



Bean counters or bright young things?

Visual study
of identity
construction

Towards the visual study of identity construction among professional accountants

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Abstract

Purpose – The purpose of this paper is to put forward a “next step” research agenda for investigating accountants’ professional identity.

Design/methodology/approach – The visual nature of identity construction is discussed, issues of media stereotyping are revisited and recruitment/educational implications are reviewed. Attention is also paid to the accounting profession’s attempts to change perceptions of the accounting identity.

Findings – A hybrid strategy of research participant generated photographs and semi-structured interviews is exemplified as a fruitful methodology and outlined as a way forward for tapping into the identity construction processes and perceptions of accountants from their particular perspectives.

Research limitations/implications – The paper is intended to stimulate further research into accountants’ identities from a visual perspective. However, it does not directly report on empirical findings.

Practical implications – Questions of identity construction offer us a window into the degree to which public stereotypes are matched by professional accountants’ own personal definitions and the bearing these may have on current and future career intentions. Such insights can provide foundations for a range of profession policy issues spanning recruitment, retention, training and professional development.

Originality/value – This paper proposes a visual methodology not employed in accounting research before and addresses the neglected area of accountants’ identities as individual professionals.

Keywords Accountants, Work identity, Photography, Visual media

Paper type Research paper

Introduction

Accountants’ roles and professional image have been the subject of media attention, accounting profession discussion and researcher investigation over many decades, being seen as interrelated yet at times contradictory. Considerable importance has been attached to these dimensions, given their perceived influence upon the recruitment of high performing graduates into the profession, the retention of talented personnel, the maintenance of the profession’s desired image and status, and the preservation and



expansion of the profession's influence in the private and public sectors. Little is currently known, however, about the ways in which accountants as individual professionals, develop and sustain their own personal and professional identities, given the current array of role and image definitions promulgated in the professional and general press, by accounting associations and firms, and through the general media. This lacuna includes our knowledge of the construction of professional identity by younger professional accountants in the early years of their careers. Questions of identity construction are important in that they potentially offer us a window into the degree to which public stereotypes are matched by professional accountants' own personal definitions and the bearing these may have on current and future career intentions. Such insights can provide foundations for a range of profession policy issues spanning recruitment, retention, training and professional development. These are matters of major importance to and preoccupation for professional accounting associations aiming to recruit and expand membership and influence, for employers determining the types of professionals they require for both short-term functional needs and long-term organizational development, for accounting educators needing to attract students and equip them for the professional workplace, and for entry level and experienced accountants concerned to carve out personal careers and lifestyles that fit their personal preferences.

In the domain of professional occupations, and particularly the accounting profession, notions of role, identity and image are arguably inseparable or at the very least highly interrelated. In the accounting domain, the notion of role not only traverses the spectrum of functions that accountants may perform, but also embraces ideas about their organizational positioning, be it for example as technical expert, management advisor or decision-making leader. Professional identity, while intrinsically bound up in role definition, entails a much broader scope of possibilities for the individual professional accountant. It ranges across their sense of who they are and how they are identified as an organizational member, as an accounting practitioner, and as a private person along with the degree to which these interrelate and their degree of emphasis and "balance" (Hotho, 2008). Image then addresses issues for accountants of how they are portrayed and perceived vs how they wish to be seen by other parties ranging from business, government, media and the general public and others. This has been an ongoing issue of discussion and concern to the contemporary accounting profession as we discuss further in this paper, and impacts not only upon the positioning and influence of the accounting profession but also right down to the social and business interactions of individual professional accountants. These notions of accountants' role, identity and image can variously mutually reinforce and/or contradict. From professional association to individual level, accountants have intensively reflected upon, debated and attempted to manage their organizational positioning and influence, broaden and protect their scope of work roles and enhance their image in the community. These three interrelated strategic activities impact upon both their economic power and social status. Each impacts the other two. The profession's concern has been to seek alignment between role identity and image with a view to enhancing both the accounting profession's and individual accountants' actual and perceived leadership and influence as a professional grouping. Yet often-times historically, their public image has been at variance with their self-constructed roles and identities.

This paper sets out to explore the key dimensions of the accounting role-identity-image nexus. A way forward in researching these issues is offered as a “next step” research agenda, calling for closer attention to the part visual dimensions play in identity construction processes. To this end, a combination of “auto-photography” is presented and exemplified as a potentially fruitful methodology and a hybrid research strategy of research participant generated photographs and semi-structured interviews is outlined as a way forward for tapping into the identity construction processes and perceptions of newly qualified accountants from their particular perspectives. The context within which accountants’ identity construction takes place is also considered: issues of public and media stereotyping of accountants are revisited and recruitment and educational implications are reviewed. Attention is also paid to increasingly evident efforts in the accounting profession to employ aesthetics as a tool for attempting to change both public and potential accounting profession entrants’ perceptions of the accounting identity.

