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Associativism of Accounting Professionals

Osmar Antonio Bonzanini,
Amélia Cristina Ferreira da Silva and
Teresa Gabriela Marques Leite

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Abstract

This chapter aims to discuss the role of professional accounting associations and orders in relation to the current context of accounting training. It is intended, with this, to broaden the discussion about the performance of these professional entities, since they are placed as of public interest. Its work with the universities, aiming to interfere in the training process of future professionals, whether by the application of evidence of access to the profession or by direct and indirect influence in the construction of the curricular contents intended to form the accountants, must be thought openly and free of ideological load. Thus, it is considered important to analyze the aspects of the relationship between universities and such class entities, in order to know if there is a disinterested relationship or if, on the contrary, the university is influenced by professional accounting associations and orders, in percussion of their selfish interests.

Keywords: professions, accounting, associations and professional orders, universities, accountants

1. Introduction

Studies on the role of professional associations in the field of democratic ideals are anchored in the thesis that professional associations are seen as one of the components of individual freedom through associative demands and one of the possible and democratic solutions to dealing with the administration of social complexity and the power of the state. In this environment, the premises of associativism, according to Luchman [1], in the context of democracy and individual freedoms, are not restricted to the meeting of individuals of the same trade, work, or profession.

Associations and professional orders and universities are public interest entities, and according to Freidson [2], both, together with the state, sustain professional power from three pillars: autonomy, monopoly of knowledge, and credentialism. Its activities have an emphasis on controlling the assets of physical and legal entities. Historically, the earliest associations of accounting professionals have emerged in Scotland in the 1770s. These associations are seen as the forerunners of the rise of accounting in Europe and later in America.

In turn, universities are entities that provide abstract knowledge and certify the technical skills that lead the individual to professional status [3]. Thus, in view of the autonomy envisaged which composes the concept of the university, the performance of professional accounting associations and orders, in order to interfere in the specific contents of the training of future accountants, as well as in the formulation and application of the tests of access to the professional category, is presented as a topic to be investigated. In view of this, in this chapter we will address the following dimensions underlying the theme:

- History of the first associations;
- Accounting profession and associative organization in the world;
- Access to the accounting profession in Brazil;
- Influences on the curricular contents that certify the accountants.

According to Berg and Lune [4], Bhattacharjee [5], and Beuren [6], this study, without social sciences context, is classified as exploratory and descriptive, qualitative, and bibliographic.

2. Theoretical framework

The professional associations, according to Abbott [7], are important social actors, seen through their leadership at a given moment, unleash a set of actions to improve the positioning of the profession in a given social and economic environment. Moreover, according to Willmott [8], although it is voluntary in nature, political bodies with purposes aimed at defining, organizing, securing, and representing the interests of its members, including through the construction of barriers to entry into its sphere of action, from the concession of the state.

Each of the professions has its own particular occupational culture, its founding heroes, and its own dialect, as well as myths and collective rituals of specific cultural resource which holds the monopoly that is attested by the possession of academic credentials, which, according to Diniz [9], operate as a rule of social exclusion, separating professionals from nonprofessionals.

2.1. Professional associations

Before the Industrial Revolution, the professional associations already performing their role, through activities equivalent to the Corporations of the Office. However, it was concluded in the Middle Ages—in the face of the supply of free labor from the countryside, due to the

agricultural revolution and the weakening of feudal power—which was designed in contours of companies [10]. These and other circumstances have resulted in the growth of commerce and cities. Thus, in order to understand creation and its development, there is a need to connect these organizations and their influences not only in the context of capitalist and industrial society but also in their participation in regulating the social and economic life of the modern state.

In general, the maintenance of the first associations took place in a similar way to what is happening today: by collecting monthly or annual membership fees. In the structural aspect, they were organized under an established hierarchy, in which the masters occupied the highest positions and the associates, as apprentices, had to rise positions, improving their learning.

Although it is a widely accepted and recognized civil organization in today's society, it is still difficult to get a precise definition of the term "association." According to Luchman [1], it is difficult to establish, against the multiplicity of associative practices, a set of general characteristics that can determine some distinctions without running the risk of falling into reductions or simplifications. Such difficulty is present in the different theoretical currents and based on the interpretations about the importance of associations for life in society, but, although permeated by differences, notions about the concept of association are more or less common that resulted in no growth of trade and cities.

In this context, Luchman [1] rescues the influence of Tocqueville for the sedimentation of the modern conception, because of his vision of secondary associations, different from the primitive bonds.¹ In this perspective, the sense of association involves, to a large extent, the types of associative bonds that are fruit of personal choices but with weaker ties when compared to family associations. In practice, the existence and performance of a professional association are necessary components for the formalization of a particular profession, since it controls the rules of professional conduct through ethical and deontological codes, something that Durkheim [12] has already highlighted as an important link to establish the relationship of men to work and the community [13, 14].

If, on the other hand, there is a group of researchers who seek to find, definitively, the best definition of the term profession. Using even sophisticated terms for this, on the other, there is the view of authors, such as Brante [15], who proposed to abandon the proposed solutions in the last four decades. Brante [15] has focused his studies on one aspect that he considers as a basic problem, and that is behind many others: a simple definition of professions presupposes that these are based on their professional practice in greater systematized and often scientific knowledge. In an opposing view, Saks [16] understands that professions are constituted by their social power and by how they exclude, from a legal basis, individuals who do not hold the required knowledge.

Svensson and Evetts [17] share the view of Brante [15], regarding the relevance in maintaining the line that separates professions and occupations. When questioning the respective traditions,

¹Cooley [11], in his work *Human Nature and Social Order*—1902, is attributed to the identification of the three types of associations, based on the nature and degree of the ties. Thus, family and friends are primary associations; the secondary ones—such as civic and religious associations and service clubs—are geared toward the collective; and the tertiary ones would be the interest groups and professionals, with a same specific proposal, but anonymous among themselves.

they seek to reposition the debate centered on the definition of the term profession and the efforts of conceptualization and relativization based on space-time references, in the incorporation of the most recent transformations of professional work and the organizational dimensions of its exercise, which delimit new theoretical and methodological questions and empirical manifestations, tributary to the convergence of such traditions.

