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Symbolic boundaries in a nascent professional accounting field

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ABSTRACT

Existing research on professional fields highlights how these are riven by various symbolic boundaries. Boundaries have been noted along lines of knowledge, expertise and morality, although many of these are epiphenomena of size. However, the majority of these insights have been generated by looking at the empirical contexts of North America or Western Europe. It remains less clear to what extent such boundaries are evident in relatively new professional fields found in emerging economies. To partially redress this imbalance in existing scholarship, this study reports on an in-depth empirical study into a relatively under researched context – Latvia. It explores what epistemic and moral boundaries are evident in the accounting field in Latvia and how these are contested. We identify a greater multitude of epistemic and moral boundaries than have previously been identified by literature on the professions. Additionally, we illustrate how these boundaries have strong temporal dimensions which are a unique feature of the Soviet legacy that persists in Latvia. The paper thus advances a concept of a profession that is less a coherent grouping of segments in movement that serve different functions and more a chaotic constellation of different factions, each actively contesting the legitimacy of the other.

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1. Introduction

Gendron et al. (2006, p. 171) depict modern professions as “loosely coupled network[s] of sub-communities, permeated with a relatively significant level of intraprofessional tension”. Prior studies carried out within more established professional accounting fields have documented intraprofessional hierarchy, tension and struggle for status between various segments of the profession (Ramirez, 2009; Stringfellow et al., 2014, 2015; Stringfellow & Thompson, 2014). Studies also show that, in developed Western countries, practitioners differ from one another in the degree of their loyalty to employers, commitment to the profession and adherence to professional ethics (Aranya et al., 1986; Faulconbridge & Muzio, 2012; Gendron, 2001, 2002; Gendron & Spira, 2010;

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Suddaby et al., 2009). Nevertheless, it is still unclear to what extent all these findings are relevant to less established professional fields in emerging economies.

Consequently, the present paper attempts to partially rebalance the study of intraprofessional distinctions by exploring the symbolic boundaries (Lamont, 1992) that characterise a more nascent field in an emerging economy. Methodologically, this approach can be characterised as “neglect spotting” or an “incompleteness problematization strategy” (Alvesson & Sandberg, 2013; Locke & Golden-Biddle, 1997). We are particularly interested in symbolic boundaries in the post-Soviet context because of the tumultuous economic and political changes that followed in the wake of the fall of the Berlin Wall in 1989. In post-Soviet Latvia, the professional accounting field is still at a nascent stage in terms of regulation and credentialing. It retains numerous features of a transition economy, e.g. unstable economic growth, low salaries and a high level of remuneration inequality across sectors, job insecurity, casualisation and informality, a lack of well-developed social safety nets and fierce competition for reasonably paid and secure posts. Various actors make up a kaleidoscope of distinct educational backgrounds, world views, career paths and professional trajectories in the accounting field in Latvia, all within a context that is characterised by continuous flux and change. Previous work looking at symbolic boundaries in accounting has not had to deal with a context of groups of actors that can be characterised in these terms (see next paragraph). This constellation of different demographics and institutional influences produces different boundaries that segment the field. Unlike mature and stable professional fields with established rules of the game, in Latvia there is active and ongoing contestation of boundaries both upwards and downwards when the dominated vie for recognition and refuse to accept the hierarchical rank and the place in the field allocated to them by the dominant actors. As a result, at this stage of field evolution the very notion of a unified profession can be called into question (Kay, 2009).

Symbolic boundaries are “conceptual distinctions made by social actors to categorise objects, people, practices, and even time and space” (Lamont & Molnar, 2002, p. 168). Such an approach helps to map how different professional segments or subgroups emerge within professional fields. The importance of boundaries has become accepted across various streams of social science literature in recent decades (Lamont & Molnar, 2002) and has become increasingly popular in accounting (Durocher et al., 2016; Faulconbridge et al., 2023; Golyagina & Valuckas, 2020; Guo, 2018; Potter, 2024) although its application to the understanding of professional fields suffers, we argue, from a tendency focus on boundaries that are epiphenomenal to firm size.

What the present paper’s perspective offers beyond existing approaches to intraprofessional differentiation is a focus on both contestation and multiplicity. To challenge social boundaries, one needs to dismantle the symbolic distinctions that are drawn between social groups. The whole label of profession emerged in order to distinguish “special” from “ordinary” occupations and it still remains a highly problematic moniker (Bourdieu & Wacquant, 1992). Lamont and Molnar (2002) call for more work looking at symbolic boundaries that are contested and consideration of the interface between dominant and dominated groups. In this study, we seek to respond to that call and in doing so demonstrate, not only that some professional fields are internally divided, but that those divisions are more multifarious than hitherto appreciated. Moreover, these boundaries can be actively contested from multiple directions, directions which often have

nothing to do with size or scale. In turn, this perspective opens up a conception of professional fields as more chaotic and fragile than has previously been recognised. Understanding these boundaries would help us apprehend how professional fields come to reach something resembling a “settlement” (Fligstein & McAdam, 2012) when established rules of the game make fields become relatively stable rather than characterised by flux and change. This paper also shows how professionals in a nascent professional field try to position and rank themselves in relation to other professionals by drawing and contesting epistemic and moral boundaries in an attempt to develop an understanding of what it means to be a professional.

The paper is structured as follows. The following section provides insight into the theoretical framework used to motivate and guide the present study. A subsequent section reviews extant literature that has examined heterogeneity and intraprofessional boundaries between various segments of the accountancy profession in different countries. Research methods are then introduced prior to the presentation of empirical findings, before proceeding to a discussion and conclusion section where we highlight our proposed contributions to the study of professional fields.

2. Theorising professional fields

2.1. Segmentation and boundaries

Characterising professions as internally divided stands in stark contrast to traditional functionalist conceptions, where the professions are portrayed as homogeneous communities of peers that pursue common interests, share identities and appreciate similar values (Goode, 1957). In contrast, Bucher and Strauss (1961) propose to view professions as comprising “segments in movement”. These segments are “organised identities” that are in eternal movement and struggle to define themselves in relation to other segments. In addition, they adapt to changes in institutional and organisational contexts, emerge and disappear, enter into alliances, establish and break relations with other segments and follow multiple logics (Ramirez, 2009; Ramirez et al., 2015).

According to Bucher and Strauss (1961), there might be a number of distinctive values that are not shared by all segments: methodology and techniques, clients, collegiality, unity and public image, to name but a few. Whom a professional perceives as their colleague largely depends on their own place within the professional space. Ranking is the essential element of intraprofessional hierarchy and self-making through “defining a person by defining others” (Alvesson & Willmott, 2002, p. 629) carried out by professionals regarding their self-privileged standing in perceived social pecking orders. This is how various segments position, relate and compare themselves with others by viewing themselves as better or more professional than others in the field (Guo, 2018).

