accountant or auditor.

> "You have to have really exceptional communication skills…………..for an accountant or an auditor it's all the same, their communication has to be the first and foremost thing that you've got." (Interviewee 2)

We also identified idealization enacted in the ways our accountants manipulated their physical appearance and behaviours to give off an impression of the accountant as a 'creative professional', by choosing casual dress for example as Interviewee 25 depicts through his photograph of an open-necked shirt (Fig. 3):
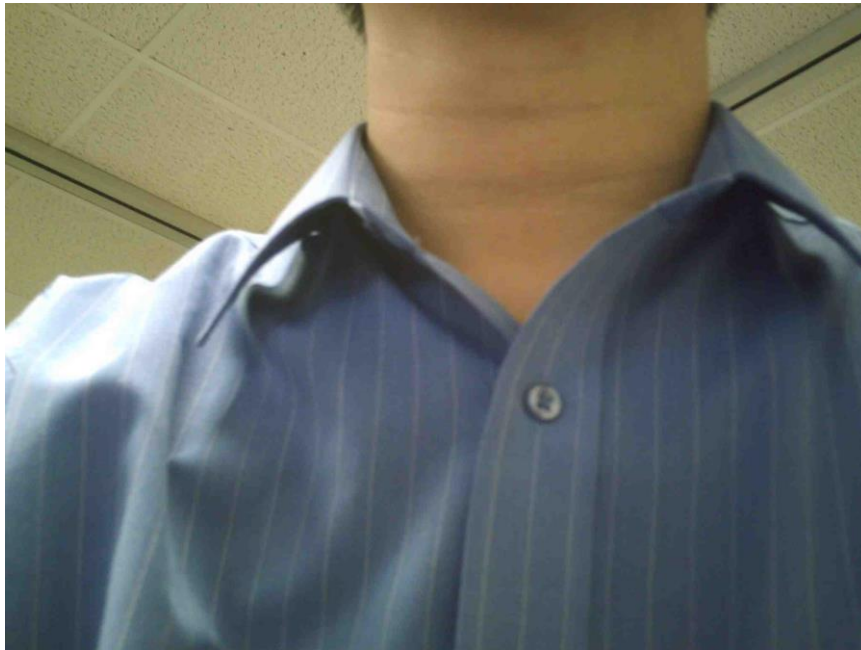

Fig 3: Casual dress

(Interviewee 25)

Although these two forms of idealization are both aimed at changing perceptions of the traditional accountant, they are nonetheless subtly different. The first seems to be aimed at dramatizing the *work itself* (eg: bringing certain dimensions of the role into being through visibility strategies), whereas the second seems to be about changing the *front* independently of the actual tasks that are performed, extending professional identity management beyond organizational boundaries. These two forms of idealization were so strongly projected by interviewees, that it became clear that from Goffman's perspective, they had begun to internalize the dramatization of their work as part of their self-constructed professional identity. The dramatization of fronts is described by Goffman using the term 'dramaturgical circumspection' to which we now turn as set against the need for dramaturgical loyalty.

BALANCING DRAMATURGICAL LOYALTY WITH DRAMATURGICAL CIRCUMSPECTION

The impression of stability, order and resulting trustworthiness given off by the clean, tidy desk as referred to above, supports existing expectations of what an accountant is and does. This Goffman refers to as 'dramaturgical loyalty'. To recap here, dramaturgical loyalty means keeping up appearances and 'business as usual' performances of a role. This was extremely important to our participants and was cited by some as a means by which they distanced themselves from the recent moral scandals that they saw as having dogged their

profession and which they felt had the potential to sully their reputation and image as upstanding professionals. This was mentioned in terms of organizational fraud and error that when later discovered could bring dysfunctional consequences for personal and professional reputations, the impact of major corporate frauds and crashes that had been the subject of global publicity in recent years, and the impact of poor professional standards upon stakeholders.