It should also be noted that in the context of sociology and functionalist theory of professions, professional associations are placed as an important mechanism for protection and maintenance of professions, since they guarantee occupational control, autonomy, and regulation. However, Angelim [18] observes that in the context of professionalism, the professional association is created by the state and now represents the state policy. In the interactionist theory, professional associations are defined in the same way as Higher Education Institutions (HEIs), as institutions for the protection of diplomas, licenses, and mandates [3]. In this way, associations of this nature are intermediary institutions between the state and professionals and between them and the public, which participate in the game of rhetoric or speeches, aiming at public recognition and legal protection.

Historically, many of the professional associations founded on the European continent were able to exercise their effective power in the first half of the twentieth century. Many of them, whose constitution had been inspired by associations created according to the Italian fascist ideology, ended up in crisis, at the end of World War II, along with the victory of the democracies. If, on the one hand, the European institutions of social solidarity were able to find ground with an already existing mentality of historical origin, in other countries, such as Brazil, professional associations had the task of creating a psychological basis, through education, resulting in adaptations in the form of a corporatist model of its own, capable of sustaining the then anti-individualist tendency.

In particular, professional accounting associations and orders have different functions, among which are the access to the profession, the control and supervision of the activities of its affiliates, the promotion of research, and the advancement of science that involves the respective training. In the current context of professional associations, the position of Noordegraaf [19] stands out and moves the debate to a new direction, since it highlights connections between professional logics and external organizations, during the professional training processes. According to Muzio and Kirkpatrick [20], such pressures are forcing professional associations to seek new forms of reconstruction and classification, so that their behaviors become more organizational, including the possibility of a hybrid professionalism, combined with management principles.

Initially focused on the control of personal assets, the activity of the first accountants, in the modern history of mankind, brought accounting science to the organizations' environment, becoming essential to the management processes. Following the historical logic of meeting professionals in associations to defend their interests, early accountants also walked the path.

2.2. The accounting profession: brief history

The use of irrigation techniques by primitive people resulted in the emergence of surplus agricultural products. As a consequence of this new process, a part of the population began to

be used in processes of commerce and manufacturing, marking the beginning of the urbanization period. Buesa [21] states that at the beginning of the cycle of urbanization, a ruling class emerged, which was enriched by the exploitation of labor, the collection of taxes and military, and the political and religious control. Considered as the science that controls the patrimony of entities and whose origin is as old as man, until the eighteenth century, accounting theories were practically the same as those considered in the pioneering work of Luca Pacioli: a printed book, dealing with arithmetic and containing only a treatise, composed of 36 chapters, on the accounting part, the distinction IX, treaty XI, *Tractatus de computis et scripturis*, dealing with the process of double matches.

Based on this treatise, presented by Pacioli, the main legacies for accounting emerged, among them the definition of inventory and guidelines of how to carry out the records; the organization of accounting entries in the *memoriale* (book in which transactions were recorded as they occurred), the *giornale* (diary book) and the book (reason book), and the authentication of these books as a means to avoid fraudulent records; the recording of expenses and revenues and a proposal on the financial result to be prepared at the end of the year; the confrontation between the entries of reason and the diary; and the system of double matches, among others, evidencing, first, the debtor and then the creditor.

The first complete record of a double entry bookkeeping system is from the Renaissance period, with the location of the City of Genoa in Italy. In addition to proposing a close connection with mathematics, Frei Pacioli's book *Summa de arithmetica, geometria, proportioni et proportionalit * included a section on the double-start system and presented the reasoning that was based on accounting entries [22]. Following a process of shifting economic development from continental Europe to England, resulting from its pioneering process of industrialization, new needs linked to the controls in the entities are presented, which promoted the consolidation of the Anglo-Saxon model [8]. Similar to what occurred in Continental Europe, Italy was the cradle of accounting innovation during the long period when its city-states had a strong influence on the economy. England and later the USA are the influential territories for the development of contemporary accounting.

There is also the understanding that the origins of accounting professionals, as a component of corporate governance, are related to the creation of corporations and the legal requirement of auditing, which has led to the growth of accounting as a profession [22, 23]. Such growth, even if it has occurred differently in different countries, has brought about significant changes: it was the modern dimension of accounting. This dimension of modernity was the accounting response to the increase in information needs, resulting from the vast socioeconomic change, initially in the coal exploration business and later in the oil rush [24]. Later, the creation of technologies provoked the evolution of information quality and its influence on economic mediation, leaving behind the legacy inherited from the medieval past. This evolution occurred due to the flexibility and high degree of abstraction of the accounting, fundamental to inform about the diverse activities of the organizations, the scope, and complexity of the business.

In this environment of economic growth, leaving behind the old form of management and bookkeeping, a new demand for society of the time arises: the need for people with knowledge,

skills, and qualifications to control wealth [25]. Therefore, it was natural for a space of action to emerge from those who held knowledge in accounting, leading to the creation of the profession. In such a scenario, the accounting profession was built on the contributions of individuals and then considered leaders, something important in the delimitation of jurisdictional boundaries, in professional organization, and in claims of legitimacy.

There is a perception, in the historical context that the emergence of the accounting profession has a close connection with the end of the restrictions that prevented the creation of corporate societies. Although there was a significant need for a capital in the period of the Industrial Revolution and in the early nineteenth century, legal impediments restricted the formation of limited liability companies, inhibiting the formation of these capitals, as well as the growth of the accounting profession [23].

On the other hand, in the period of much of the nineteenth and twentieth centuries, many countries were involved in military conflicts or economic disputes, often resulting from capitalist and ideological expansion and resistance to such expansions. At the time these restrictions were withdrawn, the field for accountants, as well as for the consolidation of the profession, was open.

