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‘Angry accountants’: Making sense of professional identity crisis on online communities

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ABSTRACT

This study used netnography to explore accountants’ individual and collective conceptualization and perception of their identity in a context of de-professionalization. Drawing from Guo’s identity sense-making framework, the paper focuses on how Italian accountants within a so-called “community online” have tried to make sense of their professional identity crisis by sharing feelings and emotions about the unstable context surrounding their profession. The Italian context provides an interesting case of “institutionalized de-professionalization” affecting accountants’ identity, prestige and image. It is affected by the ongoing expansion of regulatory intervention, which is transforming the profession, and a “non-interventionist” professional body that does not protect its members. The paper contributes to the literature on accounting professionals experiencing identity crises and provides theoretical and practical implications, discussing the figure of the “bureaucrat accountant”, and also contributes to the growing use of netnography as a useful qualitative method to study identity.

1. Introduction

Professional prestige, image and identity are critical aspects of professionals’ life and work. Professionals use a lot of energy and effort to develop, maintain, and repair them (Fogarty et al., 2017; Hiller et al., 2014; Tomo, 2019; Tomo & de Gennaro, 2020; Warren & Parker, 2009). Previous studies have explored different ways for accounting professionals to protect their professional identity, image, reputation and prestige (e.g., Bévort & Suddaby, 2016; Carnegie & Napier, 2010; Zoni & Merchant, 2007). These have mainly focused on stable organizational and institutional contexts characterized by strong cultures and tight communities (Reid, 2015; Tomo, 2019). However, recent changes of economic, social, political and technological conditions have brought new threats and challenges, creating more unstable contexts (Cohen et al., 2005; Finau & Chand, 2022; Fogarty, 2014; Petani et al., 2021; Tomo, 2019). These may in turn affect professional identity, image and prestige (Cappelli & Keller, 2013; Hiller et al., 2014; Tomo & de Gennaro, 2020; Tomo & Spanò, 2020).

Within these changing processes, studies have devoted particular attention to competing logics, and particularly the contrast between commercial and professional values. This has led to a process of “marketization” and “selling” of the accounting profession (Carnegie & Napier, 2010; Guo, 2018; Picard, 2016). The introduction of a commercial logic to accounting has raised many questions about the consequences for both ethics and effectiveness in carrying out traditional accounting work (Carnegie & Napier, 2010; Dermarker & Hazgui, 2022; Jeacle, 2008; Malsch & Gendron, 2013; Spence & Carter, 2014). This process has also threatened

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accountants' social relevance, recognition, and jurisdictional protection, with consequential declines in their professional prestige and damage to their identity and self-perception (Caglio & Cameran, 2017; Tomo & Spanò, 2020). This phenomenon has been recognized as “de-professionalization” (Bosio, 2004; Haug, 1975), a word describing a process by which occupations that were once considered very prestigious have become less attractive. How professions and professionals are understood by wider society has a strong influence on professionals' identity both as individuals and members of a “community” (Brown, 2020; Suddaby et al., 2009; Zeff, 2003).

Focusing on the debate on “de-professionalization” and drawing from Guo's (2018) identity sense-making framework, this paper considers the concepts of “identity ranking” and “identity experiencing”. It explores a phenomenon of competing logics, in which professionalism clashes with bureaucratic activities, a process we might call “bureaucratization”. Here, the concept of bureaucratization does not refer to the standardization of internal procedures, but to an ever-expanding burden of administrative and bureaucratic activities, previously the responsibility of public administrations (e.g., completing an undefined number of modules to provide administrations with information about clients). The responsibility for these has been progressively moved to accountants over several years. In Italy, this phenomenon is leading to a diminishing of the image of accountancy, which was previously a highly regarded profession, and is now perceived as trapped by the bureaucratic activities that have shifted from the public sector over the last 30 years (Tomo & de Gennaro, 2020; Tomo & Spanò, 2020). This enables us to discuss accountancy as a case of “institutionalized de-professionalization”. The results of this phenomenon are often overlooked by academics as well as practitioners and policymakers. However, Italian accountants perceive that their professional prestige is lower every day and are therefore experiencing a professional identity crisis (Tomo & de Gennaro, 2020; Tomo & Spanò, 2020).

The recent changes in technology, and particularly the spread of social networks and computer-mediated communication practices, have led to new ways of “projecting” and building individual image and identity (Ackland & O'Neil, 2012; Barros, 2018; Haimson & Hoffmann, 2016). They have also provided new arenas to complain and voice opinion (Jeacle, 2021). It may therefore be interesting to understand how professionals make sense of their identities through digital tools and within online communities (Guo, 2018; Jeacle, 2021; Miley & Read, 2012).

This paper therefore aims to bring together the development of new technologies with the issue of professional identity crises, by exploring how Italian accountants use online communities to discuss and make sense of their professional identity in the face of their transformation into “bureaucrats”. To understand this phenomenon on a broad scale, the paper explores Italian accountants' reactions, comments, and feelings shared on a Facebook group named “*Commercialisti Incazzati*” (politely translated “Angry Accountants”, but literally “Pi*ed off Accountants”) by using the technique of netnography (Kozinets, 2002, 2010). This is a methodological approach that applies ethnography to the analysis of online communities. This approach has been already used to study accountants' identity (Guo, 2018; Jeacle, 2021; Miley & Read, 2012), including how accountants experienced the unification of accounting associations (e.g., Guo, 2018) or were characterized through jokes (e.g., Miley & Read, 2012). However, this paper's novelty lies in its intention to gain a deeper understanding of how accountants make sense of an individual and collective professional identity crisis resulting from an external phenomenon threatening their profession, by looking at the direct interactions between members of the community.

Different contexts may constrain how digital technologies can be deployed by individuals to discuss and develop an online identity (Miller et al., 2016). However, the ongoing expansion of regulatory activity affecting Italian accountants provides a chance to explore peculiar contextual dynamics and their influence upon accountants' self-perception of their identity and image. This could be interesting to the international research community on professional identity (Jeacle, 2021). Given the increasing spread of computer-mediated communication (e.g., social networks, forums, and blogs) and the development of online communities (e.g., Suárez-Rico et al., 2019), there might also be an interest in understanding how identity and image are conceptualized, expressed, and co-constructed using digital tools. This will contribute to a better understanding of what the literature defines as “online identities” (e.g., Barros, 2018).

This paper therefore has many theoretical, practical, and methodological contributions and implications. It contributes to the literature on identity in the accounting profession, introducing an image of accountants that goes far beyond the stereotypical “boring bookkeeper” (Jeacle, 2008). It also contributes to exploring how accountants make sense of their professional identity crisis both as individuals and members of a community. This supports a wider exploration of how professionals make sense of being professionals in times of crisis and within unstable contexts. Finally, both theoretically and methodologically, the paper contributes to the growing literature using netnography.

The remainder of the paper is structured as follows. The next section explains the challenges to identity in the accounting profession. It reviews the literature on professional identity, image, and prestige, and connects it to the issues of de-professionalization, competing logics and the experience of professional “bureaucratization”. The third section introduces the theoretical framework, especially the identity sense-making framework (Guo, 2018) on which this study draws. The fourth and fifth sections describe the research context and method. The sixth section discusses the findings in light of Guo's framework, following the concepts of *identity ranking* and *identity experiencing*, and also suggests a revision to the framework. The last section provides the conclusions, highlighting the contribution and theoretical, practical and methodological implications of the study.

