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# How do accountants face their labour? Interpretations on competencies and skills

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### **How do accountants face their labour? Interpretations on competencies and skills**

**Abstract:** *The article analyzes the interpretations of accountants about their labour in a particular context, highlighting the competencies and skills. People build interpretations from the performance of their daily tasks, from the interactions with whom they share their jobs with and the prevailing dynamics in organizations. Quantitative and qualitative data are obtained in an online survey, applied in 2017, to persons qualified to practice Accounting in Colombia. In the interpretations, the multiple tasks that professionals must face in their labors are highlighted, they recognize the importance of competencies, but the most relevant are skills. In their labour, the use of skills to comply with urgencies prevails, framed in repetitive activities or mechanical actions; complex competences are recognized as important but remain in secondary places, just like the projection of the future and the need to participate in international networks and spaces.*

**Keywords:** *Accountants, labour, competences, skills, accounting.*

### **¿Cómo afrontan los contadores su trabajo? Interpretaciones sobre competencias y habilidades**

**Resumen:** *El artículo analiza las interpretaciones de los contadores sobre su trabajo en un contexto particular, destacando las competencias y habilidades. Las personas construyen interpretaciones a partir del desempeño de sus tareas cotidianas, de las interacciones con quienes comparten su trabajo y de las dinámicas imperantes en las organizaciones. Los datos cuantitativos y cualitativos se obtienen en una encuesta en línea aplicada en 2017 a profesionales habilitados para ejercer la Contaduría en Colombia. En dichas interpretaciones se destacan las múltiples tareas a las que se deben enfrentar los contadores en su trabajo diario, y se reconoce la importancia de las competencias, aunque las más relevantes son las habilidades. En su trabajo, prevalece el uso de habilidades para cumplir con las urgencias, enmarcadas en actividades repetitivas o acciones mecánicas. Las competencias complejas se reconocen como importantes, pero quedan en un segundo plano, al igual que la proyección de futuro y la necesidad de participar en redes y espacios internacionales.*

**Palabras clave:** *contadores, trabajo, competencias, habilidades, contabilidad.*

### **Como os contadores abordam seu trabalho? Interpretações sobre competências e habilidades**

**Resumo:** *Este artigo analisa as interpretações dos contabilistas sobre o seu trabalho em um contexto particular, destacando competências e habilidades. As pessoas constroem interpretações com base no desempenho de suas tarefas diárias, das interações com aqueles com quem compartilham seu trabalho e das dinâmicas predominantes nas organizações. Os dados quantitativos e qualitativos são obtidos em uma pesquisa online aplicada em 2017 a profissionais qualificados para exercer a Contabilidade na Colômbia. Destacam-se entre estas interpretações as múltiplas tarefas que os contabilistas devem enfrentar no seu trabalho diário, e também é reconhecida a importância das competências, embora as mais relevantes sejam as habilidades. Em seu trabalho prevalece o uso de habilidades para atender emergências, enquadradas em atividades repetitivas ou ações mecânicas. As competências complexas são reconhecidas como importantes, mas permanecem em segundo plano, assim como a projeção futura e a necessidade de participação em redes e espaços internacionais.*

**Palavras-chave:** *Contabilistas, trabalho, competências, habilidades, contabilidade.*

### **Comment les comptables font-ils face à leurs tâches professionnelles ? Interprétations des compétences et des capacités**

**Résumé :** *Cet article examine les interprétations des professionnels de la comptabilité concernant leurs fonctions dans un contexte spécifique, en mettant l'accent sur les compétences et les capacités requises. Les individus élaborent des interprétations en se basant sur l'accomplissement de leurs tâches quotidiennes, leurs interactions avec leurs collègues, ainsi que sur la dynamique organisationnelle en vigueur. Les données quantitatives et qualitatives ont été recueillies lors d'une enquête en ligne menée en 2017 auprès de professionnels de la comptabilité en Colombie. Dans l'interprétation de ces données, les diverses responsabilités auxquelles les experts sont confrontés dans leur métier sont soulignées. Ces derniers reconnaissent la valeur des compétences, cependant, les capacités les plus pertinentes demeurent primordiales. Au sein de leur activité professionnelle, l'application des compétences pour répondre aux situations urgentes est privilégiée, s'inscrivant dans des tâches répétitives ou des actions mécaniques. Les compétences plus élaborées sont considérées comme essentielles mais demeurent en retrait, de même que la prospective et l'impératif de s'engager dans des réseaux et des forums internationaux.*

**Mots-clés :** *experts-comptables, emploi, expertises, qualités, finance.*

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## I. Introduction

When approaching the professions, in different times and places, it's evident that communities or networks establish ordinary practices and where people can acquire them, transform their labour, and in some cases, their life (Barac et al., 2018; Bourdieu, 2002). Becker et al. (1992) highlights how a professional culture is created, from the moment of entering the university until the moment they consolidate their jobs in different areas. To achieve this transformation, it was necessary for people to adopt the competencies, skills and the habits that prevailed in their professional community (from the way they dress, through the places they frequent to the food they eat). Dau-Schmidt et al. (2006) points out that the community spirit is present in the actions of its members, even professionally and personally they have affiliations with people or groups that come from the school, from the university from which they graduated or from organizations where they began to work. Bourdieu (2002), Becker (et al., 1992) and Dau-Schmidt (et al., 2006) point out how entering a community modifies work habits and, especially, the lives of individuals, emphasizing that the dynamics of professional communities depend on the work contexts and organizations where they operate.

