THE MARKETIZATION OF ACCOUNTANCY

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ABSTRACT

The 1980s were marked by the introduction of marketing expertise into the accounting field as an influential area of knowledge. Previously disregarded and even formally forbidden by the profession, marketing initiatives became essential for the advancement of an increasingly profit-centered practice. Within just a few years, marketing became an obligatory passage point within accountancy in order to attract and maintain clientele, recruit qualified staff, and retain competent employees. Based on data generated from interviews and document analysis, this article documents the "marketization" of accountancy in North America – specifically in the context of accounting firms – and its implications for the field. To conduct this work, I draw on actor-network theory and Callon’s moments of translation. My results show that the marketization movement can be regarded in two contradictory ways: as the result of a network of translations and associations where skepticism dominates, or as the fruit of the “progress” of marketing skills achieved after marketing expertise was legitimated. This study also underlines the implications for professional accountant status and identity representation as a result of the recruitment of marketing experts by accounting firms. Fundamentally speaking, this paper questions the threat that the marketization of accountancy poses to traditional professionalism.

Keywords: Accounting firms; Commercialization; Identity representation; Marketing expertise; Moments of translation; Neoliberalism.
1. Introduction

As close observers of developments in [the field of marketing], we have witnessed an enormous surge of interest in marketing over the last decade from sectors of our society which formerly ignored or disdained marketing, such as hospitals, educational institutions, and government agencies. But nowhere in our experience have we seen the acceptance and adoption of marketing occur as rapidly and as massively as it has occurred recently in the professions. Accountants, lawyers, management, consultants, architects, interior designers, engineers, dentists, doctors, and other professionals are turning to marketing with great enthusiasm and commitment. And marketing, in turn, is creating fundamental and lasting changes in their professions. (Kotler and Bloom, 1984, p. vii)

According to these authors, professionals have had mixed emotions about marketing over the years. Initially disdained and ignored, marketing activities are now actively used by most professional service firms. In the last decades, marketing has become an omnipresent and influential force among liberal professions, to the point where a great number of professionals view it as an essential ingredient to constructing and maintaining a rewarding and profitable practice (Kotler and Bloom, 1984; Stewart, 2002).

The meeting of liberal professions and marketing can be described as a gradual process of “marketization” (Wedlin, 2008). Marketization entails an increasing presence and acceptance of marketing ideology and implementation of marketing initiatives with the expressed aim of developing markets and increasing profits. Thus, the marketization process entails fundamental shifts in both ideologies and practice. However, it has to be pointed out that marketization is not an automatic and autonomous process, but one that requires the active involvement of professional firms as well as professionals themselves. Indeed, marketization does not mean a passive adaptation to marketing principles and techniques; it is an active process to construct marketing for professional services by interacting with marketing experts.

Accounting is among the fields that have experienced this marketization process which took place mainly in the 1980s and 1990s when neo-liberalism ran rampant (Hanlon, 2000). In the 1980s, large accounting firms – the “Big Eight” at the time – were among the first professional service firms to introduce formal marketing programs to ensure their continuous growth and prosperity (Stewart, 2002). Since then, most large-scale accounting firms have put in place marketing departments comprised of experts in the field (Ellingson et al., 2001; Rose and Hinnings, 1999). Smaller firms followed this lead, using marketing tools tested by large firms to expand their clientele and increase their profits (Stewart, 2002). In other words, marketing
expertise seems to have become an obligatory passage point (Callon, 1986; Latour, 1987) within the accounting field to successfully attract and maintain clientele. One might contend that it is not surprising that accounting firms embraced this marketization agenda since the recent decades have seen the growth of powerful transnational professional service firms which were deeply implicated in the neo-liberal turn that glorifies the free market and the “consumer citizen” (Sklair, 2001; Suddaby et al., 2007).

Although accountancy’s historical role as the handmaiden of capitalistic enterprise makes it more susceptible to adopt commercial practices (Fogarty and Radcliffe, 2001), marketing expertise is far from having always been essential to the maintenance and continuity of professional accounting activities. Notwithstanding rivalry, the professional accounting field had spurned the business world’s competitive marketing techniques until the end of the 1970s (Horowitz, 1986). In fact, numerous authors indicate that, for several decades, professional accountants made their practices profitable by using the quality of their work and reputation as their main promotion tools (Kotler and Connor, 1977; Mahon, 1982), not to mention that accountants’ attitude towards all forms of formal marketing was rarely positive. Firms that ventured into adopting marketing techniques inadvertently or by avant-gardism were often considered as unprofessional parvenus by their peers (Mahon, 1982). If a “genuine” professional accountant focused on technical questions and the quality of his/her work, more clients would follow: “[...] experience shows that a professional man who does concentrate on service and improving his capacity to serve has little need to be concerned about money. The world will beat a path to his door.” (Wright, 1958, p. 530)

In light of these perceptions, we can ask how marketing has become an obligatory passage point within the accounting field and why professional accountants, who disregarded and criticized marketing in the past, are attracted to this expertise now. Although the accounting literature accounts for few answers to this question, some authors have pointed to the increasing role played by marketing experts within accountancy bodies and accounting firms. For example, Fogarty et al. (2005) underline the influence that marketing expertise had on the American Institute of Certified Public Accountants (AICPA) and the Canadian Institute of Chartered Accountants (CICA) in the strategic development of “Vision” projects aimed at repositioning accountant competency during the 1990s. In a more general way, Barrett and Gendron (2006) as well as Picard et al. (2014) noted increases in marketing language and practices within the accounting field. Other authors discussed the creation of marketing departments within accounting firms (Hinings et al., 1999; Rose and
Hinnings, 1999) and different marketing practices established by firms (Greenwood et al., 1997; Jeacle, 2008). However, none of these studies, to my knowledge, specifically aimed to examine the process of marketization of accountancy.

Nevertheless, the marketization of the professional world has created a certain enthusiasm within the academic field of marketing. Considerable research is devoted to marketing strategies used by professional service firms (Barr and McNeilly, 2003; Iyer and Day, 1998; Shepherd, 1997; Shepherd and Helms, 1996; Taylor and Cosenza, 1998), the attitude of professionals towards marketing (Clow et al., 2009; Folland et al., 1991; Hite and Fraser, 1988; Latif et al., 1995; Traynor, 1983), and the challenges related to marketing professional services (Markham et al., 2005; Thompson et al., 1991). In spite of these important contributions to our understanding of how marketing professional services is experienced daily, we still know little about the consolidation of marketing within the professions in such a relatively short period of time. This article is a first step towards better understanding the marketization of one of those professions – accountancy.

Drawing on actor-network theory, I aim to document the marketization of accountancy and its implications for the accounting field in North America. Nowhere has professional service marketing been more debated than in accountancy (Barr and McNeilly, 2003). It is therefore in this context that I address the following research questions: (1) why and how accounting firms have embraced the marketization agenda; and (2) how the marketization of accountancy transformed the field. Marketization, in this case, describes a process whereby accounting firms and accounting practitioners change to become more closely engaged in marketing techniques with marketing experts, working in new ways to meet client demands.

I recognized that it would be unrealistic to claim that marketing techniques – and the underlying commercial logic – were not always present within the field. Many historical studies indicate that the early efforts of accountants to professionalize involved economic interests (Malsch and Gendron, 2013). Consequently, my paper is not a deterministic story in which the ineluctable force of marketing impacted a profession already in need of promoting its image in the eyes of the public and potential clients, but instead it aims to document a relative shift in the influence of marketing expertise – not an absolute one – and the socio-historical context in which it occurs.
In my view, the marketization of accountancy, which is now taken for granted, contributed to transform the field and to reconfigure accountants’ identity representation in a way that is not always clearly perceived and understood. I examined these transformations and reconfigurations using actor-network theory and, more particularly, Callon’s moments of translation, to identify their causes. Callon (1986) offers, with these moments of translation, an analysis perspective that allows for better understanding and shows the process by which some ideas travel among disciplines, transform themselves on the way, and are eventually taken for granted (Czarniawska and Joerges, 1996; Gendron and Baker, 2005), such as marketing expertise within the accounting field. These moments of translation illuminate the interplay between interaction and identity representation (Czarniawska and Sevón, 1996).

The remainder of the paper is structured as follows. First, I introduce actor-network theory and Callon’s moments of translation key concepts. Then, I present my method and measures used to ensure this study’s trustworthiness. Subsequently, I contextualize the marketization process before using the theoretical framework to shed light on what constitutes a network of support for marketing expertise within the accounting profession. As a final analysis, I suggest that the marketization of accountancy reveals the profession’s changing character and, in particular, the professional status and identity representation of accountants.

2. Actor-network theory and moments of translation

In the 1980s, a group of researchers led by Michel Callon and Bruno Latour examined an aspect of the contemporary world which, until then, had been largely neglected in the social sciences: the social construction of science and technology. These researchers argued that scientific knowledge, as well as social institutions, machines, and organizations, “may be seen as a product or an effect of a network of heterogeneous materials.” (Law, 1992, p. 381) Their work (Akrich, 1987; Callon and Latour, 1981; Callon, 1986; Latour, 1987; Law, 1986) now forms the basis of an established research approach in the social sciences: actor-network theory, also known as the sociology of translation. Initially developed while studying the production of scientific facts, this theory is now used to better understand a wide range of phenomena in society.