Identity work

The topic of individual vs organizational identity is an enduring one in organization and management studies and there are many fruitful possibilities within this literature that can be brought to bear in order to speculate what may be going on in the world of accounting. Furthermore, there is a general consensus among these authors (unsurprisingly perhaps) that identity is a topic worth investigating for a range of individual and organizational outcomes (Roberts, 2005) and as a basis for understanding many other organizational processes (Sveningsson and Alvesson, 2003). However, in common with Sveningsson and Alvesson we would concur that what is of most interest here is the work of identity construction, rather than an attempt to define “an” identity for either accountants, the accounting profession and/or the organizations they work in.

There have been various attempts to construct empirical frameworks within which to study the process, or fluidity, of identity-work, Herrbach and Kosmala (2005) focus on the emotions evoked during conflicts between “firm” and “personal” identities, Roberts (2005) looks at attempts to close gaps between desired and perceived professional image through impression management – a theme recently taken up by Bolino *et al.* (2008) in their typology of impression management tactics – and Kreiner *et al.* (2006) invoke the concept of boundary dynamics to dissolve the conceptual divide between either individual or organizational/professional identity, to name but a few recent papers. Sveningsson and Alvesson (2003, p. 1165) capture the processual nature of identity work neatly in their definition of the phrase as referring to:

[...] people being engaged in forming, repairing, maintaining, strengthening or revising the constructions that are productive of a sense of coherence and distinctiveness.

They also note, as do Kreiner *et al.* (2006), that it is misleading to regard identity as either fixed or fluid and suggest that it is probably more realistic to accept there are elements of all identities that are more or less ordered and stable depending on various factors. Sveningsson and Alvesson’s (2003) call for more empirical research into the process or “struggle” of identity work raises the question of how this might be played out in the context of accounting where the professional is operating in a complex nexus of “experience economy”, industry shifts and beancounter stereotyping. Furthermore, the

question also arises as to how the accounting professional deals with this struggle and what strategies of selfhood does she/he mobilise in order to do so?

We take Goffman's (1959) enduring influential thesis of the "presentation of self in everyday life" as our point of departure, arguing that professional identity is more or less consciously a matter of impression management – a point reiterated by Anderson-Gough *et al.* (1998, p. 90) in their recent study of professional socialization of trainee chartered accountants. This wide-ranging qualitative study in the (then) big six accounting firms in the UK incorporated 77 interviews with trainee accountants and remains the most comprehensive survey of its kind. They found that on the whole, being an accountant was more a matter of "playing" the role, rather than "being" an accountant – as evidenced by interview extracts suggesting that professionalism resulted from acting in a desired manner – especially in the vicinity of clients – rather than living a particular lifestyle. For example, coming into the office with a hangover and getting through the day was considered an indicator of professionalism as opposed to abstaining from heavy drinking in the first place.

This separation of work/life spheres appears to be borne out by Haynes *et al.* (2008) who found that personality tests for accountants at "work" and at "play" revealed significant differences suggesting that "being an accountant" might be more a matter of adopting a particular professional persona and not from any stable fixed personality traits as the beancounter stereotype would lead us to believe. Given that we are working from within a social-constructivist paradigm where self-concept is a function of context-specific object/other relations, we do not find this at all surprising.

However, what does surprise us is that the role of the visual in identity construction is a surprisingly poorly documented process, despite the fact that the word "image" is routinely used to stand for identity – especially in organizational terms. Indeed, in Roberts' (2005) paper on impression management referred to above, the word "image" is used 153 times to variously refer to the projection and reception of social, professional, and organizational identities yet the visibility of those identities is only mentioned once – in passing – to refer to those attributes of social identity that are inscribed visually on the body, e.g. race and gender.

Visualising identity

The sign value of the visible world – e.g. dress, possessions and spatial arrangements – is of paramount importance in signalling social and cultural standing in contemporary consumer society according to Baudrillard (1998). Anderson-Gough *et al.*'s (1998, p. 87) study referred to above note this implicitly in their discussion of impression management when they remark that the "smartly dressed guy" has less "work" to do in convincing others of his professional standing. It is an intuitive point that personal appearance is of vital importance during our first impressions of others, and the significance of non-verbal communication in impression management (e.g. Goffman's notion of "giving off" or expressing an impression) is beyond doubt. Indeed, Humphreys and Brown (2002, p. 90) note that dress is an under-researched and under-theorised aspect of organization studies, yet also point out that the clothes we wear are so intimately connected to our sense of identity that they are practically inseparable from it. Furthermore, the notion of identity, image and the socially visible self is a strong theme in popular culture, an exemplar being the hugely

popular and lucrative style business (e.g. self-styling fashion gurus such as *Trinny and Susannah* on UK television's *What Not to Wear* and see also Postrel, 2004).

