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Boundary-work in management accounting: The case of hybrid professionalism

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ABSTRACT

This paper investigates boundary-work in management accounting in the context of globalization and hybrid professionalism. The paper demonstrates how permeable symbolic boundaries of the management accounting field can be altered by employing expansion boundary-work. Contrasting boundary-work of IMA officials and IMA members in Russia, we show that IMA officials employ primarily monopolization boundary-work while IMA members employ primarily expansion boundary-work. Our findings illustrate how boundary-work is employed to exhibit organizational and occupational professionalism in the symbolic realm. The paper provides additional insight into the discursive domain of the accounting profession by linking boundary-work to globalization, two forms of professionalism, legitimacy, status and professional identity. This suggests that the professionalization process is influenced by the properties of professional boundaries.

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1. Introduction

The professionalization process is associated with the construction of symbolic and social boundaries (Annisette, 2017; Lamont & Molnár, 2002). Professionalization studies in accounting have focused primarily on understanding the maintenance and protection of social boundaries and theorizing professional closure (Carnegie & Napier, 2010; Chua & Poullaos, 1998; Ramirez, 2001). Only a few studies in accounting have considered the construction of symbolic boundaries as a form of boundary-work (Annisette, 2017; Gracia & Oats, 2012; Hazgui & Gendron, 2015). Boundary-work is a specific type of linguistic practice used to distinguish one professional group from another (Annisette, 2017; Gieryn, 1983). Boundary-work is of crucial importance to the professionalization project because it is used to gain legitimacy and autonomy, negotiate professional boundaries, exclude outsiders and define professional identity (Annisette, 2017; Liljegren, 2012b; Mikes, 2011; Wikström, 2008).

The objective of this study is to examine boundary-work in the field of management accounting. While previous studies investigated boundary-work in the fields of financial accounting and auditing, which have relatively stable professional boundaries (Annisette, 2017; Hazgui & Gendron, 2015), this study aims to expand our understanding of the notion of boundary-work by focusing on the field of management accounting, which has more permeable professional boundaries. This paper contrasts the boundary-work of the official representatives of a professional association with the boundary-work of its members. While professional associations are considered to play a major role in the publicly conducted boundary-work (Annisette, 2017), little is known about the boundary-work of professionals as individuals. Liljegren (2012b) has argued

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that contemporary organizations are arenas where professionals can actively manage their work and engage in jurisdictional negotiations expanding their professional jurisdiction. In consequence, we argue that by understanding the boundary-work of individual professionals, we can gain important insight into the constantly shifting boundaries of professional fields, organization-profession links, professional identity, and sources of authority and tension in professional fields. This paper hence addresses the following research questions:

- RQ 1: How is boundary-work conducted by IMA members in Russia?
 RQ 2: How is boundary-work conducted by IMA official representatives?

This study responds to the call made by [Durocher, Gendron, and Picard \(2016\)](#) to examine the impact of globalization on local professions, being concerned with the global boundary-work of IMA officials and its local appropriation. Existing studies present a primarily Anglo-Saxon perspective on the accounting professionalization ([Cooper & Robson, 2006](#)). However, this paper extends the limited literature on the accounting professional development in non-Anglo-Saxon contexts ([Caramanis, 2005](#); [Ping Hao, 1999](#); [Ramirez, 2001](#); [Sakagami, Yoshimi, & Okano, 1999](#); [Uche, 2002](#); [Yee, 2012](#)). Furthermore, this study addresses the call for research on the role of global management accounting associations on the management accounting profession in emerging economies ([Heinzlmann, 2016](#)). Russia represents a unique context for studying professionalization since its professional labor market has been undergoing a major transformation after the collapse of the Soviet Union and the professional boundaries have been shifting. Theoretically, the Russian empirical setting provides a lucrative opportunity to explore the activation, maintenance, construction, dispute, and dissolution of professional boundaries.

This paper advances the accounting professionalization literature by developing a richer and more informed concept of boundary-work and identifying the conceptual relationships between boundary-work and hybrid professionalism. The paper makes two major contributions to the accounting literature. First, it demonstrates boundary-work in the field of management accounting. Contrary to previous research discussing the protection and monopolization of professional boundaries ([Annisette, 2017](#)), this paper demonstrates that boundary-work in management accounting is also used for the expansion of professional boundaries. In this manner, the study shifts attention to different properties of professional boundaries and their links to boundary-work. Our findings show how boundary-work is employed to demonstrate organizational and occupational professionalism in the symbolic realm. Second, the paper demonstrates the difference in the boundary-work of official representatives of a professional association and its members. We show that boundary-work of the official representatives is primarily targeted towards the monopolization of professional boundaries, while boundary-work of the professional members is primarily targeted towards the expansion of professional boundaries.

The remainder of the paper is structured as follows. Section 2 and Section 3 discuss the literature on boundary-work, professionalism and management accounting. Section 4 describes the research method employed in this study. Section 5 presents the Russian context of the management accounting professionalization. Section 6 and Section 7 describe the study's findings. Section 8 and Section 9 discuss the implications of these findings and elaborate on the contributions. Section 10 concludes and suggests further research avenues.

2. Boundary-work in accounting professionalization

The notion of boundaries is central to understanding professions and their demarcation, distinguishing between special and ordinary occupations. [Lamont and Molnár \(2002\)](#) refer to symbolic boundaries as conceptual distinctions and categorizations that separate people into groups and assist in social mobility and resource monopolization. Social boundaries reflect social differences between groups, representing unequal access to resources and social opportunities. Symbolic boundaries help define identity and can over time translate into social boundaries. The concept of boundaries is useful in understanding the professionalization process, in particular how professions create and defend their jurisdictions, diffuse knowledge across the world and construct their identities ([Lamont & Molnár, 2002](#)). It is important to investigate symbolic boundaries because they are often used to reinforce, maintain, normalize, rationalize and reframe the meaning of social boundaries ([Lamont & Molnár, 2002](#)). We thus need to investigate the mechanisms associated with the production of symbolic boundaries.