In his book Reassembling the Social, Latour (2005, p. ix) provides a synthesis of actor-network theory (ANT), considering that it “has never been the object of a systematic introduction.” He presents ANT as a “sociology of associations” (Latour, 2005, p. 9) that explores and traces
actors’ new associations when social transformations occur. Latour also invites researchers mobilizing ANT to follow the actors in action, “to catch up with their often wild innovations in order to learn from them what the collective existence has become in their hands, which methods they have elaborated to make it fit together, which accounts could best define the new associations that they have been forced to establish.” (Latour, 2005, pp. 11-12) The objective is to reopen ideas that are taken for granted (black-boxed) by following traces left behind by actors’ new associations in order to uncover support network that was built in the process. Actor-network theorists argue that a legitimized idea is nothing less than a patterned network of heterogeneous materials made invisible once the idea is taken for granted (Law, 1992). The actor-network approach, therefore, seeks to expose how actors mobilize, juxtapose, and collate – or create a network – to construct ideas, objects, and institutions.

The core concepts of this sociology of translation or actor-network theory are, not surprisingly: actor, translation, and network. The actor is the space where the idea originates and is transformed, the translation is the connection that transports idea transformations between actors, and the network is what is traced by those translations. To trace the flows of translations between marketing experts and professional accountants, I draw on Callon’s moments of translation.

In a seminal article published in 1986, Callon summarized the process of translation as a preliminary moment followed by four moments: problematization, interessement, enrolment, and mobilization. However, they should not be seen as reflecting a chronological sequence, since they “can in reality overlap” (Callon, 1986, p. 180). These moments are defined as follows:

**Preliminary moment:** The preliminary moment, the starting point, comes from the primum movens (prime mover) of the story. It can be understood as an event that allows an actor or a group of actors to realize that change is necessary. The driver of change role is attributed to the initial translators that introduce a new idea early on.\(^1\) Identifying both the primum movens and the initial translators is essential to analyzing the translation process.

**Problematization:** The first moment is “the problematization or how to become indispensable” as translators (Callon, 1986, p. 180). In this moment, translators determine a set of actors, define a problem that seems relevant to them, and attempt to establish themselves as an

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\(^1\) Obviously, a “new” idea is almost always a continuation of previous ideas. However, for purposes of analysis, it is necessary to identify a starting point, though somewhat artificial.
“obligatory passage point” by indicating they have the means of resolving the problem. In other words, translators present a knowledge claim to a targeted audience and try to develop a network of support around it. In the process, translators define the roles that the actors should play in developing the network, namely, their identities and what they want (Callon, 1986).

**Interessement:** Callon’s second moment, interessement, describes the group of actions through which translators attempt to engage with other actors to create associations around their knowledge claim. Translators use different devices to interest the other actors, including meetings, discussions, debates, conferences or publications. Through these “devices of interessement”, translators try to impose and stabilize the role and identity of the other actors.

**Enrolment:** The third moment, enrolment, “designates the device by which a set of interrelated roles is defined and attributed to actors that accept them. Interessement achieves enrolment if it is successful.” (Callon, 1986, p. 189) To describe enrolment is to describe the negotiations and trials of strength that accompany the interessement and enable it to succeed. A trial of strength can be understood as tests of claim in which actors assess the appropriateness of the translators’ claim (Tremblay and Gendron, 2011). These trials consist of a series of experiments through which discourses and types of knowledge are confronted. Through these experiments, actors try to determine if they have confidence in the translators’ claim by seeking indications of success or failure (Malsch and Gendron, 2013). The outcome of these trials can be either the enrolment of intended recipients or a weakening of the translators’ legitimacy claim. This means that devices of interessement – no matter how compelling – do not necessarily lead to actual enrolment. Ongoing negotiations, associations, and cooperation with other actors are needed. The translators’ intended recipients are not passive but rather participate in the enrolment process through negotiations and experiments. Consequently, the “definition and distribution of roles are a result of multilateral negotiations during which the identity of the actors is determined and tested.” (Callon, 1986, p. 193)

**Mobilization:** Callon’s fourth and final moment, mobilization, can be described as actors’ progressive associations that render the translators’ claim credible and indisputable (Callon, 1986). In other words, to mobilize is to form new alliances and rally forces around an idea. As such, mobilization transforms enrolment into active support (Callon, 1986). If mobilization succeeds,
the network of associations built up over the four moments of translation disappears and is replaced by an idea that is taken for granted, an institution.²

An integral feature of these moments of translation is the concept of identity. In this particular context, identity is understood as the ways of defining a social group and its distinctive features – what could be called identity representations (Gendron, 2008). According to Callon (1986), actors’ identity representation is constantly reconfigured through the network of interactions in which they are involved during the moments of translation. During this process, actors are viewed as being surrounded by a range of claims and discourses, conveyed through conferences, writing, and other devices that influence identity representation transformations. The continuous exposure to the rhetoric and practices which underlie surrounding claims also instill identity representations. Importantly, identity representations are reconfigured not only from discourse influence, but also interactions with new agents entering a field along the moments of translation (Callon, 1986). In sum, the process of translation redefines and alters actors’ identity representation.

The moments of translation constitute the core framework used to examine and describe the network that underlies the marketization of accountancy. Callon’s moments of translation and actor-network theory provide a set of useful concepts to better understand the processes by which ideas travel and are transformed, and how heterogeneous actors are associated with each other along the way (Czarniawska and Joerges, 1996; Gendron and Baker, 2005). In this particular study, this set of concepts allows me to investigate the associations and translations that occurred between professional accountants and marketing experts and, consequently, trace back the complex network that has made the marketization of accountancy possible and taken for granted. It also enables me to document how actors’ identity representation flows and changes as a result of the process of translation. Accordingly, this theoretical lens allows me to examine the core questions of this study: why and how has marketing become an obligatory passage point within the accounting field? Why have so many professional accountants, who disregarded and criticized resorting to marketing in the past, become attracted to this expertise? How did marketing experts

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² Although the language of actor-network theory is somewhat distinct from that of institutional theory, it can be argued that, as networks come to be stabilized for reasonable periods of time, they take on the characteristics of institutions (Miller et al., 2008).
make themselves indispensable to accountants? How did the marketization of accountancy transform the field and reconfigure accountants’ identity representation?

3. Method

The empirical part of this work relies on semi-structured interviews and a collection of documents to develop an in-depth, rich, and detailed understanding (Latour, 2005; Law, 2009) of the network that underlies the marketization of accountancy. First, I conducted a series of interviews in Canada between September 2011 and December 2012 with 17 professional accountants and marketing experts. To generate internal data variation (Patton, 2002), I selected professionals and experts with varying experience levels in accounting firms of different sizes and in different accountancy bodies. In addition to the 17 interviews in Canada, I conducted three interviews in the United Kingdom (UK) to provide insight on the global scope and effects of marketization. The number of interviews was sufficient to develop a sense of theoretical saturation (Glaser and Strauss, 1967). Table 1 provides basic interviewee information.

[Insert Table 1 about here]

The interviews lasted between 45 and 90 minutes. I used an interview guide with open-ended questions and, when necessary, asked additional questions to clarify responses. First, I asked interviewees to briefly describe their career path. Next, I asked professional accountants to express their view on the consolidation of marketing expertise in the accounting field, whereas marketing experts were asked to provide details about the nature of their function. Discussions also focused on marketing initiatives undertaken over time either in accounting firms or in accountancy bodies, and the adoption of and/or resistance to marketing practices as well as their economic spinoffs. Interviews were digitally recorded and transcribed for later reference and analysis. In cases where interviewees continued to discuss substantive issues at the end of the meeting, once the digital recorder had been stopped, I drafted recollection notes no later than two hours after the end of the meeting.

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3 Two of these interviews were conducted with accounting professors to discuss marketing initiatives for students. Since these professors had previously worked for major accounting firms, discussions also focused on marketing techniques used within these firms. I also interviewed a communications professor to better understand whether the marketization of accountancy is part of a broader trend in society.
I took several measures to ensure the study’s trustworthiness (Lincoln and Guba, 1985). I began each interview by formally asking permission to digitally record it. I also emphasized that interviewees and their current and former employers would receive complete anonymity. Additionally, I sent a transcript of each interview to its corresponding respondent, who had six weeks to make desired changes; this ensured that they were comfortable with the information provided during the interviews.  

My first step was to read all transcripts and recollection notes to develop a sense of the most important aspects discussed and the recurrent themes brought to light by the interviewees. Then, I performed a detailed analysis and copied excerpts into a separate thematic file, which I reread several times and pruned down after each reading in order to preserve only the most meaningful excerpts. However, I went back occasionally to the original transcripts when I deemed it necessary.  