For all these reasons, it is quite extraordinary that the visual/material dimensions of identity have remained relatively ignored in organization studies, despite being quite well addressed in other disciplines – for example Csikszentmihalyi and Rochberg-Halton's (1981) landmark text *Domestic Symbols and the Self*, Appadurai's (1986) *The Social Life of Things* and Belk's (1988) notion of the "extended self", whereby we project our selves beyond our bodies through the collections of personal possessions and artefacts we choose to collect and display. Indeed, Tian and Belk (2005) have recently applied this concept to the idea of an work-self extended through possessions brought into and supplied by the organization – a theme also taken up by Warren (2006) and Halford (2004) in arguing that far from being mere decoration, possessions in the workplace serve important affective and symbolic functions.

Some potentially relevant theoretically informed research has in recent times been surfacing in the accounting literature concerned with aspects of accountants' work, roles and imagery. Baxter and Chua (2008) have applied Bourdieu's practice theory in a field study of a chief financial officer and his ways of constructing his position and practices. Bourdieu argues that social actors' bodies are appropriated by the social world while at the same time they themselves appropriate the social world through mastering, enacting and re-enacting practices which become natural, dominant ways of organizing their professional and personal lives. He frequently illustrates this by pointing to the French café waiter's use of the visual imagery of the traditional black trousers and white coat, absorbed in his work, using both images and routines, and simultaneously creating and consumed by his position (Bourdieu, 2000). Jeacle (2008) and Baxter and Chua (2008) also refer to Goffman's (1959) work on impression and stigma management which illuminates visual and material elements of accountants' identity. According to Goffman, individuals express their social competence by presenting themselves in ways that conform to normalised expectations for their particular situations. They may also employ a range of techniques to manage any stigma attached to them or their position. This can include attention to their appearance and manner as a means of stage and performance management. Jeacle (2008) for example, studied the recruitment literature of large international accounting firms and major professional accounting associations, revealing a campaign to change accountants' imagery and stereotypes through text and image-based impression management.

Latour (1987, 1993, 1999a, b) has also been taken up by accounting researchers when considering the juxtaposition of human, non-human, social and technical factors in order to understand accounting work and processes and the ways in which they become "settled" and established. From Latour's perspective, human actors and inanimate objects can combine forces to form powerful networks within organizations, spreading ideas and converting them into accepted facts. This is done partly by fabricating "inscriptions" in the forms of forms of writing, symbols and other physical and communicative representations which can lead to the amplification and translation of claims into universally accepted "facts". Accounting systems, as collectivities of actors and objects, have been argued by some researchers to constitute knowledge objects, thereby creating organizational and wider social power and influence (Lowe, 2001a, b, 2004; Cuganesen, 2008). From this perspective, accounting studies of the fabrication of accounting images and systems in organizations have been growing in

the accounting research literature (Preston *et al.*, 1992; Robson, 1993, 1994; Lawrence *et al.*, 1994; Chua, 1995; Lowe, 2000; Cuganesen, 2008). Thus, in attempting to visualise accountants' identity, Bourdieu, Goffman and Latour offer researchers potentially illuminating theoretical lenses and insightful pathways into unpacking the hitherto little examined and less understood identity of the professional accountant.

Aestheticization and identity

Interesting shifts in the portrayal of accounting can be seen in the recruitment literature of the "Big-4" accounting firms and professional accounting bodies, where interestingly, the emphasis seems firmly on selling accounting to high-flying graduates as a "fun" and "exciting" career choice (Jeacle, 2008). By way of an anecdotal example of this, the web site "Extreme Accountants", sponsored by Chartered Institute of Management Accountants (CIMA), Agresso and CODA welcomes visitors "[...] to the home of Extreme-Accounting: a new phenomenon that pushes accountants to their limits – and beyond!" and invites would-be members to upload photographs of themselves partaking in extreme sports "as accountants" – e.g. wearing business dress, holding industry magazines or using their laptops/calculators – whereupon judges "rate" these photos on a scale of one to ten. This humorous web site, for us, has less frivolous undertones as reported in *The Financial Times*:

[...] the nascent craze [is] part of a struggle to scotch the image of the dull accountant [...]
At CIMA, Ray Perry, director of brands, is seeking to distinguish his members from the archetypal pin-striped chartered accountant and the world of auditing. "Management accountants have to be more customer-focused and interact more with colleagues", he says. "We wanted a way of demonstrating there is a fun side". And so the web site (www.extreme-accounting.com) was born, serving as the movement's hub and providing direction for thrusting accountants looking to show off their wild side (Jopson, 2005).