Bucher and Strauss (1961) have emphasised that the codes of ethics, licences and professional bodies might create an illusion of unity and homogeneity of the profession. In reality, professional jurisdictions are battlefields where struggle for control with other segments takes place. Similarly, it is often just a few segments that command the images of the profession projected to the public. Occasionally, other segments might repudiate these images and make attempts to replace them with alternatives.

Segmentation is also linked to boundary work which Langley et al. (2019, p. 704) perceive as “purposeful individual and collective effort to influence the social, symbolic, material or temporal boundaries, demarcations and distinctions affecting groups, occupations and organizations”. Similar to any social system, organisations – varying from informal groups to formal institutions – develop and persevere through drawing and reproducing boundaries (Hernes, 2004; Van Maanen & Barley, 1984). Boundary work is an endless process because boundaries are “ambiguous, flexible, historically changing, contextually variable, internally inconsistent, and sometimes disputed” (Gieryn, 1983, p. 792). This view supports the notion of symbolic boundaries offered by Lamont and Molnar (2002, p. 168) as “conceptual distinctions made by social actors to categorise objects, people, practices, and even time and space” and used by them as instruments in their ongoing struggle for defining what constitutes reality. Literature has highlighted two key boundaries in particular as important in professional fields: epistemic and moral boundaries.

2.2. Epistemic attachments

Many scholars have pointed out the crucial role of the epistemic domain in professionalisation projects. In the 1930s, Carr-Saunders and Wilson (1933, p. 307) wrote that “special competence, acquired as the result of intellectual training, is the chief distinguishing feature of the professions”. Considerable variation in epistemological bases might occur not only between different professions and across various countries (Faulconbridge & Muzio, 2012) but also between different specialisms and sub-specialisms within professional groupings (Drazin, 1990; Kay, 2009). These specialisms have “discipline-specific temporal and spatial organizations of knowledge” (Nespor, 1994, p. 10). For Knorr-Cetina (1999, p. 1), they are peculiar “epistemic cultures” – “those amalgams of arrangements and mechanisms – bonded through affinity, necessity, and historical coincidence which, in a given field, make up how we know what we know”.

Different epistemic cultures appear to pertain to different professional segments and are often used as a basis for boundary formation. In this respect, it is noteworthy that previous literature notes that boundaries are drawn generally in a *downward* direction, with more dominant members of the field (e.g. global professional service firms (GPSFs) as the “key agents of economic globalization” that “seek to define and leverage expertise”) disparaging other, more dominated members of the field (Boussebaa & Faulconbridge, 2019, p. 78). Such distinctions can be made in the context of small vs large (Ramirez, 2009; Ramirez et al., 2015), national vs international firms (Golyagina & Valuckas, 2020). Smaller, more local practitioners often struggle to cope with pigeonholing as “bean counters” (Bougen, 1994) and so retreat to more predictable areas of the field in order to service less lucrative and less dynamic client groups (Durocher et al., 2016).

This is all suggestive of boundaries being drawn as part of a process of symbolic domination. This is also evident during the proposed mergers of different professional bodies (see, for example Guo, 2012 and Sidhu et al., 2020), when there are differing levels of digital expertise (Köktener & Tunçalp, 2021) or even between auditors and regulators (Hazgui & Gendron, 2015). Research has also pointed out that public sector accountants exhibit a broader set of epistemic parameters compared to their private sector counterparts (Spence, Carter, et al., 2017). In a country such as Latvia where the public sector is

associated with perceptions of bureaucratic lethargy (Jacobs, 2004; Nakrošis, 2017; Smith & Trebilcock, 2001; Suleiman, 1999), it is not at all clear that similar distinctions will hold.

Given that boundaries appear to take different forms across different contexts, it would be interesting to know what form they take in a country such as Latvia, where the professional accounting field is still at a nascent stage in terms of regulation and credentialing. Understanding these boundaries is important if we are to understand how professional fields come to reach something resembling a “settlement” (Fligstein & McAdam, 2012) – a state where fields cease to be characterised by flux and change and instead become relatively stable with established rules of the game. This broader conceptual concern gives rise to the paper’s first research question:

RESEARCH QUESTION 1. *What epistemic boundaries are evident in the accounting field in Latvia and how are these contested?*

We anticipate such boundaries will exist but take on novel forms in what is a less stable context. Moreover, as previous literature tends to focus on downward symbolic boundary construction, our attention to bi-directional boundary construction offers the opportunity to offer new insights into the under researched phenomenon of intraprofessional competition (Kay, 2009) and to highlight the kaleidoscopic movements of professional fields.

2.3. Moral values

Expert knowledge, expertise and competence are not the only prominent features that professionals consistently point out to distinguish themselves from others. Moral boundaries also feature prominently (Lamont, 1992) and professional conduct has always been high on the agenda of any professional association (Carr-Saunders & Wilson, 1933; Walker, 2019). Research has confirmed that moral boundaries are permeable, malleable and specific to socio-cultural and legal contexts (Brown, 2009; Walker, 2019). For example, while some types of unethical behaviour in the community of professional accountants, e. g. the undercutting of fees (“lowballing”), are still denounced, others, like the prohibition of advertising vigorously applied in Scotland up to the 1950s, have become an integral part of modern professional practice (Chandler, 2017).

Over the last decades, in many countries commercialism has become a key feature of professionals’ habitus (Sadaka et al., 2024; Spence et al., 2016; Spence & Carter, 2014), although this is evident to different degrees within national accounting fields. While global professional service firms attempt to create a new form of cosmopolitan “organizational” or “commercialized” professionalism (Faulconbridge & Muzio, 2012, 2017), smaller practitioners and mid-size firms demonstrate notably stronger commitment to traditional trustee logics (Lander et al., 2013; Ramirez, 2009).

National culture has been a key determinant of adherence to commercialism or professionalism, with comparative studies highlighting differences in this regard across borders (Spence, Zhu, et al., 2017). The degree of adherence to professional moral values also appears to differ across emerging accounting fields. For example, in Bangladesh a strong public service ethic has been noted as prevailing in the accounting field, with commercial endeavours openly disdained (Belal et al., 2017). In post-Soviet

contexts, a greater prevalence of corrupt practices has been noted (Mennicken, 2008, 2010; Samsonova-Taddei, 2013). In these contexts, auditors may sign off unqualified audit reports without actually conducting what would normally be recognised as an audit despite knowledge of fraudulent nature of financial statements.

In summary, in addition to epistemic boundaries, it is clear that moral boundaries are drawn between different segments of the accounting profession in various contexts. The extent to which moral boundaries are prevalent in an emerging economy such as Latvia has the potential to enhance our understanding of professional field formation. Moreover, the unique post-Soviet context in Latvia affords an opportunity to identify the ways in which boundaries might be constructed vis-à-vis those who embody dispositions of the Soviet legacy – homo Sovieticus (Zinoviev & Janson, 1982) – versus those who do not, thus highlighting any unique temporal dimensions to boundary construction in the Latvian context. This gives rise to our second research question:

RESEARCH QUESTION 2. *What moral boundaries are evident in the accounting field in Latvia and in what ways are these linked to Soviet legacies?*

As with research question 1, research question 2 is concerned with identifying boundaries along with a sensitivity to both the *upwards* and *downwards* nature of boundary construction as doing so affords the opportunity to identify new sources of instability in professional fields which may undermine the professional pretensions of all field members.