2.3. First professional accountant associations

The formation of the first professional organizations, initially in Edinburgh and later in Glasgow, Scotland, though pioneering, did not originate from a desire of the accountants to elevate their status, to gain new privileges, or to promote monopolies [26]. What actually happened was a mobilization of these already prestigious professionals against the challenges of powerful London-based trading groups. In addition, class organization as an association served to raise awareness of the group and consolidates its identity, during ideological confrontations with hostile parties, such as the powerful mercantile groups.

In the early stages of the organization of the accounting profession, private sector institutes were responsible in Britain, and although they have been recognized by royal charters, they have not been formally regulated by the British state [23]. Unlike Britain in France, the regulation of professional accountants and auditors was divided between the *Ordre des Experts-Comptables* and the *Compagnie Nationale des Commissaires aux Comptes*,² both bodies being under strict state regulation. It is also necessary to reflect on the inclusion of the figure of the state as an ally of the professions, since it occurred by its authority to grant and impose monopolies or arrangements restrictive to the professions. Thus, according to Sudaby and Viale [27], professional projects, in addition to the support they seek from the state, so that they can initiate legal procedures and transform an occupation into a profession, bring with them institutionalization projects.

According to Willmott [8], the emergence of the modern state was an important condition for the development and organization of accounting practice. However, studies carried out in the context of the professions have neglected this practice or consider it as a neutral

²Accountants and statutory auditors, respectively.

influence. At other times, this role is perceived as relevant, at the moment it intervenes, limiting the autonomy of professions, and, traditionally, accountants have used the state to promote their interests, including in the expansion of their prerogatives and market closure, as in professionalization. As auditors Ballas [28], as an example, the case of Greece between the years 1940 and 1950, where the state began the auditors' professionalization project, using audit as an instrument of economic and political control, as well as being a device for legitimizing the government itself.

Another point that deserves attention is the interference of the state in the regulatory processes, since accounting has not been regulated in the same way in different countries. One reason for such differences lies in the legal system, which differs internationally because there are two systems identified in the developed world: Code Law and the Common Law.

As for the Code Law, it is based on Roman Civil Law, which advocates intrinsically, with the government acting as regulator of all facts, and acts determined in the current legislation [29], and the Common Law tradition originates in medieval England, and it is a more diversified legal code, going back to the codifications of the nineteenth century. In its origin are customs and analysis of customary law, there is a process of creating laws in general, but the application of laws in specific cases, activities, or segments. Such a difference between the two systems lies in the particularity that company law or commercial codes establish in the form of detailed rules for accounting and financial reporting in Ref. [29]. With this, the nature of regulation and the rules of each country can be affected by the system, because where Common Law prevails, the development of the profession took place under a title, such as the *Certified Public Accountant* (CPA).

In relation to the Code Law countries, the accounting profession is dominated by state standards, and accounting and auditing have been developed as distinct professions with different designations. On the other hand, given the historical or cultural influences, it is possible to observe some exceptions, such as the Japan, Greece, and Bulgaria, where professional orders have acted to simplify the profession, in addition to reducing the number of titles, without success in such attempts.

Even if, at present, differences and similarities are observed in the attributions and the performance of the entity representative of accounting professionals, their origin is the same, from the first accountant societies, constituted from the 1500s in Europe.

2.3.1. *Scotland and England: birthplace of professional accountants' associations*

Although there is a mention of a society of accountants formed in the year 1581 in Venice, the greatest impetus to the profession occurred, according to Hendriksen and Breda [22], concomitant to the beginning of the Industrial Revolution, when the requirement of accounting specialists increased considerably. Scotland is presented as the country where the first professional associations were constituted, since the Edinburgh Municipal Directory for the year 1773 referred to the performance of seven accountants. Later, as early as the early nineteenth century, there were less than 50 public accountants registered and operating in the major cities of England and Scotland [22]. It was from a legal authorization, issued in 1854, allowing

practitioners to present themselves as “authorized accountants,” which established a society of accountants located in Edinburgh. Other local associations were then formed, culminating in the approval by Queen Victoria in 1880 of the Institute of Certified Accountants of England and Wales [25].

These professional associations of Scotland were the forerunners of the professional rise of the class, in the late nineteenth century, and beyond the Society of Accountants in Edinburgh (SAE), 1853; the Institute of Accountants and Actuaries in Glasgow (IAAG), from 1854; and the Society of Accountants in Aberdeen (SAA), 1866, can be taken as the earliest examples of associative control in Scottish accounting. To a certain extent, the formation of these associations was an attitude in response to the challenge of power and authority of Scottish public accountants in providing services related to the Court of Justice. The creation of the SAA, however, was related to local economic reasons, such as the railways and the banking sector, and after the formation of these three entities, its members faced challenges from competing organizations, concerned with the monopoly of the profession [25]. Despite the differences, the three associations joined forces to defend the professional status of accountants, including joint examinations, a review of national members, and professional registration.

The early organization of accountants in Scotland is explained by Walker [30] as a consequence of the Scottish legal separatist system, the rise of industrial society, and the attempt to achieve social closure and collective mobility. Vocational training in Edinburgh and Glasgow in 1853 was an organizational response to the activities of a powerful group of London merchants, whose demands for law reform emerged from the dominant economic philosophy of Victorian Britain. Such proposals ultimately threatened the interests of Scottish accountants but resulted in greater linkage between professional organizations in Scotland and England.

Another important milestone in the professionalization of accountants in Scotland occurred in 1854, when they came to hold the monopoly of accounting practice, through the sole acquisition of credentials as CA³ [31]. At the time, the monopoly was challenged as being contrary to social and political philosophy and by employing a critical analysis of professional secrecy, which shows that it has assumed a functionalist interpretation of the role of the professions in society, receiving protection and help from superior resources, by their links with other professions and even by political circumstances. After the founding of the accountant associations in Scotland, similar formations emerged in England and Wales at the end of the nineteenth century [25]. As in Scotland, there were public accountants working in England and Wales, even though they were not linked to any professional associations [25, 32]. However, in line with Scotland, national legislation on the professional services of the Public Accountants of England and Wales created the need for a formally constituted group to establish associative control.