In line with actor-network theory, I also collected several written documents (Callon 1991), including articles from professional accounting magazines, books about marketing of professional services, codes of ethics for professional accountants as well as annual reports, press releases, publications and other documents of interest issued mainly by the Big Four. Coupled with the thematic file of interview excerpts, these documents provided both background information on the context that facilitated the marketization of the accounting field and more specific information on the marketing initiatives undertaken over time in accounting firms. These two different empirical sources allowed me to reconstruct the flow of events and actions and understand the role of the actors, their interests, and problems. Furthermore, the combination of empirical sources allowed for a cross-validation of the collected information and the major events (Lincoln and Guba, 1985; Patton, 2002).  

4. Contextualizing the marketization process  
In this section, I present the context that frames the marketization process. Marketization did not occur by accident; it has drivers and motives both inside the field and in society at large. So it is pertinent to inquire in which social, economic, cultural and historical context marketization happened before examining how it proliferated so comprehensively in accountancy. To do so, I first provide an overview of the professional context in which accountants used to work – i.e.  

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4 In total, six interviewees provided me with a revised interview transcript in which minor modifications were made. In accordance with my ethical commitment, I used the modified transcripts for my analysis.
where advertising was banned and competitive marketing techniques were spurned – in order to underline the scope and depth of the transformations. Then, I document the preliminary moment of the marketization process which was initiated by the deregulation in the field and the rise of neoliberalism.

4.1 Before marketization: Ignoring marketing expertise

Before the 1970s, marketing was often considered to be inconsistent with the professional ethics perception among the North American accounting profession. In the 1950s and 1960s, if a partner in a major firm referred to his firm as a “business”, he was severely criticized by the firm’s managing partner. “There was a pervasive belief in those days that partners were members of a professional firm, and not engaged in business.” (Zepp, 1987, p. 66) This was coherent with the accounting education at that time which focused mainly on professional behaviour and ethics (Wyatt, 2004).

When the accounting profession did not act as a business, marketing activities were shunned. The profession even banned advertising and solicitation by introducing a rule to address it in the code of ethics. For instance, in Canada, the rules of professional conduct (approved in May 31, 1965) stated that:

1. Section 24 – […] a member […] shall not advertise.
2. Section 25 – A member shall not directly or indirectly solicit professional engagements which have been entrusted to another public accountant.
3. Section 50 – No member shall be a party to a competitive bidding for professional appointments. (Zarry, 1972, p. 62)

The reasoning for this ban on self-promotion and solicitation was described in the foreword of the rules as follows:

It would not be in the public interest, for example, that the selection of a practitioner by a client was a function of the skill of the practitioner’s advertising agency and the size of the advertising budget; nor that a practitioner could, publicly, claim for himself professional skills exceeding those of similarly qualified practitioners, in a purely subjective fashion and without let, hindrance or reasonable constraint. (Meigs et al., 1978, p. 67)

Consequent with the professional tradition prevailing in accountancy at that time (Malsch and Gendron, 2013), these rules were intended to protect public interest and prevent the harmful effects advertising could have on clients, accountants, and the profession. Growth in a professional practice had to be based on reputation (Mahon, 1982). Indeed, to attract and retain their clients,
accounting firms mainly used what could be called “reputational marketing.” This informal marketing technique consisted of providing high-quality services in order to build a solid reputation that would generate positive word-of-mouth advertising. As Kotler and Conner (1977, p. 72) pointed out:

A large number of professional firms practice minimal marketing. They avoid or minimize conscious development of a marketing program. The firms feel that they will attain their objectives by rendering the best quality service to existing clients. They reason that a high quality of service will lead to satisfied clients, who will place their new business with the firm. Furthermore, satisfied clients will recommend the firm to others, thus leading to a substantial inflow of new clients.

The accounting firm’s reputational capital was therefore perceived as the key to attract and retain clients. Although firms grew mainly through the close ties and trust developed with clients (Hanlon, 2004), they also used some other informal marketing techniques, such as “informative marketing” (Listman, 1988), to sustain their quality-driven reputation. This conservative form of marketing was done through technical books, informative newsletters, or conferences that presented accountants’ professional knowledge and enhanced their professional reputation (Mahon, 1982).

Developing business relations through personal contacts, social club memberships, or on the golf course (Stewart, 2002) was also a technique to promote accountants’ professional expertise. The aim of this networking was to develop business relations not only with prospective clients but also with other accountants. The accountant was thereby able to refer clients who needed specialized services to colleagues who had the required expertise (Greenwood, 1957). Accordingly, business-relations development was another technique to enhance the quality of their services and maintain accountants’ professional reputations.

These conservative marketing initiatives were considered an acceptable range of “promotional” activities, since they promoted the accounting community as a whole. Indeed, the promotional work was not only about developing new markets, but increasingly about defending jurisdictions and professional expertise (Hanlon, 2004). The accounting profession has always been in competition with other groups, such as engineers or lawyers, for the right to profit from work (Abbott, 1988). In this context, reputational capital and conservative initiatives made sense for firms to differentiate and enhance accountancy in the eyes of the public and the potential clientele, whereas free markets rules, aggressive marketing, and competition were perceived as undermining the profession (Hanlon, 2004).
4.2 The preliminary moment: Changes in the accounting profession

The marketization of accountancy has its origins in neo-liberal politics that support extensive economic liberalization and free trade, and that glorify the “consumer citizen.” During the 1970s, business and the corporate ethos of efficiency and competition were heavily promoted within state and society which led to a series of neo-liberal reforms to encourage a competitive “free-market” (Harvey, 2005). For instance, in the early 1970s, all levels of Canadian government – in line with the United States government – urged professionals (such as doctors, dentists, accountants and lawyers) to put an end to the self-promotion and solicitation ban as Zarry (1972, pp. 61-62) mentions:

[...] the government is under extreme pressure to evaluate and modify our current social structure. Industry’s ability to self-regulate their own areas is being examined with the threat “either you regulate according to the wishes of the majority of the society or we the government will do it for you under our terms.” [...] The government has a growing interest in the regulation of the professions. The Department of Consumer Affairs has suggested that one of their major thrusts over the coming year will be the investigation of the self-regulated industries and professions with specific reference to doctors, lawyers and accountants. This will be done with the ultimate consumer first in mind.

Consistent with neo-liberal politics and ideology, North American governments wanted professions to remove the ban, arguing it restrained competition and consequently prevented clients from enjoying lower prices and high-quality services. Although no evidence existed that adverts’ information content was valued by potential clients of professional services, the rationale that professions were different than other forms of businesses was challenged (Fogarty and Radcliffe, 2001).

In the late 1970s, the American and Canadian accounting professions gave in to the government by amending their codes of ethics to ultimately remove the ban on advertising and solicitation (Falconer, 1993; Ostlund, 1978; Maingot, 2002). At first, many members strongly

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5 It is important to note that the major professional service firms – including large accounting firms – were deeply implicated in the neo-liberal turn (Sklair, 2001).

6 In the early 1970s, the United States government tried to end the prohibition on advertising and the ban on solicitation within professions, allegedly to protect clients (Carver et al., 1979; Hermanson et al., 1987; Ostlund, 1978; Traynor, 1983).

7 In the late 1970s, the U.S. Federal Trade Commission and Justice Department compelled the U.S. accounting profession to drop its rules prohibiting solicitation and advertising (Wood and Ball, 1978; Zeff, 2003a).

8 The UK accounting profession did the same in 1984 following pressure from the Monopolies and Mergers Commission and the Office of Fair Trading (Diamantopoulos et al., 1989).
opposed these forced concessions – largely motivated by outside pressures – since they encouraged aggressive competition and entrepreneurialism (Brozovsky and Mautz, 1996; Hanlon, 2004; Zeff, 2003a). Notwithstanding the removal of the ban, several accountants still perceived promotional and marketing initiatives “with distaste if not suspicion” (Hanson, 1984, p. 314). As observed by multiple authors (e.g. Diamantopoulos et al., 1989; Falconer, 1993; Hite et al., 1988), most professionals were reluctant to exercise their new freedom to advertise and persisted in the belief that firms’ reputational capital would attract clients. In sum, “the initial response of the profession to the new realities was anything but enthusiastic.” (Diamantopoulos et al., 1989, p. 3)

Although resisted, the alteration of the code of ethics can be seen as a trigger, a primum movens (Callon, 1986), that profoundly transformed professional accountants’ work environment (Hanlon, 2004; Windsor and Warming-Rasmussen, 2009). Some authors (including Wyatt, 2004) even argued that governments’ pressure to raise the ban on advertising was “the singular moment that ushered in the modern organization of accounting practice.” (Fogarty and Radcliffe, 2011, p. 2) Indeed, following the ban lifting, changes occurred in the profession that placed strains on professional values (Windsor and Warming-Rasmussen, 2009; Zeff, 2003b) and made accountants more aware of the need to quickly put in place new business-development techniques (Listman, 1988). A retired Big Four partner recalls the market transformations that occurred in these words:

> With the 1980s came the beginning of the globalization of markets, the technological development, the merger of companies, the management complexity and, suddenly, the market in which accounting firms were working was opened, to a certain extent. (Interview 5)

As this excerpt indicates, professional accountants had to face what could be described as “three increasingly significant forces” (Kotler and Conner, 1977, p. 71): 1) increased competition; 2) clients’ changing expectations; and 3) technological development. These forces, or at least the first two, were not independent from the lifting of the ban.