Relatedly – although less sensationally – the Institute of Management Accountants' (IMAs) (1999, p. 9) study of transformations in the US management accounting profession identified management accountants as relishing their new role as business partners and transmitting "an air of excitement in the way they describe their involvement in running the business". For some time now graduates themselves have been encouraged to "brand" themselves as commodities offering valuable business information and value "beyond the numbers" by professional bodies (Tinker and Koutsoumadi, 1997; IMA, 1999). There have also been calls for a more diverse personality profile to be attracted and/or engineered among contemporary accounting student cohorts to better match the presumed characteristics required for these new, more "business focused" activities. "We need a better mix of personality NOW" (Briggs *et al.*, 2007, p. 1).

The need for all aspects of life to be exciting, full of opportunities for new and thrilling experiences permeates all social relations according to cultural commentators and arises from shifts towards consumption and not production as a defining factor of (post)modern society (Featherstone, 1991; Ritzer, 1999). Fun and happiness are fast becoming the measure of the success of the developed world, as evidenced by the plethora of self-help books, the rise of counselling and the overwhelming importance of humour (Billig, 2005). Importantly, as Bauman (1998) notes, the sphere of work and employment is not exempt from this trend. Employment, he argues, must offer the promise of fun and excitement to have value in an increasingly aestheticized world and

so attract the “best” workers. As Friedman and Lyne (2001, p. 424) note of the accounting profession:

For young people, the reputation of a profession as dull and boring is just about the most serious disincentive, particularly for the “best and brightest” [...]

In terms of linking a desire for excitement and challenge back to professional accounting, the notion of a broadening accounting role is indelibly linked to its image and the public projection of that image. Friedman and Lyne’s (1997, p. 37) study of operational managers’ perceptions of management accountants, observed that “The beancounter image dies as management accountants take on a business focus”.

Stereotyping accountants

Traditionally, the accounting profession and the accountant as a professional have been stereotyped as “beancounters”: producers of financial information of little decision-relevance that has become an end in itself (Friedman and Lyne, 1997). However, over the last decades, while compliance work has remained relatively strong and static, financial management, strategic/general management and consulting work has significantly expanded, moving the “role of the accountant” away from traditional “bean-counting” notions of accounting practice (Ahrens and Chapman, 2000; Parker, 2001). This is due in part to the need for the accounting profession to “reposition” itself in an increasingly global and technologically competitive environment in order to remain viable as a discrete and valuable profession (Burns *et al.*, 1999; IMA, 1999). Indeed, it also demonstrates the professions’ propensity to respond to its changing economic and business environment, identifying opportunities for expansion of its service scope, growing its market and developing broadening opportunities for its membership, whilst building on its traditional foundations (Holtzman, 2004). Thus, we see a complex amalgam of traditional accounting-based financial control activities, and strategising, change management, and risk management activities emerging in the evidenced roles of accountants, particularly as they move towards senior advisory and chief financial office roles. Yet much more remains to be understood about the way in which accountants construct their roles and the way in which these roles are both represented and stereotyped. This is a matter of penetrating and unpacking their surrounding national, social and professional cultures, their attitudes, competencies, activities, expectations held of and by them, communication styles, the logics they exercise and their own personal styles. Thus, while some evidence suggests movements in accountants’ roles and functions towards more strategic leadership, financial and non-financial performance management, high level advice to and co-decision-making with management, other evidence also suggests the persistence of underlying shorter term traditional financial and management accounting roles and preoccupations (Baxter and Chua, 2008; Granlund and Lukka, 1998).

Importantly for our purposes here, despite these recent expansions in scope of work being undertaken, the accounting profession continues to suffer traditional beancounter stereotyping as its dominant image, with little empirical evidence to support the validity of such generalisation (Friedman and Lyne, 2001). This theme has historically occupied accounting researchers, albeit sporadically, for example DeCoster and Rhode (1971, p. 651) cite several discussion papers and studies on the matter dating back to the early 1960s and themselves concluded that the stereotypical

accountant as “cold, aloof and impersonal” could not be borne out empirically and was especially inaccurate for younger professionals. More recently, Bougen (1994) has traced the origins and significance of the stereotype and mapped its complex relationship with humour, arguing that although the portrayal of accountants as dull, humourless and unexciting may be personally disparaging to individuals, it ironically serves to reinforce a desirable image of the profession:

[...] being perceived and satirized for allegedly exhibiting such characteristics as impartiality, concern for detail and even dullness might enhance their effectiveness and credibility in a wide range of situations (Bougen, 1994, p. 323).

He goes on to suggest that accountants may even prefer to be seen as “dull but trustworthy” rather than “creative and imaginative” for these reasons. Hoffjan’s (2004) content analysis study of German management accounting-related employment advertisements also found they portrayed a negative image of the accountant as an inflexible, passive, and uncreative specialist, being humourless, ascetic and often demotivating others.