The importance of understanding the professional boundary construction is also emphasized by [Liljegen \(2012a\)](#) who outlines the difference between two prevalent metaphors in the sociology of professions literature: professions as hierarchies and professions as landscapes. While the hierarchy metaphor explains closure strategies and implies a degree of subordination, the landscape metaphor focuses on jurisdictional battles between occupations and on horizontal interactions involved in the creation and maintenance of occupations. While professionalization studies have primarily emphasized the hierarchy metaphor and focused on closure, the landscape metaphor provides further opportunities to make a theoretical contribution by highlighting new dimensions of professions ([Liljegen, 2012a](#)). To understand the professions as landscapes and the creation of symbolic boundaries, we thus refer to the notion of boundary-work.

The term boundary-work was initially coined by [Gieryn \(1983\)](#) to describe the demarcation of science from non-science. Gieryn viewed boundary-work as a rhetorical style of scientists used to defend their professional authority and attain additional resources. By rhetorically contrasting science and non-science, scientists aim to establish a social boundary that distinguishes scientific and non-scientific activities. [Gieryn \(1983\)](#) argued that boundary-work could be used as a stylistic

resource of a profession and identified three types of boundary-work depending on the stage of professionalization and ultimate professional goals.

Boundary-work that focuses on *expansion* helps professionals expand their authority into domains claimed by other professions. For instance, in science, the boundaries are built by making claims of the importance of science, highlighting its relevance and superiority over other areas. *Monopolization* boundary-work aids professionals to maintain exclusive status, legitimacy, monopoly over professional conduct and exclusion of outsiders through labeling and argumentation. In the case of demarcation of science from non-science, the following labels were used to maintain and protect symbolic boundaries: pseudo, deviant, amateur. Boundary-work is also used to *protect professional autonomy* of the profession from government controls and industry, to shield professionals from the responsibility for consequences of their work and to shift the blame on outsiders. For instance, scientists protect their professional autonomy by constructing a boundary between the production and construction of scientific knowledge.

Following the seminal paper of [Gieryn \(1983\)](#), several occupational fields were examined using the notion of boundary-work. For instance, [Allen \(2000\)](#) examined the boundary-work of nurse managers. [Burri \(2008\)](#) examined boundary-work in the field of radiology. [Lilja \(2014\)](#) examined the boundary-work of Swedish teachers. [Wikström \(2008\)](#) investigated the boundary-work of dieticians in Sweden. These studies have demonstrated the importance of boundary-work in increasing the power of occupational groups, legitimation, shifting jurisdictional boundaries and the development of professional identity.

While boundary-work is crucial in understanding professionalization and professionalism, only a few studies in accounting have examined this concept. For instance, [Annisette \(2017\)](#) investigated the role of discourse and boundary-work in normalizing the concept of a 'foreign-trained accountant' in the Canadian context. By combining the literature on the sociology of categories and the anthropology of pollution, Annisette's paper outlines the discursive construction of the category of a foreign-trained accountant in public statements, focusing on the public demarcation. [Annisette \(2017\)](#) discusses the analytical distinction between boundary-work and closure and thus outlines the role of discourse in making the professions.

[Gracia and Oats \(2012\)](#) explore boundary-work in the field of taxation, in particular, the boundary between acceptable and unacceptable tax avoidance practices. The authors explore the dynamic interplay between boundary-work in the regulatory field and offer an alternative perspective to the regulatory process and inter-field boundaries. [Hazgui and Gendron \(2015\)](#) explore shifting boundaries in the regulatory auditing space and provide a narrative of boundary-work conducted by the French auditing profession. [Mikes \(2011\)](#) explore the notion of boundary-work in the field of risk management. [Mikes \(2011\)](#) demonstrates how risk experts engage in various forms of boundary-work to demarcate their areas of legitimacy, authority, and responsibility. Overall, the accounting literature has devoted limited attention to the notion of boundary-work, focusing primarily on the fields of financial accounting and regulation. Notwithstanding, we argue that boundary-work in the field of management accounting is unique. In the following section, we outline the uniqueness of the management accounting discipline and link it to the notion of hybrid professionalism.

3. Management accounting and hybrid professionalism

The rise of multiprofessional organizations has had a major impact on the development of contemporary professions, in particular, accounting. [Abbott \(1988\)](#) refers to this process of power shift from professional associations to large organizations as the bureaucratization of professions. It is argued that multiprofessional workplace is where many of the jurisdictional battles occur and where professionals can shift the boundaries of their professional jurisdictions. [Abbott \(1988\)](#) argues that in the workplace arena power is exercised through the control of professional language and symbolic coordination.

The development of the management accounting profession around the world has been influenced by the constantly changing demands of multiprofessional organizations. For instance, [Ahrens and Chapman \(2000\)](#) argue that management accounting practices, knowledge, and occupational identity are largely shaped by the specifics of the employing organization. The roles of management accountants are constantly changing in line with organizational expectations and are increasingly referred to as the business partner roles ([Goretzki, Strauss, & Weber, 2013](#); [Morales & Lambert, 2013](#)). [Morales and Lambert \(2013\)](#) define the business partner role of management accountants as the involvement in operational decision-making, strategy implementation, and assistance to managers. This goal is contrasted to traditional, bookkeeping role of management accountants involving number crunching.

Management accounting profession reflects differences in professional education, professional histories and organizational fields across the world ([Ahrens & Chapman, 2000](#); [Heinzelmann, 2016](#); [Kurunmäki, 2004](#)). For instance, [Heinzelmann \(2016\)](#) compares professional education in management accounting and its role in establishing jurisdictional claims in German-speaking countries and the UK. The study shows that controlling in German-speaking countries has established jurisdictions in the workplace and the public arena but not in the legal arena. This differs from the management accounting occupation in the UK, which has successfully established jurisdictions in all three arenas: workplace, public and legal. [Heinzelmann \(2016\)](#) compares professional socialization and training in the UK and German-speaking countries and outlines the key differences in jurisdictional claims shaping management accounting fields.