> "I think ….. there is so much accountability with what we do. Because ultimately everything comes back to a number and it's got to be supported by x y z and if it's not somebody is going to ask questions and you can get yourself into trouble. Otherwise ………these scandals come back to hurt you, bite you in the arse. I think you have always got to be conscious of that."
>
> (Interviewee 19)

However, as we have seen, these accountants also wished to change the dominant accounting front to better align with their idealized ideas about what the accounting role is shifting towards, and more importantly what it is moving away from. It reflects again Goffman's notion of balancing dramaturgical loyalty and dramaturgical circumspection through interviewees respecting and maintaining their traditional information processing and provision roles while forging an expanded set of roles and impressions as organizational advisors, communicators and leaders.

This conscious and deliberate 'staging' of new/ desired elements of the front we contend Goffman would have regarded as 'dramaturgical circumspection'. We saw this in particular in many participants' actual or desired engagement in skills development. This was especially expressed in relation to future career intentions or development aspirations. What is significant about these activities in terms of impression management, however, is the degree to which they resulted in visible signs to others that the role holder was engaging in development. These skills developments were not undertaken in private or concealed, but instead used as a form of display – achieving or maintaining professional accreditation, volunteering in professional or community groups, further training and professional development education, overseas travel, being mentored, and experiential learning in the workplace covering a range of functional areas.

Thus, once again we can see how the accountants - whom Goffman (1959: 218) refers to as 'circumspect performers' in this context - attempt to actively change the front for others in a professional setting – through the material presence of the certificates, initials after one's name and other symbolic traces of skills development. Yet they do this at the same time as also furnishing dramaturgical loyalty, by giving off impressions of trustworthiness, efficiency and reliability (e.g., the neat tidy desks and preference for order).

Dress was another area in which the tension between giving off the traditional front (dramaturgical loyalty) while at the same time pushing forward a new one (dramaturgical

circumspection) was evident. For a significant proportion of interviewees, style of dress was seen to make both positive and negative contributions to the image of an accountant as we saw above representing several interviewees' explanation of his photograph of an open necked shirt. Some saw a suit or corporate style of dress as part of being professional and helping to lend credibility to the wearer and build client trust, especially when sensitive or serious matters were being discussed.

One interviewee, (Interviewee 22) described the conservative dress style as a "badge of office", which helps to get the job done. Others felt that casual or brighter clothing helped to break the 'beancounter' stereotype or portray an image of a more creative role. Personal image projection strategies in evidence were a desire to project an image at variance with interviewees' perceived labelling of their profession as boring or intimidating, instead projecting themselves as being 'interesting' and 'fun'. This suggests challenges to an attempt to maintain regional behaviour by presenting different performances and different images to different groups within and without their own organisation (either across time or locations), since both internal and external, professional and social settings could vary in custom and expectations between business and casual dress style.

Thus, many of our participants spoke of the need to 'look the part' and conform to outsider's expectations of how a professional accountant should appear. We also see traces in these data of a desire to express more of the 'creative professional' front as well. Participants' physical appearance was also put forward as a strategy for moulding others' perceptions in social settings, along with the objects associated with unusual hobbies, modes of transport and a 'fun' lifestyle. Through this they attempted to counter the pejorative stereotype of the 'dull, boring accountant'. Interviewee 4 describes his motorbiking and surfing hobbies as deliberate ways in which he challenges the traditional accountant image. Interviewee 8 used a photograph of her wearing a hard hat to show how she was a 'hands on' accountant, and Interviewee 31 felt that his brightly coloured tie was a means to show he was different from your 'usual accountant'. Such photo choices and interview explanations also provided us with evidence of interviewees' attention to dramaturgical circumspection in staging their performances to their colleagues, clients, customers, social acquaintances and we the researchers.

MYSTIFICATION: BREAKING STEREOTYPES

The overwhelming majority of interviewees articulated the persistent accountant stereotype at length. From their own experiences, they argued that the accountant is still seen by others as a 'numbers person', a 'beancounter', and a 'money counter', their working day focussed upon office and desk work, spreadsheets, papers and juggling numbers. The image includes the accountant adopting a 'glass half empty' focus on bottom line financial results, monitoring and policing organisational members from the 'back office'. Interviewee 27 typifies these sentiments in relation to the 'number crunching' element of the stereotype using a photograph

of a calculator (Fig 4), and Interviewee 2's photograph of a bare, functional desk (Fig 5) refers to the presumed 'back office' character of the job:

"People don't see past that (beancounter image). They think you are always on your calculator. Or some of them have a maths problem and they will spin off some numbers – 'Oh [interviewee's name], you should know that off the top of your head.'"
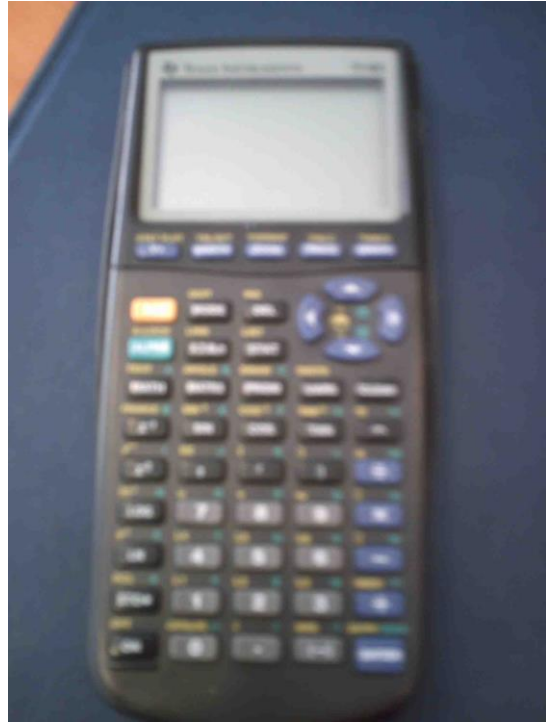(Interviewee 27)

Fig. 4: Number cruncher

Fig. 5: Back office role

"….a lot of people think of it as an office job in general as if you're tied to the chair all day and you can't get out and all you do is look at your screen and you type all day and you look at papers and go through files."
(Interviewee 2)

This stereotyping extended to non-accountants ascribing particular common characteristics to accountants. The most commonly ascribed term reported by interviewees was 'boring'. This was an overwhelming impression. Dullness, propensity towards routine work and conservative attitudes were repeatedly mentioned as stereotyped accountant's characteristics. Our accountants felt that these stereotypes arose because most people don't understand what a modern-day accountant does, being baffled by technical detail and unfamiliarity with the mystery (to them) of accountants' work. This distance results in a Goffmanian 'mystification' of the accounting identity and role and is amplified by popular culture as we have already noted at the outset of this paper. It was also, in our interviewees' view, dysfunctional and counter to the front they wished to present to the world. Indeed, some sought to counter this in social settings through a process of *de*mystification, taking the time to explain to others just what it was their job entailed. One strategy was that of focussing their response on the industry and the organisation in which they worked to elicit greater interest and set them and their role in context (Interviewee 10). This included outlining organisational history, current operations and future strategies. They also would explain aspects of their role outside numbers (e.g. communication, training, people management, business development). Where they explained their 'numbers' role, many emphasised analysis, interpretation, business advice and strategising roles and tried to distance themselves from traditionally stereotyped compliance roles, returning us once again to a strategy of mystification.

However, within our data there was also evidence that the interviewees used mystification as a strategy to create an aura around the front *they* wanted to project. Often referred to was a strategy of employing alternative occupational descriptors in social settings – such as referring to themselves as 'profit enhancer' or 'risk manager', thereby arousing curiosity and further questions to which they would then offer answers and explanations. Generally they reported that simply using the term 'accountant' often terminated the conversation or evoked stereotyping jokes and negative reactions in listeners. How our participants described their roles to us, was also redolent of a mystification approach. Using diffuse metaphors, invoking the aura of the artist, they tended to use picturesque language and were often quite obtuse about what it was they actually saw themselves as doing for a living. These metaphors suggest an interesting level of sophistication and self-reflection in their conception of their professional roles that extended beyond any functional technical descriptor.