Since that time, the accounting profession already allowed to glimpse certain nuances in relation to the social context. Having its origin in trade practices, from the period beginning in the

³*Charter*. Term which is based on the designation “Chartered” of its associates, designation of professional prestige. In Scotland the Edinburgh charter, dating from 1854, gave rise to the designation of Chartered Accountant (CA) and then adopted in the royal diploma which in 1880 recognized in the Institute of Chartered Accountants in England and Wales (ICAEW).

1870s, accounting in England and Wales leaves behind its poorly defined commercial occupation, becoming a profession established and recognized in the society [33]. At the same time that the accounting science extended its prestige and recognition, the occupation of secretary was losing importance and being identified like feminine function. At the end of the professionalization process, around 1930, the accountant had the recognition of being a function directed to the male professionals.

Currently, the associations that bring together accounting professionals in Britain, according to Altintas and Yilmaz [29], are Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Chartered Institute of Public Finance and Accountancy (CIPFA), Association of International Accountants (AIA), and Association of Accounting Technicians (AAT). Each has its own accreditation system and does not act in a joint and coordinated manner, but is under the supervision of the Accounting Organizations Advisory Committee (CCAB) [34]. Thus, the accounting standards are edited by a board, called Statement of Standard Accounting Practice (SSAP), and approved by professional bodies.

This pioneering role served as a model for other countries in Europe and also for the USA. In the European context, merchants' accounting had as one of the objectives to demonstrate the real value of debts, and an example of this is in France, where the French Commercial Code brings such a requirement since its implementation in 1673.

2.3.2. Accounting associations in France and Germany

The German school of accounting, together with the French school, is somewhat like classic examples of the Continental European model, as opposed to the Anglo-Saxon model. Regarding the legal and regulatory environment, the German Commercial Code in 1861, inspired by the French model and the corporate and tax legislation, is the backbone in accounting standardization. Still, according to Niyama [34] on the secondary level, there is the accountant profession and the stock exchange. The French Commercial Code is often cited in classical literature as the first document, in the world, to establish regulations for commercial activity. A determination, contained in that document, required traders who had double bookkeeping to prepare their balance sheets correctly for proper protection of creditors. The evolution of the accounting profession in France is based on the legal requirements for the appointment of various types of inspectors and auditors, ranging from inspectors, to syndics, to censeurs, and finally to commissaires [23].

Unlike the USA and Great Britain, accounting firms in France do not develop or enact accounting standards, and the accounting profession is represented by two entities:

- The Order of Account Specialists (Accountants): perform the accreditation of the profession and act under the jurisdiction of the Ministry of Economy and Finance. It was legitimized by the government in 1945, with the purpose of defending the honor and independence of the accounting profession.

- The National Commission of Independent Auditors (Auditors): they have the function of producing audit standards, revising the code of ethics and issuing technical guidelines. It is overseen by the Ministry of Justice, and, since 1966, auditing is mandatory for companies that fall into parameters, such as sales volume, total assets, and the number of functions.

To enter the profession, the classical career of the French accountant begins with an examination called baccalaureate, which grants the diploma of II Cycle. Obtaining this diploma, the aspiring professional can enter an accounting preparatory course, lasting up to 2 years. At the end of the course, he/she must carry out, together with the professional body, a series of written tests, with subjects, such as Tax Law, Mathematics, Accounting, and Informatics. The approval entitles the Preparatory Diploma of Accounting and Financial Studies (DPECF).

In order to be able to start the activities of general accountant and to obtain the maximum title of the profession (expert-comptable), the candidate undergoes a practical internship of 3 years in an audit firm, besides performing written tests and oral and thesis defense. At this point, you should already be affiliated with the bodies that regulate the profession, such as Ordre des Experts-Comptables [23, 35]. Therefore, they are around 10 years of study, and it is a difficult and time-consuming process but with a solid academic and practical background.

The birth of accounting in Germany came close to the 1900s, originating in business and trade schools (Wirtschaftshochschule, Handelshochschulen) and viewed as part of the discipline in business economics [35]. Six business schools were set up in Germany, Austria, and Switzerland: Leipzig, Aachen, St. Gallen, Vienna in 1898, Frankfurt and Köln in 1901, following the initiative of the companies and Chambers of Commerce. Others were founded in Berlin (1906), Mannheim (1908), and München (1910), all created as a result of the Industrial Revolution, which brought changes to accounting, notably in terms of concepts, such as costs and depreciation.

Corporate law, as referred to by Altintas and Yilmaz [29], seems to have been the most influential factor on accounting in Germany, in view of the codified and prescriptive legal system adopted, as opposed to Anglo-American law. In addition to Germany, France, Greece, and Belgium restrict the creation of professional associations for accountants operating in the public domain. Evans and Honold [36] also share the view that German accounting, in its regulatory context, is a profession of lesser influence and much younger than in the case of Anglo-American countries, with strong state performance in professional development.

Like France, German legislation is based on legal codes, the so-called legalistic approach to accounting. In addition, the development of accounting principles and the editing of accounting standards in Germany are not influenced as strongly as in the USA and Great Britain. In addition, the role of the state differs greatly from that of the UK, with German professionals more likely to look at government and its regulation [36].

In the professional aspect, there are two categories in action in Germany. The first one is equivalent to Certified Public Accountant, which requires the approval of a professional qualification examination, through a university degree in finance, accounting, law, economics, and proof of minimum experience of 4–5 years for proper accreditation. The second one is as

a category of licensed inspector and considered lower level, whose performance allows auditing small and medium enterprises. Both are legally authorized to perform audit work and act as members of the Board of Certified Auditors, which is the official German official body under the Ministry of Economy.