3. Methods: sample, data collection, analysis

The empirical material reported in this paper was generated from 83 semi-structured in-depth interviews (75 face-to-face and eight on the phone) conducted as guided conversations (Brinkmann & Kvale, 2015) between June 2015 and September 2016 with accounting professionals in Latvia. In August and December 2023, 6 follow-up interviews (incl. 4 previously interviewed respondents) were conducted to check for any updates on the themes discussed in the paper and to document any recent field level changes. The authors received institutional research ethics clearance for the involvement of human participants described in the study. Interviews were arranged through the personal social network of the main author and a sequential application of a purposive snowballing technique (Patton, 2015).

Respondents' average age was 48 years, and the average length of relevant work experience was 20 years (min 1 year, max 65 years). 85% of respondents were female and this composition reflects the feminised nature of the accounting profession in Latvia. Table 1 provides a summary of other essential characteristics of the interviewees.

28 respondents qualified as certified auditors (incl. 9 ACCA), 9 – as certified tax consultants, 3 – as CIA and 21 – as certified accountants. 72 interviews were conducted in Latvian, 16 in Russian and one interview in English, depending on the respondent's preference. The actual percentage of Russian-speaking respondents was higher but some of them were interviewed in Latvian. Although some respondents claimed to speak English fluently, an option for conversation in English was not considered to avoid possible miscomprehension caused by English terminology. Face-to-face interviews were 76 min long on average (ranging from 20 min to 200 min). 68 face-to-face interviews

Table 1. Respondents' highest positions throughout their careers.

	Public practice			Industry		
	Partner /director	(Senior) manager / Assistant		Chief accountant / Owner of acc. service firm	Accountant / Accounts assistant	Others, incl. CFO, financial controller, internal auditor
Big 4	4/2	7/2	Accounting services	-/13	10/1	-
Non-Big4	7/1	3/-	National company	17/-	4/-	4
Local firms	17/-	-/2	International company	7/-	1/-	3
			Top-5 sector leaders by company size	14/-	5/1	3

were audio-taped and carefully transcribed verbatim. During each interview, field notes were taken to capture general observations and impressions, respondents' attitudes and some notable signs of non-verbal communication (Poland, 1995; Sanjek, 2008).

Interviewees were given from the outset the general outline of the study and they felt comfortable with discussing interrelated themes such as their own career trajectories, the development and importance of skills, education and professional credentials as well as prestige, remuneration and the transformation of both the profession and the accounting field over the actor's career.

Data analysis was conducted in an iterative manner (Miles et al., 2014). We utilised the qualitative data analysis software NVivo to code the data. To overcome shortcomings inherent to transcripts – “impoverished, decontextualised renderings of live interview conversations” (Brinkmann & Kvale, 2015, p. 204), the research team frequently returned to the audio records to ascertain the tone of voice, pace of conversation, special emphasis and pauses, irony and other figures of speech that typically are lost in transcription.

First level coding categories were predominantly descriptive and contained themes of different types of professional knowledge and competence developed by various factions of actors at different stages of their careers, the importance of expertise, intra- and interprofessional prestige, unethical behaviour and commitment to professional values as well as the evolution of relationships between different factions of actors throughout the course of their working lives. The second, more conceptually driven stage of coding (Brinkmann & Kvale, 2015; Gibbs, 2007), gave us an opportunity to develop a deeper insight into boundary work carried out by accounting professionals. Throughout the data analysis process, the research team discussed and contrasted emerging findings with insights from the sociology of professions and boundary-work literature to spot areas of similarity and difference and to explore the latter in depth.

The boundaries identified during the second stage of coding were collapsed into broader categories of epistemic and moral boundaries, the upwards and downwards nature of boundary construction, boundary disputes between the dominant and dominated factions of actors in the accounting field, and temporal dimensions to the Soviet legacies during a third coding stage. In our analysis, we concentrated on making theoretical generalisations (Parker & Northcott, 2016) and revealing new conceptual relationships supported by thick descriptions.

4. Research context

In Latvia, the collapse of the Soviet system in the early 1990s brought dramatic changes both to the economy and to the social fabric. Although many years have passed since then, these changes can still be felt today (Karklins, 2015). Latvia retains many negative features of transition economies such as unstable economic growth, low salaries and a high level of remuneration inequality, job insecurity, casualisation and informality. The minimum wage in Latvia remains one of the lowest across the EU closely following Bulgaria and Romania. Though the average proportion of employees not earning even a minimum wage has decreased in Latvia (e.g. from 22.3% in 2011 to 11.9% in 2022), it still remains higher in the private sector (e.g. 28.9% in 2011 and 12.8% in 2022) than in the public sector (e.g. 8.9% in 2011 and 9.3% in 2022) (Official statistics portal, *n.d.*).

Latvia is also considered as the most corrupt among the Baltic States: according to the corruption perceptions index it was ranked 36 out of 180 countries (Transparency International, *n.d.*). In 2021, the overall level of bribery (grease payments as a proportion of revenues generated by entrepreneurs) approximated 9.2% and the average percentage of the contract value paid to secure contracts with the government was about 8% (Sauka, 2022). Procurement fraud during tendering procedures (e.g. the falsification of documents, illegal cartel agreements and the misappropriation of financial resources received from the EU funds) is especially common (Malan et al., 2022). For example, audits have detected 62 fraudulent irregularities (over € 33.2 million) related to the EU Cohesion and Fisheries Policy funding (programming period 2014–2020) and 18 fraudulent irregularities (€ 794,788) related to the EU Rural Development policy funding in 2018–2022 (European Commission, 2023).

The Big 4 entered the Latvian market soon after the collapse of the Soviet system and secured freedom to set “the rules of the game”. The government considered the Big 4 as a necessary precondition for attracting international investors and heavily relied on their assistance in developing a national accounting framework (Boussebaa & Faulconbridge, 2016, 2019), as has been the case in other post-soviet environments, such as Romania (Albu et al., 2021). The Big 4 have successfully occupied the dominant position in the market since then. For example, in 2020 their audit clients were nine (out of 13) banks, five (out of six) national insurance companies and 345 enterprises from the list of TOP 1000 non-financial companies whose net turnover made up 59% of the list total turnover (Andersons, 2021). While 97 (out of the total 119) audit firms performed audits of at least one TOP 1000 company, the Big 4 employed 64% of the sector workforce (689 people). In comparison, 19% worked for other international firms (Baker Tilly, BDO, Grant Thornton, Moore, Nexia, PKF, Rödl & Partner) and audited 145 companies that constituted just 11% of the TOP 1000 total net turnover.