Over time there has also emerged a small professional and research literature addressing media portrayal of this beancounter/nerd stereotype – including studies of accountants’ representations in cinema (Beard, 1994; Dimnik and Felton, 2006), and also in fiction and non-fiction media (Friedman and Lyne, 2001). Indeed, as Czarniawska (2008) notes, “fact” and “fiction” are not discrete representational genres. The latter, she contends, offers ripe opportunities for exploring cultural perceptions of accountants that more “factual” accounts lack. We would concur with Czarniawska that these media portrayals deserve attention, particularly given their potential to influence perceptions held by the public and potential entrants to the accounting profession. This has been pointed to in the early 1990s by Cory (1992) whose study of US university entry level students (freshmen) found a relationship between the media’s negative portrayal of the stereotypical accountants and their more negative perception of the accounting profession in comparison with other professions.

With the above in mind, it is revealing that the number of students enrolling in accounting degrees has been generally static and indeed declining over the past decade. This trend has been broadly attributed to a perception that the educational route into accounting is less challenging than other professions, plus importantly for our purposes here, has been seen as a result of the negative stereotypical image of accounting amplified by the media. In addition the stereotypical “boring” image of accounting may also be associated in potential accounting entrants’ minds with lower prestige (Allen, 2004). The link between professional imagery and prestige is illustrated by Belski *et al.*’s (2003) findings that following the internationally publicised Enron corporation collapse, university students pursuing an accounting major gave the accounting profession a low prestige rating, and that business students in general rated the accounting profession’s prestige even lower than the general public did.

To summarise here, professional accountants work in the midst of an increasingly aestheticized world, saturated with images, inhabited by political and organizational spin-doctors, “infotainment”, image-based mobile technologies, profession advertising and more. Indeed, as already alluded to earlier in this paper, their own professional accounting associations have increasingly developed and marketed imagery that is aimed at generating images of business leadership, international career portability,

excitement and innovation. Given that new entrants to professions such as accounting are immersed in a visual culture with the hallmarks of this “image-based” aesthetically driven society, our thesis, here, is rooted in the assumption that we can expect them to place increased importance on professional identity construction based on similar principles. Furthermore, within this hyper-mediated cultural context, accountants have suffered long-term stereotyping, meaning that the image of the profession in graduates’ eyes may well be negative in the ways outlined above.

Photographing identity

Based upon the argument that the visual elements of identity are worthy of exploration, and a useful window on individuals’ professional selves, the final section of this paper discusses interdisciplinary photographic techniques in order to set out a visual research methodology offering opportunities to researchers interested in accountants’ professional identities.

The first of these is referred to as “auto-photography” which has a slim but quite lengthy history in the field of social psychology, with Ziller and Smith’s (1977) study one of the earliest uses of the technique to study “orientations”. Here, the term orientation is used to describe the “personal frame of reference” and included with its borders are, “objects, persons and symbols associated with the personal theory of the self [. . .]” (Ziller and Lewis, 1981, p. 339). Research participants are asked to take a set of photographs in response to a research agenda and the resulting images are subjected to content analysis by one or more researchers to uncover personality or identity traits. For instance, the types and frequency of objects included in the picture and/or the number of photographs showing the research participant smiling, with others, alone and so on are counted and recorded by different researchers. The purpose of such endeavour is to make more or less generalisable statements about selfhood and personality dimensions that can be used to predict future behaviours. These have included juvenile delinquency (Ziller and Lewis, 1981), individuality, relatedness (Dollinger *et al.*, 1996), “the good life” (Ziller, 1990) and cross-cultural self esteem issues (Noland, 2006). Of especial significance for us here, Dollinger and Clancy (1993) note that the use of auto-photography presents the self in a materially anchored “concrete” way, allowing aspects of the self to be presented metaphorically through depicted objects as well as literally, by being the subject of the photograph, for instance – a characteristic also referred to by Collier and Collier (1986) as photographs’ potential to record “cultural inventories” of people’s everyday lives.

Broadly speaking, auto-photographic studies are psychologically rooted and influenced by the positivist tradition, with proponents attempting to quantify and categorise traits of self-identity in order to perform statistical correlations between them. Furthermore, (with the exception of Noland (2006)), these studies have tended to privilege the analyses of the researcher over the recounted meanings of the participants themselves. In other words, whilst the photographs are taken by the participants, the resulting images are “objectively” coded through content analysis by the research team independently of the research participant. Emphasis here is on the inter-rater validity of the differing researchers engaged in the coding process, in an attempt to reduce bias.

Given our broadly social-constructivist stance, we would assert that, at best, this is a partial method of analysis and that participants should be given the opportunity to explain the meaning of their images to the researcher, rather than have their intentions

second-guessed by someone who may never have met them. If we accept the argument as laid out above, that auto-photography allows individuals to express their identities metaphorically through the visual objects they photograph, then it stands to reason that those objects cannot be taken at face-value and need to have their significance explained.