Just as in France, entry into the accounting profession in Germany is difficult because of the relevant degrees of knowledge required of the candidate. It is enough to remember that in the year 1931, the German government had already introduced the audit requirement for companies [35]. In addition, in France, 5 years of experience are required before the start of the examinations, in total of seven, in addition to the oral examination in front of an eight-member teacher's seat.

2.3.3. *Profession and professional associations in Italy*

In Italy, the influences of company law (Civil Code) and tax regulations in accounting are similar to those of a number of other Continental European countries, especially France, Belgium, and Spain. In view of the absence of an accounting standard setting body in Italy, accounting standards are set by the Civil Code. In the case of Italian-listed companies, these were subject to additional regulation, mainly by the CONSOB (*Commissione Nazionale per le Società e la Borsa*), which is an equivalent organ of the US SEC [29].

It should be noted that the regulation of the accounting profession in Italy was completely reformulated by Legislative Decree No. 139, June 2005. Since then, the accounting profession is subject to the general supervision of the Ministry of Justice. According to the new legal provisions, the accounting profession in Italy has two levels, which differ in relation to the scope and nature of professional activities: *Dottore Commercialista* and *Esperti Contabili*—Statutory Auditor and Accountant [37]. In the legal aspect, both levels have the requirement of a university degree, although with different periods of duration, which proposes a close link between the academic and the professional path. Still, the professionals who held the title of *Ragionieri* and *Perito Commercial*, on the occasion of the legal amendment of 2007, now have the registration of *Ragionieri Commercialista*, in the same professional group to which *Dottore Commercialista* belongs.

Regarding access to the profession, to obtain professional registration as *Commercialist Dottore*, candidates must obtain a 5-year diploma in Economic Sciences and Business Administration or in Economic Sciences [37]. There is also the requirement of practical experience, with a period of 18 months, with a registered profession. After obtaining the academic degree and the conclusion of the practice period, the candidate is able to take the state exam. Students of the 5-year university course are allowed to start the internship as of the fourth year of study. This training is carried out under the supervision of a *Commercialist Dottore* or an *Esperti Contabili* who have been registered for at least 5 years. This course, after graduation, aims to provide all theoretical and practical knowledge, as well as support the skills needed for the activity.

In relation to the state examination, the so-called proof of access to the professional category, for *Commercialist Dottore*, involves two stages: three written tests and one oral test.

The first written test covers the following subjects: general and applied accounting, technical banking, commercial and industrial auditing, financial management, and financial calculations. The second written test includes the following contents: Private Law, Commercial Law, Bankruptcy Law, Tax Law, Labor Law, and Social Security and Civil Procedural Law.

In addition, in relation to the application of the examinations to Italian professionals, universities have the competence to apply them graduates, being the responsibility of the Ministry of Justice when it is a matter for auditors. The same happens in their management, where the tests happen twice a year [37]. Given the set of requirements for access to the accounting profession in Italy, both in the academic context and the requirement of practice prior to the exams, the content of these, involving several areas, implies that one must be well prepared to obtain approval.

2.3.4. Regulation and accounting association in Portugal

Still in the European continent, accounting regulation in Portugal followed the model already adopted in France, where the CNC has an administrative and financial liaison with the Ministry of Finance, with the power to develop accounting standards, which are issued as decrees or decrees-laws. From this perspective, accounting in Portugal had its development closely linked to the state, an aspect that restricted the autonomy of the profession [38], and its beginning is linked to the Board of Trade, the Royal Decree of September 1755, and the Account of the Institution of the Class of Commerce, in 1779, both on the initiative of the Marquis of Pombal.

The Class of Commerce had the main objective to teach the Italian method of double matches to the children of the Portuguese merchants. This was the first establishment of the kind created officially in Portugal and aimed at professional education [39]. The Class of Commerce was a subordinate to the Board of Trade and was considered the first professional technical education course of accounting officially created in the world. According to Lira [40], the first teacher was I. Nancenti, a businessman who was ruined after the earthquake of 1755; the second teacher was an Italian named Avondano.

In the Portuguese accounting associative context, the association of the professional accounting class began in 1885, with the foundation of the Portuguese Accounting Association. Later, in 1894, the Association of Employees in Accounting was created, which, in 1900, was renamed the Institute of the Commercial Class of Lisbon [41]. When it was constituted, this accounting association organized a group, composed of associates able to work in higher accounting positions.

Carqueja [41] highlighted the founding of the Portuguese Accounting Society in 1945 and was legally recognized in 1946. For the author, Portuguese professionals owe this professional association representation and participation in international meetings and associations. In addition, some points had a negative impact on the accounting evolution in Portugal: the long period of validity of the Portuguese Commercial Code, instituted in 1833 and the period between 1928 and 1974 [38]. At that time, members of the associations could even elect their leader, but the elected person had his name approved by the Secretary of State for Corporations, and the unions depended on the Institute of Labor and Social Security.

In addition, journals published by associations could not circulate without the consent of the Secretary of State for Corporations.

In 1999, with Decree-Law No. 452, the Association of Chartered Accountants receives the name of the Chamber of Chartered Accountants. Then, at the beginning of 2000, the Code of Ethics enters into force, as a logical necessity to impose behavioral rules on all professionals, completing the requirements that define a regulated profession. To access the register as Certified Accountant (CA) —and to be a member of the Order of Certified Accountants (OCA)—the main requirements are to have the necessary academic qualification for enrollment, carry out a professional internship, and professional examination. Regarding academic qualification (undergraduate or higher), this must be obtained in one of the areas of Accounting, Management, Economics, Finance, Public Administration, or related, besides obtaining competences in nuclear and complementary areas.

In view of the trajectory of the accounting profession in Portugal, Caria and Rodrigues [38] observe that Portuguese professionals had little influence in the process of normalization through the representatives of the order in the CNC, something that is presented as a general characteristic of the European community, and in the continental model in addition to Portugal, Belgium, France, and Spain, they had a common legacy of tax reporting systems.