In Latvia, accounting services is a highly fragmented, fiercely competitive and weakly regulated sector where successfully setting boundaries to distinguish oneself from others can be a matter of economic survival. The State Revenue Service estimates that at least 39% of companies have outsourced accounting to specialised service providers. These providers have been continuously gaining in popularity and the fiscal administration asserts that a high percentage of them operate in the grey economy.

Auditors and accountants are subject to different regulatory regimes. Latvia’s perseverance to join the EU was the major reason for substituting its first post-Soviet law on

certified auditors (1992) for a new one (1995) based on the 8th Council Directive 84/253/EEC. Auditors must possess a university degree in economic sciences, a minimum three years' experience in accounting and audit and a minimum age of 25 years. For accountants, finishing technical or vocational school, college or a training centre has been set as a prerequisite for becoming an accounting assistant whereas graduating from college or university college is necessary to become an accountant. Alternatively, one's competence may be demonstrated by relevant work experience or an appropriate certificate. The Latvian Association of Accountants (*Latvijas Grāmatvežu asociācija*, hereinafter – LAA) is the largest accountants' certification body. Although in 2018 another body – the Centre for Accounting Certification Ltd. (*Grāmatvežu Sertifikācijas centrs*, hereinafter – CAC) – became affiliated with LAA, both organisations keep running separate certification programs. In reality, 89% of CAC certificate holders have a university degree (e.g. 54% in Economics, 17% in Management and 12% in Accounting), 8% graduated from college whereas 3% were school leavers. In 2012, some of CAC certificate holders established the Association of ISO Certified Accountants (*ISO sertificēto grāmatvežu asociācija*, hereinafter – ACA) that was dissolved six years later shortly after the CAC affiliation because all 135 ACA members automatically joined LAA. The state neither regulates nor coordinates the above certification processes. Nor does it explicitly specify which certificates satisfy legal requirements.

5. Findings

5.1. Epistemic boundaries

As regards epistemic boundaries, we identify those highlighted by previous literature but also other boundaries relating to in-house vs public practice; multi-divisional firms vs single service lines; and public vs private sectors. These are either new or take a different form in Latvia to the form they have been observed taking elsewhere. Moreover, we show, novelly we believe, that some of these boundaries overlap and trump each other. Overall, there are more boundaries than the literature has anticipated thus far and these boundaries collide in kaleidoscopic fashion.

5.1.1. Large vs. small

In the Latvian field, few companies are subject to statutory audit, so the opportunities for conducting audit based on risk assessment and according to the international standards are somewhat limited. Consequently, many local certified auditors lack technical knowledge of conducting real audits and spend more time doing basic stock checking. This leads to a divided market for local (small) and international (large) clients:

The level of local certified auditors and their clientele doesn't attract us [the Big 4]. We are overqualified for them. They won't pay the fees we charge our clients because their small business doesn't benefit from our knowledge. [BA44: audit director]¹

¹We use the following abbreviations: BA – Big 4 audit firm; LA – local audit firm; non-BA – non-Big 4 audit firm; AS – accounting service firm; IND – industry and they are supplemented with the interviewee's ID number.

The boundary between small and large firms here is palpable from the word “overqualified”. Such views about the impoverished knowledge base of local auditors were widespread among Big 4 partners:

We should be realists and openly admit that a small audit firm neither face nor can solve as diverse range of problems as we [the Big 4] do on a day-to-day basis. They lack resources and knowledge. [BA48: managing partner]

The above quotation conveys a clear message about fundamental differences between the qualification of international and local auditors. The Big 4 are convinced that the quality of work performed by auditors from different factions differs widely.

It should be stressed, however, that some local auditors, particularly those with links to mid-size international audit networks, hotly contest these boundaries. Many interviewed accountants do not view the majority of practitioners in national audit firms as less competent experts. An accountant with a 33-year-long experience who owns an accounting firm argued this point passionately:

Auditors certified by the [Latvian] Association [of Certified Auditors] work for the Big 4, too. So, the same people as local auditors but just under a different brand which creates an illusion that everything is perfect. It isn't the case. I quite often meet the Big 4 employees and they also ask me and others for advice about keeping records in small businesses. [AS18: partner]

This quote is illustrative of a view, held widely by local auditors and accountants, that the average level of competence in national audit firms is actually higher than the Big 4. This, however, is not a view shared by Big 4 members, who view those working in national audit firms as equivalent to entry-level applicants who would have to go through intensive training to survive in a Big 4 environment:

Actually, they don't quite understand the process. [...] In any of the Big 4 firms audit process is art, it is elaborate and each step is thought through. [...] So, newcomers find it extremely difficult to fit in. And they are much slower because we inculcate high productivity [snapping her fingers quickly] in our employees from the very beginning. [BA48: managing partner]

Although most national audit firms deny that their knowledge and competence are less valuable, there are notable differences in terms of how national and international audit firms are seen by clients in the Latvian context. The distribution of symbolic and economic rewards in the field is reflective of this. For example, international audit firms (especially, the Big 4) successfully manage to charge much higher fees than national audit firms. In response to this, many local auditors protest that Big 4 services are overvalued, with the rare exceptions that require highly specific technical knowledge.

My name doesn't speak for itself. But they [potential clients] know [the Big 4] brand, choose it and pay for it. We don't perform audit to a lower level of quality. But it isn't a level playing field because the international auditors ask clients to pay much higher price for their brand. [...] While auditors in the Big 4 are famous for this brand, local auditors are known exclusively for their name and there are no other options. [LA13: partner]

This quote is interesting for a number of reasons. Firstly, the material consequences of symbolic boundaries are brought into relief, as evidenced by the Big 4's ability to charge higher fees. Secondly, this boundary is actively contested by the interviewee,

who sees no differential between their respective levels of knowledge. Indeed, the power of these symbolic boundaries was recognised by another local auditor who conceded that “We [local auditors] can’t fight against brands. And it isn’t my task. Possibly, it’s for the better because usually it’s much easier to carry out audit of ordinary clients. You would sleep better at night” [LA15: partner].

In contrast to epistemic boundaries around large vs small firms noted elsewhere (Durocher et al., 2016; Ramirez, 2009; Ramirez et al., 2015; Stringfellow et al., 2015), in Latvia boundaries imposed by the dominant (Big 4) are actively contested by the dominated (local certified auditors, especially those with links to mid-size international audit networks) and many accountants. These boundaries are supplemented by a range of other epistemic boundaries that are not mere epiphenomena of scale. Moreover, these additional boundaries have either not been documented elsewhere or, where they have been documented, take on a quite different form in the Latvian context.