Furthermore, this is a question of ethics as well data quality (Warren, 2005) and so we advocate a stance towards auto-photography that is based on collaboration with the participants rather than research as a procedure we might “perform” on them. In short, as well as the research participant’s involvement in the choice of what to photograph as noted above, they should also be encouraged to explain the meaning and significance of their photographs to the researcher during subsequent interviews or workshops.

The data that auto-photography produces permits reflection and analysis through the two associated forms of media that are produced, namely visual images and associated interview text. The visual imagery presents a form of text in itself, replete with context, symbolism, conventions, and more. The images can be analysed in terms of what is both present and absent. They can further be reviewed in terms of different contexts: the context of who produced them and their intentions, the social, cultural, political, economic and institutional contexts represented within the photographic image and what it purports to represent, and the context of the researcher and others viewing the image (Banks, 2001; Emmison and Smith, 2000; Rose, 2001). Further, the images can be examined for any apparent stereotyping (or stereotype breaking) of subjects represented. With respect to the image’s content, again three levels of analysis are possible: identifying the content items in the image, then examining their arrangement and representational story, and finally relating these to the image’s context (Emmison and Smith, 2000; Edwards, 2001). Related to the images, transcribed interviews are then open to various analytical approaches employed in analysing field study recorded interviews (O’Dwyer, 2004; Glesne, 2006; Silverman, 2006). Of course, such interview analysis must be sensitive to the presence and reflection of both individual and collective narratives triggered by the images, as well as to interviewees’ articulated cultural beliefs, personal and professional identities, evoked feelings and signification, and personal, cultural, social and professional experiences. These may have been particularly and indeed acutely triggered by and represented in both the visual photographs as well as their associated transcribed interview texts (Cronin, 1998; Edwards, 2001; Warren, 2005).

Studies of this kind can be found most prevalently in critical social science, notably in health, social-care and feminist studies and recent examples have focussed on topics as diverse as homeless people (Hodgetts *et al.*, 2007); rural religious conflict in Northern Ireland (Side, 2005); Chinese farm workers (Heinonen and Chung, 2007); youth and community in the USA (Strack *et al.*, 2004); and maternal learning difficulties (Booth and Booth, 2003). Referred to as “photo-voice” or “photo-novella” the emphasis here is firmly on the co-creation of data between researcher and participant (Wang and Burris, 1994, 1997 and see also Hurworth, 2003 and Warren, 2005, for more detailed overviews). As Booth and Booth (2003, p. 431) put it, photo-voice is a “technique that challenges the established politics of representation by putting people in charge of how they document their own lives”. In addition, the act of taking and discussing the images, from this perspective, should lead to tangible outcomes for the research

participant, such as heightened social legitimacy/visibility, a stronger voice in policy debates and/or catharsis or otherwise therapeutic experiences.

In management research too, photo-voice is beginning to emerge as way to understand organizational and workplace issues, especially where material contexts are an intended element of analysis. For example, Warren (2002, 2008) documents the usefulness of what she refers to as “respondent-led photography” in understanding the aesthetic dimensions of work in an office environment deliberately engineered to be “fun” (Warren and Fineman, 2007). Others have used the technique to research relationships between organizational space and identity (Shortt, 2008); and investigate the significance of personal decoration and possessions in the workplace (Halford, 2004; Warren, 2006). More broadly, Warren (2005) has also critiqued the potential of photo-voice in critical management studies to raise the voices of those traditionally marginalised in accounts of organization and work. For example, Gallo’s (2002) study of immigrant workers’ English language education; Bolton *et al.*’s (2001) research into child labour; Buchanan’s (2001) use of the method as a tool to reveal hidden elements of business process re-engineering; and Wood and Ladkin’s (2007) utilisation of photo-voice to explore the events that constitute leadership as a constructed phenomenon. In all of these cases, writers report that their participants were somehow “changed” by the process, seeing their world differently after reflection on their lives “through the lens” so to speak.

While organizationally based attempts at visual research implementation are still very few in number, several brief and varied examples provide some glimpses into these excursions into organizational members’ intangible but significant worlds. They, in turn, exhibit different research designs and employments of the photo as a pathway into understanding organizational processes and participants’ social constructions of their identities in these places. An early study in photo-elicitation is reported by Harper (1984) in his observational study of a workman in a small welding and mechanical workshop in a rural town in Northern New York. Initially beginning with taking photos and making field notes, Harper moved on to discuss the photos and his observations with the worker, their conversations extending from technical aspects to include the worker’s “biographies” of machinery and his own constructed meanings about what he did on a daily basis. From this investigation, the worker’s identity emerged as a “bricoleur”: a worker in close touch with his (rural) environment, combining existing subsets of knowledge in new and inventive ways to produce solutions and tools not available “ready made” in a rural environment. Harper found that this emerging identity and related sense making was then reflected and better understood in photographs that revealed the worker’s proximity to and relationship with machinery, his body language and apparent relationships with customers, and his skill and values in contributing to the social fabric of the rural community.