Management accounting can be defined as an information profession – the term introduced by [Abbott \(1988\)](#). Information professions have permeable jurisdictional boundaries, diverging career patterns and rapid knowledge development ([Abbott, 1988](#)). Management accounting as an information profession changes its knowledge base in line with changes in the environment and competition, and its boundaries are relatively open. For instance, [Kurunmäki \(2004\)](#) demonstrates the open

jurisdiction of management accounting in Finland where professional boundaries are permeable. Kurunmäki's paper demonstrates an example of a hybridization of medical expertise and management accounting.

Management accounting as an information profession differs significantly from the traditional nineteenth-century professions discussed by the classical sociology of professions scholars (Freidson, 2001; Larson, 1977). Accordingly, we are following Evetts's (2016) view on professions and professionalism outlining the changing nature of professional autonomy in light of new roles played by employing organizations. Evetts defines professionalism as a discourse of occupational change and control, referring to traditional occupational professionalism as a discourse within a professional group focusing on the notions of trust, autonomy and discretionary judgment. Organizational professionalism is defined as a discourse of organizational control focusing on the notions of standardization, hierarchy, accountability, and managerialism. According to Evetts (2016), many contemporary professions represent features of both types of professionalism or hybrid professionalism. Arguably, the management accounting profession can be seen as a hybrid profession. In the following sections, we investigate the boundary-work of IMA members and official representatives of the IMA to get a deeper insight into the discursive domain of management accounting profession.

4. Method

The paper investigates the boundary-work of IMA officials and IMA members in Russia. By focusing on a relatively small and recently established professional association in a new context, we aim to extend previous theorizations of accounting professionalization and the roles of professional associations and their members in this process. While professionalization studies tend to investigate accounting professionalization within well-established powerful professional associations (Ramirez, 2009; Walker, 1991), we present a case of accounting professionalization in a less institutionalized and recognized professional association. Further, we are interested in how professional associations can support the professionalization of their members beyond recognized professional brand and market control. By focusing on the IMA in Russia we aim to shift attention from the maintenance of social boundaries and power to the creation of symbolic boundaries and boundary-work. This focus allows us to expand our understanding of boundaries and view professionalization as a discursive process of boundary negotiation and dispute.

The case of the IMA in Russia is unique as globalization and internationalization of the accounting profession in Russia is a relatively recent phenomenon that started only after the collapse of the Soviet Union. It could be argued that the Russian accounting profession is relatively new to international pressures and the global environment. After Perestroika, Russian professional fields have been undergoing transformation with changing professional boundaries and jurisdictions. The case of the IMA in Russia provides an opportunity to investigate the quest for legitimacy, identity, and status of IMA members under intense interprofessional and intraprofessional competition within multinational corporations.

It is argued that organizations are becoming important sites of professionalism (Cooper & Robson, 2006). Our focus is on the symbolic constructions of hybrid professionalism by a professional association and its members. In particular, we demonstrate how the claims to organizational and occupational professionalism are constructed by a professional association and its members. The scope of the paper is limited to members of the IMA association in Russia and IMA official representatives to demonstrate a novel empirical insight into boundary-work: how professionals can use boundary-work to differentiate themselves in the labor market. While our data is limited to IMA officials and IMA members in Russia, future studies need to extend the theorization of boundary-work by investigating other actors such as professional services firms, governments, and commercial firms.

To understand the differences between boundary-work of IMA officials and IMA members in Russia, we conducted interviews with both groups of individuals. Formally, the empirical base of this paper consists of 15 formal interviews conducted in English and Russian with IMA members and IMA officials (see Table 1). Each interview lasted between 28 and

Table 1

Data sources.

Interviewee position	Interview date	Interview time	Interview location
Vice President of Research IMA	May 29, 2013	28 min	Phone interview
President of Russian IMA chapter	May 23, 2013	41 min	Phone interview
Vice President, International Business Operations, IMA	June 11, 2013	42 min	Phone interview
Director of European Operations, IMA	August 24, 2013	45 min	Phone interview
President of Russian IMA chapter	October 7, 2013	80 min	Interview, Moscow
Certification coach	October 8, 2013	40 min	Interview, Moscow
	October 8, 2013	95 min	IMA Moscow annual meeting
Instructor and manager of IMA preparation courses in Moscow	October 9, 2013	84 min	Interview, Moscow
IMA certified professional #1	October 9, 2013	69 min	Interview, Moscow
IMA certified professional #2	October 10, 2013	69 min	Interview, Moscow
IMA candidate #3	October 13, 2013	100 min	Interview, Moscow
IMA candidate #4	October 16, 2013	79 min	Interview, Moscow
IMA candidate #5	October 18, 2013	44 min	Interview, Moscow
Vice President of Research IMA	February 7, 2014	45 min	Phone interview
Senior Vice President, Institute of Certified Management Accountants (ICMA)	February 12, 2014	29 min	Phone interview
	October 7, 2014	120 min	IMA Moscow Chapter meeting

100 min (average 53 min). Apart from interviews, primary data sources consist of participant observations of two annual meetings with IMA members in Moscow. Interviews with IMA officials allowed researchers to gain an emic perspective of the professional association, its governance, and its members. Getting emic, subjective or insider accounts of the field to enhance the validity and reliability of the study is considered crucial for interpretative studies in accounting (Lukka & Modell, 2010).

