

Barrier Factors in the Integration of Professional Accountants Trained Abroad: Literature Review

Michel Sayumwe*, Christelle-Odile Happi

University of Quebec at Montreal, Montreal, Quebec, Canada

Email: *sayumwe.michel@uqam.ca

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Abstract

Several theoretical currents have been mobilized in the literature to understand factors of barriers to integration. Numerous studies have been carried out and the results obtained differ from one context to another. In addition, new barriers emerge with each study justifying the need for an exploratory approach to better understand the subject. The objective of this article is to review the literature with the aim of proposing a conceptual framework bringing together the various factors of barriers to integration that have been identified so far in the literature. In our work, we focus on accounting professionals trained abroad when they immigrate. The regulated profession of chartered accountant is a special case of the closed market with access control to the profession, reserved tasks and guarantees of technical competence (Paradeise, 2008). Following the interactionist sociologists of Chicago, numerous works, dealing with a great diversity of professional groups, have shown how these are built and recomposed in ceaseless struggles and negotiations, both at their borders and at their heart. The accounting professions, and in particular the accounting profession, illustrate this phenomenon in different national contexts (Dietrich & Moysan-Louazel, 2012: p. 5). We come to the conclusion that unlike studies on cultural, economic, social capital, and collectivist and individualist factors, the aspect of information has been very little used by the authors. Most studies on barriers to integration have focused on the qualitative methodology in data analysis. As a data collection tool, a large number of studies have used interviews or documentary analysis, and the results found differ from one context to another. This poses a problem of generalization of the results obtained. Most studies have focused on factors beyond the immigrant's control (race, class, etc.) very few highlight the factors under the immigrant's control such as (skill, training, etc.). ...). In the rest of our work, we take a tour of the various theoretical currents mobilized

in the literature.

Keywords

Integration, Profession, Professional Integration

1. Introduction

While accounting practice is typically analyzed by academics to understand the behavior of managers, accountants, and auditors with respect to management and financial information, this article focuses on the sociology of professions. For many decades, professionals from many countries immigrated to Western countries, especially Canada and the United States. This paper will allow us to understand the state-of-the-art and advance knowledge in the sociology of professions.

This document is organized as follows. In the following three sections, we summarize the work of Durkheim on professional integration (Section 2), the Chicago School of Sociology (Section 3) and the concept of integration according to Pierre Bourdieu (Section 4). In the following sections, we analyze functionalist theories of professions (Section 5), interactionist theories (Section 6) and the neo-Weberian approach to social closure (Section 7). In the last block of the article, we expand on the multiple obstacles that professional accountants face when immigrating to another country. In this context, barriers related to colonial heritage (Section 8), barriers related to the role of the state (Section 9) and individualistic and collectivist factors (Section 10) are discussed. A general conclusion (Section 11) ends the article.

2. Emile Durkheim's Work on Professional Integration

The term "integration" being used in everyday language, it becomes necessary to identify certain ambiguities that undermine its understanding and its use, thereby at the same time enhancing its complexity (Fortin, 2000). For this author, the term has an encompassing meaning which can refer both to a state of social cohesion and to the process which leads to this state, but it also includes an identity dimension and a social dimension. In the literature, the concept of integration has been analyzed from several currents of thought. We present the work of Durkheim (1930), one of the founders of modern sociology and one of the authors to whom the concept of integration is attributed. We then present the concept according to the Chicago school, because it has the particularity of integrating the North American context in its analysis. The work of Bourdieu (1979) on capital and Bourdieu (2000) on the concept of habitus are also presented. According to this author, integration is a concept that integrates social, cultural and economic aspects.