It should be noted that the environment directly influences the work dynamic (Barac et al., 2018; Brouard et al., 2017). Regarding the exercise of the accounting profession, one can speak of two areas, belonging to different conceptions (Spencer et al., 2014, 955). For the first, Macdonald (2016) maintains, in the Anglo-Saxon sphere, it is a profession of respectability, with social recognition, that has control functions and has outstanding economic conditions. The second refers to environments of conflict and deep transformations, where, except for some cases, the profession occupies secondary places in organizations, receives

little social recognition, has insufficient economic conditions and its significant relations with the State are through a tax system (Barragán and Moreno, 2018). Two areas are presented that have found perspectives on the profession, in different social and economic contexts.

Also, professional practice changes in contexts where there is a certain stability over time, compared to places where profound transformations are continuously made and complex problems are faced, not only in the workplace, but in various areas. Some transformations can be the information requirements established by international organizations, by users or by interested groups; changes in the functioning of organizations, the constant requirements of public monitoring organizations, the presentation of certain types of reports for specific audiences and, especially, the development of competencies and skills in professionals (Bunney et al., 2015). The time in the exercise of the profession can be evidenced in places of certain stability and where transformations prevail; in the former, the exercise can be oriented towards the future, identifying viable options for people and organizations; in the second, due to the dominant presence of transformations and conflicts, the exercise of the profession is oriented to the present, to respond to immediate needs, where the future is not contemplated (Spencer et al., 2014; Dos Santos et al., 2015). The dynamics of time influence actions, not only in the functioning and projection of organizations, but also in the projection of professionals.

Whittle et al. (2016) illustrates how professional practice influences the environment. He maintains that information is a source for building reality, not only for companies, but also for the actors involved in economic life; his work is based on the role of auditors in the economic crisis that affected the United Kingdom from 2008 to 2010. The center of the controversy was that professionals with their production and legitimation of information contributed to the incubation and growth of the financial crisis, accentuated in the real estate sector; reason for this, is that they did not exercise their control functions. The vision of the accounting profession, presented by Whittle et al. (2016) is recurrent, focused on what were the functions or obligations that were not fulfilled, leaving aside possibilities and daily responsibilities; they sustain that financial information and control actions allow the functioning of organizations and the economy. In addition, Spencer et al (2014) discusses between the exercise of the profession and how representations of reality are socially constructed (León and Naranjo, 2011).

The current labor dynamics have brought changes in the professions. Parry and Jacklingm (2015) despite it being a global phenomenon, analyze the case of migrant Hindus in Australia. It is a clash between the prevailing values and logics in the place of reception, competencies, and skills of professionals to adapt to the new context. Cultural capital becomes the axis of individuals, in their work, their ability to interact with others, their ability to adapt to new employ-

ment conditions. What is important in the adaptation process is how they use generic competencies acquired during their training process, such as language, teamwork, behavior parameters, relationships, communication channels, and how they use skills to function at work, fulfill their duties, and relate to the users of their services (Parry and Jacklingm, 2015). In other words, generic competencies allow them to access professional spaces in different places and skills allow them to answer for their activities; the combination becomes a strategy for migrants who venture into different contexts looking for alternatives in professional performance (Abayadeera and Watty, 2016).

Faced with the multiple aspects that professional practice studies imply and the invitations to continue investigating in Latin America (Calvo, 2007; 2010; Brouard et al., 2017), the article analyzes the accountant's' interpretations of their labour in a particular context, highlighting the competencies and skills. People build interpretations from the performance of their daily labour, establishing relationships with those who share their jobs and appropriating the prevailing dynamics in organizations. The text is structured: it starts with an approach to the subject, continues with the methodological approach, presents the significant findings, and makes a discussion.

## **II. Approach to the topic**

Interpretations can be understood as manifestations of relationships between people, especially in the labor field, where some assume positions or take resources that are valued as strategic, appropriate them for themselves and establish their position in power relations, and others, the great majority, are relegated to marginal positions and far from resources or limiting the possibilities of participating in actions (Bourdieu, 2010). In some contexts, the relationships are regulated by those who participate in the activities, and in others they can be accentuated or unbalanced at important levels that affect the relationships and the participants. In this second case, people accept their participation and in turn validate the positions of those who intervene; somehow, they accept their places, practices and conditions to participate and maintain themselves in the workplace (Barragán, 2022; Goffman, 2013).

The conflict is evident in the labour, which can be taken as routine activities at work that need a level of preparation, must be carried out and do not leave permanence in time, the effort in their realization is consumed quickly: it is to comply with a task, continue with the other, like this constantly. What is important is that the functioning of the central relationships, activities, and organizations of daily life depend on and are continued by them (Arendt, 1993). There will always be one or many tasks to accomplish. To develop them, a language, human experiences, codes shared by the people involved are needed and, of course, organizational practices that allow for an agreement with those involved

(Goffman, 1997). What brings people together is to keep performing at work, the capacity to incorporate the resources available to complete their labour.