Goffman argues that such behaviours are intended to create an air of mystery around the execution of tasks, and that this 'mystification' is an important way in which the distance between performer and audience is maintained. Specifically, distance facilitates awe among onlookers who ascribe respect to the role player on account of it appearing that not anyone could do what they do. It is this respect that underpins the professional power that professions seek to establish. Opacity around the details of work shroud the role in mystery, whereas if the task were explicitly communicated, the work might appear mundane and 'seen for what it

is'. Thus, mystification was an important tactic in supporting a front where the accounting role appears as a vital strategic business function, far removed from the mundane tedium of the bean-counter stereotype.

It is also noteworthy that we found evidence of mystification apparent between levels in the organizational hierarchy – in considering higher management roles such as chief financial officer or chief executive officer, half the interviewees (and predominantly women) specifically declared disinterest. A range of reasons were cited for this including: the long hours required by higher level positions; their perception of becoming occupied with more paperwork and 'administrivia'; being removed from the field and from personal contact with others; requiring too much travel; making difficult, stressful decisions that could adversely affect others; the lack of personal career flexibility and lifestyle freedom; and being required to compromise one's personal values. Whilst some of these perceptions were undoubtedly grounded in a realistic understanding of what a CFO does, for instance, a Goffmanian analysis leads us to infer that senior managers are also giving off mystified impressions that preserve their own status in the organization, but that our data suggest might also be deterring lower level employees from aspiring to such positions. Thus we detected multiple layers and sources of mystification of the accounting identity and role. One was the traditional stereotype still endemic in the general society at large. Another was the imagery consciously or unconsciously projected by senior accountants and financial managers in the organizational hierarchy. A third was that which our interviewees endeavoured to construct and project.

DRAMATURGICAL DISCIPLINE

One of the most common ways in which interviewees expressed their concern to preserve a distinction between their projected image and their personal reality was through their declared reluctance to progress to senior roles. This they explained and justified in terms of their desire to achieve, or maintain a healthy work-life balance which we find dovetails with Goffman's notion of dramaturgical discipline – the realization that one *is* playing a part on a particular stage for a particular audience. Recognition of a 'work self', as opposed to other selves, points to the role holder's ability to recognize that they are performing a front. It also reflects Goffman's (1983) notion of the social self and its development being intrinsically related to peoples' relationships and social interactions with others, thereby as Bork (2008) puts it, including aspects of work-life balance. Thus what accountants choose to do and aspire to do is socially situated (Goffman, 1983).

Unsurprisingly, interpretations of work-life balance varied. Some saw a healthy fulfilling extra-work life as an essential support to being an effective professional in the workplace. Others emphasised their desire for a total life experience of which their career was a subset rather than the controlling focus. Dividing 'work' from 'home' was one way in which we saw dramaturgical discipline being played out among these accountants, separating workplace relationships and personal out of work relationships, living some physical distance from their

workplace, living in proximity to locations of their personal interests and pursuits, and resisting the temptation to take professional work home. This compartmentalisation of work from non-work activities does not necessarily involve hiding them, but simply separates them from the work identity (Ramarajan and Reid, 2013). A sizeable group strongly asserted the need to break the professional-personal nexus by never taking any work home (even if that meant working longer hours at the office) or by living as far from the workplace as possible, to facilitate a therapeutic "escape" as was the case for Interviewee 15 who took a photograph of their out of town apartment block.

Interviewees also projected themselves as engaging in a variety of pursuits and activities expressly designed to balance their personal lives against their professional roles and pressures, ranging across sporting and cultural pursuits, social networking activities, culinary activities, walking during lunchbreaks and when commuting to and from the workplace, frequenting gymnasiums, and developing personal skills and interests. Their pursuit of creating their 'other self' in addition to their 'work self' exhibited a tendency towards regional behaviour in their exercise of dramaturgical discipline. Work-life balance was often manifested as a desire to achieve separation between the work and family (or 'non-work') spheres – but from interviewees' own attestations this was something that few of our accountants were *actually* achieving. Professional workplace pressure was constant theme voiced by interviewees. We might also read these data, then, as further evidence of the idealization function we have already outlined above: people *wished* for a better work-life balance even when this was not possible.