Most interviews were organized face-to-face; however, when an in-person interview was not possible, a phone call was arranged. Interviews were conducted by one of the co-authors. The authors prepared carefully for each interview, reshaping interview questions after each interview and constantly becoming more reflexive (Alvesson & Skoldberg, 2000). Interviews were audio-recorded and field notes were made during and after each interview. To increase credibility and trustworthiness of the study, in-depth interviews were conducted until no new patterns or possible categories could be found and theoretical saturation was achieved (Glaser, 2001). Most interviews were conducted in Russian; subsequently, they were transcribed and coded in the original language. However, interviews with IMA officials were conducted and transcribed in English. After a thorough analysis of the interview codes and interview transcripts, the most detailed and theoretically relevant quotes were chosen for translation into English.

Interview data were analyzed iteratively and coded during several stages. First-level coding categories included general themes of standardization, globalization, labor mobility, professional status, professional legitimacy, and identity. Second-level coding included examples of monopolization and expansion boundary-work. Third-level categories included examples of organizational and occupational professionalism. To identify the interrelationships between concepts, conceptual maps were used. The authors graphically depicted key concepts and identified links between them. Abduction as a mode of analysis was used to find the best possible theoretical explanation, based on combining empirical observations and insights from the sociology of professions and boundary-work literature (Modell, 2009). During the data analysis, we focused on developing theoretical generalizations (Parker & Northcott, 2016), providing thick descriptions, developing deeper theoretical insights into the concept of boundary-work in accounting and paying attention to novel conceptual relationships.

5. The Russian context

The profession of accounting in Russia has been undergoing a fundamental transformation since the 1990s. During the Soviet period, the accounting profession and the theory and practice of accounting were controlled by the state (Lieberman & Eidinov, 1995). To ensure a centralized supply of resources, all industrial enterprises and organizations had to follow the principles of uniformity, comparability and governmental control (Lieberman & Eidinov, 1995). Under the centralized economy, accounting was used primarily to discover and monitor deviations from the standard models of behavior in organizations, collect statistical information and ensure the safety of assets belonging to the state (McGee & Preobragenskaya, 2006). According to Lieberman and Eidinov (1995), management and financial accounting were significantly distorted during the Soviet period, characterized by decreased accuracy, authenticity and effectiveness. Accountants were trained in three broad areas: operational accounting, cost accounting and analysis of economic activities (Enthoven & Sokolov, 1994).

The development of foreign professional certifications in Russia, including the emergence of the IMA certification, can be attributed to the unique historical path that Russia has followed since Perestroika. The collapse of the Soviet Union in 1991 forced Russia to move quickly from command-and-control to market economy, followed by trade liberalization, massive privatization and a whole new market of private business enterprises (Lieberman & Eidinov, 1995). As Russia opened its borders, foreign companies started to establish and operate their subsidiaries within its borders, raising the demand for qualified and well-trained employees working in different business functions. In this context, international accounting certifications became valuable as the quality of local certifications in Russia was considered low (McGee & Preobragenskaya, 2008). Radical changes in the structure of society and the role of the state in professional development led to the institutionalization of new kinds of occupations (Korableva, 2014). Western management accounting knowledge started to diffuse into Russia during the 1990s, augmented by the translation of Western textbooks, academic and practitioner literature (Smirnova, Sokolov, & Emmanuel, 1995). However, little is known regarding the development of management accounting as an occupation in Russia and the roles played by different institutions in this process.

The Russian management accounting market is largely unregulated by the state. Indeed, Lebedev (2014) argues that the influence of government regulation on management accounting in Russia has been relatively insignificant. Further, it is argued that management accounting development has been shaped primarily by consultants and multinational businesses (Lebedev, 2014). Understanding of the management accounting discipline in Russia is still emerging and continuously shaped by global influences. Thus, the Russian setting provides a unique opportunity to investigate the construction of symbolic boundaries of the management accounting discipline around new organizational fields and professional jurisdictions.

5.1. IMA vs. other international certifications

Accountants in Russia can choose between several internationally-recognized professional certifications including ACCA (Association of Chartered Certified Accountants), CFA (Chartered Financial Analyst), CPA Russia (Certified Public Accountants), CIA (Certified Internal Auditor), Dip IFR (Diploma in International Financial Reporting), CAP (Certified Accounting Practitioner), CIPA (Certified International Professional Accountant), CIMA (Chartered Institute of Management Accountants), etc. All these certifications can be classified into several broad areas including financial accounting, management accounting,

financial analysis, and auditing. Interviewed IMA members emphasize their interest in working in management accounting functions and, therefore, have chosen the IMA certification as a way to specialize further in their areas of interest.

Management accountants in Russia have a choice of two internationally-recognized management accounting certifications: CIMA and CMA (IMA certification). While the CIMA certification involves passing 15 exams and typically takes 3 years or longer to complete, the CMA certification involves only 2 exams and typically takes 1 year to complete. Interviewees emphasized their desire to receive the certificate in a shorter period, and therefore have chosen the CMA as opposed to the CIMA qualification.

6. Boundary-work of IMA officials

For the official representatives of the IMA, boundary-work is used to advance the profession and promote its cognitively-exclusive knowledge. In the interviews, IMA officials emphasize the exam superiority, focusing on exam validity, relevance, and rigor. The comprehensive IMA examination consists of two parts: financial planning, performance and control, and financial decision-making. Striving for better validity and reliability of exam results, the IMA has introduced both a part of the test that includes 100 multiple-choice questions and an essay section that includes two essay questions. To avoid exam obsolescence and keep up to date with the changing organizational environment, the IMA organizes regular surveys of practice. According to the results of such surveys, exam questions are modified and new questions are introduced. Exams are administered by an independent test center and are computer-based. A separate division of the IMA, the Institute of Certified Management Accountants, is responsible for certifications and exams and collaborates with the independent test provider Prometric, administering exams in hundreds of testing facilities worldwide. Interviewed IMA leaders emphasized the importance of the IMA certification as a sign of quality and expertise within management accounting. By emphasizing exam rigor and quality, IMA officials outline the importance of esoteric knowledge in constructing the occupational identity of IMA members. The rigorous examination is portrayed as a sign of occupational professionalism:

Those who become certified know a lot more than a lot of their peers, so both from the studying process ... the passing of a management accounting certification is rigorous, the exams are very difficult and so when people are done studying for them, they actually know the body of knowledge quite well. (Vice President, International Business Operations, IMA)

The IMA certification is rhetorically portrayed as a standardized credential that is the same around the world. IMA officials rhetorically support organizational professionalism in management accounting by outlining the importance of increased standardization of work procedures:

Most of the concepts, pretty much all the concepts in management accounting, are universally applicable. When we did our IMA exam, about 2–3 years ago, we actually took out the financial accounting section. So, there is really nothing along that line to worry about – different from market to market. So, there are basically uniform concepts throughout the world. (Vice President, Research, IMA)

IMA officials emphasize the importance of relevant knowledge and skills within management accounting. Competence in management accounting is rhetorically linked to knowledge relevance and applicability in the workplace. The following quote demonstrates the importance of organizational professionalism for management accounting and the authority of organizations in defining occupational work and standards:

Yes, what we do is a job analysis study every 4–5 years to make sure that our content is always up to date and relevant. In fact, we just recently completed that analysis. And what that means is that we survey accounting and financial professionals around the world to determine exactly what they do on the job and what knowledge they need to do that job effectively and so we make sure that we change the exam every several years to reflect the most up-to-date skills that you need in the job market today. (Vice President, International Business Operations, IMA)

The IMA certification is designed primarily for working individuals with some experience and practical knowledge. Here, the goal is to monopolize the professional authority of Certified Management Accountants, excluding rival professionals such as undergraduate students. Thus, the following interviewee constructed a boundary between IMAs as experienced professionals and undergraduate students. The following quote demonstrates the example of boundary-work that is called monopolization, demarcating the professional field from outsiders:

So, we are not really the certification that is designed for undergraduate students; our certification is designed primarily for working professionals, such as finance and accounting professionals who work inside businesses. (Vice President, International Business Operations, IMA)

Boundary-work involved in the discursive construction of difference and uniqueness of the IMA certification is focused primarily on the distinction between Russian and American education. IMA officials portray the IMA certification as a stamp of quality and competence, emphasizing the long history and traditions of this certification. American education is portrayed as superior to education in developing countries. The following quotes demonstrate how the western IMA credential is portrayed as a superior labor market sign to local degrees, outlining its high symbolic value and demonstrating an example of monopolization boundary-work:

I think, in a lot of the developing countries the education system varies greatly from institution to institution and so the certification tends to act as a better filter than a university degree. (Vice President, International Business Operations, IMA)

You know, there is in a sense a crisis in accounting education, because in many countries it is very public accounting oriented and many students don't have all the skills they need for being in management accounting, doing corporate accounting and so a student or a worker then IMA-certified demonstrates that they have all the skills that they do need to succeed in corporate accounting. (Vice President, Research, IMA)

To conclude, the boundary-work of IMA officials is targeted primarily towards the monopolization of professional boundaries. The IMA reputation is used as a symbolic resource to protect the boundaries of a western credential. The Anglo-Saxon origin of the IMA credential is deemed to be a sign of quality, superior standards and credibility. By referring to the notions of quality and validity of exam results, IMA officials create employer-practitioner trust and demonstrate occupational professionalism in the symbolic realm.

7. Boundary-work of IMA members in Russia

Interviews with IMAs in Russia demonstrate important differences in their views of professionalism and boundary-work employed to demarcate the territory of management accounting, outlining occupational identity and roles inside multi-professional organizations. Contrary to the discourse of IMA officials, IMA members in Russia place more emphasis on the importance of organizational knowledge and expertise, signifying the rise of organizational professionalism in the management accounting field. In particular, interviewees outline the symbolic boundary between local and global organizations, the differences in organizational culture and management accounting systems. For instance, the following claim is used to create a symbolic boundary between local and international organizations implying superior status and identity of accountants working in international enterprises, which is an example of monopolization boundary-work:

Of course, in Russian companies, it is absolutely not relevant. It is clear that there are companies that have international accounting, for them it is relevant. If you take a company where I worked before, of course, for such employers it is absolutely not relevant because you can't use this knowledge: the English language, budgeting concepts, and variance analysis. They don't have that level of corporate management culture and the culture of accounting to use all of it. (IMA member, Moscow, #3)

Boundary-work is used by IMA members to gain recognition, legitimacy and career mobility inside organizations. By contrasting Russian accounting, traditionally oriented at record keeping, and international accounting, interviewees outline the superiority of understanding Anglo-Saxon accounting. Here, monopolization boundary-work is used to emphasize the contrasts between locally-trained and foreign-trained accountants:

It is like two parallel universes [Russian accounting and international accounting]. Those, who study Russian accounting, I think, are just working as bookkeepers. Only after they work for a few years, having some experience with accounting transactions, they could see the whole picture, all reporting and they can get a chief accountant role. Only afterward they would understand reporting differently and would say: "Oh God, what have I been doing! Now I understand these transactions!" Afterward, they would say: "Now I want more" And move into management. (IMA member, Moscow, #1)

Competency claims of interviewed management accountants sought to legitimate them in the international business environment. Thus, these competency claims focused on outlining the cultural capital of interviewees, their knowledge of English language terminology, international standards, and business culture. The IMA exam for the Russian market is held in the English language. Consequently, IMA candidates in Russia are obliged to learn management accounting terminology in English. On the one hand, it limits the number of potential IMA candidates to those who are able and willing to undertake the exam in English. On the other hand, it provides employers with an important market signal demonstrating that a candidate can potentially work in a foreign environment. At the moment, competency in management accounting combined with a fluency in business English is recognized in the local market for expert labor. Thus, many of the interviewees' narratives emphasize English language proficiency as a competitive advantage. Mastering discourse of the enterprise is portrayed as a sign of organizational professionalism and internationally recognized identity. The following quotes demonstrate expansion boundary-work, where professional expertise in Russian enterprises is expanded into Anglo-Saxon accounting expertise, including the knowledge of the western enterprise discourse, culture, and standards:

We are working with foreign companies, want to enter new markets. Accordingly, we need to provide accounting based on international standards and to analyze it in a way that is understandable for our Western colleagues and friends. It is a compulsory condition. We can't do it differently. We can't be a closed country. We should do everything based on some standards that already exist in order to 'speak the same language'. (IMA member, Moscow, #1)

English language terminology is used by everyone now. In my opinion, if you study something in Russian, you need much time to find equivalent translations of concepts in the English language. (IMA member, Moscow, #1)

Boundary-work of IMA members focuses also on the ability to master organizational routines and practices. Textbooks and training materials developed for the IMA exam preparation become important sources of practical management accounting knowledge base, focusing on accounting practices and routines such as budgeting. Applied IMA knowledge of organizational practices and routines is rhetorically portrayed as a source of organizational professionalism:

When I needed to develop from scratch the whole budgeting and management accounting system in a start-up, I did it. On the one side, I had my IMA books; on the other side, I tried to construct something – prepare tables, write macros, where to put everything to send it out to accountants. (IMA member, Moscow, #2)

Globalization of the business environment in Russia leads to standardization of accounting practices and routines. IMA textbooks and teaching materials are perceived by IMA members in Russia as a source of legitimate knowledge and conventional wisdom. According to interviewees, management accountants in Russia still do not have an organized community or a clearly defined professional jurisdiction with a standardized knowledge base and training. While cost accounting and planning were well developed during the Soviet period, many changes have had to be made to adapt those practices to the market economy (Liberman & Eidinov, 1995). For IMA members in Russia, IMA textbooks become a guide or a standard of practice and provide a detailed explanation on how to perform management accounting routines. Thus, professionals rhetorically present IMA materials as a source of organizational professionalism, emphasizing their applied focus. The statement below makes a connection between the standardization of accounting practices and competence quite clear:

I don't know any Russian or translated book that I can use, therefore the certificate program is a standard that I use at work. If I have questions, I come back to the materials, read, find what I've forgotten at that moment – that is, after I had passed the exam and subsequently forgotten. I come back to the materials and it helps me a lot. At work, I also use IMA books. (IMA member, Moscow, #1)

Standardization of selection, retention and career development procedures are signs of organizational professionalism (Evetts, 2016). The incorporation of human resource management into professional employment practices, rationalization, and standardization of selection criteria for employment are seen as major themes in the interviewees' narratives. Obtaining the IMA certification is perceived as a way to increase symbolic capital and career opportunities. The following quote is an example of the discourse of the enterprise focusing on formalization and standardization of selection procedures:

Having a professional certification is one of the desirable criteria. It indisputably demonstrates that a candidate at least knows something. Often HR specialists looking for a candidate don't examine in detail the specifics and the demands of the position. They may look first at general formalized criteria. Professional certification is a formalized criterion. (IMA member, Moscow, #4)

The development of organizational professionalism typically relates to the formalization of career progression and increased transparency in career choices (Evetts, 2016). For IMA members in Russia, understanding career opportunities becomes increasingly important. In the case of organizational professionalism, management accountants must convince employers that they possess not only technical skills and expertise but also cultural capital: understanding western organizational culture, routines, language, organizational structure, and career strategies. For instance, the following quote is an example of expansion boundary-work into the field of finance:

In this sense, finance is a broad profession in terms of what you can do. And the IMA opened these possibilities for me because I was completely 'green' and for me, there existed only accountants and investors that are only people who do bookkeeping and people who do an analysis of where to invest 10 million dollars. (IMA member, Moscow, #2)

Interviewees emphasized the importance of career mobility to increase the status and reputation of their profession. Claims of competency are linked to the ability to demonstrate a broad range of skills within an enterprise. In contrast to the reputation within a professional community as a sign of occupational professionalism, organizational professionalism is based on hierarchical structures of authority and decision-making (Evetts, 2016). Thus, discretionary decision-making is limited under organizational professionalism, and employment decisions are made based on standardized criteria and procedures. This is reflected in expansion boundary-work focusing on the expansion of management accounting expertise into management:

The certification confirms your qualification in a way. You don't need to prove that you know everything. Because in finance, at the entry-level positions, you do only one stream ... In principle, you don't know anything in detail except that stream. And IMA confirms that you know not only one stream. Yes, you have better expertise in one area, but you're a professional in a broad area. That is when you change companies, or you want to get a higher-level position, there are no questions to you whether you can do it because you're certified. An international association checked the quality of your knowledge and granted you a certificate: yes, he can and that's it. (IMA member, Moscow, #2)

In my experience, a person with IMA will not apply for a specialist position. In any way, he will apply for a management position. If he/she doesn't have extensive experience, it will be a junior management position. He/she will perhaps manage a group; with more experience, a division. The same happens with ACCA and other certifications. A person who is certified will apply for a management position. That's what happens at the moment in our market. (IMA member, Moscow, #2)

Overall, the interviews demonstrate important differences in boundary-work conducted by IMA officials and IMA members in Russia. While boundary-work of IMA officials focuses on knowledge relevance, exam rigor, and prestige, IMA members in Russia outline the importance of symbolic and cultural capital and typically appeal to organizational professionalism. In particular, IMA members refer to the importance of understanding the discourse of the enterprise, organizational culture, standardized routines, practices, and procedures. Interviewees claim that the Russian enterprise culture is different from the organizational culture of western enterprises. By employing boundary-work, interviewed professionals aim to gain legitimacy among multinational corporations and a new international identity. Further, we demonstrate the importance of understanding boundary-work in the management accounting field. We argue that the management accounting profession becomes increasingly influenced by organizational professionalism. Contrary to the occupational professionalism characterized by occupational control, organizational professionalism is characterized by organizational control (Evetts, 2016). In the Russian case, IMA members are employing boundary-work to create a symbolic boundary between 'international' professionals and local professionals and distinguish these contending groups. This symbolic boundary is used to achieve legitimacy and labor mobility within multinational corporations. These findings suggest that status, identity, and recognition of management accountants are determined by organizations that employ them. The next sections elaborate more on these important findings.