Two alternatives can be used to develop the labour: competencies and skills. Barbora et al. (2010), points out that there is no single definition of competence or skills, they have multiple interpretations and some of them are distant, even contradictory (Dos Santos et al., 2015; Bunney et al., 2015). They start from the requirements that the person must have, to the objective conditions to carry out their labour. Performing in a social context, taking part of relationships with specific groups, and participating in an educational process makes people develop competencies in correspondence to the needs that are established in the social, economic and labor fields. University education allows people to acquire competencies that involve thoughts and actions, establishing levels of analysis, communication, interactions, self-learning, continuing education, and languages (Abayadeera and Watty, 2016; Pires et al., 2010). These are some of the elements that allow the professional to perform in different contexts, in demanding labour, in social, economic or public organizations, immersed in complex environments (González et al., 2009). The valued competencies are products of high-level training and in secondary places, close to skills, are those that reflect specific activities, mostly purely instrumental or mechanical.

Speaking of skills, they can be taken as the performance capacities to carry out supposedly simple and repetitive activities, since they have elaboration guidelines, repetition times, various fields, economic sectors, and specific recipients. They can be taken as actions in the workplace, they are acquired routinely, they are developed in doing, each time a greater number of tasks can be fulfilled, and a high level of response is reached. The skills can come from academic training, but in general, the greatest source is the practices at work, in the daily life of organizations, in the performance of tasks; they can even be complemented with non-formal education (Spender et al., 2016). The skills are based on the accumulation of experiences in employment where wit, skill, ingenuity, tact and personal relationships leave aside theoretical accumulations, methodological tools or deep analysis. It is to solve the problem now, in a specific place and tomorrow others will appear. Work skills are validated in remuneration (Castillo, 2000), developing technical skills is subordinated to working conditions and the requirements of their importance; this implies being immersed in the daily responses that organizations need, it is the only way to maintain the job.

The times between the competencies resulting from high-level university education (Pires et al., 2010) and the skills acquired on the job are different (Castillo, 2000). The first are long-term, they are part of a process, where cognitive, behavioral or procedural capacities are exercised to analyze the relevant factors that intervene in the labour or the problem. The second belong to the now, they are concrete problems that need to be solved immediately, without the need to

visualize the context, nor link them to a general process or without establishing links with related issues. The problem with time is that they can focus on daily urgencies and can spend years solving the same problems, performing similar functions and where career projection is limited (González et al., 2009, 94); differentiating the need to have work for subsistence (Abayadeera & Watty, 2016, 162) and high-level training; highlighting the skills used to circumvent urgencies in employment and the competencies to perform in the areas of human experience in general (González, et al., 2009)

The distances are evident between the skills required by the labor market and the competencies acquired in university education (Barbora et al., 2010; Dextre, 2013; González et al., 2009; Pires et al., 2010; Bunney et al., 2015; Brouard et al., 2017). Spencer et al. (2014) argues that commercial logic prevails in the labor market: job success is determined by the amount of money, leaving academic or professional competencies aside; Dextre (2013) states that in the efforts to bring training closer to professional needs, a gap is evident. One discussion is: Should training be oriented towards the development of skills to overcome specific problems, at certain times in employment or to the acquisition of generic competencies that allow professionals to understand the processes and projects their actions in the future? The university, education, is in a logic different from the needs that prevail in the market (Barragán, 2022).

Between the urgency of the present and the significant changes in the labor market, in the functions, an alternative is to participate in continuous training programs (Barbora et al., 2010). Comprehensive education is relegated to focus on providing skills for the development of concrete actions, some established within companies and the majority coming from technological changes in information, management or control in organizations generated by changes in state regulations or economic logic. They are the skills to respond now, the problem is that they are so many and varied that professionals do not finish assimilating one, when another significant modification is established by external agents that directly influences their work (Vega, 2018).

In addition, the most important organizations, in some places such as Latin America, are the micro, small and medium enterprises (Fortin et al., 2010). They are workspaces that have certain peculiarities, in correspondence to their logics, the most important is the survival of the organization, then you can think of growth, and they are permanently exposed to controls and regulations of public or sectoral entities that hinder their operation. Daily, in this type of organization, accountants may receive guidelines from multinational entities, national or local governments, businessmen, owners, control entities, tax institutions, etc (Barac et al., 2018). Additionally, the point can be made that information requirements cause the development of complex systems that

provide to interest groups or organizations simultaneously in different parts of the world (Trigo et al., 2014).

Here, a gap is established between the generic competencies developed during a training process at the university and the skills acquired by the needs to meet the demands of employment. The university tries to place people in a field of knowledge, links them to professional or institutional communities, makes them participate in internships and tries to offer an alternative in learning, in relation with professors, sources of information, the location of the place of people in the professional, social, and economic fields. The acquisition of skills in this area is due to the development of mechanical or repetitive responses, they must respond immediately to the activities that professionals need for the development of their activities. In the work of some professionals the high-level training remains aside, while skills have a higher importance and allow them to respond to this complex setting.