*Increased competition*: According to the literature, the 1980s were marked by an oversupply of accounting firms on the market, in addition to a decline of the customer base caused by a wave of mergers amongst clients (Aharoni, 1999). It was not unusual for six or eight firms to submit proposals to the same potential client (Kotler and Connor, 1977; Listman, 1988). The “Big Eight” had to cope with fierce competition to attract new clients, not only from each other, but also from specialized accounting firms that provided technical services to specific client segments, such as doctors or dentists. Many firms believed that in order to survive the increasing competition,
regional firms had to merge with or buy small and local firms (Listman, 1988). Although competition was not a novelty in accountancy, its tenor and intensity changed in this new, free-market environment (Zeff, 1987).

Clients’ changing expectations: In addition to fierce competition, clients’ expectations towards professional accountants were also increasing. Organizations were increasingly dominated by professional managers rather than family owners, which led to a shift in clients’ attitude toward professional services and threatened long-term client loyalty to firms (Hanlon, 2004). Several documents indicate that during that time, clients became more sophisticated and demanding; they expected professionals to provide a wide array of services to meet their needs (Kotler and Connor, 1977; Powell et al., 1999; Stewart, 2002). As a partner put it:

Clients, being more educated, began to ask for more and more services: “Can you help me with my strategy? Can you help me in risk management? Can you help me with my accounting system?” (Interview 14)

Accounting firms were under pressure, particularly from their clients, to meet specific needs. Numerous firms saw it as an opportunity to expand their service offerings and transform their image as professionals that offered only “technical-centered service[s]” (Kotler and Connor, 1977, p. 71).

Technological development: Technological changes in communications and data processing also had a profound influence on professional accountants. “Technological breakthroughs are making some professional services obsolete while at the same time creating profitable opportunities for other services built around the new technologies.” (Kotler and Bloom, 1984, p. 7) In this context, several accounting firms recognized they had to adjust and react quickly to technological advances to avoid being superseded by other competing professional service firms.

These relatively new economic realities led to the shrinking of accounting firms’ major market, the audit (Hanlon, 2000). Firms were therefore encouraged to develop a new array of services in more lucrative fields – such as management consultancy, tax advice and corporate finance – to increase their profitability (Hanlon, 2000; Powell et al., 1999; Zeff, 1987). This expansion in the field of non-accounting services generated work for experienced – and non-accountant – individuals with strong skill sets in business, but with little or no knowledge of the accounting code of ethics and accountancy’s professional context (Wyatt, 2004).

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9 The new “client orientation” of accounting firms has contributed to the gradual shift from the idea that the public is the primary “client” to the idea that the “auditee” management team is the “client” to satisfy (Grey, 1998).
To sum up, the market shift and the changing code of ethics have driven accounting firms to restructure their activities and consequently, contribute to consolidate the commercial logic within the field. As Hanlon (2000) puts it: “[Neo-liberalism] created opportunities for those professionals prepared to change and embrace the markets or quasi-markets being created and re-regulated.” But to benefit from these opportunities, the “traditional” model of professionalism where advertising was disdained and ignored had to change. Therefore, many accountants came to recognize the potential value of business-development activities (Malsch and Gendron, 2013; Zeff, 2003a, 2003b). What remains to be done now is to establish the link between these transformations of structure and the introduction of marketing expertise and practices within the field.

5. The marketization process: Introducing marketing expertise

In the following section, I document how professional accountants, who initially ignored marketing expertise, came to introduce this area of knowledge into the field in a relatively short period of time. Indeed, in less than a decade, marketing became an essential ingredient for accounting firms to maintain a profitable practice. Marketing practices for professional accounting services were developed, associations of marketing in professional accounting services were formed, and marketing experts were hired by accounting firms. This is part of the rapid change that I now retrace by investigating marketers’ and accountants’ journeys, step by step, drawing on Callon’s moments of translation.

5.1 Problematization

The expansion into consulting services and the changes in the external environment pressured accounting firms into altering their promotional practices. Word-of-mouth recommendations and reputational capital were no longer appropriate for the modern and transnational firms they tended to become. Marketing experts were well aware of the challenges faced by accountants. Having heard that the ban on advertising had been removed, they saw an opportunity to bring their expertise into the professions, as shown in the following excerpt from a magazine intended for the marketing community (Journal of Marketing):

The removal of restrictions against advertising in the professions could have a significant impact on marketing practitioners and academicians. At the very least, such an action would probably trigger the development of comprehensive marketing programs by many professionals, providing numerous consulting and employment
opportunities for people with marketing expertise. More important, the removal of restrictions against advertising could bring about a substantial change in the way marketing is viewed by the American public. (Bloom, 1977, p. 103)

Marketers wanted to take advantage of the lifting of the ban on advertising to introduce their field of knowledge into accounting firms. To establish themselves and their practices as obligatory passage points, marketers first identified what seems to be a relevant problem for accountants, i.e. working in a new, competitive, and challenging environment. Here are some relevant examples of marketing experts’ claim:

By remaining ignorant of the concepts and practices that make up modern marketing, [professional services] firms are without the skill to adapt smoothly to a rapidly changing environment and to grow to their potential. Their professionalism is a blind spot that keeps them from acting to achieve their goals. (Kotler and Connor, 1977, p. 72)

CA firms today must grapple with an enormous challenge: how to remain responsive and profitable in the face of heightened client demands, pricing pressures and tough competition. (Horowitz, 1986, p. 31)\textsuperscript{10}

[Accounting] firms must learn how to market their services in new ways, more consistent with the dynamic competitive environment of the 1980s. (Listman, 1988, p. 5)

Marketing experts did not limit themselves simply to identifying accountants’ problem related to a rapidly changing environment. They also indicated they had the means of resolving it, as suggested in these excerpts:

Marketing, far from being a minor negligible function in managing a professional services firm, is one of the most important functions for helping [professional services] firms meet the unprecedented challenges they are facing. (Kotler and Connor, 1977, p. 71)

This challenge demands that [accounting firms] develop and implement effective marketing strategies extending well beyond traditional practice development. The marketing professional, if well chosen and directed, can play a key role in this process and should become one of the firm’s biggest assets. (Horowitz, 1986, p. 31)

The contemporary question that needs to be answered is not whether or not it is ethical to market public accounting services. Rather the question is: What does marketing entail, and how does one strategically market one’s services? (Listman, 1988, p. 5)

To support their claim – i.e. marketing techniques are indispensable for accounting firms to succeed in the emerging market –, marketers developed a two-fold argumentation: a commercial argument that marketing can increase firms’ competitiveness and profitability which will help to

\textsuperscript{10} The author of this article published in \textit{CA Magazine} is a marketing expert.
preserve their long term economic interests; and a professional argument that marketing, done in an “appropriate” manner, can contribute to improve the quality of clients’ services. The following excerpts present these two lines of argument:

[Commercial argument] Professional firms that want to grow and prosper will have to shed this attitude and confront the marketing issues and challenges. [Professional argument] The professional firm cannot base its future on minimal or casual marketing nor, on the other hand, is it free to adopt a hard-sell effort that violates the profession’s ethical norms. Between these extremes, a firm can practice a professional type of marketing appropriate to its needs. (Kotler et Connor, 1977, p. 76)

[Commercial argument] CA firms’ ability to compete can be enhanced by a marketing manager’s specialized skills and fresh perspective. (Horowitz, 1986, p. 31)

[Commercial argument] [Marketing] will help you compete more effectively against specific competitors appealing to a similar client mix. Second, it will help you manage your practice, so growth will be planned rather than characterized by the peaks and valleys many firms experience. [Professional argument] Last and most important, a marketing orientation will improve the quality of service you deliver to your clients. (Listman, 1988, p. 21)

The professional argument could be perceived as an attempt by marketers to reach out to accountants who resisted marketing techniques and advertising. Because, even in the new reality of the market, there were still professionals in the field for whom marketing was a controversial issue as they believed it weakened their core values (Diamantopoulos et al., 1989). According to the literature, some accountants continued to approach marketing with trepidation as they persisted to believe the best marketing was word-of-mouth (e.g. Brozovsky and Mautz, 1996; Hanggi, 1980; Folland et al., 1991; Wiegers, 1995). That being said, even the most recalcitrant accountants were willing to recognize that the quality of work as well as their reputation no longer guaranteed success. The leaders of the profession – increasingly embracing a commercial logic (Malsch and Gendron, 2013; Zeff, 2003a, 2003b) – were also receptive to marketing experts’ economic discourse and seemed open to learn more about what marketing could do for their firms.

In sum, by identifying problems that professional accountants apparently encountered and by defining marketing’s supposed benefits, marketers tried ultimately to present themselves as an obligatory passage point in resolving such problems (Callon, 1986). Through their commercial arguments, they also participated to the redefinition of accountants’ identity representation as

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11 Based on the data generated by interviews and document analysis, it appears that marketing experts have made the first point of contact with the accounting profession. However, I acknowledge the possibility that accountants may have made some as well.
professionals who, even if “ignorant of the concepts and practices that make up modern marketing” (Kotler and Connor, 1977, p. 72), are aware of the challenges that threaten their long-term profitability and, consequently, are increasingly attracted to marketing expertise.