8. Boundary-work in management accounting

While most accounting studies have been focusing on investigating boundary-work in the fields of financial accounting and auditing, this study investigates the boundary-work of management accountants. In particular, we demonstrate how IMA members use boundary-work to define new professional spaces within international organizations in Russia, create legitimacy and marketable identity. Our findings provide examples of monopolization and expansion boundary-work of management accounting professionals and officials and show how boundary-work is employed to demonstrate organizational and occupational professionalism in the symbolic realm.

By employing the notion of boundary-work in the management accounting field, we aim to perceive professionalization using the metaphor of a landscape and expand our current understanding of professional boundaries (Liljegren, 2012a). Contrary to most accounting professionalization scholars that investigated professions as 'hierarchies', employing the notion of closure to investigate the struggle for resources, occupational hierarchy, dominance, marginalization, and competition, our interest lays in understanding the dynamics of construction and deconstruction of professional boundaries and boundary-work. When analyzing the profession as a hierarchy, scholars have primarily focused on powerful groups, such as the state (Yee, 2012) and established professional associations (Annisette & Kirkham, 2007). These studies have neglected the roles played by smaller professional associations and individual professionals in constructing symbolic boundaries, negotiating resources and shifting professional boundaries. In contrast, this study demonstrates that by investigating less powerful actors we can gain novel insight into the accounting professionalization.

Our findings indicate that boundary-work in the field of management accounting is used for monopolization and expansion of professional boundaries. Previous studies in accounting have demonstrated examples of monopolization boundary-work employed by powerful groups to maintain their reputation and exclude outsiders (Annisette, 2017; Hazgui & Gendron, 2015). This study, however, demonstrates examples of both monopolization and expansion boundary-work in management accounting. Monopolization boundary-work aims to construct a symbolic boundary between IMAs and non-IMAs in terms of educational background, practical experience, esoteric knowledge and cultural awareness of international management accounting. By drawing favorable contrasts between Russian accounting and international accounting, and Russian organizations and international organizations, interviewees aimed to protect the boundaries and legitimate their expertise. Contrary to Annisette (2017), we observe that foreign training in Russia is perceived as symbolic capital, being superior to local training. Anglo-Saxon training is perceived by some interviewees as a stamp of quality and a sign of cultural awareness of international management accounting.

Boundary-work of IMA members is used to expand their expertise beyond the Russian accounting knowledge into international accounting and hence gain legitimacy in international enterprises. While Russian accounting is perceived as compliance-oriented, international accounting is perceived as a broader discipline linked to the management discipline and strategic decision-making. For instance, boundary-work is used to expand the traditional number-crunching focus of management accounting into management. Thus, IMA members aim to increase their social mobility and legitimacy inside large organizations and move into management roles. These findings are consistent with Goretzki et al. (2013) and Morales and Lambert (2013) who state that management accountants are increasingly perceived as business partners inside organizations.

Organizations are increasingly seen as arenas of interprofessional competition (Evetts, 2016). Management accountants have to compete with other organizational professionals in respect of knowledge, expertise, and experience. In the context of hybrid professionalism, employment practices become increasingly rationalized and formalized (Evetts, 2016). Interviewed IMA members describe the importance of their certification as a formalized evidence of competence that can be included in a job application. While the degree is typically used as a labor market signal demonstrating occupational professionalism (Freidson, 2001), the IMA certification is portrayed as a labor market signal demonstrating organizational professionalism. It is argued that the asset of the accounting profession is its brand (Velayutham & Rahman, 2000) and thus organizational professionalism and recognition are crucial for maintaining professional legitimacy. The recognition of IMA members in the

organizational arena determines their social mobility and status. Indeed, the interviews demonstrate the importance of organizational knowledge and management credentials for career development within multinational corporations.

Overall, the study demonstrates the differences in boundary-work of management accounting professionals as opposed to previous research focusing on financial accounting and auditing. We show that expansion boundary-work in management accounting is employed to demonstrate organizational professionalism in the symbolic realm. In the accounting literature it is argued, for example by [Ahrens and Chapman \(2000\)](#), that management accounting is different from financial accounting and auditing because management accounting is dependent on organizational contexts and is, therefore, less generalizable. The interviews demonstrate that management accountants perceive organizations as arenas of jurisdictional battles where organizational professionalism has to be demonstrated. Thus, we provide additional insight into the roles of the workplace arenas in management accounting ([Heinzelmann, 2016](#)) as spaces where symbolic boundaries can be constructed and disputed. Finally, we outline how the symbolic value of an Anglo-Saxon professional credential is strategically used to construct boundaries around 'international accounting expertise' and frame it superior to the local expertise.

9. Boundary-work of the official representatives of the IMA and its members: a comparison

This paper provides a more nuanced understanding of the discursive roles of professional associations and their members. Contrary to the previous accounting professionalization research, we pay more attention to boundary-work conducted at the individual level. By comparing the boundary-work of the official representatives of the IMA and its members, we discover differences in the construction of symbolic boundaries and professional legitimacy. The paper demonstrates that management accounting professionals can be seen as agents constantly involved in the construction of symbolic boundaries, using symbolic resources provided by their professional associations and employing organizations.