2. Challenges to identity in the accounting profession

Identity, reputation, image, and prestige are fundamental aspects affecting individual choice to pursue a professional career (Dutton et al., 1994). According to Dutton et al. (1994), the perceived prestige of a social group depends on how a group member perceives outsiders' view of that group. Reputation plays a key role in this, and is defined as the image maintained by a profession (Knechel et al., 2006). A more positive image will mean professionals are more likely to be seen as appropriate service providers. Professionals who feel part of an occupational group that they perceive to be prestigious are more likely to continue holding their

profession in high regard and identifying themselves with it (Mael & Ashforth, 1992). However, these feelings and perceptions may not be stable over time, depending on the institutional, social, and economic period (Dutton et al., 1994; Treiman, 2013). Ahuja et al. (2017) suggested that professionals tend to construct identities that they view as stable, valuable, coherent, and distinctive (Ashforth & Schinoff, 2016; Petriglieri, 2011). Guo (2018) argued that professionals construe their identity considering the “identity ranking”, or their view of its standing in perceived social “pecking orders”, and through “identity experiencing”, the professional life journey across past, present and future, and affected by cognition, meanings, and emotions.

As a counter-reaction to contextual instability that undermines their professional image and identity, people tend to focus on maintaining the prestige of their profession, and trying to improve external perceptions when these are affected by events and contingencies (Collinson, 2003; Petriglieri, 2015; Tomo, 2019; Tomo & de Gennaro, 2020). This is a way to ensure the survival of the profession. Identities are also the result of complex interplays between context, roles, social interaction, and individual characteristics (Petriglieri, 2011).

The literature on the accounting profession asserts that the protection of professional technical and specialist knowledge is a challenge for both accountants and their professional bodies (Empson et al., 2015; Greenwood et al., 2002; Hamilton, 2013). Protecting professional knowledge through self-regulation and restricted access to the profession may support the creation of a monopoly of practice. It may also lead to perceptions of high professional social status and prestige, because of the closed nature of the occupational group (Clikeman et al., 2001; Samuel et al., 2009; Tomo & de Gennaro, 2020; Walker, 1991).

The concept of professional closure (Abbott, 1988) suggests that professional development should be examined by looking at the different forces acting within the context, and the link between the profession and these forces to appreciate how the boundaries of its jurisdiction are negotiated, attacked and defended. The recent economic, social and technological changes have also brought many new challenges to professionals and their accounting bodies, requiring them to renegotiate their professional position in a commercially changing environment (Carnegie & Napier, 2010; Sikka & Willmott, 1995; Tomo, 2019).

From an economic point of view, studies have looked at professionals’ seeking of money-making opportunities by analysing competing logics (Spence & Carter, 2014; van Brenk et al., 2022). The well-established literature on competing logics in the accounting profession suggests that a range of effects is produced by the counter-position of commercial, or managerial, and professional values (Carnegie & Napier, 2010; Malsch & Gendron, 2013; Paisey & Paisey, 2020; Spence & Carter, 2014). Over the last 20 years, the tendency in the accounting profession has moved towards selling the business and finding new opportunities and clients (Carnegie & Napier, 2010; van Brenk et al., 2022). More traditional and characterizing activities, such as bookkeeping and auditing, have become the way to access cross-selling business-oriented services (business consulting and other non-audit work) (Malsch & Gendron, 2013; van Brenk et al., 2022; Willmott & Sikka, 1997). Carnegie and Napier (2010) contended that pleasing the client has obscured the role of accountants as guardians of the public interest. They also suggested that it has resulted in a process of de-professionalization, where the promotion of traditional professional values has become a façade hiding business and economic interests (see also Lander et al., 2013).

The introduction of a commercial logic and the marketization of the accounting profession have led academics to explore the consequences for integrity, ethics and effectiveness in carrying out traditional professional work (Carnegie & Napier, 2010; Jeacle, 2008; Spence & Carter, 2014; Tomo & de Gennaro, 2020). The commercialisation of the accounting profession has been seen as one of the main causes of the collapse of many companies on the international scene (e.g., Enron, Parmalat, WorldCom) (Carnegie & Napier, 2010; Malsch & Gendron, 2013). It has also been described as the reason why integrity and honesty have been replaced with discourses such as “it’s all about money” (Carnegie & Napier, 2010; Jeacle, 2008; Spence & Carter, 2014).

From the technological point of view, technological evolution has provided new tools supporting professionals in their activity. It has also provided a challenge related to the constant need for training and adaptation to the new tools (Fuller & Markelevich, 2020; Marrone & Hazelton, 2019). However, digitalization and technology also offered the chance for public administrations to directly interact with citizens and professionals, revising internal procedures and increasing efficiency and efficacy by shifting some activities (and the related costs) to professionals (CNDCEC, 2018; Tomo & Spanò, 2020).

This raises some key questions about the effects on accounting professionals’ everyday life and work. What happens when these changes are introduced and supported by a normative intervention establishing and regulating this shift? What are the effects of regulatory interventions on the accounting profession? Most importantly, what happens when professional bodies do not defend their members from these changes?

An interesting answer to these questions comes from the development of competing logics in the accounting profession that has been occurring over the last few decades in Italy. Here, accountants are experiencing a diminishing of their professional identity and image, a form of de-professionalization that might be labelled as “*bureaucratization*”. This is because much of the burden of bureaucratic activity has shifted from the public sector to accountants (CNDCEC, 2018; Il Sole 24 Ore, 2005; Tomo & Spanò, 2020). Accountants are now expected to undertake many activities based on mere compliance with legal provisions (especially those consisting of completing documents that do not need any particular professional competence) (Tomo & Spanò, 2020). The results of this phenomenon, especially in terms of professional identity, are still largely overlooked in both the literature and the professional context, with accountants perceiving their professional prestige getting lower every day (Tomo, 2019; Tomo & de Gennaro, 2020).

Recent studies have explored new methods for analysing how people interact, and share feelings and emotions through digital tools, forums, media and social networks. These provide a digital space where people may create their own digital alter ego, experience being part of online communities and give voice to complaints and opinions (Ackland & O’Neil, 2012; Barros, 2018; Jeacle, 2021). Technological evolution and the spread of social networks and computer-mediated communication practices have provided useful support to many professional activities (Fuller & Markelevich, 2020; Marrone & Hazelton, 2019). However, they have also led to new ways of communicating, “projecting” and building personal image and identity (Barros, 2018; Haimson & Hoffmann, 2016; Reed, 2018). Even within studies of accounting, some authors are already exploring the idea of identity on digital platforms through

techniques such as netnography (Guo, 2018; Jeacle, 2021; Miley & Read, 2012).

However, there are at least two gaps in the literature on professional identity. First, studies on professional identity have mainly focused on stable institutional contexts, while overlooking or devoting less space to unstable contexts challenging professional identity, image and prestige (Tomo, 2019). Second, studies exploring professional identity online are still in very early stages, and there could be an interest in deepening understanding of how professionals make sense of their identities through digital tools and within online communities (Guo, 2018; Jeacle, 2021; Miley & Read, 2012).