A significant number accepted that long work hours were required in their professional roles, especially at peak demand times of the year, but that this would be balanced by more working hours flexibility at other times. Nonetheless organizational work pressures arguably impose social working interactions that can prevent or diminish non-work activities with impact on professional and personal identity (Ramarajan and Reid, 2013; Goffman, 1959). This was evident in our study. When work pressures were experienced, they extended workplace hours or extended into out of hours work at home. Pressure was described in terms of the fast pace of work, changing workloads over time, deadlines, constant timetables and schedules to be met, and expectations of maximising revenues and efficiencies. The impacts of such pressured environments included sacrificing personal and family time, skipping meals and coffee breaks, and largely working long hours each day. Longer term impacts were cited as neglect of family and personal life, high staff turnover, suffering burnout and risking personal health. Thus interviewees reported succumbing to the pressure to increase their 'face time' (i.e. physically present working time) in the organization when their superiors and peers expected that (Goffman, 1963; Van Dyne et al, 2007).

> "When the blood hit the wall last month and we are all in there going "get some figures out and sort it!"
>
> (Interviewee 31)

"………..you are there until midnight trying to produce something and then you are in again at seven o'clock in the morning just to produce a set of reports which are scheduled for twelve that day."

(Interviewee 22)

Another instance of dramaturgical discipline apparent in our data, takes us back to the emphasis our participants placed on ensuring their accountant label did not taint their personal and/or social identities. As we saw above, they worked hard to ensure others' knew that being an accountant did not mean they were 'boring' or 'dull'. One imagines that maintaining this 'fun' persona in a social setting (e.g., making sure one was always seen as lively) would be crucial to avoid slips that might lead to others' confirmatory perceptions that accountants are indeed dull. This reflected their implementation of compartmentalization of their professional and personal lives, this time with a view to trying to control their personal social identity and image outside the workplace and divorce it from stigmatization by observers outside the professional environment (Goffman, 1963; Ramarajan and Reid, 2013). And bringing the two together again, our interviewees reminded us of the discipline an accountant needs to display to ensure that moral values are adhered to both 'on stage' at the workplace but also 'off stage' in conducting an ethical personal life. They expressed strong preferences for ethical workplace cultures and saw themselves as responsible and accountable for contributing to this through maintenance of honesty, trustworthiness, co-operation with others, and adherence to professional ethics.

Goffman (1983) speaks of individuals coming into each other's presence in social life, having to manage personal-territory contingencies. This implies both vulnerabilities of the individual to the actions and pressures of others, but can also take the form of resources through which they become bonded with others. As such, our interviewees often spoke of current workplace pressures with which they tried to cope, while at the same time reporting their non-work environments as supporting and enabling them, and indeed on occasions targeting future work environments consistent with their personal philosophies and social/religious callings. Thus we heard many of our participants talk of their desire to achieve congruence between their personal values and professional activities in a broader sense related to their career aspirations which was also given as a reason for reduced ambitions to hold senior offices. Interviewees generally reflected that their initial traditional accounting training and work had provided a sound basis for a subsequent move to more diverse management roles across private, public and non-profit sectors. Both career intentions and career paths to date generally reflected an orientation towards diversity and change in professional experience and career progression and ambitions and experiences cited by interviewees included changing sectors, working in different geographic locations, changing organisations, undertaking different or multiple roles (accounting and non-accounting), making a contribution to the community, and owning/developing a business, or at the very least not working for the same organization throughout their career.

Many told us how they longed to bring more of 'themselves' into their working life, to 'do something different' with their skills, for example, with some planning longer term career

changes into the non-profit sector to exploit their professional accounting skills in service areas matching their own religious and life values and beliefs.

> "Whatever I do, I want it to be something that kind of like is holistic in the sense of like giving to the community and helping people because that's where I get my fulfilment."
>
> (Interviewee 11)

From a Goffmanian perspective this is intriguing, since here we see individuals reflecting Goffman's (1983) socially situated daily life, seeking to demolish the boundaries between their work and other performances and diminishing the compartmentalization between their work and non-work worlds (Goffman, 1963; Ramarajan and Reid, 2013). In a move that resembles a kind of 'reverse dramaturgical discipline', many of our accountants saw their futures holding occupations where they would not have to work so hard to maintain an appropriate front, where they could forget they were playing a role, achieving a more unified front that is simply "me".