### III. Methods

The research performs an analysis by subject and data characteristics (Barragán, 2021; Hernández, 2021; Fernández, 2021; Barac et al., 2018). A mixed methodology was used linking quantitative and qualitative data (Spencer et al., 2014; Dos Santos et al., 2014) applying an online survey to people qualified to practice the accounting profession in Colombia; during November 2017 in a joint effort between the Externado University of Colombia and the Customs User and Taxpayer Ombudsman of the National Tax and Customs Directorate (Barragán & Moreno, 2018)<sup>1</sup>. According to the Central Board of Accountants (JCC in Spanish) in 2017, the total population of professionals in accounting was 250,000, the confidence level was 99%, the margin of error was 3%. The number of valid participations was 2.207<sup>2</sup> that corresponds to 0.89% of the total

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1 The results of the National Survey of the Accounting Profession – ENPC (Spanish acronym) can be found at: <https://observatorioappo.uexternado.edu.co/wp-content/uploads/sites/21/2018/02/Resultados-Encuesta-Nacional-de-la-Contaduria-Publica-2017.pdf>

- 2 Valid participations are based on the following criteria:
- (a) participations that were made during the month of October were deleted.
  - b) By time: the participations that had 0 seconds were eliminated, the average participation according to Question.Pro was 18 minutes, those that took less than 6 minutes were eliminated, a third part was accepted.
  - c) Those that had an email invitation were eliminated, only those that accessed through the link provided by Question.Pro were taken.
  - d) The participations stating that they had not finished their undergraduate studies in Public Accounting were deleted.
  - e) Attempts to participate several times from the same IP address in different forms, identified by Question.Pro, were eliminated.
  - f) Repeated questionnaires were eliminated.



population, meet the sample size, where 97.37% of participations were made in Colombia and 2.63% in 8 different countries.

Question.Pro software was used for data collection, Statistical Package for the Social Sciences - SPSS version 26 for quantitative data processing and Atlas.Ti version 8 for qualitative. With the application of the instrument, information on 130 variables was collected. It is noteworthy that relationships were found between some quantitative variables and the last question of the instrument in the space of observations. There were 163 opinions of the people, with an important qualitative content, identified by the participant number, highlighting the positions about the competencies and skills they perform in their work. The choice of the methodological proposal was to establish links between some quantitative variables and the interpretations reflected in the last question of the instrument (Bourdieu and Passeron, 2009; Delgado and Gutierrez, 1995). The article, following a mixed methodological trend, is an interaction between the numerical data and the participants' statements regarding labour, competencies, and skills.

#### **IV. Results**

It is necessary to establish some basic characteristics of the population that participated in the research. The use of some variables of the survey allows us to offer an overview (Barragán & Moreno, 2018). The participation of women was 56.1% and of men it was 43.6%, approaching the data from the JCC for 2015, the total number of accountants was 209,151 where in Colombia they were authorized to practice the profession according to gender: women 62.26% and men 37.74% (Salazar, 2016). The significant groups, according to age, were professionals from 28 to 37 years old with 25.8%, followed by 38 to 47 years old with 27.9% and 48 to 57 years old with 26.3%, the ranges of less or older age did not yield significant data. The population with the highest participation in the study was from 28 to 57, which together corresponds to 80%. The question asked was: how long in years have you been exercising the accounting profession? In a range from 1 to 40, the obtained mean was 19,5 years.

Regarding their postgraduate training, 47.2% of the participants indicated that they had not continued with their training, 45.7% had completed a specialization, 6.6% had a master's degree, and only 0.5% had a doctorate degree. Regarding the companies where they worked, they were: 57.5% in small and medium-sized companies, 17.6% in micro-companies, 15.4% in large companies and 8.1% in natural persons. Continuing with the companies, regarding the type of capital, 75.3% are private, 9.1% are natural persons, 7.4% are public, 3.4% non-profit, and 2.8% mixed (public and private). Concerning the sectors of the economy where they are employed, following the DANE classification (2018), the ones that stand out are commerce 33.4%, other (mainly includes: education,

public sector, and services sector) 25.4%, manufacturing industry 11.2%; where accountants are less present are public services with 2.8%, oil and gas 1.2%, and mining 0.5%. In some countries that produce raw materials, their relationship with the world economy is given by primary sectors, in the case of Colombia they are oil, mining, and gas; the sectors that generate fewer jobs.

The complexity of the daily tasks carried out by accountants in their professional practice has a separate place. Regarding the times, 58.9% responded that they worked 8 and 10 hours a day, during the week 46.1% worked 5 days, and 35% worked 6 days; they highlighted that they were subjected to intense rhythms and high workloads, accentuated by the permanent change of legal or regulatory provisions that influenced their work, many times they are exposed to an avalanche of changes that they are unable to assimilate (Vega, 2018). Two types of relationship should be highlighted: 48.2% had an indefinite-term contract (labor contract) and 35.7% had a provision of services or fees contract (civil contract). The levels of effort and responsibility in professional practice are because 57, 7% of the survey participants stated that the time and effort devoted to their work influenced their personal lives. The work conditioned the quality of life, an accountant maintains,

“...in recent years the work of accountants has been a rain of rules, sometimes contradictory, where concepts have to change from one period, they are implementing more than one process in companies where everything is the accountant's responsibility.” Participant 1904, sex: Female, age: 37 years.

More than performing the functions inherent to his work, the priority was to be aware of regulatory changes.