3. Theoretical framework

The paper draws on Guo's (2018) identity sense-making framework to explore Italian accountants' professional journey (identity experiencing) and self-perception of their professional standing (identity ranking) within the context of de-professionalization. Guo (2018) employed netnography to explore how Canadian accountants made sense of their professional identity after the merging of three accounting associations (CICA, CGA, CMA), using an online forum set up by the Chartered Professional Accountants (CPA) Association, the new association emerging from the merger. He used his findings to build a framework linking two forms of identity work, *identity experiencing* and *identity ranking*, to professional (in)security.

Guo (2018) argued that *identity experiencing*, representing professionals' life journey, includes the present (personal characteristics), the past (how one became a professional), and the future (how one will be as a professional). *Identity ranking* is about how each individual is compared to others in a social "pecking order", or personal position in a social network. Guo suggested that these concepts are interconnected and influenced by accountants' desire for professional security. The next two sub-sections provide more information about the concepts of identity ranking and identity experiencing.

3.1. Identity ranking

Guo (2018) suggested that the concept of identity ranking was made up of current social status, exams and practical experience. "Current social status" is a recurring issue for accountants related to "their social status as highly respected elites enjoying good reputation in the business world" (Guo, 2018, p. 27). This issue is related to the perceived social pecking order and the prestige that is given to the profession by those outside it. "Exams" relates to the certification accountants need to access the profession, gained by passing an exam. This shows that they "have special knowledge of the specific matter of the field in which they operate" (Guo, 2018, p. 28). This concept also has clear echoes in reinforcing accountants' membership of an elite group that differentiates itself from others. "Practical experience" describes "more or less objective data or activity that one has done" (Guo, 2018, p. 29, footnote #17). It is different from identity experiencing which is "a more or less subjective understanding of one's past activities" (Guo, 2018, p. 29, footnote #17).

3.2. Identity experiencing

Identity experiencing describes the subjective understanding of individual activities and refers to the process of identity sense-making built through "how accountants experienced the past and how they will experience their future professional lives" (Guo, 2018, p. 31). Within the concept of *identity experiencing*, Guo (2018) remarked on the sense of self-identity as a life journey that accountants initiate because of the value assigned to professional careers and status, and with the hope of keeping this status in the future.

The professional journey therefore covers feelings and emotions related to how accountants became who they are (past) and how they work to maintain their perceived position and deal with external challenges that may arise in future (future). This professional journey is at risk when accountants feel uneasy about the distinctive characteristics of their professional identity. This might be related to uncertainty, ambiguity, confusion, lack of confidence or discomfort. This insecurity is experienced at a very intimate level because of accountants' cognitive and emotional investment in their professional careers.

4. Research context

The paper used netnography to analyse a Facebook group named "*Commercialisti Incazzati*", where Italian accountants share their reactions, comments, and feelings on the evolution of the accounting profession in Italy. This section is structured in three sub-sections to explain the context of Italian accountants, the Facebook group "*Commercialisti Incazzati*", and the "netnographic" approach.

4.1. Italian accountants

Italian accountants ("*Commercialisti*") have a role in supporting enterprises, families and private customers with services including accounting and bookkeeping, tax declaration and advice, tax defending, support in preparing balance sheets and financial reporting, management consulting, auditing services, bankruptcy counselling, labour consulting and management of personal private assets (IRDCEC, 2012). The Italian term *Commercialista* (singular) describes a professional covering many areas in the accounting profession that are often separated in other countries, including bookkeeping, fiscal consulting, tax consulting, and management consulting. *Commercialisti* often also cover auditing and labour consulting because they do not need any additional or specific training to join the related National Institutes (respectively "*Istituto dei Revisori Contabili*" and "*Consiglio Nazionale dei Consulenti del Lavoro*"), although

these are separate from the main National Institute of Chartered Accountants (“*Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili*”). In Italy, therefore, accountants carry out a broader range of activities, and have wider competencies and knowledge, than elsewhere. In other countries, there is usually a higher degree of specialisation. *Commercialisti* also often work for very small accounting firms (from one to five professionals) (*Indagine Aristeia, 2007; IFAC, 2011*), and working for the “Big 4” is an “entry level” job for younger accountants.

Since 1993, and especially over the last five years since 2016, Italian accountants have been facing an ongoing expansion of regulatory requirements that put them under pressure and resulted in a burden of bureaucratic work that was previously carried out by public employees (e.g., checking the validity of tax returns, producing visas against money laundering, collecting, and transmitting clients’ data to public registers) (*Tomo & Spanò, 2020*). These changes imposed increased costs for professional training on the specific procedures, responsibilities, new tasks and IT-related costs, but provided fewer opportunities for accountants to earn money (i.e. to offset these costs against customers’ fees) (*CNDCEC, 2018*). *Tomo and Spanò (2020)* provided a summary of these implications for *Commercialisti* emerging from the regulatory changes, enabling non-Italian readers to understand the context.

In addition to this regulatory activity, *Commercialisti* have also faced increasing (unfair) competition from non-registered “accountants” providing services at very low costs for customers (*Cancellari, 2015; Il Sole 24 Ore, 2005*). This has been possible because there are no restrictions (a professional exclusive) on providing accounting and accounting-related services in Italy, although access to the National Institute of Accountants is restricted through a professional qualifying examination. Many people providing accounting and fiscal services are not registered with the National Institute of Chartered Accountants (*Cancellari, 2015; Il Sole 24 Ore, 2005*). This unfair cost competition has therefore also reduced the quality of services, with effects on the traditional view of the “professional” accountant (*Tomo & Spanò, 2020*).

The Italian context, with its combined influences of “bureaucratization” and unfair competition, therefore, provides the opportunity to explore very peculiar institutional and competitive dynamics and their influence on accountants’ self-perception of their identity and image. This is likely to be of interest to the international research community on professional identity. The netnographic approach allowed us to tap into computer-mediated communication and “production” and “co-production” of self- and collective identities (*Ackland & O’Neil, 2012; Brown, 2020; Guo, 2018; Haimson & Hoffmann, 2016; Ybema, 2010*).

4.2. “*Commercialisti Incazzati*”

“*Commercialisti Incazzati*” is a restricted Facebook group with 3,169 members (at the time of writing) created in September 2013. It is a relatively small community, but very active, providing enough data-rich postings for analysis (*Kozinets, 2010*). The rationale behind the name of the group (“Angry Accountants” in English) is explained in the “information” section:

“This group provides a space for discussion between accountants and accounting experts who are tired of dealing with rules and behaviours detrimental to the rights of those who carry out this profession with passion and seriousness.”

The name therefore describes the average feeling among Italian accountants about the current situation, including the unfair competition, de-professionalization, and bureaucratization of their profession. The group’s logo is a photo of an angry Clint Eastwood, which is particularly evocative.

Access to the group is restricted to people meeting two criteria: 1) being a Chartered Accountant, demonstrated through personal affiliation to a local branch of the National Institute of Accountants; 2) not using a fantasy name or account and fake profile photo but an identifiable personal photo. A few other professionals (e.g., lawyers) are occasionally admitted to the group if the group administrators consider their participation may be helpful to the group. These criteria also help to overcome one of the recognized risks related to netnography of fictitious users, posts or comments (*Jeacle, 2021*).

The group has four functioning rules: 1) respecting other members; 2) advertising of personal services and activities is not allowed; 3) posts with political content are not allowed; 4) other professionals (not accountants) admitted to the group are guests, and any unfair behaviours will be sanctioned by banning from the group.