DISCUSSION: DRAMATISING, IDEALISING, MYSTIFYING

Viewing our data through a dramaturgical lens has allowed us to see how accountants' wide ranging perceptions about their role, image, work, life, careers and aspirations are operationalized at an individual level as they attempt to change their own and societal perceptions of what an accountant is today. As Goffman (1959: 241) tells us, the dramaturgical perspective is especially useful when viewing 'establishments' as political entities, *"in regard to the capabilities of one individual to direct the activity of another"*. Both in contemporary accounting research literature and in interviewees' perceptions, we find evidence for the continuation of the traditional accounting stereotype which involves the accountant cast in a supporting information calculating and provision role, reacting to the activities of the business as a financial steward. Our study reveals interviewees seriously concerned and unhappy with what they see to be the ongoing and socially undesirable 'boring, grey, beancounter' stereotype and reveals their determination and tactical approaches to fighting back and attempting to reconstruct their individual professional identities and image.

Our interviewees related to us not only their perceptions and concerns about their professional image but articulated a range of personal strategies for attempting to manage their professional and personal identity and image. This represented a bottom-up strategic attempt to produce profession change as they try to establish their identities through their behaviour and social interaction with others (Goffman, 1959). This involves them attempting to manage their physical settings and their projected values to present a front of what they see as expected professional values of order and efficiency while at the same time constructing and projecting multiple roles including leader, educator, advisor, and communicator. These are pursued through Goffman's notions of manipulating of both physical setting and behavioural manner. Goffman reminds us that it is at the micro-level that we are best placed

to see political processes at play: 'Power of any kind must be clothed in effective means of displaying it, and will have different effects depending on how it is dramatized.' (Goffman 1959: 241)

This points all too clearly to the veracity of Fogarty's (1992) admonition that researchers should pay much more attention to individual accountants' sense-making and choice-making. Just as Hill (1973) called for so many years ago, this study's findings offer insights into professional accountants' self-concepts. However, Hill argued the potential for professionals to become socialised by the general community's perceptions of their identity and role, whereas this study reveals individual accountants consciously reflecting on those general external perceptions and engaging in strategies to counter these. Given the forty years between Hill's (1973) research and our own, we should not find this surprising. Since the 1970's we have seen a marked turn toward 'the individual' in contemporary social and organizational life. The demise of unionisation and rise of Human Resource Management with its focus on neo-liberal and individualistic cultures of 'self-management' as the key to professional success, combine to produce conceptualisations of selfhood that are apparently agentic in nature (Willmott 1993; Lodrup-Hjorth et al. 2011). We are told we can be anyone we want, it is just up to us to manage ourselves as if we were brands, with unique value propositions and market positions (Cremin 2010).

Reflecting Goffman's (1983) notion of individuals constructing their identities and meanings in the daily situated life, we see this in the data we have presented above as our participants dramatize and idealise elements of their roles, and further imbue them with an air of mystification. Our interviewees' role and image change tactics worked through both their ideals and role aspirations which took the dual forms of dramatizing their actual work and dramatizing the front they presented to their audiences. Thus they worked simultaneously on their identity and image. Our interviewees were adamant in their perception of the persistent traditional accountant stereotype which in both behaviour and conversation within and outside the workplace, they attempted to deconstruct and demystify. However, it is apparent that they simultaneously reconstructed a new mystification, projecting an alternative front for their role through alternative role descriptions, labelling and analogies. This appeared likely to create new sources and forms of personal and professional aura and power, between accountants and other organisational members, between accountants at different levels of the organisational hierarchy, and between accountants and social groups outside the workplace. Stressing the interactivity of the role as a pan-organizational business advisory function requiring strong interpersonal skills, making decisions about how to dress and present oneself materially to others and engaging in highly visible professional development, all tap into a cultural zeitgeist for 'the creative professional' (Florida 2003), that is also apparent in professional body and 'Big 4' recruitment literature (Warren and Parker 2009; Jeacle 2008).