2.3.5. The Japanese model of the profession and accounting associativism

Japan is part of the group of countries that adopt the Code Law legal system, in which there is a high degree of detail of the rules that must be fulfilled. Similar to Germany and France, the Japanese system has less flexibility in structuring the financial statements, in addition to greater concern with creditors.

According to Niyama [34], until the end of World War II, Japan's economy was under the control of industrial and commercial conglomerates, known as *zaibatsu*, which often included banks. At the end of the American occupation, at the end of the conflict, the *zaibatus* lost political power, notably by the implantation of antimonopoly law, signed in 1946.

Even though the USA tried to establish Securities and Exchange Commission (SEC) in Japan in 1948, it was dissolved in 1953, transferred under the Ministry of Finance, and encouraged the strengthening of the accounting profession through the Japan Institute of Certified Public Accountants, such initiatives have not been successful. Historically, Japan has brought from Europe many of the accounting laws implemented in the country, mainly Germany, as is the case of the Commercial Code, published in 1899, but with later revisions [29]. Thus, the Japanese accounting system was influenced by both Germany and the USA, but the government still exerts strong control over numerous activities, which results in high bureaucracy in business, the environment where accounting is embedded. In the history of Japanese associativism, the creation of the first class association dates back to 1927, and today the Japanese accounting profession originates from the Certified Public Accountants Act, enacted in 1948, aimed at ensuring the quality of accounting professionals at higher levels and in the USA and UK [34]. As a result of this law, the Japanese Institute of Certified Public Accountants (JICPA) [42] was established in 1949, currently the leading professional accounting organization in Japan.

In the professional trajectory, the path to becoming a Japanese CPA goes through academic training at the university level, in Accounting and Finance, Management Accounting, Auditing, or Business Law. Once this requirement is met, the next step is to pass the CPA exam, which is conducted by the *Certified Public Accountants and Auditing Oversight Board*, twice a year and in the Japanese language only. Upon successful completion, the applicant enters into a professional education program in accounting and a practical experience program; the requirement of which is the 3-year professional education program and program content provided by JICPA itself. In general terms, the curriculum that qualifies future accounting professionals in Japan is aligned with the requirements of the *International Accounting Education Standards* issued by the *International Federation of Accountants Board of International Standards of Education*. Completing the professional education program, the candidate will be able to perform the final tests, applied annually.

With regard to the practical experience required to obtain the CPA certificate in Japan, it covers the 2-year period, which can be done before or after the legal examination [42]. Complying with these requirements, the professional is able to obtain the registration as CPA, being able to carry out its activities and present itself as such in a public way. Therefore, it is a long training and with in-depth knowledge, but it results in a solid and rewarding career.

2.3.6. Development of the profession and associations in the USA

The development of accounting in the USA can be seen in line with the economic progress of the country, primarily due to the expansion of railways, which has boosted other activities and led to the emergence of large empires composed of refineries, oil pipelines, distribution stations, and other activities which accompanied the railway boom. As highlighted by Niyama [34], accounting issues involving depreciation, costs, dividends, and investments require conceptually sound solutions to investors.

In the context of the professionalization of accountants, it has been supported by strong associations, with accounting features from the UK, including the professional associative model [23]. Particularly, the evolution of accounting in the USA, as a profession in origin in the private sector, presents education and admission requirements, disciplinary practices, professional standards, auditing, and ethics. From the presence of accountancy professionals in the USA, from the UK, the associative movement in the USA did not remain unaware of the initiative of Scottish emigrants. According to Carqueja [41], the designation of *Certified Public Accountant* (CPA) originated in Law in 1896, in the state of New York, and then was adapted to the other states of the union, which resulted in the qualification that the CPAs had their prestige recognized.

Accounting associations in the USA began in 1887, when the American Association of Public Accountants (AAPA) was created and is now an American Institute of Certified Public Accountants [22]. At its foundation, the AAPA had the *Journal of Accountancy* as its official body, and its founders were in the number of 10, insignificant number before the thousands of members that it has at the present time. Although pioneering, the AAPA was not the only association of accountants in the USA. At the time, numerous independent state associations had been created by the country, aiming at the legal recognition of its members. This professional recognition as a CPA, obtained in 1896 by the professionals

of the State of New York, entitled individuals to be called Certified Public Accountants (CPAs). To achieve such a degree, there was a need to obtain a certificate from the state university directors.

In the following decades, other states passed similar laws, and until 1922 all American states had such laws in place. However, divergences persisted because in state legislations it was possible to be a CPA without being a member of the AAPA and it was also possible to belong to the AAPA without being a CPA, which resulted in conflict because it was a matter of the states' rights [22, 29]. In addition, practitioners were concerned about the dominance of the New York State Association, which led to the reorganization of the AAPA in 1917, becoming an American Institute of Accountants (AIA), when educational requirements for admission were established, even though possession of a CPA certificate was not yet required.

The lack of mandatory certification as a CPA eventually led to dissent in 1921 with the formation of the American Society of Certified Public Accountants (ASCPA), and the only criterion for admission as a member was the possession of a certificate issued by the states. As observed by Hendriksen and Breda [22], during the next 15 years, ASCPA and AIA, after competing for the representation of the US accountants, opted for the merger, keeping the name of the institute and requiring a valid certificate—of being a registered public accountant. Those who want to become a Certified Public Accountant (CPA) in the USA need to initially do a set of tests called the Uniform CPA Examination, with a high level of requirement and difficulty.

The purpose of this examination is to protect the public interest in order to ensure that only qualified candidates become licensed as the US Certified Public Accountants [43]. Despite the degree of difficulty, approval in this examination alone is not enough to meet the requirements in obtaining certification, since they vary from one jurisdiction to another. In the most classical form, the CPA candidate must have completed a college undergraduate course, have a master's degree (MS or MBA), or a doctorate degree (PhD) [44].