“*Commercialisti Incazzati*” represents what *Kozinets (2010)* defines as a “community online” (rather than an “online community”), because this group has a social existence that goes beyond the online interaction, being part of the wider community of Italian *Commercialisti*. The interest in this community online therefore resides in the fact that the group’s communication informs and relates to the wider social phenomena, behaviours, values, and beliefs (*Kozinets, 2010*). The group represents a way for individuals to share comments, feelings, and reactions about what is happening in the “real” context of Italian accountants. It therefore provides a way for accountants to find support, and discuss and cope with issues affecting their world.

5. Research method: Netnography

Kozinets (2010) argued that “*Netnography adapts common participant-observation ethnographic procedures to the unique contingencies of computer-mediated social interaction: alteration, accessibility, anonymity, and archiving*” (p. 58). It is therefore the application of the ethnographic approach to online fieldwork, using computer-mediated communications as the source of data used to generate an ethnographic understanding of a specific phenomenon (*Kozinets, 2010*).

According to *Kozinets (2010)*, the use of netnography implies not only the presence but the importance of the online component. This means that the researcher has spent a significant amount of time interacting with, and becoming part of, an online community. *Hine (2000)* argued that online ethnography is deficient because it does not provide the real “face-to-face” approach that is guaranteed by the classic ethnographic approach. However, *Kozinets (2010)* suggested associating pure forms of netnography with “online

communities” and blended forms of netnography/ethnography with “communities online”.

This study considered a “community online” but relied upon a “pure netnography” approach (Kozinets, 2010, p. 67). It therefore analysed online interactions without face-to-face interviews, using the reading of posts (both with and without images, drawings and photos) as well as the exchange of comments between community members. This choice was for two reasons. First, the method allowed us to explore a large number of reactions, comments, and feelings that could not be otherwise reached by a classic ethnographic approach (Guo, 2018; Jeacle, 2021). Second, the way in which society interacts through computer-mediated communications and online communities has changed over the last few years, that is an increasing tendency to post and share confidential and spontaneous information (Guo, 2018). This makes this way of communicating much more realistic than before. The participants are not subject to pressures or influence from researchers or any other third parties, avoiding or reducing the risk of “impression management” during interviews (Guo, 2018; Kozinets, 2010). The phenomenon of “alteration” (Kozinets, 2010, p. 68) is therefore moderated by the recent more intense use of technology and social media. The problem related to asynchronous computer-mediated communications (such as forums and blogs) is overcome because this study was not interested in the “live” interaction with participants, but the content, feelings, and reactions shared among participants to help them to deal with, and make sense of, the transformation of their professional identities. The approach used was therefore purely “observational” or “passive”, as in Guo’s (2018) case. The data gathered from online communities was therefore treated as qualitative data to be “content analysed” (Kozinets, 2010, p. 75; see also Guo, 2018).

According to Kozinets (2010), netnography consists of six steps: “research planning, entrée, data collection, ensuring ethical standards, interpretation and research representation” (p. 61).

Research planning. This step consists of careful reflection on how to proceed with the research following some aspects that allow the researcher to analyse online communities that are (Kozinets, 2010, p. 89): (1) *relevant* to the research focus and questions; (2) *active*, with recent and regular communications; (3) *interactive*, with a flow of communications between participants; (4) *substantial*, with a critical mass of communicators and an energetic feel; (5) *heterogeneous*, with a number of different participants; and (6) *data-rich*, offering detailed or descriptively rich data.

The community of *Commercialisti Incassati* fits all six points. It is a very active and heterogeneous community with more than 3,100 members sharing information on a daily basis. This includes both technical advice, and feelings and perceptions about the news and changes in the accounting profession. Activity includes sharing and interacting through posts and comments about the past, present and future of the profession, which fits well with the aim of this study to examine how accounting professionals make sense of their identity and perceive the image and prestige of their profession as both individuals and members of a community.

Entrée. The author gained the access to the closed Facebook group as a former accountant. Being a former accountant facilitated familiarization with the concepts, language, interests, and practices of the community (Kozinets, 2010, p. 79).

Data collection. To achieve the aim of this study, the research consisted of reading posts (both with and without images and photos) and comments on the group, archiving them into a database and categorizing them around key topics. The analysis covered two main periods to observe the community over a reasonable time frame to understand the characteristics of the phenomenon and related dynamics (Jeacle, 2021). The group was started in September 2013, so the first period of the study was the four months of posts for that year (September–December). The analysis considered all 103 posts published over that period. To see how the group evolved over time, posts were also analysed for a more recent period. To balance the two periods of observation, the study analysed four months from the more recent period, going back from June 2020 (the time of the research), during which there were 500 posts. This selection was rooted in the opportunity to grasp how the group interacted at the beginning and how it evolved over time in terms of threads and issues discussed.

Ensuring ethical standards. The researcher followed the functioning rules of the group and ensured the respect of ethical standards by limiting actions to observing. Group members were also guaranteed anonymity in the reproduction of any content from the closed group (Langer & Beckman, 2005). This paper therefore uses pseudonyms for all participants.

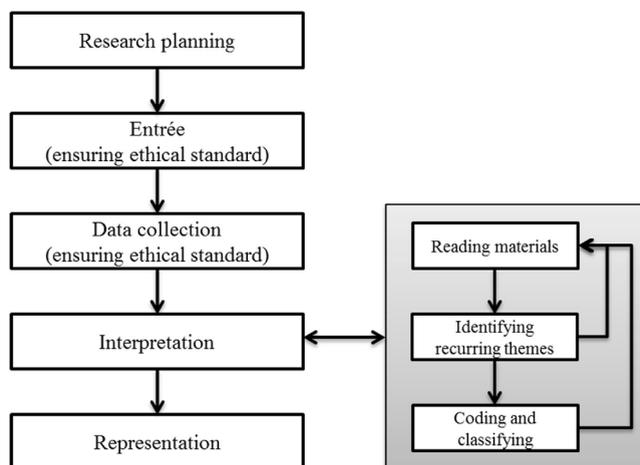


Fig. 1. The process of analysis.

Interpretation. This step consists of an abductive approach to analyse and interpret data through classification, codification and contextualization of communications. The researcher conducted an iterative process of reading all the collected materials (posts, images and comments) to identify recurrent themes. The posts were then re-read to code and classify materials, guided by the concepts of “identity ranking” and “identity experiencing” (Guo, 2018).

Representation. To give a complete account of what was analysed, the author chose to create two tables to show the codification of selected posts (all the 2013 posts and the 500 most recent posts going back from June 2020). The study also provides some examples of (anonymized) published images (reproduced under creative commons license) and posts that represented the most common themes. For reasons of space, the findings section shows only some of the most representative or popular posts and images, using the categories reported in the tables to provide variation and exemplification of the issues discussed (e.g., Alvesson & Ashcraft, 2012; Saunders & Townsend, 2016). Fig. 1 shows the process of analysis through the different steps (own construction based on Kozinets, 2010).