5.2 Interessement

To persuade professional accountants of the benefits of their expertise, marketers multiplied devices of interessement (Callon, 1986), such as books, articles, seminars, and conferences. During the 1980s, several books were published on marketing professional and accounting services. For example:

Building a successful professional practice with advertising (Braun, 1981)
Marketing and strategic planning for professional service firms (Webb, 1982)
Marketing professional services (Wheatley, 1983)
Marketing professional services (Kotler and Bloom, 1984)
Marketing accounting services (Listman, 1988)

These books present strategies to boost firms’ images and profits. Academic journals in professional-services marketing were also emerging – including the Journal of Professional Services Marketing in 1985 and the Journal of Services Marketing in 1987 – in which marketers published articles to try to demonstrate marketing’s relevance and usefulness in promoting professional services, such as accounting. Numerous articles, polls, and surveys on advertising development, public relations, and marketing techniques were published in professional accounting journals, such as CA Magazine or Journal of Accountancy (Barr and McNeilly, 2003; Hite et al., 1988; Mahon, 1982). Furthermore, conferences and marketing seminars offered accountants techniques to promote and sell their services. Here is an overview:

“Marketing Professional Services,” a seminar being held by York University’s Center for Continuing Education, June 7-8 [1988]. Designed for firms who offer professional services to clients, it will feature a marketing diagnostic audit, to evaluate your firm’s marketing posture, as well as sessions on developing a marketing strategy, setting up a marketing information system, building up your practice, and writing a marketing plan. (CICA, 1988, p. 23)


American Institute of Certified Public Accountants’ sixth annual “National Marketing Conference,” to be held in Boston at the Westin Hotel Copley Place on June 6-7
[1991], promises a good turnout. The program will provide “nuts and bolts” techniques that can be implemented by any size of firm. (CICA, 1991, p. 14)

By reading books or articles on marketing and attending conferences on the topic, accountants were increasingly exposed to marketers’ discourse and showed a growing interest in their field of knowledge. Marketers’ ongoing argument remained the same: marketing initiatives, used in a professional manner, enable accounting firms to maintain their long term economic interests and increase their client base. Here is an excerpt that effectively depicts their claim:

Marketing is not something that is inherently unethical or manipulative. Different styles of marketing exist and marketing can be carried on with as much professionalism as the work of a lawyer, CPA, or doctor. The professional marketer is someone who is skilled at understanding, planning, and managing exchanges. A “marketing mix” – involving the design of offerings, pricing, distribution, and promotion – is developed by the marketer to achieve voluntary exchanges with target markets. Professionals are turning to marketing to help them cope with increasing competition, greater public dissatisfaction with the professions, and several other changes in their external environments. They are finding marketing helpful in dealing with a variety of demand situations, including negative demand, falling demand, and overfull demand. (Kotler and Bloom, 1984, p. 16)

This passage shows that “the interessement is founded on a certain interpretation of what the yet-to-be-enrolled actors are and want” (Callon, 1986, p. 189). In order to lessen – or even eliminate – the resistance to marketing in the profession, marketers clearly displayed their understanding of accountants’ inhibitions towards marketing practices. With phrases such as “marketing is not […] inherently unethical or manipulative” (Kotler and Bloom, 1984, p. 16), marketers tried to alleviate these inhibitions by saying that marketing is not without consciousness – an idea conveyed for a long time within the accounting profession – but rather that it can be done with professionalism. Marketing experts also established an awareness of the challenges that professionals face and tried to persuade them that only (or almost only) marketing expertise could help them escape these difficult situations. In doing so, marketers tried to impose and stabilize accountants’ identity representation defined through problematization; that is, professionals for whom marketing expertise was essential to face new market challenges and maintain profitability.

Through arguments developed in these devices, marketing became extremely attractive to professionals, eroding the accounting community’s inhibitions towards marketing efforts (Kotler and Bloom, 1984; Mahon, 1982). Indeed, accountants were more and more receptive to marketers’ arguments as the expansion in the range of services introduced them to commercial practices and changed the focus on revenue growth (Gendron and Suddaby, 2004; Wyatt, 2004). Furthermore,
the recruitment of consultants with different social dispositions influenced the behaviors of accountants as they brought experience to the commercial pursuits (Malsch and Gendron, 2013). In other words, the consolidation of the commercial logic within accountancy seemed to have convinced the last recalcitrant accountants of the benefits of marketing practices.

5.3 Enrolment

The devices of interessement used by marketers, however elaborate, could not guarantee enrolment, i.e. the support of the knowledge claim (Callon, 1986). To achieve their ends and enable the interessement to succeed, marketing experts had to undergo a series of trials of strength which, in this case, took the form of a series of experiments conducted largely by accountants. Through experimentation, accountants tried to determine whether using marketing expertise was beneficial or whether they already possessed the relevant knowledge to overcome their problems themselves.

Marketing experts’ presentations, publications, and discussions demonstrated their practices’ benefits to professionals. Nevertheless, these devices did not necessarily succeed in convincing them of the appropriateness of using the experts’ services. “For a long time, the profession has insisted on its professionals doing it all. They marketed, they sold, they did the work, they billed, and they collected.” (Emrich, 2002, p. 42) Therefore, some accountants thought they could develop marketing initiatives on their own, as pointed out by a member of the profession:

Much of this [marketing] activity originates with non-accountant professionals who are highly qualified in their particular fields but not necessarily familiar with accountancy’s precepts and traditions – and particularly the mystique surrounding the attest function. Their approaches in many cases sound mechanical – something like the moves recommended in some sex manuals. I still believe that selling professional services is a natural function of the professional himself or herself. The individual professional’s ability to sell derives more from technical knowledge and experience than from knowledge of selling and communications. (Mahon, 1982, p. vii)

Not convinced of the benefits that marketer intervention could provide, a number of accountants engaged in experimentation of marketing practices. With these experiments, they tested marketers’ identity representation as experts along with their own as “marketers” and as “professionals” (Callon, 1986).

Their first experimental initiatives took the form of promotional brochures, sponsorships, or advertisement based largely on the model used by fast-moving consumer goods companies, as reported by marketing experts working (or having worked) in accounting firms:
A few years ago, in most professional service firms, there wasn’t any marketing vice-

president. […] Marketing initiatives were usually developed by former accountants who wanted to try something else. They were preparing brochures, small sponsorships here and there, but there wasn’t any strategy and it was unclear what these people were doing. It was a traditional trial-and-error approach of marketing. (Interview 4)

Advertisements at the time [the early 1980s] were like a grocery list. It was just a list of services with a logo. […] They were putting ads in programs of golf tournaments, of theater plays, things like that. They were advertising on demand. For example, one partner said: “My client is doing a golf tournament and I would like to support my client so I’ll put an ad in the program.” They didn’t wonder if it was good or not. “I bought a half-page advertisement in the program. I should put something in it.” It was done the other way around. There was no strategy. It was still new to them. (Interview 8)

At first, it was a sort of marketing within the professional service firms almost, we call it “coming of age” when you reach 18 and become an adult. Marketing was growing in baby steps. It was experimenting, if you like, with communication before that. The advent of the change in legislation meant that they started to look more seriously at marketing as a discipline. It wasn’t being done before. […] And it was very much learning. At the beginning of advertising, it really started people looking at advertising, promotion, market propositions. […] I’ve got an advert that was produced by one of the large firms and it was a lot like an advert for soap powder. So it could only improve from here. It was a very literally taken FMCG [fast-moving consumer goods] advertising style and tried to overlay into professional services market. A number of firms tried that as an experiment and found out that it didn’t work and then went back to saying: “What is it that we’re really trying to do here?” (Interview 20)

As emphasized in these excerpts, the first experiments were very basic, disorganized, and not strategically planned. Also, many of these experimental initiatives were far from successful, at least for most professional accountants who attempted marketing. Comments such as “What is it that we’re really trying to do here?” (Interview 20) or “The phone didn’t ring. It’s not good. It doesn’t work.” (Interview 8), show that most marketing initiatives developed by accountants did not give the expected results. According to the professional literature (e.g. Falconer, 1993; Lentini, 1993), accountants became frequently frustrated with marketing practices as they used to believe marketing should imperatively lead to concrete results.

Although those early marketing efforts mainly yielded disappointing results, there were some publicized marketing “success stories” in journals addressed to professionals accountants. For instance, a managing partner signed an article in the Journal of Accountancy presenting the secret behind its firm 22% annual growth since 1987: “The secret to [the firm’s] success lies not only in quality service but also in using a multidimensional marketing strategy.” (Shamis, 1995, p. 48) Another director wrote a paper displaying how its firm was able to make marketing worth
what it costs: “A tracking system like ours […] has helped reassure us about the merits of our marketing efforts. That reassurance has led us into new activities that have widened our client base and our name recognition.” (Lentini, 1993, p. 48)

Stories such as those could have been what convinced accountants to pursue their marketing activities. Since some firms were marketing their services successfully, their competitors probably felt they had to do the same (Wiegers, 1995). Perhaps concluding they did not have the expertise to achieve the full benefit of marketing, several accounting firms decided to open the door to marketers’ direct involvement to support marketing their professional services (Emrich, 2002; Hinings et al., 1999; Horowitz, 1986).