From a more interventionist, instrumental perspective, Buchanan (2001) mentioned above, reports on a business process re-engineering study carried out in a large British hospital with the intention of improving theatre utilisation as well as the efficiency and cost of patient delivery to operating theatres and surgical teams. This involved the researchers, accompanied and advised by staff, taking photographs of locations and activities, producing a photographic record of the entire process and all its constituent steps. This visual patient trail was then shown to staff who then discussed what they had seen and offered their interpretations, comments and suggestions. This, the researchers found, improved and validated their original version of the patient trail, expanded staff

debate about that patient trail and its problems and potential solutions, and laid the groundwork for later discussion of potential changes and their implementation.

Gallo's (2002) study also referred to above, reports on immigrant and refugee plastics manufacturing workers being taught English as a second language. This was done through generating their own photographs and accounts of factory life as a basis for curriculum design and class discussion. The approach led to unanticipated revelations as workers produced an array of images, including candid and posed workplace photos, photos and letters from home, and sole and collaboratively "authored" photos and related accounts. Furthermore, the exercise produced worker initiated conversations, shared experiences, expanded social relationships, and suggestions (taken up by factory management) for workplace changes and improvements. Gallo discovered underlying worker motivations that diverged from the expected ones of career advancement and job satisfaction, instead focussing upon social ties and financial security. The participative methodology employed, produced a sense of empowerment in participants and a finding of their own voices which communicated both to each other and their factory management.

Petersen and Oestergaard (2003) report on their photographic methodology in studying knowledge sharing in a large Danish engineering firm and across the Danish management consulting industry. They report on their implementation of what they term "group photo views". In their case it involved the researchers taking photos and then arranging themed sets of photos to be discussed by focus groups, each meeting for 1-1.5 hours. Groups were presented with changing sets of photos every 12 minutes, with researchers remaining entirely silent, only interviewing focus groups at the end of each session regarding their general experience of the exercise. They found that these photos often presented familiar objects and activities to participants in unfamiliar ways, and that for participants they rendered visual and material, matters normally considered to be intangible. However, the researchers also concluded that without a dialogue between participants and researchers, underlying explanations for views and interpretations presented could not be mined, unless participants challenged each other in the course of the focus group discussion.

Building upon the divergent work of pioneering researchers thus reviewed, and based upon our particular approach to visual research methodology articulated above. We tender an "auto-photography/photo-voice" hybrid as offering rich potential for developing a visually situated, materially grounded conceptualisation of professional identity. Specifically, we offer the following research strategy:

- research participants are asked to photograph objects and scenes from their everyday lives which they believe convey something about "who they are" as professional accountants (the "auto" of auto-photography); and
- these photographs then facilitate semi-structured qualitative interviews where the meaning and significance of the photographs is explained by the research participant and discussed with the researcher (as in photo-voice).

The first stage of this process aims to foreground the objects and spaces that – as we have argued here – may be significant in contemporary professional identity construction and projection, rectifying the neglect of such facets in professional identity literature to date. Importantly, research participants can select and frame what they deem to be significant to them, allowing their subjectivities to lead the subsequent discussion in a way that more traditional interview techniques preclude through their "question and answer" format.

As a second stage, the discussions centring on those images then can reveal how accountants' mobilise these objects to engender (or resist) particular configurations of self in the course of their everyday practices, thereby drawing explicit attention to the work of identity construction undertaken through visual/material means.

This approach to visual research design allows the researcher to take a step back, drawing the research participants into the foreground and empowering them to become expert and guide into their mental processes and conceptualisations. Such a strategy offers the prospect of opening up worlds of thought and identity construction otherwise hidden from view. Furthermore, an "auto-photography/photo-voice" hybrid enables us to tap into the abstract and intangible, giving them voice and conceptual form while at the same time eliciting participants' sense making and ascriptions of personal and social significance (Banks, 2001; Collier and Collier, 1986; Hurworth, 2003).

Conclusion

Professional accountants' roles, imagery and identity have been the subject of a stream of wide-ranging research over the past 30 years and longer. Yet much of this has been limited to functional analyses and portrayals, often operating at the surface of professional role and image with the hidden underlying layers of intention, construction and meaning remaining undisturbed. In more recent times we have seen the continued reinforcement of traditional stereotyping of accountants and their image, juxtaposed alongside trends towards their expanded scope of activities, and their movement beyond information production and support roles into key decision-making roles. This had been accompanied by efforts within the accounting profession to reposition the identity and image of the professional accountants. Despite this, the bean-counting stereotype has persisted in media portrayals, and in the public and student imagery of accounting. This juxtaposition of role change and image stability raises a host of crucial questions for accounting recruiters, accounting educators, accounting employers and professional accounting associations, especially in environments where demand for accountants exceeds supply, business is calling for accountants well versed in the "soft" skills, and the profession is experiencing variable trends in recruitment.