5.1.2. *In-house vs public practice*

A high proportion of interviewed accountants view certified auditors as the apex of competence in the professional accounting field, denoting them an “elitist club” [IND78: ex-chief accountant] whose members are “at a completely different social level compared with accountants” [IND25: accountant]. The following quote reveals the esteem in which certified auditors are held vis-à-vis in-house accountants:

A certified auditor is an interesting profession. Let’s say, with time it might attract accountants who have reached the apex of accounting career, for example, chief accountants. If they want to go further in development, this would be a good option how to apply accumulated knowledge and get better prepared for qualification exams. Although it’s the same sector, some accountants setting the bar high would be interested in pushing themselves. [IND17: chief accountant]

Auditors generally share this opinion and emphasise that, even in comparison with a chief accountant or a financial controller in a large company, they are “certified”. In other words, not only are they more knowledgeable, their level of competence is accredited. This recognition did not come quickly but was the outcome of struggle over time in the field:

In the 1990s, no-one knew who a certified auditor was and some overestimated their importance whereas others went from one extreme to the other and adopted quite a negative attitude. At present, the level of education is higher, and a certified auditor has taken their place as a professional. [LA68: partner]

Auditors, whether belonging to large or small firms, view themselves as influencing the entire accounting field. As one interviewee pointed out, they serve a pedagogical role for other field members:

Similar to teachers, we [certified auditors] educate, spot errors made by others ... In essence, all of us learn from our own mistakes or from others ... We find accountants’ and entrepreneurs’ errors but we are at a much higher level than teachers, we teach about significant and substantial errors. [...] Many can learn a lot from us as long as they really want to. I give a lot of lectures and mostly to accountants and businessmen and each level [of knowledge] is totally different. [LA15: partner]

However, despite this recognition of greater knowledge and competence, there is frustration among in-house accountants that they generally only have the opportunity to interact with audit assistants who are pejoratively referred to as “ants”, “small robots”, “first year copy makers” and “green cucumbers” [*zaļais gurķis* – a euphemism in Latvian for an inexperienced beginner], who ask questions that leave accountants just “speechless with disbelief” [IND47: accountant]. These interactions speak to the way in which audit firms are structured, particularly the Big 4 who push a lot of work down to the junior levels. Accountants make a clear distinction between the knowledge of certified auditors that is available to them, via junior audit assistants, and the knowledge of audit seniors who remain out of reach:

Typically [the Big 4 audit firm] sends students who understand nothing. They come and often ask you stupid questions ... “why do we account for VAT separately instead of writing everything off into expenses?” I told them: “go and ask your ... [long pause] supervisors, they’ll explain it to you” [...] When a local certified auditor comes, then indeed it’s a competent person. If you ask them a question, you get an immediate answer. It’s a huge difference. [ING55: finance director]

However, the audit assistants do not see themselves as more junior or lacking fundamental knowledge in comparison with the accountants who belong to their client firms, as they also present themselves as performing a pedagogical role.

Accountants learn, but there’s still a lot of extra stuff to go through and master. If we look at cases arising in audit ... let’s say complicated problems that we need to solve and find the right regulation. This is extremely useful for the day-to-day accountant’s work. If you are an audit assistant, these cases come to mind all the time and providing accounting services becomes easy [for your clients]. [LA10: audit assistant]

Boundaries are therefore contested both upwards and downwards. The state of flux evident in the Latvian context enables professionals to continuously challenge ranks and hierarchy in the accounting field established by their counterparts according to the disputed levels of everyone’s knowledge, competence and responsibilities. Indeed, even while recognising the superior knowledge of auditors, some interviewed accountants express criticism of the more limited role that auditors have to play when auditing clients:

In my opinion, certified auditors do an easier job than accountants. Auditors have their own standards, and they work according to some kind of rules ... frequently, they check most things in a quite superficial manner. [...] Accountants are held directly responsible for their work – what is done, collected data and prepared reports. Unfortunately, auditors don’t assume responsibility because before starting audit they always ask us – accountants and managers – to sign a document and confirm that we rather than auditors are responsible for everything ... Why are they needed if they aren’t held accountable for anything? Responsibility must be shared equally. This is something that shocks me and I really hate it. [AS14: partner; in his early 40s]

Some local certified auditors carry out patronage over the development of accountants’ professional knowledge by encouraging them to undergo additional training or obtain certificates, get an undergraduate or even postgraduate degree or by giving career advice. A few local certified auditors admit that occasionally an accountant can be more knowledgeable than a certified auditor. Some auditors also appreciate the

opportunity to “receive feedback and engage in a meaningful dialogue” despite the fact that these accountants might be highly critical of auditor’s recommendations and “reply sharply ‘if you manage to find out where this is said, then let me know and we’ll take a look at it together’” [LA50: partner].

Overall, the boundaries drawn between in-house accountants and auditors working in public practice are often quite starkly drawn. While prestige and status clearly lie with auditors, these boundaries are actively contested upwards by the dominated faction of the field, in-house accountants. Such boundaries have not, to our knowledge, be noted in other studies of accounting fields in other contexts.

5.1.3. *Diversified vs undiversified firms*

The narrower and more specific an accountant’s knowledge, the less competent is considered its holder in Latvia. Interviewees exhibit disdain for accountants whose specialism is limited to areas such as debtors, creditors, inventory, salary or fixed assets and those who belong to this group are acutely aware of their constraints.

I’m concerned about my professional growth and future career because I really don’t want to survive to the ripe old age and become similar to some colleagues who’ve spent all their lives sitting at the same desk and accounting for finished goods inventory or something else that is very narrow. [IND25: accountant]

This glance into the abyss of specialisation is not an irrational fantasy but based on the observations and experiences of those who work as in-house accountants:

There are several accountants working here and each of them fulfils a specific function. This is crazy. One deals just with revenues, another – only with creditors. For me, this is degradation because I know the left side [of the balance sheet] much worse than the right side. This is the major disadvantage of accountants working for large companies. In a small company you would know everything – how to draw a profit and loss account and a balance sheet – the entire cycle. [IND26: accountant]

These observations were much more acute in the context of those who worked for companies with a single product or service line. For example, one interviewee disdainfully described the shallow competence of someone working for a famous alcohol producer in Latvia who was deemed to “know nothing about accounting but their bottles”. This disengagement works for other industries too:

I wanted to work in a bank. Even when I was working for the Ministry of Finance, I kept looking for a new job because I needed a higher salary. There was a vacancy for an accountant in a bank, but I didn’t chase it because I found out that this would be a post to deal with advance payments and travel expenses. It’s nothing but idiocy. Not a step to the right, not a step to the left. A dull job and monotonous data entry. I did it for 3 months while working in that construction firm. It was enough to last me a lifetime. [IND2: ex-chief accountant]

In contrast, wider knowledge of accounting particularities in several industries that accountants either gain through work experience in different sectors or by providing accounting services to various clients is perceived as representing intrinsic value.