Even though most large firms had hired non-accountants following the expansion of their line of services (Wyatt, 2004), it was with some reluctance that many accountants initially let in marketing experts. Perceived as “outsiders”, these new entrants found acceptance within accounting firms to be difficult to achieve (Horowitz, 1986). At first, they were considered as administrative staff whose role was to support and guide the partners in their promotional activities (Hinings et al., 1999; Mahon, 1982). Even though marketing staff identify themselves as experts in their particular area, they were not given “expert” status nor its underlying respect and responsibilities (Hinings et al., 1999). They were, on the one hand, under accountants’ control and, on the other hand, isolated and obliged to deal with a lack of direction:

Learning to function within a new organization is difficult enough, but when that learning process is accompanied by inadequate direction, the task may be insurmountable. Most marketing functions in CA firms are managed by absentee partners who have other – often client – responsibilities. […] In most CA firms, the marketing manager has no real peer group and, as a result, may gradually experience a sense of isolation […] (Horowitz, 1986, p. 29)

This sense of isolation is eloquently stated by one of the marketing experts interviewed:

When I started in the firm, they told me: “Help us gain credibility in the market.” Ok, great, but I needed to know the budget for marketing because I wanted to hire a public relations firm to develop advertisements and sponsorships. I needed money. But I had no money, I had no budget, and no one in the firm called me for help. I spent the first three months alone in my office trying to figure out what was going on and trying to slowly establish relationships. (Interview 4)

Often, accepting marketing experts didn’t happen easily. Many accountants wanted them to prove themselves before giving them more responsibilities. In fact, based on my data, what accountants feared most was losing their “professional” status as a result of inappropriate marketing. Commenting on marketing experts, a Big Four partner expressed this concern:
At first, we thought they were a little weird. We thought: “We don’t sell pencils or McDonald’s or chairs. We sell professional services. They [marketers] don’t know what they’re talking about.” (Interview 14)

Marketing experts had to adapt their techniques to meet the professional nature of the services offered. They had to negotiate and cooperate with accountants to persuade them of the appropriateness of their initiatives (Stewart, 2002).

By the mid-1990s, marketing accounting services became more and more accepted as a method of doing business (Barr and McNeilly, 2003; Weigers, 1995). Gradually, as a result of cooperation that created a support network, several marketing experts saw their role transform and their responsibilities increase within accounting firms. In the late 1990s, the majority of large firms had a marketing department not composed of professional accountants, but people with an expertise in marketing strategy (Ellingson et al., 2001; Emrich, 2002). In fact, my data indicates that the roles allocated to professional accountants and marketing experts have changed over time, as underlined by these partners:

Before, we presented ourselves as very strict and professional. However, we realized that, on some occasion, a little imagination may be needed. So hiring people in marketing and communications changed the way we presented ourselves. […] We realized that selling our services was not just selling our knowledge, but it’s creating something. Thus they [marketing experts] made us change. So the marketing department, which began as a small support department, has become a much more structured department. (Interview 14)

I’ve been interested in the marketing of our own practice for years now and have been actively involved in it for the past decade. This past year, however, I’ve played only a support role. During that time, we’re made far more progress in the coordination of our materials, in the marketing of our organization and in the involvement of the entire firm than we did in the prior 10 years. Why have things been much more successful with so little input from me? […] The fact that we have one person dedicated to the marketing area – someone who is thinking about marketing every day – has changed much of our thrust. (Robinson, 2001, p. 28)

Marketing moved from an activity that was the responsibility of partners to one driven by marketing experts in collaboration with accountants (Greenwood et al., 1997; Hinings et al., 1999). Over trials of strength, marketing experts’ identity representation had been tested and, consequently, their role changed progressively from administrative support to expert, while accountants’ role went from controllers of marketing activities to collaborators who appreciate marketing experts’ skills. This shift “had significant implications for the interpretive scheme underpinning the professional archetype.” (Powell et al., 1999, p. 14) Experimenting with
marketing techniques and then working alongside and cooperating with marketing experts resulted in reconfigurations of accountants’ identity representation. Indeed, their identity representation was slowly reconfigured from professionals needing marketing assistance to accountants participating in and experiencing marketing practices along with marketers.

### 5.4 Mobilization of allies

In the 1990s, many marketing experts were already well-established within large accounting firms (Ellingson et al., 2001; Emrich, 2002; Horowitz, 1986). However, the relevance of their expertise was not solidified. If many accountants perceived marketing as a necessity (Ellingson et al., 2001), others approached “marketing with the same enthusiasm that they reserve for a root canal.” (Schiff et al., 1998, p. 74) Marketing was resisted mostly by smaller or less profitable firms that didn’t want to spend money on an activity whose results are difficult to quantify (Wiegers, 1995). In other words, at that time, it was not the whole accounting community that viewed marketing strategies as relevant, but mainly accountants who were working with marketing experts, reading their publications, and attending their conferences. To further legitimize their area of knowledge in accountancy, marketing experts had to mobilize more allies around their claim (Callon, 1986). The questions now were: where are our allies and how can they be gathered together?

At the AICPA National Marketing Conference in Las Vegas in June 1988, a group of about a dozen marketing executives found themselves discussing the possibility of creating a national association of marketers in accounting services (AAM, 2010). With more than 300 marketing experts attending the annual AICPA marketing conference, they believed there was an opportunity to consolidate their role in the accounting field. A year later, the Association for Accounting Marketing (AAM) was created, whose mission is as follows:

The mission of AAM is to promote excellence and elevate the professional stature of marketing, business development and other practice growth professionals to the accounting profession; directly impacting members’ professional development and careers through education, networking and thought leadership. (AAM, 2010)

Thus, the AAM seeks to contribute to the advancement of marketing and its experts in the accounting field by providing training, documentation, and especially networking opportunities for marketers. In 1990, the AAM organized its first annual conference entitled “Aim for the future: CPA marketing strategies for the 1990’s” in which more than 180 people in Canada and United
States participated (AAM, 2010). With this conference, “all these actors are first displaced and then reassembled at a certain place at a particular time.” (Callon, 1986, p. 197) This mobilization is a concrete system of alliances around the idea of professional services marketing. The AAM expanded rapidly, opening various regional offices and developing a website that offered practical information for marketing experts. The association managed to bring together, under one umbrella, marketers working in accounting firms ranging from local firms of two partners and regional firms of 25 partners, to multinationals of over 3000 partners.

Marketers also sought allies among accountancy bodies to consolidate their presence in the field. Although less true today (Greenwood et al., 2002; Suddaby et al., 2007), accountancy bodies had a certain credibility among professional accountants at that time; therefore, having them as allies increased the chances of being accepted and legitimized in the eyes of accountants. This association to accountancy bodies took place over several years. First, provincial accounting institutes and the Canadian Institute of Chartered Accountants (CICA) sponsored practice development seminars organized by marketing experts (Horowitz, 1986). The association was consolidated when the CICA agreed to act as a publisher for marketing books such as *Marketing Professional Services: How to Win New Clients and Keep the Ones You Have*, which gives “practical marketing strategies and tools that can make a difference in both the quality and time demands of your marketing initiatives” and is “designed to help sole practitioners and small- to medium-sized firms understand how a professional services marketing program works” (CICA, 2002a, p. 48). The CICA even developed a newsletter called *Marketing Matters*. Published on a regular basis, this newsletter was, and still is, designed to keep accounting firms up-to-date on the latest marketing strategies and techniques for professional services (CICA, 2002b, p. 54).

By developing these associations with both colleagues and accountancy bodies, marketing experts gathered some key players around the idea of marketing accounting professional services (Callon, 1986). The adoption of marketing practices by a large portion of accounting firms also put pressure on “resistant” professionals to embrace this expertise and stop acting like “old timers” who do not realize what the new world of market has to offer (Hanlon, 2000). Consequently, marketers forged ties enabling them to solidify the support network around their expertise claim. These associations also helped them fix their identity representation as experts and formal actors in the accounting field.
In June 2005, 26 years after the ban on advertising was lifted, more than 450 marketing experts working in accounting firms in Canada and United States gathered at the Hilton Walt Disney World Resort in Orlando for the annual AAM conference (AAM, 2010). “Their business cards are identical to those of the accountants in their firms, but they bear such titles as marketing coordinator, public relations manager, marketing director […]. Whatever their standing, they have a passion for this profession not often seen.” (VanParys, 2005, p. 47)

At this meeting, we can assume that the trials of strength and devices of interesserement that marketers used to establish their influence in the accounting field have been largely effective, to the extent that they have become almost invisible and elusive. It is now possible to organize a conference in accounting marketing with professional accounting services marketers and accountants using marketing language as if professional inhibitions towards it never existed. As suggested by Latour (1987), this network, created through the process of translation, disappears and leaves an idea taken for granted: marketing initiatives enable accounting firms to maintain their long term economic interests and increase their client base. The mobilization was successful.