“...there are so many control and surveillance agencies that fall on our functions, so many modifications to the rules of the game, so much paperwork. That we can hardly have a normal life. We must make an effort and sacrifice too much to have a normal life without difficulties...” Participant 1424, sex: Male, age: 50.

Most people highlight how legal instability affects the functioning of companies and their own work,

“I think that the burden of accountants is very high with so many changing laws that our country has, you do not finish knowing or learning a law when it is already being modified or changed, likewise the people who create these laws have no idea what they do” Participant 2168, sex: Female, age: 52.

Spencer et al. (2014), states that in accounting work there are three dimensions: professional, commercial and governmental. In his study, in the Anglo-Saxon sphere, he delves into the relevance that the commercial dimension has taken within the employment of accountants, his efforts are due to the East to “keep customers happy” (1950); the other two occupy secondary places. But, according to the data and the testimonies, the most important dimension is the govern-

mental one, emphasis is placed on it. The constant changes in regulations and in government requirements from local, regional, and national levels, subject them to instability in the exercise of the profession and a significant workload.

In addition to the constant regulatory changes, control agencies permanently exercise surveillance over companies, which often falls on the accountant,

“Too many regulations, which are not stable and make it difficult to apply consistent criteria, which exposes them to sanctions and non-compliance, very tight schedules and very poor software to support the entire legal issue.” Participant 1383, sex: Female, age: 44.

To the normative variations and the permanent vigilance of the control organisms, the reduced remunerations are added, they are not enough to repay the work and the effort that they carry out. When asked if the remuneration is better and if it increased the quality of life, the answers were strongly disagreed 23.2% and disagree 38.6%. Here's a testimonial.

“Too much legislation and too much workload exists in our profession, in addition to the issues that change day by day, salaries are only enough to survive, and we must look for alternative ways to study the changes that occur every day.” Participant 2221, sex: Female, age: 48.

The regulatory changes, the permanent vigilance of the control entities, and the remunerations that do not correspond to the level of effort and the quality of the work, synthesize the complexity of the work in the organizations.

Given the pressures and demands in work environments, 36% stand out as high and 19.5% as very high, adding the two figures shows that 55.5% of the participants consider that they are subject to significant levels of demand in the exercise of the profession. And testimonies sustain it,

“Every day the tax burden in the new regulations is falling on the accountant, therefore, every day this profession is harassed by the times in which it must respond. Managers tend to confuse or take advantage of the accountant with purely administrative tasks.” Participant 1562, sex: Male, age: 53.

It highlights that multiple agents that intervene in their work, make them exposed to high levels of demand every day,

“...for a few years now, it has faced constant abuse in terms of commitment and responsibility, especially by the tax inspection entities, which have seen the accountant as an unpaid public servant, carrying out audit processes focused on large companies, but applied to SMEs where the level of response and development of the departments... on certain occasions is non-existent, which implies greater operational activity... so as not to be subject to sanctions that harm the parties involved. It is understood that the State's desire to collect will never be satisfied thanks to the administrative inefficiency of the public sector, which must be balanced through taxes. The budget equation is always analyzed from the side of the lack of income, Participant 1899, sex: Male, age: 30.

In the profession there are daily pressures from State entities to collect taxes and great efforts are made by companies to pay them; always, the accountant is in the middle of the conflict between those who need to collect and those who try to pay.

In this tug-of-war, the accountant bears the responsibility. Of the participants in the ENCP, 92.5, between always and frequently, maintain that they assume high responsibilities in the development of their work. One participant holds,

“It seems to me that there is a lot of responsibility... Many changes are being implemented throughout the profession: accounting standards, auditing standards, taxes, they have to be studied, and the government demands a lot, but you do not feel much retribution from them; they demand too much and sanction”. Participant 3139, sex: Female, age: 56.

The tasks do not have the recognition in correspondence to their responsibility and importance,

“Our work as accountants is not being paid in proportion to the load of stress and responsibility” Participant 1525, sex: Female, age: 43.

The professionals involved offer panoramas about the alternatives they have in the development of their employment, distancing themselves a bit from research carried out in different contexts (Bunney et al., 2015; Abayadeera and Watty, 2016; Brouard et al., 2017; Macdonald, 2018). Several factors are added, the high workload is combined with low remuneration, a low recognition of the importance of their work by the users of the information, and beneficiaries of their professional actions. This panorama, the testimonies, presents a complex professional practice.

## **V. About the competencies**

Of course, in the performance of the tasks, techniques, registration, procedures, and tools that develop the operative component of the profession are needed. But, for some time now, the work has evolved, it has linked a series of competencies that often occupy significant places in its performance. González et al. (2009) mention competencies that are developed through high-level training for the exercise of the profession, influencing the functions and demands of organizations, including: autonomous learning, analysis and synthesis of information, oral communication, use of several languages, teamwork, leadership; approaching what was planted by Abayadeera and Watty (2016), addressing the central components highlighted by accountants and businessmen to have an international projection. Both González et al. (2009) and Abayadeera and Watty (2016) establish the relevance of certain skills in the development of professional activity in different geographical contexts.

The results of the survey on these types of skills were worrying. About writing constantly and topics of professional practice, 8.6% said they did, 66.8% said they did not and 24.6% did not answer. The data indicate that the writing processes, the organization of ideas, the systematization of experiences and the presentation to professional communities occupy insignificant places in everyday life.