I know from personal experience that changing jobs every 4 years helped me with professional growth. Each time I was exposed to something new: new people, new environment, new business activities, specifics. True professionals shouldn’t be afraid of assuming new responsibilities and self-development. [IND22: chief accountant]

In a similar manner, working for multi-divisional firms whose activities are highly diversified (e.g. production, retail or wholesale trading, services) or involve more complex dimensions such as international clients or import of products from non-EU countries is held in greater esteem. Frequently, in diversified companies academic knowledge (a university degree) is viewed as a valuable addition to practical knowledge as it might assist with finding non-standard solutions to a wide variety of unexpected problems. Instead of directly contrasting “large vs small”, interviewees draw more nuanced comparisons when knowledge of accounting in a larger company run as a simple business is viewed as less valuable compared with someone’s professional competence acquired in a much smaller but multi-divisional firm.

The importance of firm diversification for accumulating accounting knowledge was highlighted by the following auditor whose reflections contradict received wisdom about small vs large accounting practitioners:

I do know real professionals working for small companies. Basically, there isn’t much difference between duties in the small and the large ones and everything depends on the specifics of the business. A relatively small local firm can engage in production, service and many other complicated operating activities – they might be even more complex than activities undertaken by a large company. [...] In accounting, it’s all about business activities and their level of complexity that accountants deal with. So, I would prefer to divide not into large and small but according to the nature of specific operations. Whether it’s uniform wholesale trade or a company with 5–6 different divisions where there are heightened expectations for accounting knowledge and flexibility. [LA15: partner]

Overall, this section has shown that a key epistemic boundary between accounting practitioners is drawn between those who work in highly specialised areas, most likely in a firm with a single service or product line, and those who work across different areas of the balance sheet and income statement and who most likely work for multi-divisional firms. Furthermore, accounting knowledge possessed by the latter is valued and ranked higher. These distinctions do not map on neatly at all onto other boundaries such as large vs small firms and so cannot be considered epiphenomenal of them.

5.1.4. Public vs private sector

Those working for the public sector in Latvia are the object of disparagement from their private sector peers. Those working for municipal and central state-owned enterprises are routinely characterised as lacking interest in both self-development and motivation to improve their performance or undergo additional training. The following excerpt from an interview with a partner in an accounting firm reflects this view:

I checked the documents and carried out inspections there [in the public sector] and I must admit that the level of accountants is shockingly low. Everything is prepared in a superficial manner because they just live from a salary advance to a salary and from a salary to a salary advance. They know that on a certain day money will be transferred to their bank account irrespective of the quality of their work and whether they correctly filled in all the details in an invoice. In commercial companies the story is completely different because we need to work much harder, and we are held responsible for our work. [AS18: partner]

Some interviewees became very animated when talking about their counterparts in the public sector, even constructing imaginary, madcap scenarios in order to illustrate the wider point that public sector accountants are completely incompetent:

“Have you arrived today? Hmmm, I’d be ready to talk to you only tomorrow ... Right, ok, then come in ...” We phoned her to arrange a meeting and sent the list of documents in advance. When we come, “Ohhh, why do you need so many papers? This auditor is like toothache ...”. They’ve been sitting at their PCs and waiting for retirement for 15 years. I cannot wake them up. If I had time, I’d come every month to train and drill them. But they know very well that I have only 7–10 days to carry out an audit. Some just go on sick leave shortly before my planned visit. [LA70: partner]

Many interviewees lambast those in the public sector for being “extremely fortunate to get a good job and they hold tight to it”. The public sector is viewed as an employment shelter that protects accountants from harsher, more dynamic business world which those in the private sector need to deal with on a daily basis. Such views are even expressed by unqualified accountants in private companies who still see themselves as superior:

Actually, I would separate state-owned and municipal enterprises from commercial companies. Many friends of mine work there and their levels of knowledge and professionalism are poles apart. Accountants in commercial companies are cleverer and more competent, but the amount of work they must deal with varies a lot. There is a strong orientation to the outer world. Frequently, in state-owned enterprises orientation is to the inner world. Their knowledge of legal regulation, accounting and taxes is much more limited. [IND22: chief accountant]

This perceived difference in orientation has implications for the structure of the audit service market in Latvia. While some auditors from both national and international firms try to avoid public sector audits, others are much more flexible, as the following excerpts illustrate:

When I worked for [one of the Big 4 audit firms], I said that I wanted to work with credit institutions, I didn’t want to work with clients in the public sector. While a company wants to do something in a rational way, then state institutions always choose such a way that let them minimize the amount of work. If I ask them a question “why are you doing this and this?”, they cannot explain. People in the public sector don’t work according to the principles of good governance. I cannot bear all these errors, pathetic excuses and falsity, and stuff like that. So, I am not interested in municipalities as audit clients. Basically, I choose with whom to work. [Non-BA74: partner]

I know that the municipal sector puts audits out to tender and there are auditors who work with them. Personally, not my field, but my colleague [another partner] is into it. You need to focus heavily on a price, if you set it a bit higher, you might lose in competition. If you want to get a contract, then explore what the price in the previous year was and make yours slightly lower. Generally, there is a tough fight for audit engagements with municipalities and municipal enterprises because they let you make good money. [LA59: partner]

Thus, the segmentation of the audit service market reflects various *modus operandi* in the public and private sectors as certified auditors’ willingness to deal with clients’ irrational approaches contradicting business acumen becomes an essential precondition for accepting them as clients and further cooperation.

In summary, while we did not interview public sector accountants, an extremely stark epistemic boundary was drawn by private sector accountants between these two groups. Public sector accountants were viewed as inferior and less professional. Interestingly, this boundary took a form quite different to the taste related distinctions observed by Spence, Carter, et al. (2017) in Spain where public sector accountants were seen as embodying broad skillsets and an aesthetic disposition.

5.2. Homo Sovieticus: moral boundaries and temporal aspects

As regards moral boundaries, these are also drawn between an array of different factions. Many of these were of a temporal nature; divisions were drawn between those seen as embodying the soviet legacy and those embracing a bold new future: homo Sovieticus vs homo modernicus. For example, some certified auditors make an implicit attempt to rank and segregate competent and scrupulous audit specialists from dishonest and careless counterparts who fiercely compete for clients and evince a “desire to earn money at any cost, which usually comes hand in hand with using networks and lobbyists, complete ignorance of ethical professional values and no moral scruples” [LA3: partner]. Yet taking the moral high ground is seen as something that will not necessarily pay dividends economically, as the following interviewee laments:

Latvia is an extremely small country and reputation emerges of its own because in such a small country everyone knows everything. The market does appreciate competence and a scrupulous approach to work. At the same time, the news about dishonest behaviour or mistakes spreads swiftly. [LA68: partner]

As a considerable proportion of companies in Latvia appear to view audit as a burden imposed by statutory requirements and are interested in receiving an unqualified audit report without going through rigorous audit procedures, for some certified auditors meeting a relatively stable demand for this type of “service” becomes the core activity. As a result, the market for audit services in Latvia does not effectively weed out these unscrupulous individuals.