6. Accountants’ sense-making of their professional identity crisis

Following Guo’s (2018) concepts of identity experiencing and identity ranking, the analysis of this community online provides a deep exploration of accountants’ journey through the evolution of their profession and their perceived positioning in the social pecking order. The first period of existence of the group (four months from September to December 2013) covered 103 posts with a fairly limited range of issues/threads discussed. During this period, posts were more directly related to Guo’s (2018) concept of “identity experiencing”. There were almost no posts on “identity ranking”. Table 1 shows that the group began as a “forum” where accountants could share and discuss fiscal and accounting news, but also ask for help and support, and share personal stories about dealing with particular personal or clients’ cases with the Italian fiscal agency and other institutions (i.e. dealing with the complexity of Italian bureaucracy).

Sharing news on fiscal and accounting matters mainly consisted of discussions on the Government’s introduction of new measures/norms (e.g., concerning tax deadlines and requirements) and providing related suggestions and explanations to colleagues on how to deal with these measures. “Asking for help dealing with new accounting practices” consisted of posts requesting help from colleagues on how to apply/interpret fiscal measures/norms or how to bookkeep specific items after the changes introduced by the Government or following interpretation and mandatory requests from the Italian Revenue Service. This issue highlights the difficulties that accountants sometimes encounter in dealing with new requirements set out in law or accounting principles.

The posts where members shared personal or clients’ stories concerning their “relationship” with the Italian system are more interesting. They consist of tales of professionals or clients dealing with the messy and bureaucratic Italian system. These stories mainly shared feelings of discomfort and nervousness with the “crazy fiscal system”. However, they also enabled individuals to show colleagues how they resolved or dealt with specific cases. The following post by a member (pseudonymously called “Mario Rossi”) provides an example:

The Law Decree n. 76/2013 has made simplified Srl¹ accessible to everyone (including those younger than 35 years old) if, at the time of the company establishment, the Standard Statute² is used. But the notaries, to date, still cannot establish simplified Srl because the Ministry is delaying the publication of the famous Standard Statute!!!!!!!!!!!! Italy is becoming a joke...and this government is a worthy representative of it!!!!!! Ridiculous..... (Mario Rossi)

Table 2 shows how the spectrum of posts has amplified over time to include aspects of both “identity experiencing” and “identity ranking”. Some posts may cover several categories and touch upon both identity experiencing and identity ranking.

Over just a few years, the number of members and their interactions grew, and the appealing name of the group seems to have attracted new members who were willing to share their growing feelings of discomfort and nervousness, as well as the emotional charge related to the perception of a professional journey whose direction had changed radically. This seems to have been related to the ongoing fiscal and accounting changes introduced by the Italian Government, the feelings of loneliness and abandonment by the professional body (the National Institute of Chartered Accountants), and the perceived lower prestige and image of their profession, with clear reflections on accountants’ identity. After several regulatory interventions through 2014, 2016 and 2017 (see Tomo & Spanò, 2020), posts “asking for help dealing with new accounting practices” greatly increased, from around 19% (19 posts over the 103 posts from 2013) to almost 50% (231 posts from the 500 selected in 2020). This could be interpreted as an index of the increased degree of complexity and uncertainty of interpretation in the changes introduced and mandatory requirements of the Italian Revenue Service. This increased complexity was also reflected in accountants’ emotions, feelings and perceptions of their professional image, prestige, and identity. There were still many posts asking for support with accounting practices, sharing fiscal and accounting news and personal stories with institutions, but over the most recent period, members’ posts clearly became more “emotional”, touching on issues such as the sense of de-professionalization, lack of protection, and unfair competition.

The following two sub-sections will discuss the findings around the concepts of *identity ranking* and *identity experiencing*. It is worth remembering that the concepts of social status, exams and practical experience are analytically separate, but in practice, they may well overlap and be intertwined in claims posted by participants. Some quotes may therefore be largely related to one concept, but might also contain aspects touching upon issues related to another concept.

¹ In Italy, the *srl* (*Società a responsabilità limitata*) is the equivalent of *LLC* (*limited liability company*). *Simplified srl* is a type of *srl* with fewer formal requirements to be met at the time of the establishment. It was introduced to encourage entrepreneurship among young people.

² The Standard Statute is a form of standardized/simplified model to be used for the establishment of a *simplified srl*.

Table 1
Classification of issues/threads during the first year of the group (2013).

Issues/Threads	No.
Sharing news on fiscal and accounting matters	54
Sharing stories of clients or personal adventures with the Italian system	27
Asking for help dealing with new accounting practices	19
Sharing job/partnership opportunities	3

Table 2
Classification of issues/threads in the last 500 posts.

Main theme	Issues/Threads	No.
Identity experiencing (future)	The future of the profession: suggestions and/or uncertainties	26
Identity experiencing (present and future)	Sharing job/partnership opportunities	11
Identity experiencing (present)	Asking for help dealing with new accounting practices	231
	Sharing news on fiscal and accounting matters	61
	Issues related to training activities	19
Identity experiencing (past)	Sharing nostalgic memories of the profession in the past	7
Identity experiencing and identity ranking	Sharing stories of clients or personal adventures with the Italian system	65
Identity ranking	Sharing opinions on de-professionalization, lack of protection, and unfair competition	55
	Posts complaining about the professional body/national institute	15
	Sharing posts or news of other professions defending their boundaries	5
	Sharing posts on the Italian tax system and institutions	5

6.1. Identity ranking: Social status, exams and practical experience

A low opinion of accountants was apparent within the profession itself, with many accountants complaining about an elite of well-paid (“super”) consultants. These consultants receive more than 150,000 euros per year to provide consulting services (not further specified) to the National Institute of Chartered Accountants. They are generically intended to work for the Institute’s members to keep the professional reputation and image high, develop a better future and guarantee that accountants are recognized for their professional support to the community. Instead, these consultants, and the National Institute itself, are seen as useless by the members (“*They do not actually provide any service*”). Participants complained particularly about their lack of lobbying of the Government. The accountants also complained about other professions (e.g., notarial and law professions) having more powerful lobbies and professional bodies who negotiated and protected their interests (e.g., in relation to the shift of bureaucratic activities onto accountants’ shoulders and protection from the existence of abusive “professionals”). Some members explicitly remarked on the lack of an “effective lobby” for accountants as well as perceptions of how both the State and clients see the different professions.

We are one of the most stressed and poorly paid professions! Where is our National Council?? What are the super consultants paid for?? If only the accountants could speak...in the Senate! ...but I mean the real ones, the ones who work in the firms and actually manage them, not the ones who just parade around and make empty speeches... nobody listens to them? (“Daniela Viola”)
Lawyers, notaries, and doctors are considered social professions... instead, at the best, the State considers us as accomplices of tax evaders, while clients see us as the telematics mailmen of the Revenue Service... the bad guys who make them pay taxes! (“Paola Azzurro”)

The lack of protection by the National Institute of Chartered Accountants has resulted in there being no true professional exclusive right to provide services, leaving the boundaries of the accounting profession undefended against other professions and non-registered accountants (also described as “abusive professionals”) taking over accounting and other related niches (Cancellari, 2015; Il Sole 24 Ore, 2005). The presence of abusive professionals clearly threatens accountants’ “elite status” created by exclusive access to the profession through “Exams” (Guo, 2018). This therefore reduces the value of professional certification, which should guarantee the possession of “special knowledge”.