“Current educational structures are neglecting that people know how to read and understand and therefore the accounting professional has serious problems when dealing with technical literature such as the new regulatory framework – IFRS and tax updates... With this, skills and timely analysis that add value to entities are lost”. Participant 2376, sex: Female, age: 38.

An additional element, given the complexity of the regulations and the difficulties of work, is that there are gaps because of the training process at the university and the dedication to a work activity that does not stimulate complex intellectual processes, only limiting itself to registration, technical activities and the development of skills.

A competence in today's world is the handling of a second language, when asked if they mastered a second language, 12% said yes, 23.5% did not answer and 64.5% said no; It can be added that 4.2% stated that they had an international certification in the use of the language, where mainly English, Portuguese, and French stand out. In addition to the above, thinking about the exercise of the profession, they were asked about international certifications, 5.3% answered that they did have. Here, a concern is presented about those who participated in the study, the profession has been influenced in many aspects by the issuing of standards, the dynamics of companies, the particularities of the markets and, what is troubling, is that a small number of professionals speak a language other than Spanish (12%); which as a consequence it keeps most of them at the sidelines of international changes, making an influence in their lives and quotidian work.

In the face of high-level training, a subject maintains,

“One of the main drawbacks that accountants have is the high cost of postgraduate degrees, master's degrees, and doctorates. If they already have a family to give them education they can't study and if this is done before starting a family, age and experience start to count for companies”. Participant 2504, sex: Male, age: 58.

Another participant added,

“And that the specializations and doctorates have rates according to the real income that we receive in the market.” Participant 1197, sex: Female, age: 53.

Again, the difficulty of understanding the work of accountants is evident in complex competencies. When reviewing the information related to competencies that went beyond the technical and instrumental, the results were not flat-

tering. Contrasting with international studies on mobility in the profession and the competencies that must be developed, they focus on management, writing, languages, leadership, teamwork, planning (highlighting future projection), interaction with colleagues in different parts of the world. Here, the testimonies focus on responding to the needs of everyday life, on survival, on meeting the requirements day after day, which are oriented towards the instrumental; the problem is that the world and the profession require other actions and different dynamics, particularly the complex competencies development.

## VI. Now the skills

The skills, can be taken, as capacities that are developed during the work exercise, its transcendence reaches a significant level in members of the accounting community, until affirming that:

“I consider that the profession does not define a person before society, one can learn any trade or profession with practice. Unfortunately, we have been told that going to a university will give us a guarantee of a better quality of life, but the truth is that success and triumphs are shaped by one as a person, whether or not one is a professional”. Participant 2196, sex: Male, age: 24.

The development of employment activities establishes what skills must be developed in their daily lives, establishes how they must respond to the people or institutions with which they work and interact.

Regarding the areas where they have developed their professional careers, the answers were interesting: control 8.1%, strategic or managerial 11.7%, operational 55.8%, and relational<sup>3</sup>1.9%; what stands out is that the skills in the accountants are oriented to the operational area with 55.8% that is constituted in preparation and presentation of information and participation in control processes. An accountant poses,

“... this profession is less valued day by day, companies and control entities demand and demand, but the work of the accountant is not valued, if one is careless, they'll even make you serve them coffee. The truth is, I thank my profession because I have what I have because of it, but at the expense of my health, my family, so that it is always said that the accountant is the bad guy in all organizations.” Participant 1518, sex: Female, age: 44.

That is, in operational activities, it not only involves aspects of the profession, but there are also various tasks that can arise in micro, small, and medium-sized companies, and that the accountant must assume,

“Society has accountant as the *todero* (official who performs multiples activities) who knows everything and solves everything, but others are the ones who enjoy the laurels (the recognition)” Participant 2288, sex: Male, age: 67.

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3 Oriented to the commercial and public relations areas.

Participant 2288 illustrates a multitasking and multifaceted accounting professional. The professional enters to solve problems of different kinds and despite his contribution, the accountants state that their efforts and contributions are not recognized.

On the frequency of the development of additional activities to which the worker is hired, the accountants always answered 12.6%, frequently 22.7% and sometimes 20.3%, adding the percentages 55.5% accepted that he performs additional activities,

“...I consider that the accountant has been assigned tasks, which are purely administrative and apart from that, he is the person who puts the most effort and dedication into his work and is the one with the worst remuneration. In a way, some practices that have to do with our profession have helped to make this happen, since there are administrative tasks that they are making the accountant responsible for.” Participant 1623, sex: Female, age: 50.

Other testimony maintains that:

“This is a beautiful profession but many times we end up solving all kinds of problems in companies and the profession is not valued as it should be.” Participant 1578, sex: Female, age: 32.

The tasks that must be fulfilled are diverse and simultaneous, even the professional assumes tasks that have nothing to do with his function; what he develops are skills in different changes to meet the needs of the moment, of everyday life in organizations.