Rather than being useful, too many people [auditors] do their work for the sake of appearances to profit from it. Their purpose isn't to contribute and let somebody benefit from their work but to earn salary and to take full advantage of clients. [LA53: partner]

In this quotation, a clear boundary is constructed between those who are keen to “contribute” and generate “benefit” for clients versus those whose primary focus is on earning money with little regard for the quality of service offered. The boundary drawing here is resonant of literature pointing out the tensions between professionalism and commercialism in public accounting (Hanlon, 1994, 1996; Suddaby et al., 2009). However, what is novel about the current set of findings vis-à-vis extant literature is the temporal aspect. Disparagement of other field members was routinely correlated with age-related criteria, with older accountants and auditors seen as looking at their work through the prism of their Soviet experience. This age aspect, which is associated with individuals who grew up in a very different institutional and cultural context, adds a further transversal dimension to the various boundaries identified throughout this paper. In order to throw these boundaries into starker relief, we will consider how they manifest themselves in the context of both auditors and accountants respectively.

5.2.1. Auditoris Sovieticus

For some young and middle-aged accountants, many elderly certified auditors are stagnant and rigid “post-Soviet dinosaurs” [IND35: chief accountant]. Many respondents characterise these auditors as pretentious but their actual technical knowledge as superfluous. They also stubbornly refuse to keep up with the times, are heavily reliant on their audit assistants as their own knowledge of IT and accounting software is extremely

limited and keep insisting on everything being printed out in paper form. Limited technical knowledge coexisting with inertia and dwelling on the (Soviet) past show that occasionally epistemic and moral boundaries can overlap. Disentangling them becomes a challenging (if not impossible) task and suggests that temporal aspects might relate to epistemic boundaries as well.

Although a number of certified auditors also believe that those who qualified in the early nineties are less knowledgeable and do not adhere strictly to moral values compared with those counterparts who qualified much later, respondents argue that personality does matter. Some of the early qualified auditors continue their professional development and even manage to become an audit director with the Big 4 or audit partners with mid-size international audit firms despite growing up in a different environment:

Everything depends on personal attitude. While quality control shows that some elderly auditors are extremely hard working and industrious, others slacken off and become relaxed. They wait for the point of time ... They don't want to resign voluntarily. Rather, they attempt to extend the period until their certificate gets annulled. They neither want to grow and progress nor finish practising. [Non-BA32: partner, in his late 30s]

There are certified auditors who just churn out audit reports for money. Actually, it is terrible ... If you look at those pieces of paper, you can go crazy. I really wonder why they aren't scared because there are regular quality controls ... But certified auditors are different and their prices also differ a lot. [IND31: chief accountant]

In Latvia some banks will only accept audit reports prepared by certified auditors who qualified after a certain point in time because qualification exams organised prior to this threshold are believed to have been too easy to pass.

There are also middle-aged certified auditors who, although coming of age post 1991, are nevertheless perceived as having inherited Soviet ways of thinking from older colleagues:

I must admit that there are some middle-aged colleagues who have inherited those questionable ethical values from the older generation ... values rooted in the Soviet past. They might be better educated, but they simply don't care about professional independence. It was about making money at any cost, using social connections and lobbying. Actually, those auditors just lack any ethical values, there are no values at all. [LA3: partner, in her early 60s]

This quote shows that the temporal boundaries are porous and do not neatly apply to the older generation in every case, although they are perceived to broadly align. Some of the young certified auditors that we interviewed view the difference in background as the main problem. As elderly auditors are the product of the Soviet period in general and the education of that time in particular, many of them still cannot accept the Western philosophy of audit as a system based on risk assessment. Although they prepare audit working papers according to current standards for the sake of keeping their certificates active, in reality they distrust this approach and still favour auditing with as many large samples as possible irrespective of risks. In essence, elderly auditors keep using the same methods that were adopted by state inspectors [revizory] who exercised financial control or inspection [reviziya] under the Soviet regime. This attitude can also apply to the younger generation:

I am always so shaken when an accountant after filling in each form, calculating the amounts and aggregating all the numbers shows them to certified auditors who frequently even don't

check each document. For accountants, it's really important to know that they have done everything correctly. [AS14: partner, in his early 40s]

As a result, many local certified auditors are forced to draw as large samples as possible just to justify audit fees and to keep their clients happy as the following auditor laments:

Unfortunately, in Latvia local certified auditors generally don't perform audit analytical procedures. Usually my clients, heaven only knows why, get the crazy idea that there is no audit unless I've pored over each receipt. They can't understand that it's pointless work. Too many of them firmly believe that I must go through every document. So, most auditors do that. [LA13: partner, in her early 40s]

We see again here an instance of epistemic and moral boundaries overlapping: epistemic cultures (e.g. audit as a system based on risk assessment) are internalised through the prism of moral values (the Soviet past for elderly professionals and Western ideas for their young counterparts) and, as a result, subject to temporal forces as well.

5.2.2. *Rationalis*² *Sovieticus*

Although the 1990s that offered a good chance of rapid career progression in Latvia have long passed, there is still a substantial proportion of people in their late twenties or early thirties who nowadays have succeeded in becoming business owners, Chief Executives or Finance Directors considerably quicker than their counterparts in Western countries. These young turks draw stark boundaries between themselves and elderly accountants who adopt a "more pro-Soviet stagnating attitude" [IND72: chief accountant]. According to interviewees, instead of finding ways to adapt to changes at work, the elderly contemplate how to preserve the *status quo* or to question the validity and usefulness of forthcoming changes. Some of them are indiscreet and unintentionally divulge information about accounting clients or internal business affairs, are not good at computers and foreign languages. These criticisms notwithstanding, elderly accountants are seen by some as much more cautious about violating the law compared with young accountants.

It is not uncommon in Latvia for the post of chief accountant to be held by a woman (accounting is a highly feminised field in Latvia) of pre- or even retirement age who entered the labour market either in Soviet times or after retraining in the early nineties and is seen as embodying the aforementioned "pro-Soviet stagnating attitude". Nevertheless, her intimate knowledge of tax specifics and tangled web of accounting entries, successfully devised and introduced schemes for tax avoidance or even evasion make her hard to replace. Indeed, some of the interviewed younger chief accountants admit that their older colleagues purposefully do not share their knowledge with subordinates in order to make their redundancy process as complicated and time-consuming as possible.