Within a few years, this relatively new idea of professional services marketing was widely institutionalized in the accounting field. From an impetuous activity to a daily practice, accounting services marketing is now only rarely questioned. Through the translation process, a change of mindset about marketing practices in the accounting field occurred, as the following discourse held by some accountants interviewed suggests:

I know, in the early days during the 1980s, there was a lot of disagreement in firms [about marketing]. I remember a story where there was someone, quite a senior figure, brought into the firm as a kind of marketing director and he was giving a talk. I think, at a partners meeting. And he started talking about marketing this and marketing that. He was using the word a lot. And someone passed him a note while he was speaking and they wrote the word marketing on it and put a line through it and then they wrote practice development. “You misunderstand us. We don’t do marketing. We do practice development” which is an altogether more gentlemanly professional kind of thing to do where marketing is very brash. So that was a kind of tension or disagreement at the time. But I’m speaking of the 1980s. Pretty much everyone in the firm now would have the same view of it [marketing] which is it is part of life and this is what we do and it wouldn’t be really controversial. (Interview 19)

The competition is huge and [accounting firms] need to find a way to keep themselves fronted mind with an increasingly knowledgeable customer and to differentiate themselves in face of increasing competition. So for all firms, advertising and branding is part of what they do and it’s accepted that it is necessary. (Interview 20)
I think [the introduction of marketing practices] is just recognition that all professions needed to be marketed more like any other business. [...] In this modern age, to do nothing in the advertising space is very difficult. Even if you have a small firm, you still advertise in some way. [...] You can’t have a market unless people are aware of you. (Interview 18)

These excerpts indicate that marketing is now considered to be embedded in accounting firms’ normal activities, it is taken for granted. The institutionalization of the theoretical idea of accounting services’ marketing somehow put an end to questions and resistance on the rationale behind implementing marketing practices even though it did not put an end to experimentation around these practices. In sum, Callon’s moments of translation revealed how two initially separate universes – marketing experts and professional accountants – have, in the end, gathered around the same idea, the same discourse: marketing is a necessary activity for accounting firms.

“Because of a series of unpredictable displacements, all the processes can be described as a translation” (Callon, 1986, p. 204), which gradually led accountants, as a result of various transformations and experiments, to recognize marketers’ expertise, cooperate with them, and reconfigure their own identity representation as a hybrid between “professional accountants” and “marketed accountants” (see Table 2 for a summary of key events and reconfigurations of identity representations over the moments of translation).

[Insert Table 2 about here]

6. Discussion: The implications of marketization

So far, I’ve tried to document the marketization of accountancy. Now, let’s take a step back from the findings presented in the preceding pages and reflect on the moments described. What can be learned from this process of translation? What are the implications of this marketization for the field?

6.1 Institutionalization of the general idea of marketing

My analysis of the translation process revealed that the marketization of accountancy, which may seem natural today, is in fact the result of changes in both the world outside (*primum movens*) and in a network of associations and translations between accountants and marketing experts on the inside. By tracing this network’s construction, one can understand that this process is characterized by skepticism and difficulty. Accordingly, in order to introduce and consolidate marketing expertise within the accounting field, marketers had to seek legitimacy for their claim
of expertise and enlist allies within the field. This, in turn, involved defining and redefining their claim, adapting it for a complex professional and regulatory environment. Further, the ties established between marketers and accountants should not be conceived of as thoroughly planned – as if marketers had developed a comprehensive strategy to have their expertise recognized in the accounting field. However, some emerging communication channels, such as conferences and publications, connected multiple marketing experts and allowed them to disseminate their knowledge claim. Some participating accountants, particularly accountancy bodies, also enabled marketers to obtain resources and communication vehicles to connect with all actors in the field. The institutionalization of the general idea of marketing, therefore, resulted from complex interactions (Latour, 1987) between marketers and accountants.

6.2 Cooperation between accountants and marketers

This study also reveals cooperation between two groups of actors who, a few years earlier, seemed to be in complete opposition. Although the accounting profession had banned any form of marketing for almost 80 years, it must be noted that accountants introduced a range of marketing techniques to their practice relatively rapidly once that ban was lifted. Indeed, in less than a decade’s time, accounting firms created marketing departments and developed marketing strategies. The neo-liberal economic context in which the accounting profession operated – characterized by intensive competition, a change in clients’ expectations, and rapid technological development – made accountants realize the potential value of business-development activities and facilitated the introduction of marketing expertise into the accounting field. Primarily, the cooperation between marketers and accountants helped the support network expand rather than create a competition of expertise (Kurunmäki, 2004). Consequently, marketing initiatives, viewed previously as unethical and unprofessional, became an accepted part of daily accountant activity. In sum, the marketization process participated in the reconfiguration of professional accountants and accounting firms into marketed accountants and commercial firms.

6.3 Identity representation and role reconfigurations

The introduction of marketing practices was not built only on the interaction and cooperation of accountants and marketers. It was also made possible by a perceptible change in the role and identity representation of accountants. This change was first driven by the neo-liberal market shift
in accountancy which led accounting firms to embrace a commercial logic. The commercialization of the profession transformed the essence of accountants’ practice to refocus their work in terms of revenue growth and, consequently, transfigured the nature of accountants’ role in society.

If the major global movement to change the nature of accountancy is beyond doubt (Carter and Spence, 2014; Greenwood et al., 2002; Malsch and Gendron, 2013), what the moment of translation suggests is that cooperation between marketers and accountants, previously nonexistent, exacerbated this transformation and pressured accounting firms to change from being a profession service firm to being a business organization with almost only commercial objectives. Indeed, through interactions with marketers who have almost no professional inhibitions and through marketing technique experiments, some accountants gradually transformed their mindset regarding marketing and redefined their identity representation to somewhat put aside their professional grain. Furthermore, by opening the doors to marketers, accountants renegotiated their status within accounting firms from professionals controlling all activities in the firm to accounting experts collaborating with other groups of experts. In other words, marketing expertise and techniques, and their associated discourses, can be seen as being intertwined with the status accountants perceive for themselves and their identity representation as professionals.

However, marketing experts’ identity representation and roles were also redefined through their interactions with accountants. Indeed, they had to adapt their identity representation to a new “professional” environment and accept, at least temporarily, the role accountants were willing to give them. Accordingly, there was a crossover redefinition of identity representation between marketers and accountants.

6.4 Threat to traditional professionalism

A further implication of unchallenged marketization is the threat it poses to traditional professionalism. Following the reconfigurations of identity representation, one may wonder if both accounting firms and accountants lose a professional aspect. As Picard et al. indicated (2014, p. 111): “[...] marketization participates in the erosion of professionalism in the field, in that the accounting establishment is increasingly dependent, when making strategic decisions, on the expertise of agents outside the accounting community (Hall, 1968).” Without denouncing or damning marketing experts, my point is rather to highlight how pervasive marketization is and the implications of this phenomenon on the accounting field.
Professionals are business people interested in profitability. Therefore, their marketing initiatives to improve their competitive position are not surprising. One might even argue that there is nothing essentially “unethical” or “unprofessional” in marketing. However, professionals have an obligation to serve the public interest above all else – i.e. above profitability and revenue growth – and, in that sense, it seems to me that some of the marketing efforts may have harmed accountants’ professionalism. If marketing may not be perceived as problematic in commercial areas, echoing Freidson’s (2001) concerns, it may have important repercussions for a professional field such as accountancy.

Indeed, what the marketization of accountancy reveals is not simply a transformation of promoting practices, but a transformation of professional accountants and accounting firms’ nature. As Greenwood et al. (1997) noted: “The professionalization of marketing goes hand-in-hand with a more thoughtful and sweeping strategic rethinking of what the firm is about.” In other words, the marketization process involves a relatively silent colonization of the mindset of accountants. Such colonization not only participates to refocus the work of accountants but also to change the cultural life of accountancy, notably by the fabrication of image over substance. The recruitment of marketers and the development of marketing practices contributed to transform accountants’ mindset to be increasingly consistent with a commercial logic.

Characterizing accountants as having been wholly influenced by marketing experts' commercial view would be a gross oversimplification. Accountants are powerful agents in control of their own destinies. However, what the study suggests is that the introduction of marketing expertise in accountancy – which takes its roots in the neo-liberal turn – played an important role in the consolidation of a market-focused professionalism, thereby ousting the traditional professionalism where public protection is the core concern.

7. Conclusion

The objective of this paper was to document the marketization of accountancy and its implications for the field in North America. Drawing upon actor-network theory and Callon’s process of translation, this study reveals that marketization of the accounting field results, essentially, from a constellation of devices of interessement, experiments, and associations between marketers and professional accountants. At first, accountancy’s marketization may be seen as the natural “progress” of marketing knowledge in the field. However, what we saw by
following the actors is less “progress” than it is a network of translations and associations of heterogeneous actors which, once its support stabilized, took on the characteristics of an institution. Thus, like a two-faced Janus (Latour, 1987), the marketization of accountancy may be described in two ways: on one hand, the “assemblage” of heterogeneous actors around a knowledge claim where skepticism dominates; on the other hand, a natural “progress”, once marketing experts’ claim is legitimated.