Faced with the complexity and diversity of skills that the accountants must face, they were asked about the relationship between the daily activities that they developed and the correspondence with the capacities that they consider having, both intellectually and in management. The results were interesting, 0.9% stated that there are never relationships between labour and skills, 10.2% responded that rarely, and 12.6% responded that sometimes. Of course, it should be mentioned that 25% answered always and 30.3% frequently. Here, emphasis is placed on the negative extremes, that is, added never, rarely, and sometimes, yields a group that contains 23.7% of the sample that considers that their work activities do not correspond to their intellectual abilities. Associated with the fact that most of the participants carry out operational tasks in micro, small, and medium-sized companies in the commerce and services sectors, adding that the average experience in years is 19.5, a complex situation arises in the exercise of the profession. They are the different tasks that they must assume in everyday life with surprising intensity.

In addition, to carry out these activities or to solve these kinds of problems, no postgraduate level training is needed; generally, they do not have the resources, nor the time, and even less the willingness to continue their academic

training at a higher level. 47.2% of the people who participated in the survey had their undergraduate degree and had not continued with their formal education. One participant held,

“I would like specializations to be more affordable and accessible to people with lower incomes and people that comes from public universities... Even if one wants to specialize, with current salaries it is almost impossible to pay for them without getting into debt...” Participant 2114, sex: Female, age: 37.

On the contrary, 61.9% took non-formal education, which is characterized by short courses that offer complementary tools to employment. Participation in diploma courses or short courses in the last 3 years showed an average of 4.23, implying that accountants see non-formal education, in face-to-face or virtual refresher courses, as an alternative to support the performance at their work and to acquire specific skills. Even 64.1% considered that, due to time and costs, short courses are effective tools to keep up to date, on the contrary, 8.2% did not consider them important.

Adding another element, the constant regulatory changes come from the government. One participant holds

“The State should tend to develop accounting and tax updating workshops, seminars, conferences given that financially many accountants do not have the resources... to pay for accounting and/or tax updates and only use existing information from some Internet addresses... It is necessary to consider that these addresses increasingly restrict access to free current information and are already becoming a business opportunity or (people) use these portals to issue promotions related to current accounting and tax issues... This function of the State would be very important, as it would guarantee that the accountants carry out their management with the minimum risk of errors that affect the State itself and the taxpayer.” Participant 2291, sex: Male, age: 49.

There are numerous approaches from the participants, where these modifications affect all people and must be supported by the body that is responsible for generating them.

Some testimonies maintain that: “the accountant is a public official without salary”; in states where tax relationships are complex, those in charge of mediating these relationships are the ones who bear the consequences. The relations of the State with its citizens, and some professions, establish the dynamics of the same professionals and in part of their performance and their labor market.

“The legislation in Colombia makes the development of our profession extremely difficult... in recent years we have had tax reforms every two years, it is impossible to be able to have stability or to have time for oneself and one's family if every time one finishes understanding a reform, they pull out a new one.” Participant 1065, sex: Male, age: 32.

An example is the illustration that in Colombia from 1990 to 2018 tax reforms are presented every 22 months (Vega, 2018); which, offers legal, political,



and economic instability, where the professionals immersed in the tax change are the ones who must face the implications on their work or for the organizations where they are linked.

The present, the crucial is what absorbs the accountant, he must answer for the latest regulatory changes, the requirements of the control bodies, the demands of his clients, the difficulties in the organizations, according to the testimonies, they must answer for everything,

“The permanent changes of each tax project make it impossible for the accountant to expand his knowledge in other matters, because he is always busy working on the immediate problems. The worst thing is that we do not say anything, we just run away to try to obey within the indicated term. The government does not show any kind of respect towards the profession and the professional”. Participant 3656, sex: Female, age: 54.

And everything is urgent, everything must be done now, for this reason professionals must develop skills that respond to these needs of people, groups or entities that are involved in the performance of their functions. Skills are developed by the large number of emergencies that occur every day.

## **VII. Discussion**

The labour carried out by professionals change depending on the organization, the economy, social needs, the relationships between the people involved; they can be transformed in correspondence to technological advances, changes in processes or practices, to the requirements of employees, managers or owners; or to the dynamics in which organizations are immersed (Barac et al., 2018; Abayadeera and Watty, 2016; Spencer et al., 2014). In the interpretations found in the investigation, the multiple actions that they must develop in the performance of their work and how they look for alternatives to carry them out, are evidenced. In these conditions they find that they can do their work in different dimensions, here the importance of generic competencies and skills in their activities is highlighted. From them, the fulfillment of their labour is vital for people and organizations (Pires et al., 2010; Bunney et al., 2015; Brouard et al., 2017); emphasizing that they must assume a permanent task of vigilance and follow-up, that everything works within the established parameters.

Internationally, it is usual to state that professionals must demonstrate generic skills (Gonzalez et al., 2009). The results of the research showed something different, in the interpretations the multiple labour that professionals must face in their actions are highlighted, they recognize the importance of generic competences, but the most relevant are skills (Barac et al., 2018; Pires et al., 2010). The competencies that are part of a professional construction and projection include: analysis, teamwork, leadership, cognitive exercises such as analyzing diverse information or writing complex reports, managing different languages. These are part of a training process that they acquire at the university at the

undergraduate and postgraduate levels and in the performance of their work activities. They are acquired in processes that take time, and that come from the support that people, organizations, and entities provide to make the professional grow and project himself (Dos Santos et al., 2015; Pires et al., 2010; Bunney et al., 2015; Abayadeera and Watty, 2016).