To resolve this conflict, firms push younger accountants as deputy chief accountants and force them to work in close proximity to the older accountant. After gradual revelation of "accounting secrets" the elderly accountant is abruptly fired. Generally, a similar strategy is adopted for firing other accounting or financial specialists of any age who have fallen out of favour with the senior management or the owner. However, the authors have

²Thanks to Paolo Quattrone for clarification on the Latin roots for both auditor and accountant. We opt for the Jesuit usage of "*Rationalis*" here for accountant, although both the Benedictine "*Numerarius*" or the Roman "*Ratiocinator*" would also have been apt. The word for auditor (*auditoris*) is derived the Latin *audire* (meaning to hear).

found that some respondents are far-sighted and are well aware of this deceitful game played by managers and owners:

Probably, he [the owner] thinks that I'm a beetlebrain. He really believes that after my dismissal I will sit down and draw a nice table which explains to her [a new accountant] everything I've devised, made sense of or hidden over the last 16 years which I spent here working for that funny salary. A fat chance! She will start from scratch as I did in the early 2000s. And my subordinates know it very well, so, they've already stopped gunning for my position. [IND82: chief accountant, in her mid-60s]

This tension between old and young accountants, as with auditors, speaks to a cross-cutting boundary between homo Sovieticus and homo modernicus. The latter view themselves as superior, more knowledgeable and professional compared with counterparts whose questionable values and modus operandi are the products of the Soviet legacy. Although the collapse of the Soviet system did not bring about such dramatic changes in accounting methods as in audit, the internalisation of a “pro-Soviet stagnating attitude” still adds temporality to some epistemic boundaries between various factions of accountants in Latvia.

6. Discussion and conclusions

Our empirical findings support Bucher and Strauss's (1961) concept of a profession as the composition of “segments in movement” that struggle to define themselves in relation to other segments. While we confirm that moral and epistemic boundaries are primordial in shaping the contours of the Latvian accounting field, as they do in other national fields, we document the myriad and unique forms that these boundaries take. Moreover, the boundaries documented above cannot be easily captured by comparing large and small practitioners. Such a finding is important because size has perhaps been too facile and broad-brush a variable to explain intraprofessional struggles, obscuring the myriad status distinctions that can exist in different professional fields across the globe. The epistemic boundaries that we identified take different forms and at times upend the now dominant distinction made between large and small practitioners in the accounting field. Although at first glance the small (local) versus large (international) practitioners boundary is also readily identifiable in the Latvian accounting field, expanding our methodological gaze to include other accounting practitioners in the field such as those working in companies and also accounting for temporal factors related to Soviet legacies, we were able to highlight boundaries that either have not been identified by previous literature or taken on a novel form in the Latvian context.

For example, a ready distinction was drawn between auditors in public practice and those working as in-house accountants. The former were accorded higher prestige generally but their superiority was hotly contested by many in-house accountants, particularly those who expressed palpable frustration at their interactions with junior audit assistants in the course of being audited. Additionally, the in-house accounting community itself was discursively divided by our interviewees into those who worked for multi-divisional firms versus those who worked for firms with single service and product lines. The expertise differentials of the latter were castigated by the former. Interestingly, the symbolic boundaries in this context were often drawn in obverse to the small vs large distinction that dominates literature on intraprofessional contestation

(Golyagina & Valuckas, 2020; Ramirez et al., 2015). The final epistemic distinction that we observed was between those working in the public vs private sectors. Whereas previous literature in this regard highlights the former as embodying a broad array of expertise and an aesthetic disposition (Spence, Carter, et al., 2017), the symbolic boundaries identified in the present study were reflective more of the impoverished and neglected public sector in Latvia whose accountants were seen by external observers as wanting in terms of knowledge and ability.

In addition to these various novel epistemic boundaries, the moral boundaries that we identified help us breathe new life into the commercialism vs professionalism debate that has been a key feature of professional service firm literature in recent years. Whereas this literature has shown how national culture (Belal et al., 2017; Spence, Zhu, et al., 2017) or firm size (Lander et al., 2013) can have a key influence on whether commercialism or professionalism dominates in a particular context, we demonstrate here how temporal elements are very important. Those embodying a soviet legacy, captured in the concept of *homo Sovieticus*, were seen by many of their peers as compromised in terms of their ethical dispositions and contributing to a general moral sclerosis in the field despite their stricter adherence to rules and greater aversion to law breaking. This draws attention to aspects beyond national culture or firm size and to the importance of the particular socio-economic context in which accountants are cultivated in explaining how moral boundaries are drawn in professional fields. We also reveal several instances where epistemic and moral boundaries overlap and where both are influenced by temporal elements as well. However, this temporality does not correspond to a neat division between young and old accountants exactly because some young accountants also become carriers of the Soviet *weltanschauung*.

This study shows how professionals working in a nascent professional field try to position and rank themselves in relation to other professionals by drawing and contesting epistemic and moral boundaries in an attempt to develop an understanding of what it means to be a professional within a context that is characterised by continuous flux and change. Beyond documenting the idiosyncratic boundaries that exist in a relatively under researched part of Europe, the paper offers a conceptual advance by highlighting how these boundaries are not universally accepted. Rather, the superiority claims made by those occupying seemingly more dominant positions in the field are actively contested by those occupying more dominated field positions. This, as far as we are aware, is a relatively unique insight in studies of the professions which tend to privilege the voices of dominant groups primarily. Bourdieu and Boltanski (1975; as cited in Stringfellow et al., 2015, p. 96) emphasise that “symbolic domination really begins when misrecognition implied by recognition leads those who are dominated to apply the dominant criteria of evaluation to their own practices”.

Whether those constructing and contesting these epistemic and moral boundaries are right in their depictions and rankings of the “other” or not is beyond the scope of this article. However, what is of interest is that they are actively contested at all. Active contestations suggest that the field in Latvia has not reached a state of “settlement” (Fligstein & McAdam, 2012) whereby its participants occupy relatively stable field positions and learn to “know their place”. Rather than a well-ordered, stable arrangement what we observe in the Latvian field is more a chaotic constellation of different groups, each vying for recognition. This leads to a view of self-styled professional fields as more contested, rickety and fragile than has hitherto been recognised. Indeed, in fields where

competition and contestation between groups is as intense as it is in Latvia, the very notion of a unified profession has to be called into question (Kay, 2009).

Since all empirical findings of this study relate to Latvia, which is one of many post-Soviet emerging economies in Central and Eastern Europe, we do not know to what extent these results are generalisable. Future research could fruitfully interrogate how distinctions between public vs private sector accountants, in-house accountants vs external auditors and in-house accountants working for diversified vs undiversified firms are drawn in different national fields. In addition, a thorough analysis of more fields where credibility and trust are not settled would provide a great opportunity to identify new forms of boundaries and new forms of contestation. Furthermore, although not explicitly articulated as one of the key symbolic boundaries characterising the professional accounting field in Latvia, the feminisation of accounting and auditing there is clearly worthy of further exploration. In particular, future studies could ascertain the extent to which symbolic boundaries such as morality, expertise and specialisation are gender inflected in professional fields and beyond.

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Author contributions

CRedit: **Arturs Praulins**: Conceptualization, Methodology, Writing – original draft, Writing – review & editing; **Crawford Spence**: Conceptualization, Methodology, Writing – original draft, Writing – review & editing; **Georgios Voulgaris**: Conceptualization, Methodology, Writing – original draft, Writing – review & editing.

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The participants of this study did not give written consent for their data to be shared publicly, so due to the sensitive nature of the research supporting data is not available.

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