Thus we see the accounting role being 'played up' in ways that downplay the routinized, more mundane work that our participants also told us characterized their working lives but deemed to be less important in narrating themselves to us as researchers. As such, this idealised dramatization works towards presenting a new front for the accountant of the 21st

century. However this is not without its problems, as individuals try to combine the trustworthy, credible and respectable accountant front with the exciting new creative professional image they are seeking to create.

So, as Goffman (1959: 27) reminds us, '…when a task is given a new front, we seldom find that the front it is given is itself new'. In other words, our accountants are bound to draw on established, desirable identity positions from wider society and culture. For example, the data we present here about work-life balance, tells us as much about how striving for quality non-work time is a prevalent discourse of contemporary society as it does about our participants' concrete desire to reduce their working hours, or engage in less demanding roles, for example. We can say this because despite showing us photographs and engaging in discussions about strategies for keeping work and non-work separate, interviewees also recognised the inevitability of their chosen career in *not* providing them with the structural antecedents for a healthy work life balance in their eyes. The unprompted raising of work-life balance concerns by so many interviewees clearly pointed to their exercise of dramaturgical discipline whereby they wished to set a definite limit to the professional front they were crafting, in favour of preserving their 'social self'. While they described a range of regional behaviours and tactics in pursuit of this, they rendered accounts of not actually achieving their aim, with work pressures invading their personal and social worlds. Thus they had indeed become the victims of work-related pressures that constrained their non-work lifestyle and identities (Goffman, 1959; Ramarajan and Reid, 2013). This was borne out in many people's reluctance to progress to more senior roles, or their desire to 'do something different'.

'Doing something different' – or the variety our participants generally expressed in their future career aspirations, connects with the idea of the 'portfolio career'. Driven partly by the logics of flexibility of the late 1980's and 1990's which legitimated organizations' use of redundancies (down/right sizing) as a strategic tool for competitive advantage, the idea of the self-managed portfolio career foregrounds employees actively seeking out change, rather than relying on traditional intra-organizational career progression routes. In particular, these developments emphasise that the new role be somehow more authentic to individuals' 'whole-life' values. In comparison with previous research warnings of the tension between professional self-interest and an ethic of service to community (MacIver, 1966; Hill, 1973; Ritzer, 1973; Parker, 1994; Lee, 1995), this study points to at least a significant determination amongst the professional accountants we interviewed, to contextualise their overall role, identity and values within a pronounced service ethic that embraces both their organisational colleagues and wider community.

CONCLUDING REFLECTIONS

This study set out to explore the intersection of professional accountants' career values and roles in their presentation and projection of professional identity. Informed by Goffman's systematic theory of impression management, and employing reflexive photo-interviewing methodology, it has focussed upon the issue of professional identity and imagery at the

individual professional accountant level with an interest in how accountants may be attempting to change stereotyped public perceptions of their occupation.

Accordingly as its central objective, this study explores the intersection of professional values and career roles in accountants' presentations of their professional identity. In so doing, this study has found that accountants at the hitherto little researched individual level employ a range of workplace dramatization strategies as well as idealization and mystification strategies both within and beyond the workplace to reconstruct their professional identities in the face of what they see to be the persistent and undesirable accountant stereotype. For them, and reflecting their societal era, image and identity appear to be inextricably linked, bringing with it challenges of simultaneously maintaining dramaturgical loyalty and discipline. While maintaining a commitment to personal philosophies and values, they attempt to recraft their role and portray an image that reflects an interactive, advisory, leadership identity to which they aspire and wish to project. They pursue this reconstruction process through attention to Goffman's notions of setting, appearance and manner and employing these with notable dramaturgical circumspection. For them, their expressed intentions and incentives appear to include the potential to exercise greater control over their work and non-work life, to develop and implement working skills and roles to which they aspire, and to attempt a closer rapport between their professional responsibilities and personal values and aspirations.

The traditional stigmatised stereotype of the accountant appeared to be alive and well in the perceptions and experiences of accountants in this study. In some respects their professional behaviour and preferences reinforced the stereotype and in others it contradicted it. Their strongly expressed preference for order and efficiency resonated with the traditional stereotype, but their commitment to approachability, interactivity and self-definition as communicators was at marked variance with the traditional stereotype. They perceived the stereotype to be inflicted upon them at both the macro level (media and general community representations) and the micro level (social groups of which they were a part). Seeing limited change from their professional associations' attempts at redressing the stereotype, they had embarked as individuals on a range of strategies designed to both offset and ameliorate that stereotype.