Next to the competences, skills, the handling of complex daily situations or problems, of a different nature, occupy an important place; looking for the best alternatives to overcome them. In their work, the use of skills to comply with emergencies prevails, framed in repetitive activities or mechanical actions; generic competences are recognized as important but remain on the sidelines, equal to future projection projects of the professional (Barac et al., 2018), generally, in organizations there was no past or future, the important thing was the present and keeping your job, surviving; its fundamental labour are aimed at meeting the daily emergencies of people, public entities or organizations. There were so many activities that they had to assume daily in this context, which were situated in a continuous present, in the needs of other people or institutions, their professional growth was left out, they were to fulfill the tasks that multiple users established for them.

The illustrations of professionals on the complex situation were recurrent. They were evidenced in the development of their activities in difficult circumstances, with few resources, without established guidelines and fulfilling various obligations. They must adapt their professional practice to these conditions, they must endure them, since they are the ones that prevail in the workplace and in organizations. Due to the high number of professionals available for employment, those who do not agree to work under these conditions can easily be replaced by colleagues who accept them.

By taking up professional practice in the present, in difficult circumstances, priorities are evident in the logics of the field (Bourdieu, 2010). In the international arena (Spencer et al., 2014) it is argued that the prevailing logic in the work of accountants is commercial, due to the relationships they can maintain with their clients, the spaces where they can position themselves and the income they can get. But, within the data and testimonies, it is evident that in the social and economic context where the investigation was carried out, the government logic occupies a significant place, given the constant requirements of state entities on information and taxation (Barragán & Moreno, 2018). Most of their time is focused on meeting deadlines, the activities and requirements that state tax collection bodies impose on companies and that fall directly on accountants. The last logic, perhaps the most important, the professional one is the generation of community practices that allow them to fulfill their social function, where an association (guild) spirit is evidenced and with action

guidelines guided by ethics and professional principles. Professional logic is little recognized, it occupies the last place in the hierarchy.

Added to the foregoing are the types of labor ties, temporary contracts, for fees or provision of services, that professionals have with companies, flexibility and labor instability, have meant that they do not think of a work or professional project to long term; one thinks about how one can survive today (Brouard et al., 2017). That is, to reproduce in the profession the dynamics that prevail in the organizational, economic and social spheres. Changes in labor relations, types of hiring directly affect professionals, especially in the performance of their work; with the additional ingredient, they are directly responsible for the processes that are carried out in the organizations or the information that is presented to the regional, national or international control entities.

Then, labour is presented where the professional does it through generic competencies and skills. To respond to a variety of requirements from processes and agents, they must solve problems related to their job and must take care of other functions, all of which they must assume (Barac et al., 2018). To do this, they need the development of skills, as the ability to solve different problems, simultaneously, getting used to this being the way work is, leaving aside the use of generic skills and long-term processes to focus on the complications of the present of bosses, owners or control entities, in properly using their skills. The interpretations of the profession are varied, highlighting its exercise as a possibility of growth and projection as individuals, a field which brings people possibilities, and on the other side, the interpretations are guided by a pessimism where the difficulties to find dignified conditions as professionals in the daily work, are vastly noted.

## **VIII. Conclusions**

The work of professional communities can read from two perspectives. The first, coming from the Anglo-Saxon tradition, a part of environments where the activities of accountants are recognized as important at professional, organizational, cultural, and economic levels; where their work is taken as tools that help the growth of companies, the State and support the economy in the countries. The second, takes professional practice as little valued, scarcely recognized by the people, entities or governments that are related to its activities. What is important, regardless of the context, is the recognition of the work of accountants in the exercise of their profession, first for them, then for the people and organizations with which they have a relationship. Their tasks are basic gears of the social, economic, and cultural structures.

Of course, generic competencies and the need to use skills are found in everyday life. Being in the present, responding to multiple obligations, they must be aware, day after day, of what happens around them, to people or organizations

(Barac et al., 2018). Being permanently aware of the problems, the requirements, the needs, immerses them in the present, without visualizing the past and, even less, projecting the future. However, it should be noted that generic skills, current organizational conditions, require cognitive processes to analyze varied and complex sources of information and writing as a means of systematization and presentation of results, mastery of several languages, exchanges with professionals in different parts of the world, the ability to weave solid professional networks, to make projections into the future as professionals, people and organizations with which you work. It is the need to look for professional alternatives in complex environments. The profession's fundamental labour is oriented to the present, to meet the daily urgencies of agents and institutions, and there are always concerns about the acquisition of generic competencies, future projection and participation in international professional networks and spaces.

Faced with the magnitude and the challenge of delving into the problems experienced by professionals in complex organizational, economic, and social contexts, the linking of theoretical tools is proposed to establish dialogues with other disciplines (such as management, anthropology, work studies, sociology), where the summation of studies that have been done is significant, in different places, and seek methodological proposals that allow opening paths in studies on work in the professions. Adding to an interconnected world, the fact of having data from one country, Colombia, presents limitations in the analysis, in the establishment of patterns, at least in Latin America; that can establish similarities and distances in correspondence to different organizational, social, and economic contexts. This limitation may eventually evolve in a possibility for research by link in international networks that allow collaborative work in various contexts.

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