Most accounting studies investigating professional accounting bodies and their influence across the world have adopted a macro approach ([Annisette, 1999](#); [Briston & Kedslie, 1997](#)), where global competition, strategies, and history of international professional accounting bodies are of primary interest. On the contrary, this study adopts a micro perspective on the role of professional associations, linking them to individual needs of management accountants, their motivations, knowledge base and professional work. Whilst in much of the extant research on professional accounting associations, the focus is on their political roles: their link to universities ([Gammie & Kirkham, 2008](#)), accountability ([Mitchell & Sikka, 2004](#)) and governance ([Noguchi & Edwards, 2008](#)), this paper is about the cultural and discursive roles of professional associations, about the construction of symbolic boundaries.

The study's findings indicate that the official representatives of the IMA refer to both occupational and organizational professionalism. To demonstrate occupational professionalism, IMA representatives refer to notions of esoteric expertise, exam quality, and exam rigor. To demonstrate organizational professionalism, IMA representatives appeal to their connections with corporations, standardization of expertise and exam relevance. The boundary-work conducted by IMA representatives is primarily targeted towards monopolization of symbolic boundaries. This boundary-work relies primarily on the monopolization of professional authority and resources of an Anglo-Saxon credential and the protection of the boundary between IMA and local credentials.

IMA members in Russia primarily aim at expanding the professional authority and demonstrating organizational professionalism. By employing expansion boundary-work, IMA members in Russia aim to expand their expertise into international accounting and gain upward social mobility inside multinational corporations. To demonstrate organizational professionalism and expertise of international accounting, interviewees claim knowledge of the discourse of Anglo-Saxon enterprises, focusing on their mastery of the English language and the knowledge of the Anglo-Saxon organizational culture. To gain upward social mobility inside multinational corporations, IMA members employ expansionist boundary-work targeted at demonstrating expertise in the areas of management and finance. Indeed, acquiring a formal qualification in management is seen as a strategy of increasing status and reputation and is linked to organizational professionalism ([Evetts, 2016](#)).

Contrary to [Annisette \(2017\)](#) discussing publicly conducted boundary-work used for monopolization of professional boundaries, we demonstrate examples of boundary-work conducted at the individual level, which are used for monopolization and expansion of professional boundaries. We demonstrate how IMA members in Russia employ boundary-work to create new symbolic boundaries and new professional spaces. The boundary-work of IMA officials in Russia is rather conservative and targeted primarily towards the monopolization of symbolic boundaries. Similarly to boundary-work discussed by [Annisette \(2017\)](#), the symbolic value of internationalism and Anglo-Saxon origin is emphasized by IMA officials. Yet, IMA members in Russia aim to expand the symbolic boundaries of their expertise into the fields of Anglo-Saxon accounting and management.

Previous studies drawing on the classical notion of professionalism as an occupational value demonstrated that status, legitimacy, and identity of accounting professionals is determined by the relative prestige of their professional associations ([Loft, 1986](#); [Ramirez, 2009](#)). Accordingly, this study contributes to the literature by discussing the case of hybrid professionalism and how professional status, legitimacy, and identity are determined by the professionals' ability to demonstrate organizational and occupational professionalism in the symbolic realm. In the case of IMAs in Russia, shared knowledge of global accounting terminology and discourses is contributing to the professional status, community building, and the development of professional identity. The IMA certification introduces discourses of the enterprise to the Russian management accountants and these discourses are crucial for supporting claims to organizational professionalism. It is argued that

professions gain meaning, credibility, and legitimacy via discourses (Coupland, 2016). Knowledge of the English-language accounting terminology and the awareness of contemporary accounting discourses is crucial for IMA members in Russia to gain professional legitimacy within multinational corporations.

These findings suggest that accounting professionals play a major role in establishing, shifting and contesting symbolic boundaries between themselves and their contenders. Lamont and Molnár (2002) argue that symbolic boundaries are crucial in the professionalization process as they are the prerequisites of establishing social boundaries. Largely neglected by previous accounting research, symbolic boundaries play a major role in legitimation, differentiation and interprofessional competition. Contributing to previous accounting professionalization studies that argue that professional associations are major arenas of interprofessional competition, this study demonstrates that accounting professionals can also construct and shift symbolic boundaries in organizations. For the field of management accounting, where professional boundaries are more permeable and constantly changing, attending to the symbolic boundary construction is fundamentally important.

10. Conclusion

To conclude, IMA members use monopolization and expansion boundary-work to demonstrate their hybrid professionalism in the symbolic realm. We contrast the boundary-work conducted by the official representatives of the IMA and its members in Russia showing that boundary-work of the official representatives is targeted primarily at monopolization while the boundary-work of IMA members is targeted primarily at the expansion of professional boundaries.

These findings are relevant for professional accounting associations operating internationally. Professional associations around the world operate in the context of hybrid professionalism. Thus, they need to support the claims of their members to occupational and organizational professionalism. This study demonstrates that professional associations have limited understanding of the needs of their members internationally. Further, professional associations in accounting and their representatives should pay more attention to their public discourse and rhetoric. Future studies should attend to the discursive roles of professional accounting associations and the construction of symbolic boundaries.

The professionalization literature has traditionally focused on the social boundaries by employing the notion of closure, where boundaries are seen as solid, static and in need of protection. This study suggests that in the field of management accounting the boundaries are constantly being constructed by professional members and are more permeable. These findings indicate that it is important to attend to the different properties of boundaries including their permeability, salience, and durability. These properties depend on professional history, context, links to the state and the organizational fields.

Finally, our findings suggest that different professional groups in accounting may be at different stages of the professionalization process. Our findings demonstrate an example of a less established occupation with permeable boundaries. While the social boundaries in the management accounting profession in Russia are still not fully established, we observe a number of symbolic boundaries used to capture the dynamic dimensions of social relations. By investigating the boundary-work of IMA members in Russia we pay attention to the symbolic construction of the collective identity that is essential in achieving social mobility and status. Our findings suggest that professionals and employing organizations play a major role in the construction of symbolic boundaries. Further research needs to attend to the workplace arenas of boundary-work.

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