Our findings reveal accountants occupying and pursuing broad scope professional roles spanning strategizing, decision-support, risk management, business advisory and staff training and mentoring roles. These were invariably portrayed as cross-organisational roles embracing a strong focus upon interpersonal communication as keys to effective role conduct and highly valued by accountants as preferred modes of working. However the pursuit and development of these roles were not universally couched in terms of progression upwards through their existing organisational hierarchy. Rather, ambition was directed towards embracing opportunities to change working roles, locations, industry environments and sectors with a distinct concern about the perceived drawbacks (both professional and lifestyle) of executive leadership positions.

Accountants' dominant personal values emerged as a commitment to maintaining personal anchor activities and values external to their workplace, translating their personal ethics along with their professional ethics into the workplace environment, and focussing on service delivery to their organisation colleagues and the general community. In their perceptions, their personal values and lifestyle were inextricably linked to their career, with their work-life balance emerging as their predominant concern. The professional career identity presentation was generally seen as a subset of their overall life values and aspirations rather than being the dominant focus of their ambitions and endeavours. While personal values and lifestyle pursuits were seen as valuable facilitators of their professional role and identity creation, they were not adjuncts. Rather, they wished their career and professional identity to be subsets of their overall personal identity and lifestyle. Nevertheless they recognised the challenge in this aspiration, given the workplace and professional pressures to which they were subject in their professional roles. From time to time these pressures invariably appeared to threaten their aspirations to manage their professional role as subservient to the overall personal lifestyle.

This study is significant in a number of respects. First, it offers an empirical analysis of personal reflections from individual accountants in the field as against the more traditional normative or professional association survey studies available in the accounting research literature to date. Furthermore it focuses upon questions of professional role, identity, values and image at the individual accountant level, while most prior research has focussed upon these issues at the macro association-wide level. In offering the first employment of reflexive photo-interviewing method in the accounting research literature, it brings the prospect of having elicited different and possibly more reflective observations, reflections and understandings from actors not otherwise possible from more conventional methods, and in particular, eliciting information which researchers may not have otherwise have thought to seek out.

The findings and conclusions presented here suggest a number of strategic and policy issues that merit the ongoing attention of professional accounting associations. First is the importance of identifying and recognising the range and complexity of members' professional identity presentation and career intentions that do not fit the uni-dimensional image oftentimes assumed or promoted in professional association publications. Furthermore, both consideration and review of professional admission qualifying curriculum and continuing professional development programs may need to take account of members' broadening scope of professional work, associated personal skill base development, and for at least some, their lateral career change and development aspirations. The maintenance of work-life balance alongside the pressures of many accounting careers appears to remain an ongoing challenge for many professional accountants, thereby suggesting the need for continuing professional association investigation and support. Finally it is apparent that accountants do engage in personally developed strategies for professional stereotype countering and management that merit professional associations' further investigation and incorporation into their overall institutional imagery strategies.

In presenting its conclusions, this study signals a need for further inquiry and offers a basis for pursuing in greater depth some of the concluding observations revealed here, fleshing out their specifications and contexts and further investigating their degree of pervasiveness across the accounting profession. We also consider that Goffman's exploration of many aspects of everyday/professional life can further illuminate inquiry in this area, especially drawing upon his ideas related to the roles of concealment, regions, secrets, and communication out of character. These may all yield fruitful insights into the further exploration of accountants' identity and role construction. It would also be insightful to mount a longitudinal study that tracks a common set of interviewees across an extended career period in order to investigate any changes in values, behaviours and aspirations, and perhaps to undertake direct analysis of the visual subjects and topics photographed by the participants to excavate further levels of nuance as yet to be verbalised (Drew and Guillemin 2014). The answers to outstanding questions on the issue of accountants' professional identity and imagery require consistent and time consuming attention into the future. This is hardly surprising given the persistence and intractability of the accounting stereotype, but remains as an inviting challenge for the accounting research community.

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