One post by “Maria Arancio” expresses her disappointment about a long-standing client who decided to change consultant after she asked for the regular tax payment. The post is interesting because it represents a “*Practical experience*” (Guo, 2018). However, it also goes further than simply describing the episode with the client, and contains many references to the weight of carrying on the profession despite the negative image, the presence of “abusive professionals”, the costs, the lack of satisfaction and the burden of bureaucratic activities. This post received hundreds of likes and more than 50 comments from colleagues sharing the same feelings, mostly commenting that “*It’s the same the whole world over.*”.

A client for 15 years... I lost my voice in making him understand how many things were wrong in his business (starting from the legal status of the company), what should not be paid with the company’s account... I helped him with the banks, I realigned his accounts with suppliers... at the first VAT payment, when I asked him to pay, he told me: “the other accountant did not make me pay, with you I am paying taxes and VAT too... You know what? I’m going to change accountant.” Thank you escapologists, thank you fellow magicians, thank you colleagues who have created a negative image of this profession, thank you very much.

Signed: a young accountant who fights to carry the flag of ethical and professional correctness. At her own expense. Zero honours, many burdens. ("Maria Arancio")

This situation is linked to an unstable institutional context, characterized by continuous changes to fiscal and accounting norms. This makes it hard for accountants to stay ahead of the increasing and overwhelming number of interventions and deadlines (Parente, 2012; Trovato, 2014). Many of these normative interventions also introduced new mandatory requirements establishing the shift of bureaucratic activities, previously those that were the responsibility of public administrations, to accountants. The accountants also encountered difficulties in passing on the related costs to clients, with the result that they are underpaid for these activities (CNDCEC, 2018; Quaranta, 2011).

There was an interesting post on the effects of the transformation of the accounting profession in Italy by "Antonio Blu". This post expressed all Antonio's emotions in terms of being disappointed and tired of how the profession has changed over the years because of the burden of activities. These overwhelming activities have made him feel that he has no chance to escape from "a trap", a feeling that was supported by the picture accompanying his post (Fig. 2), showing a person feeling trapped behind the window in a "black and white" world.

Feel trapped in an impossible job draining all of my energy... I feel hopeless ... time never passes and I can't find any respite... ("Antonio Blu")

Maria Arancio's reference to "escapologists" and "magicians" is a reminder that in Italy there are many non-registered "accountants" (abusive professionals) providing accounting, tax and management consulting services (Cancellari, 2015; Il Sole 24 Ore, 2005). This reconnects to the lack of a true exclusive right to provide specific professional services, limited to members of the National Institute of Chartered Accountants. The lack of this exclusive right reinforces the view that the National Institute does not protect its members from attacks on their jurisdiction, with consequences for accountants' image, prestige and identity (Cancellari, 2015; Il Sole 24 Ore, 2005; Quaranta, 2011). These unauthorised "professionals" provide services at a very low cost, meaning that registered Chartered Accountants have to deal with unfair cost competition that risks affecting the quality of the services provided. One member posted a picture about the advertisement of services provided by an unfair competitor processing payrolls and related documents for 2.00 euros per payslip (see Fig. 3).

The consequences are quite dramatic in terms of the "social status" of the profession (Guo, 2018). One of the posts about lowered prestige, de-professionalization and lack of protection that received many comments and likes provided a clear description of the average feeling among accountants in the last few years. It was accompanied by an interesting image of a man wearing a tie. The post by "Francesco Bianchi" shows the emotions accompanying the context, with a "dramatic" reference to accountants' transforming identity and the reference to the loss of professional prestige through the breaking of the symbolic dimension and historic image identifying the accountant as a professional wearing a tie.

*We have reached the lowest point as far as the prestige of our profession is concerned...there is little or nothing intellectual left...it's all just manual labour.....that coloured tie around the neck that apparently gave us so much authority and prestige... I have the impression it has reached the end of its days.....maybe a fu**ing polo shirt would be preferable, but.....we are also losing a shared intellectual pride in bringing the profession back to what it was and defending it from the disarray that politicians are hoping to reduce it to! (Francesco Bianchi)*

The issue of de-professionalization and lost prestige was echoed in other posts reporting complaints about the National Institute and its inability to protect its members or the boundaries of the profession. The two posts below go further on professional prestige. One mentions "dignity", and the other implies that accountants have simply become low-paid "hidden employees" of public administrations³. These exemplify how Italian accountants perceive that they have become "mere scribblers" for the State.

I am surprised by the President of the National Institute asking for respect for the category. Respect for what? The long-gone professional prestige and dignity that they have allowed the government to take away? After so many failed struggles, we all bear the consequences every day, they have made us scribblers of a state that persecutes us despite the fact that we are useful and foolish servants. And now they realize that they should be asking for respect? ("Carlo Verdi")

With the enormous amount of data that we send to the Revenue Service, it is clear that we are merely lowly employees of the public administration....with the aggravating circumstance that we are not paid at all well for the privilege... ("Michele Grigio")

The governing body has therefore proved to be ineffective in protecting the status of professional technical and specialist knowledge (Empson et al., 2015; Hamilton, 2013). A provocative question therefore emerges: how can the accounting profession be considered to have high social ranking if the National Institute itself does not work to maintain the profession's prestige and image?

Clearly, and much more worryingly, clients perceiving those current conditions had boxed the accounting profession into a corner. They no longer recognized it as a high-standing profession, and were not willing to pay for accounting services that they could obtain elsewhere more cheaply. Clients had therefore become complicit in lowering accountants' social status and prestige, and relegating them to mere executors of mandatory requirements.

The missing protection by the professional body (coupled with attacks from other professionals) has resulted in a more open

³ Here, by "hidden employees" it is intended that accountants are not employed by public administrations but indirectly work for them without being recognized either with a salary or with a contract.



Fig. 2. A man trapped behind the window (The image posted by Antonio Blu on the group is reproduced under creative commons license (CC0)).

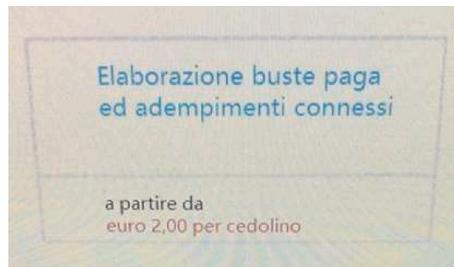


Fig. 3. Low cost payroll processing.

occupational group. The unstable institutional context and clients' views of the profession were also negatively affecting professional social status and prestige (Clikeman et al., 2001; Samuel et al., 2009; Walker, 1991).

6.2. Identity experiencing: past, present and future of the profession

Identity experiencing was conceived by Guo (2018) as “a more or less subjective understanding of one’s activities” (p. 29, footnote #17). It is closely linked to identity ranking and, in the case of Italian accountants’ professional journey, it shows a clear perception of the decline of the profession. It is clear from the accountants’ comments that they see their profession losing “rank” in its social positioning and in public opinion. It is not that other professions are necessarily more highly regarded than the accounting profession but that, with reference to a historic level of prestige acknowledged to different professions, the prestige of accounting is lowering. This may therefore mean that other professions come to be seen as having a higher social rank.

This perception negatively affects “how accountants experienced the past and how they will experience their future professional lives” (Guo, 2018, p. 31). Several accountants shared positive memories about a “glorious” past, while also expressing serious concerns about the current situation, and insecurity about the future of the entire profession. Many described their intention to leave the profession (and some that they had already done so). Some very emotional posts shared uncertainty, dissatisfaction and lack of trust in future positive changes.