In addition to the requirements for accounting content, the IES where the candidate has a baccalaureate degree must be registered in one of the six accredited educational institutions (US Regional Institutional Accreditation Agencies). There is also a need to pass the ethics exam and prove a minimum number of years of work experience in addition to the candidate obtaining a Social Security Number. This requirement is valid, even if the applicant is not a US citizen nor has he/she been working or residing in one of the jurisdictions.

2.3.7. Accounting association and accountancy profession in Brazil: Portuguese roots

In the period corresponding to the first 50 years after the discovery and Portuguese colonization in Brazil, there is no record of political, economic, or social activities. Through the failure of the hereditary captaincy system, the Portuguese government decided to take over directly the control of its colony and installed, in the year 1548, the system of general government. Regarding the history of the accounting profession in Brazil, as well as what happened in Portugal, the creation of the Aula do Comércio, based on the supervision of the Lisbon Commerce Board, is considered an important milestone, and its prediction is contained in Article XVI of the Statutes of the Board of Trade, established in Lisbon, approved by the decree of December 1756 [45].

In relation to the first higher courses in Brazil, these were created in 1808, upon the arrival of the Portuguese court. Despite the existence of these higher courses, the first university was only instituted in 1920, which is already in the period of the republic. It is perceived that it occurred somewhat late, compared with the Spanish-speaking countries, as was the case of Santo Domingo (1538), Mexico, Peru, Chile, and Argentina. Although it obtained its political independence in 1822, Brazil remained economically submissive to the European nations, with the permanence of the same colonial structure, based on slave labor, in contradiction to the rapidly expanding world capitalist system [45]. In the history of the Brazilian accounting profession, it was in 1945, when the commercial education reform was completed, that Decree No. 7988, formalized the creation of two higher courses: Economic Sciences and Accounting and Actuarial Sciences.

Concerning the associativism of the accounting profession, although the first movement with similar characteristics to that occurred in Europe and the USA has occurred in 1869, when the Court Bookkeepers Association was founded, the creation of the professional order, in the form of the Federal Accounting Council, occurred only in May 1946, when the country was already a republic. Since its inception, the Federal Accounting Council, as a professional order of accountants, besides supervising the exercise of the profession, was active in the regulation of accounting principles, in continuing education programs and in the edition of accounting standards of a technical and professional nature. There was also no application of the entrance exams to the professional category, which only occurred in 2010, in the form of the Examination of Sufficiency, which is compulsory for all postgraduate graduates of Accounting Sciences who wish to practice the profession counter.

In addition, higher education legislation in Brazil, regulated by the Ministry of Education, provides that Higher Education Institutions in the country, which offer a higher degree in Accounting Sciences, must follow the rule set forth in Resolution No. 10/2004, regarding the body of knowledge that makes up the future accountant. Regarding the training aspect, the future Brazilian accountants graduated by the Higher Education Institutions (HEIs), in periods ranging from 4–6 years, with the requirement, of practical internships and the application of knowledge tests, as part of the associations and professional orders, in order to guarantee access and professional practice.

In practice, the influences on the training of accountants in Brazil, mainly after the requirement of the examination of access to the professional category in 2010, considerably reduced the autonomy of Brazilian HEIs. This aspect is corroborated by a recent study, together with more than 900 higher courses in action in the country, aiming to know the organisms and their respective degrees of influence in relation to the curricular contents destined to diploma the accountants. Based on a study carried out by Bonzanini et al. [46], in addition to the professional order itself, other professional bodies, such as the United Nations (UN), IASB, and IFAC⁴ seek to interfere, in a legal or contributory way, in the training of future Brazilian accountants.

⁴Respectively, International Accounting Standards Board and International Federation of Accountants.

2.3.8. Other professional associations and professional accounts: some particularities

In addition to the examples cited here, others may be brought, limited to the space of this text. One refers to the Netherlands, whose Commercial Code dates from 1837, the first document to contemplate the requirement of bookkeeping for the preparation of balance sheets of commercial establishments [34]. Although small in its geographic extent, the Netherlands became famous in the maritime trade, which provoked reflections in the accounting science. By dissociating itself from the Anglo-Saxon influence and the continental European model, due to its operations with foreign clients, its accountants and auditors needed to follow and integrate the evolution of the globalized market.

Currently, Dutch accounting is influenced by corporate law and the accounting profession, therefore, without the influence of tax legislation; there are regulations, both for the Registeraccountant (Chartered Accountant) and for the Administratieconsulent (Accounting Consultant) [34, 35]. As regards the exercise of the profession, the authority which oversees the two categories is the Netherlands Authority for the Financial Markets. For both functions, there is a need for a university degree (master's degree), 1–2 years of professional practice after the degree, and more than 3 years of practical training, in addition to passing the final exam.

In other countries, such as Australia, there has been a significant influence of the British Empire on the accounting profession since its inception as a result of exchanges since 1853, both in trade (import and export) and accounting professionals [47]. India can also be included in this example, as the colonies have in some way used the British model of qualification tests and exams, ultimately consolidating the influence of the accounting and membership principles hitherto used in the UK.

Based on the references presented in this text, the division of powers and attributions among the institutions that qualify future professionals—universities, institutes, and colleges—in relation to professional associations, orders, and councils becomes evident. According to Carvalho [48], the intervention of these entities in the space of so-called “schools” has been strongly criticized, in addition to violation of the separation of powers that must exist between academic training, professional competence of associations, and other professional bodies.

3. Disinterested action or the defense of interests?

According to Carnegie and Edwards [47], the process of professionalization does not start from the formation of an organizational body, although the organizational design is admittedly a key strategy in the pursuit of social closure recognized by the state, associated with the granting of occupational privileges and, not infrequently, to the monopoly powers, granted by the legislation. Rodrigues [3] observes that a fundamental question is related to the long period in which the conviction prevailed that the attribution in the definition of the codes of

ethics and the institution of the mechanisms of self-regulation were sufficient for the defense of the public interest. However, the current perception is that it is necessary to discuss and institute new mechanisms for the external control of the professions, both in business ethics and in the ethics of accounting itself [3, 14]. However, practitioners often see such controls as threats to authority and trust in professions, resulting in social conflicts.