By documenting marketing-expertise introduction and consolidation, I also aimed to describe identity representation and status redefinitions and reconfigurations that occurred during this process. In his paper on accounting professionalism, Wyatt (2004) depicted how non-accounting employee recruitment in accounting firms deeply affected and disrupted the ways in which expertise was controlled internally (Malsch and Gendron, 2013). Similarly, Robson et al. (2007) explained how auditors’ engagement with business areas had implications for professional identity. My study expands upon these insights by illuminating the resulting implications on professional accountants’ status and identity representation when marketing experts are recruited into the field. My findings indicate that interactions and cooperation with marketers played a role in redefining accountants’ identity representation as a hybrid between “professional accountants” and “marketed professionals”. At the same time, by depicting marketers’ increasing role in accounting firms, this research demonstrates that accountants can be influenced by other fields of knowledge. Previous studies have shown that accounting can restructure work by intersecting with operations management, professional expertise, or even marketing operations (e.g. Covaleski et al., 1998; Farjaudon and Morales, 2013; Miller and O’Leary, 1994). In contrast, this study has documented how another area of knowledge – i.e. marketing – introduces the field of accounting and influences accountants’ daily activities and identity representation.

Fundamentally speaking, this paper questions the threat that marketization poses to traditional professionalism. I argue that a peculiar representation – that of marketed accountants – is increasingly typical of what it means to be an accountant today. Marketing initiatives reallocate accountants’ attention from technical skills and ethical preoccupations to self-promotion and representation, consequently transforming and weakening accountants’ traditional professionalism. The power of marketing and its related strategies and techniques should not be underestimated. Therefore, an expected contribution of my study is to stimulate a broader debate
– which I perceive as essential and salutary – about the transformation of accountancy resulting from its marketization.

The marketization of accountancy and its consequences have broader, unquestioned social implications. My study suggests that, although there are competing forms of professionalism at play, the role of accountants is now largely defined through neo-liberal values which seem to increasingly overshadow professional and altruistic values related to public services. As Hanlon (2000) noted: “This has led to an ideological vacuum in terms of what the role and meaning of much professional work is”, i.e. protecting the public interest. It seems reasonable to suggest that if nothing is done to rein in movement of market-focused professionalism, it will have an effect on less-powerful societal groups who rely on accountants’ expertise.

Accountants should ask themselves to what extent this reshaping of the culture and values of the profession is desirable, and how much they can change before accountancy loses its professional character. The core issue that accountants must face is striking a balance between market orientation, on the one hand, and the protection of traditional professional values, on the other. One may wonder if it is already too late to slow the marketization movement as it gains increasing power and momentum. Have market values already colonized the culture of accounting profession and the minds of accountants to the extent that it is too late to save their “social” and “professional” aspect? I hope it is not the case.

Instead of yielding to the pressure to simply service the market and import its values and methods unquestioningly, accountants and accounting firms are in a powerful position to challenge neo-liberal orthodoxies. Without reifying the classical model of professionalism, accountants could rethink their market objectives and elaborate a new version of professionalism where more importance is given to public interest. This supports Cooper and Morgan’s (2013) suggestions for more deliberative approaches to accounting that meet governments’ and society’s needs. Professional associations should also play a more prominent role in giving more visibility to a progressive version of professionalism instead of promoting a market oriented one. Accountants, together with marketers, should also reflect on how they promote and represent accounting firms in the public arena. Maybe the social role of accountants could be put forward more clearly in marketing initiatives. Marketers could also use their expertise to increase accountants’ presence in the media to educate politicians and other stakeholders about public-interest ideas.

This increased visibility towards public-interest oriented ideas about professionalism could
provide the seeds for a reformist movement within the profession. Echoing Callon (1986), there is a place for dissidence in the marketization process and, while the power and speed of change make resistance sometimes seem futile, personal and collective actions to resist aforesaid changes could bring into question some of the benefits previously seen in marketization and, concurrently, in the neo-liberal turn. As a powerful group, accountants have the space and the capability – if they want to – to work collaboratively to create strong alliances and networks not only among themselves but also with the civil society sector whose interests are central to the public interest, and whom the accounting profession have a duty to serve. Accountants with critical inclinations could develop alliances with civil society groups to provide new kinds of public services. This parallels Brown and Dillard (2013) argument calling for the development of new broad-based networks connecting business leaders and social movements working collaboratively for social change. Networking with multiple social spheres could offer accountants a way to counter the neo-liberal and marketed discourse and a space to discuss and debate marginalized ideas.

We as academics must also question ourselves regarding our participation in this marketization process. This culture shift does not only affect accountants working in accounting firms. Students’ in accountancy are also increasingly directed to neo-liberal discourse promoting individualism and economic self-interest. Student idealism to work in the public interest is seriously diminished as universities operate as entrepreneurial, business-oriented corporations. As Harkavy (2005, p. 15) observed: “When Universities openly and increasingly pursue commercialisation, it powerfully legitimises and reinforces the pursuit of economic self-interest”. Universities, consequently, produce commercially oriented professionals rather than public-interest professionals (Hanlon, 2000). As professors, we should try to disrupt the discourses of marketization and commercialization in accounting – as well as in marketing – classrooms in order to strengthen public interest values among our students. We should take seriously our role as interrogator of commercial practices and as preserver of deeper professional concerns in accounting practice. As researchers, we should continue to challenge the neo-liberal agenda and the marketization of accountancy, not least because it has transfigured the essence of accountants’ practice and distanced the public-interest objective of their practice and their responsibilities towards society. Our research can be part of a powerful counter-movement that could rethink and, eventually, reshape the accounting field. Perhaps it is also time for academics to consider the alternatives of marketization and look for examples and models where marketization has not yet
come to dominate. In so doing, we will continue to discuss the implications of these developments and better understand them, thereby helping our determination of what the future of accountancy will hold.

The marketization of accountancy, whose progression is unrelenting, is a complex and multifaceted phenomenon with many drivers and motives both inside the field and in society at large. I hope, however, that my study will stimulate a broader debate about the transformation of accountancy and open up new possibilities to accountants, marketers and academics, enabling them to move beyond neo-liberal and commercial thinking.
Acknowledgements

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References


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<td>Preliminary moment</td>
<td>Abolition of the rule prohibiting advertising and solicitation in the code of conduct of the accounting profession.</td>
<td>Professionals who know nothing about marketing and have some inhibitions towards it. However, they recognize the potential value of business development activities in the new market reality.</td>
<td>External experts to the accounting field.</td>
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<td>Emergence of three increasingly significant forces: 1) increased competition; 2) changing expectations of clients; and 3) technological development.</td>
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<td>Problematization</td>
<td>Identification by marketers of professional accountants’ problem, i.e. difficulty to deal with new significant forces in the market.</td>
<td>Professionals who are aware of the challenges which threaten their long term economic interests and, consequently, are increasingly attracted to marketing expertise.</td>
<td>Experts who possess the knowledge and skills needed for accounting firms to face new challenges in the market.</td>
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<td></td>
<td>Presentation of marketers’ claim of expertise to professional accountants that marketing techniques are indispensable for staying competitive in the emerging market.</td>
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<td>Interessement</td>
<td>Publication of books and articles on marketing professional and accounting services.</td>
<td>Professionals for whom marketing seems more and more essential to face new market challenges and maintain profitability.</td>
<td>Experts who are well aware of the challenges faced by professionals, who understand professional accountants’ inhibitions towards marketing practices, and who possess marketing expertise that can help them escape this difficult situation.</td>
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<td>Presentation of conferences and marketing seminars offering to professional accountants techniques for promoting and selling their services.</td>
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<td>Enrolment</td>
<td>Experimentation by accountants of marketing techniques to determine whether using marketing expertise is beneficial.</td>
<td>Professionals interested in advancing their knowledge in marketing and in testing their skill in this area.</td>
<td>Identity representation as experts in marketing is tested by accountants.</td>
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<td>Acceptance of marketing experts within accounting firms as administrative staff.</td>
<td>Professionals who control marketing activities in the accounting firms.</td>
<td>“Outsiders” to the accounting field whose role is to support and guide the partners in their promotional activities.</td>
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<td>Mobilization</td>
<td>Development of marketing departments driven by marketing experts in collaboration with accountants.</td>
<td>Accountants collaborating with marketing experts and participating in the development of marketing strategies for their firm.</td>
<td>“Insiders” to the accounting field considered experts in their particular area (i.e. marketing).</td>
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<td>Creation of the Association for Accounting Marketing to consolidate marketers’ role in the accounting field.</td>
<td>Hybrid identity representation between “professional accountants” and “marketed accountants”.</td>
<td>Identity representation fixed as experts in marketing and formal actors in the accounting field.</td>
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<td>Marketers’ association to accountancy bodies for book publications and conferences to increase their chances of being accepted and legitimized in the eyes of accountants.</td>
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