I closed my office..... They are stealing my life from under my nose. Life is worth more than being forced to fill in useless and incomprehensible forms! Many colleagues won't share my perspective and this doesn't bother me....my family shares it, and that's what I care about..... (“Patrizia Rosa”)

There is nothing worse than doing a dead job like we do! A job that has no dignity and does not give you satisfaction to the point that you would not pass it on to your children is a dead job! Here there is no future!!!! (“Marco Indaco”)

Accountants regretted the loss of a past when *becoming* and *being* an accountant was a life goal allowing them to be part of an elite enjoying a highly regarded and well-paid profession. They complained about a “turbulent” present with feelings of chaos, nervousness and being trapped by a bureaucratic work based on mere form-filling and deadlines. Unlike before, many now advised against becoming an accountant and did not wish to pass their professional activity to the next generation. Many members commented that they intended to advise their children to avoid this profession because of concerns about its future. This was because the most common feelings about the future were insecurity, lack of trust in a better future for the profession and intention to quit the profession, which was often described as a dead job with no future.

However, there were also some posts advancing suggestions on how to deal with the current unstable context. Many members indicated that they were “abandoning more repetitive/standardized activities” (i.e. bookkeeping and tax fulfilments) to increase less standardized business consulting activities. These seemed to be viewed as more “professional” and providing higher margins. This is consistent with the argument in the literature about the switch towards more commercial and “money making” activities (Carnegie & Napier, 2010; Spence & Carter, 2014). It gives accountants the chance of *being* a “colourful professional” or consultant rather than a

“boring bookkeeper” (Jeacle, 2008). Other posts suggesting expanding activities through job crafting or hybridization (for instance, by teaching at a school, or on post-degree or other training courses), reducing the influence of continuous normative interventions. However, these reflections opened a discussion about who accountants would become if they abandoned their traditional and characterizing activity of bookkeeping.

The solution of providing more consulting services instead of more traditional standardized services (e.g., bookkeeping and tax declarations) is not feasible in a context where most accountants work for very small firms or by themselves (a one-person professional firm) with clients such as small companies or individuals, that are not able or willing to pay higher fees. This suggests that the context matters and that the ability to switch from traditional to commercial activities under the “it’s all about money” perspective cannot be taken for granted (Carnegie & Napier, 2010; Spence & Carter, 2014). This can only be guaranteed for big accounting firms that can bid for large contracts and rely on large amounts of capital.

6.3. A revision of the identity sense-making framework

Consistent with, and in addition to, Guo’s (2018) framework, this paper has shown that Italian accountants are facing a crisis in terms of identity experiencing as well as identity ranking. They are experiencing lower social positioning, consideration and recognition and many consider their profession “a dead job with no future”. This is also caused by the presence of “abusive professionals” and the lack of effective lobbying by the National Institute to protect the profession’s interests. This suggests that it may be necessary to re-label Guo’s (2018) category “Exams” to also consider “access to, and protection of, the profession”. These experiences clearly affect accountants’ “professional journey”, which includes a “glorious past”, a turbulent present and many concerns for the future. This paper has therefore provided insights on the dark side of professional identity, unlike previous studies that have usually considered deepening identity formation or work by professionals to keep their identity stable over time (e.g., Ashforth & Schinoff, 2016; Dutton et al. 1994). This study has supported the existence of a profound professional identity crisis, entrapping accountants and leaving them very few alternatives in terms of identity work (e.g., job crafting or impression management). This crisis is the result of an unusual phenomenon of competing logics (Malsch & Gendron, 2013; Paisey & Paisey, 2020; Spence & Carter, 2014) that sees bureaucratic activities clashing with professional work (CNDCEC, 2018; Tomo & Spanò, 2020) within an unstable context with the peculiar dynamics of continuous normative interventions and a lowering social view of the profession. Apart from job crafting and impression management, this situation has left many accountants with no alternatives to quitting the profession, because of rising costs, stress and reduced prestige. This process is therefore placing the future of the entire profession in doubt, and not just affecting individual

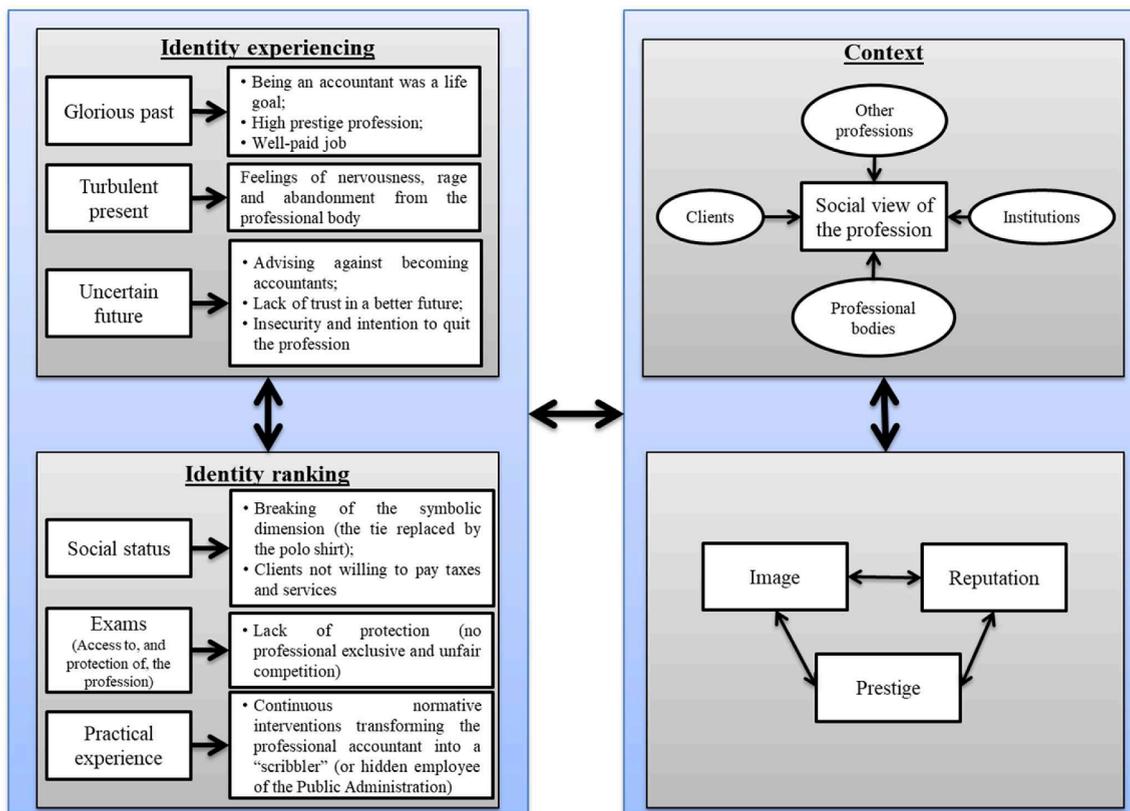


Fig. 4. Identity crisis sense-making framework.

professional identity.

This sub-section therefore proposes an extension of the identity sense-making framework that might be described as an *identity crisis sense-making framework* (see Fig. 4).