On the other hand, due to the recent efforts of occupations, including the use of various strategies to achieve the status of professional orders, the resumption of the teaching issue is important, and traditionally the education system is the only and necessary platform so that the future professional can ensure the credence of professional knowledge. Therefore, the professional orders have exerted the control, both directly and indirectly, on the educational contents of the academics, besides the other requirements of the professional accreditation. This relationship between the two systems of accreditation has resulted in professional closure in the form of a vicious circle, a questionable aspect, since it tends to foster forms of corporatism that are harmful to the public interest.

The primary role of the professional councils does not include the control and verification of the academic training of future professionals, whose role, as emphasized by Carvalho [48], is given to HEIs. Even if the academic title is officially accredited, it is up to the professional orders, as the last reserve of the competences, to expand certain knowledge, even after the academic formation. In this context, professional orders emerge as a controlling stakeholder in relation to universities, since they can determine the course of a profession, without entering into agreements with HEIs, which form professionals related to this professional order [49]. Once enrolled in the respective order, the members receive adequate training, in the scope of professional ethics, in relation to the legal aspects and the good practices necessary for the professional exercise, and functions that are not part of the competences of the university.

Given the need for more discussion, including the social importance of the work of professionals, something they themselves have neglected, Brint [50] affirms, in favor of the development of professional values and in particular association professionals, the importance of universities and intellectuals. This reinforces the importance of the prerogatives of associations, orders, and professional councils, as entities that guarantee the independence of the professions they represent. In this context, the first point that emerges regarding the performance of the orders and the professional councils is related to the role of inspector of the profession, granted by the state, aiming to guarantee access and professional exercise only to those who have completed all stages of training and qualification. However, the current liturgy has demonstrated the growing interest of the professional accounting associations and orders in the training of accountants.

In recent years, there have been a number of fundamental changes in accounting regulation, both in the substance of the rules and in the context of regulatory institutions [51]. Thus, accounting regulation institutions have shifted from the increasing worldwide adoption of International Financial Reporting Standards (IFRS), and in many jurisdictions, including European Union countries, this regulation has been replaced by government regulation or a private body responsible for new standards [52].

In the case of the USA, in addition to the strong performance of professional associations and boards, both in regulation and in the application of access tests, the Sarbanes-Oxley Act resulted in substantial changes in corporate governance until then acting in a self-regulated manner [53]. These changes imply adjustments in curricular content, since new laws, resolutions, and technical pronouncements have been sanctioned. Therefore, the composition of the curriculum, concomitant with the contents offered in the disciplines, can originate from several sources, such as the proposal presented by the United Nations Conference on Trade and Development (UNCTAD), from the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), in conjunction with the United Nations Conference on Trade and Development (UNCTAD), one of the United Nations (UN) sectors.

Other international organizations, such as the IASB and IFAC, propose regulation and accounting harmonization through a joint proposal for a global curriculum model, suggested as a benchmark for accounting professionals, aiming to standardize the qualification in all countries [51]. In several countries, among them Brazil, the preparation of a National Content Proposal for the undergraduate course in Accounting Sciences is underway, with the objective of creating a new curricular matrix.

Particularly, in relation to aspects to access to the profession, in countries such as Japan and France, there is a requirement for practical internships, defined and regulated by the respective professional order, as a requirement for effective access to the profession. In other countries, such as Germany and the Netherlands, although they do not act in the creation of accounting standards, professional associations are extremely demanding regarding the knowledge of the future professionals, aiming at the access to the respective category.

Thus, from the examples referenced in this text, it is observed that the performance of the professional accounting associations and orders is not limited to the control of professional practice, and there is evidence that it interferes, directly and indirectly, in the academic training given by HEI.

4. Conclusions

As a result of the creation of the professions, professional associations, and orders emerged as a meeting of individuals with the same job, aiming to guarantee, among other points, a private labor market, making it difficult for other members considered as not qualified for the activity. They are entities that do not have profitable activity, and their maintenance occurs through the contribution of their associates. Together with HEIs and the state, they sustain professional power from three pillars: autonomy, through the power to decide on one's own work; the expertise, or monopoly on knowledge; and credentialism, as a control in access to training provided by the state.

Associations and professional orders, in spite of their voluntary and associative nature, are political bodies whose purpose is to define, organize, ensure, and represent the interests of its members, including through the use of entry barriers within its scope of action, from the state concession.

The importance of HEIs in the formal structure that legitimates the professionalization process is emphasized in the theoretical framework of this study, together with professional associations and the state, based on the delegation of the latter. In relation to higher education, as an attribute of the professions and establishing the separation between these and occupations. Also, as central institutions that attribute licenses to work in an occupation, a point that distinguishes between laypeople and professionals.

Even in view of the autonomy envisaged for universities, in the construction of content designed to train accountants, the work of associations and professional orders, in addition to supervising the performance of its affiliates, establishes a series of requirements for the access to the profession and training in accredited schools. In addition to these requirements, in several countries, such as the USA, Germany, Japan, and Brazil, the application of professional access examinations is in charge of professional associations and professional accounting. In addition, numerous international bodies have significant influence over the content intended to train accountants. Among these, the work of the UN—by its agencies UNCTAD and ISAR, the IASB, and the IFAC—shows us that the performance of these entities goes beyond the purposes delegated by the state, directly and indirectly influencing the curricular contents taught in Higher Education Institutions.

Author details

Osmar Antonio Bonzanini^{1*}, Amélia Cristina Ferreira da Silva² and Teresa Gabriela Marques Leite³

*Address all correspondence to: bonzanini.prof@gmail.com

1 URI – Frederico Westphalen/RS – Brazil, Brazil

2 ISCAP, Porto, Portugal

3 ULP, Porto, Portugal

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