The research upon which the current knowledge set above is founded, has been largely derived from questionnaire surveys and media content analysis that afford "snapshots" at a point in time based upon the limited depth of enquiry possible through these research methods. From such studies we have derived a valuable, though limited appreciation of the manifestations of work role and image, but are still left speculating as to how these have been developed, why they manifest themselves in the ways they do, and how they interrelate. We therefore have some reasonable appreciation of the current state of accountants' work roles and image, but little idea of how this comes about, especially at the individual professional's level.

Such questions are important when considered in the context of today's arguably aestheticized society which oftentimes attaches great significance to the pursuit of excitement, pleasure and happiness. These are at least publicly vaunted values which organizations and individuals pursue not just in action but through management and projection of image, brand, and "personality" as surrogates, real or imagined, for identity. Who we are as individuals and professionals has become a matter of increasing discussion. This masks the underlying questions of how professionals construct their identities and how the key players, from professional associations to

individual accountants, enjoin this process? Such questions raise the spectre of uncovering accountants' approaches to impression management and their underlying intentions, as well as their approaches to dealing with the increasing mix between traditional compliance and newer strategic roles. As yet, researchers have no clear idea of the degree of rapprochement between identities that are constructed by accountants as images for public consumption and their own deeply held authentic identities as working professionals and social beings.

What is now required is a research agenda that addresses these identity and image questions from a deeper management and organization studies perspective of professional identity construction and its trajectory in contemporary aestheticized society. We need to drill down using open ended qualitative approaches, in order to ethnographically understand the professional accounting world from the actors' perspectives. Our advocacy of visual methodology places stronger emphasis on the salient and under-researched elements of the accountant's self and identity that are visible and therefore of importance to any understanding of socially-constructed conceptions of "who they are". To this end we offer auto-photography as not an exclusive, but a nonetheless viable way forward into penetrating the accounting actors' worlds, privileging their own social constructions in both their workplace and wider social settings. Such direct engagement and empowering of accountants as individuals, permits the prospect of illuminating the processes of professional and personal identity construction in a way that permits a better informed critique of and contribution to the accounting profession's image management, member recruitment and service to its members. It also offers us the opportunity to revisit and nuance the stereotyping literature in this field, as well as elucidating how the traditional and more recently emerging roles of accountants are being played out in notions of professional identity. Such understandings represent a fundamental precursor to the review and revision of the accounting education and professional development agendas.

At this paper's outset, we signalled motivations and concerns with these issues for professional accounting associations, employing organizations, accounting educators and individual entry level and experienced accountants. The salience of a visual based research agenda for these groups and interests lies in its ability to elicit and unpack individual accountants' perceptions and intentions with respect to their professional roles, identities and image. What these are and how they are being developed offers a window into the degree to which for example accounting professional associations' and accounting educators' presumptions about appropriate and attractive accounting roles, identities and imagery conform to the constructions and behaviours of accountants themselves. It also offers potential insights into the trajectory of these concepts as they will be developed by professional accountants themselves in the future. Such insights carry major policy and strategy implications for professional associations and educators in particular. What accountants are really doing, how they are thinking, and who they see themselves as being and becoming may significantly affect and indeed alter initial accounting educational program content, ongoing professional association member professional development curricula and delivery, types of entrants required for and being recruited to the profession, and the accounting profession's image and general profile advertising targeted at employers, the public and potential entrants to the profession.

Without an ethnographically developed deep level understanding of individual identity and image construction among accountants, our future efforts at

profession-wide recruitment, education, image projection and societal influence are left to be pursued on the basis of unsubstantiated judgements, assumptions and assertions by educators and professional associations themselves. While professional associations and accounting researchers have employed more traditional methods of inquiry ranging from survey to focus group, these face limitations of prejudged questions drawn from cumulative layers of educators' and professional associations' prior dialogues, normative professional and deductive research literatures, and speculations and presumptions about accounting role, identity and imagery. They repeatedly risk evoking respondents' answers to questions, which may not address or reflect issues and perceptions that are actually significant to the experiences and intentions of accountants themselves. Rather, they may elicit responses to questions developed by researchers and professional associations that fail to uncover accountants' underlying role and identity construction and intentions, thereby misinterpreting and mis-specifying both current and desired professional futures. As an alternative, we present this visually informed path towards better understanding accountants' contemporary role and identity construction and thereby better informing policy and practice for the accounting profession's future positioning and development.

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