The revised version adds some details to the two forms of identity work (ranking and experiencing) reported by Guo (2018). These details will support understanding of how a crisis of professional identity may emerge as a result of many contextual features. This can lead not only to professional insecurity, as argued by Guo (2018), but also to the actual and immediate intention to quit the profession or to do job crafting that would mean accountants abandoning the more traditional and characterizing areas of their profession.

This is because a professional identity crisis does not stand alone. It is accompanied by damage to image, prestige and reputation (Tomo & de Gennaro, 2020). It is not only a matter of accounting professionals' individual and collective identity, but also a social view related to how the context sees the profession. The context may (positively or negatively) influence the reputation of a profession, which could affect its image and prestige, either increasing or reducing it (Dutton et al., 1994; Knechel et al., 2006). If the profession's social status falls, this should prompt professionals to react to restore their professional image and, therefore also reputation and prestige (Hiller et al., 2014; Tomo & de Gennaro, 2020). When successful, this effort could lead to an iterative process between image, reputation and prestige (as shown by the two-way arrows in Fig. 4), which should positively affect the social view of the profession and then spill over into positive effects on identity ranking and identity experiencing (Guo, 2018; Tomo, 2019; Tomo and de Gennaro, 2020).

In line with Abbott's (1988) view that professions should be examined by looking at the different forces acting in the surrounding context, Fig. 4 puts together the mutual relationship between identity experiencing and identity ranking (Guo, 2018) and the context (e.g., clients, professional bodies, institutions and other professions), and its influence on the social view of the profession and, in turn, on building, maintaining, or destroying professional image, reputation and prestige (Tomo & de Gennaro, 2020). These relationships are mutual, as shown by the double-headed arrows. A positive view of the profession will maintain a high reputation, image, and prestige of the profession, with a consequent positive impact on identity experiencing and identity ranking. Conversely, a low social view of the profession negatively affects individuals as well as the collective perception of the profession. In this study, individual perceptions of these conditions were shared by the community, suggesting there is a collective view of the new "bureaucrat" accountant (i.e. a "scribbler" or "hidden employee" of the public administration). The term "bureaucrat" provocatively describes the transformation of accountants from professionals who are no longer "consultants using professional knowledge" but now mere "bureaucrats", applying rules and norms to fill in mandatory documents, tax records and similar, implying a *de facto* process of de-professionalization of accountants. The co-existence of these conditions support the idea that effective de-professionalization is occurring in the Italian context, with accountants experiencing a profound professional identity crisis.

Guo (2018) provided an account of how accountants make sense of their professional "selves", or who they are as professionals. However, this paper has provided insights on how (Italian) accountants make sense of their professional *identity crisis* with reference to who they are as *no longer (perceived) professionals*. Indeed, this study showed that the concept of how "one will be" falters ("a dead job with no future") because of the profound changes within the surrounding context, which undermine the stability of both the working conditions and identification process. This has led many accountants to seriously consider abandoning the profession. This paper therefore revisits the concept of professional insecurity, going further than financial viability (Gendron & Spira, 2010) and the differentiation from others (Guo, 2018), arguing that insecurity is mostly related to the intention to continue in the profession after experiencing such a strong identity crisis.

7. Conclusions

This paper has sought to explore how accountants in a context of de-professionalization make sense of their professional identity crisis. The research used netnography to explore how Italian accountants within a "community online" conceptualize and perceive their identity by sharing posts (both with and without images) about the unstable context that is transforming their profession and their *being* professionals.

Drawing on Guo's (2018) identity sense-making framework, the paper proposed a revision of the framework to discuss the conditions leading to a professional identity crisis (see Fig. 4). Interestingly, both the name (*Commercialisti Incazzati*, "Angry Accountants") and the logo (an angry Clint Eastwood) of the Facebook Group were active reminders of a profound and shared feeling of nervousness among accountants about the peculiar dynamics characterizing the Italian context.

The paper has many theoretical, practical, and methodological contributions and implications. First, the study contributes to the literature on identity in the accounting profession, introducing an image of the accountant that goes beyond the stereotypical "boring bookkeeper" (Jeacle, 2008). The Italian context provides a case for discussing the idea of a "bureaucrat" accountant, that is, a "paper pusher", a "scribbler", or a "hidden employee of the public administration", but one who is not even paid for the services provided. This process of transformation from professional to bureaucrat also has a strong symbolic dimension, with accountants moving from wearing a tie to "a polo shirt". The paper also contributes to exploring how accountants make sense of their *professional identity crisis* as both individuals and members of a community. This goes further than mere comprehension of their identity, by supporting the exploration of how professionals make sense of *being* professionals in times of crisis and within unstable contexts.

The paper also contributes to the growing literature using netnography to improve understanding of identity in the accounting profession (Guo, 2018; Jeacle, 2021; Miley & Read, 2012). Given the spread and intensive use of computer-mediated communication and the development of online communities, the paper contributes to increasing knowledge about the application of digital and visual methods to understand how people make sense of their identity and how identity is conceptualized, expressed and co-constructed using digital tools (e.g., forums, blogs, and social networks), contributing to what the literature defines as "online identities" (e.g.,

Barros, 2018). The contribution lies in understanding the collective dynamic within these online communities and how individuals make sense of their professional identity, going beyond the online sphere when these communities are also representative of occupational groups.

This study also overcomes a non-recognized limitation from Guo's (2018) study, which analysed accountants' reactions and comments on a forum set up by a new accounting association (CPA). The nature of the forum, and particularly its sponsorship, could have influenced what was posted by members on the forum. Unlike Guo, this study analysed an online group spontaneously created by accountants, who therefore considered themselves completely free to share reactions, comments, emotions and feelings about their experiences.

This paper also offers some practical and context-related implications by providing insights from the analysis of a context with specific and often overlooked institutional dynamics. This has allowed us to discuss a case of "institutionalized de-professionalization". The literature has often focused on stable contexts with well-defined relationships among the actors within the fields. Instead, this paper provides insights from a context undermining the nature and future of the accounting profession. Unlike Guo (2018), who analysed the context of unification of three Chartered Accountants Associations in Canada that might pose a challenge to professional identity, this study has furthered the analysis of a context that is putting the whole accountancy profession in doubt, and not just individual accountants' identity.

The Italian situation, with expanding and unstable regulatory activity, provides the chance to explore very particular institutional dynamics and their influence upon accountants' perception of their identity, image, and prestige. It could therefore be of interest to the international research community on professional identity, as well as to practitioners and policymakers interested in revising the regulation of the accounting profession in Italy or in other countries where the profession is at risk. The case provides a deep understanding of a professional identity crisis that shows what happens when a professional category has no protection from its National Institute (i.e. professional body) in the face of a continuous, messy, normative intervention that is literally destroying the profession's "soul". This was shown by the perceived breaking of the symbolic dimension represented by "the tie", and its replacement with "a polo shirt".

It could be argued that the Italian context provides a case of "institutionalized de-professionalization" in that de-professionalization is not simply the result of competing logics (e.g., commercial vs. professional) or of temporary professional fashions. Instead, it is rooted in the normative action of the Government and the complete abandonment by the surrounding context (clients, professional bodies and other professions) that is relegating the accounting profession to a minor league. The study therefore also has implications for the Italian National Institute of Chartered Accountants, insofar as it needs to reflect upon the professional identity crisis experienced by its members as a condition posing a serious threat to the whole profession.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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