The concept of integration can be attributed to Émile Durkheim (1858-1917),

one of the founders of modern sociology. For him, integration and society are two sides of the same coin, without which society could not be coherent. Émile Durkheim's works are a reference for research on the (individual and social) mechanisms of integration, because the theme of social integration occupies a central place in all of the works in his writings (Boudon et al., 2003). In other words, why and how are people integrated into society? This question persists in all of Durkheim's research. According to these same authors, Durkheim explains integration from the angle of the degree of cohesion which links the individual to the social system of which he is a member. In this sociological approach, social integration represents the logical consequence of the incorporation of individuals into the social structures to which one belongs such as the family, the Church, the army, the workplace and political society. In this spirit, the French sociologist distinguishes "altruistic suicide" as the consequence of excessive integration and "selfish suicide" which results from excessive individualism; therefore, he establishes the following postulate: "when man is detached from society, he kills himself easily, he also kills himself when he is strongly integrated" (Durkheim, 1930: p. 233). In his painstaking research on suicide, the author has come to the conclusion that it is the product of a defect and a deficit in the integration of the individual into his home society. This is why, according to him, "suicide varies in inverse ratio to the degree of integration of social groups of which the individual is a part." On the other hand, Boudon et al. (2003) point out that all of Durkheim's research has a major flaw related to the lack of correlation between integration and immigration in the American context. This is a gap that Chicago sociology, for its part, will have largely filled in the North American context.

3. The Chicago School of Sociology

Contrary to the Durkheimian approach, Chicago sociology is one that has been able to systematically associate integration and immigration. The Chicago School or more precisely its precursors, understood the integration of immigrants into American society from a rather assimilationist perspective. This is why, according to William Thomas reported by Coulon (2012: p. 34), "assimilation is both desirable and inevitable. It requires the construction of a common memory between the native and the immigrant. "According to this author, such an evolution implies on the part of immigrants, that they learn, in addition to the language of the host country, "the main features of its history, its ideals and its values".

According to Willmott (1986), among the considerable contributions of the Chicago tradition on the problems of the integration of immigrants in American society, feature prominently, the now classic thesis according to which, the adaptation of immigrants obeys a cyclical transformation which is accompanied by a process called disorganization social reorganization. Family or collective disorganization, an expression that we owe to Thomas and Znaniecki quoted in

Ezéchiel (2006), describes a state that can result from multiple change, most often of an economic, technical and especially migratory nature. Thus, in the view of these two authors, social disorganization manifests itself by a decline in the influence of social rules on individuals, an erosion of community values and an increased appreciation of individual practices. With regard to immigrants, this social disorganization refers to a transitional phase of confrontation or maladjustment to the new realities of the host society, while the reorganization which succeeds it, designates a necessary step aimed at bridging the gap with the dominant values if not a conduct that aims to allow immigrants to adapt to their new world (Coulon, 2012). According to this school, an immigrant must become cultural (learn the culture of the host country); then he must transform himself by merging with the other compatriots. The Chicago school integrates the North American context, of course, but it does not develop the concept of culture enough. Other authors like Bourdieu (1979) have developed the concept of integration taking into account three kinds of capital: cultural, economic, and social. We present his work in the following paragraph.

4. Integration According to Pierre Bourdieu: The Notions of Habitus and Capital

The notion of habitus, well developed by Bourdieu (2000), offers a theory of practice. According to this author, habitus is an acquired rule whose conscious and unconscious foundations are shared by a group. In fact, each adaptation of a habitus implies the application of known and shared codes, understood and accepted, on pain of the adaptation passing for deviance.

The habitus forms the ordinary conduits. It makes them automatic and impersonal, “meaningful without the intention to mean.” It is imposed by the “social order”, structurally, and is reproduced by each of the actors who allow its maintenance in a cyclical way. It allows the expression of objective intention by the “reactivation” of the “lived” intention of the one who accomplishes them. The hypothesis of this reflection appears clearly in the text of Bourdieu (2000). Habitus forms a social and cultural heritage which is expressed in everyday practices. It forges individual posture and marks personal condition, social status. It registers the person in a given group, widening the gap between social categories and between personal statuses by the adoption of distinct habitus. Bourdieu draws out a societal analysis by asserting that there are class habits referring to different dimensions. There would exist a class habit in contradiction which engages an interpretation of society as a social space of conflictuality. This gives rise to problems of conflict in a multidimensional social space which is a conflict social space.

We can thus represent the social world in the form of a space (with several dimensions) built on the basis of principles of differentiation or distribution constituted by the set of active properties in the social universe considered. The agents and groups of agents are thus defined by their relative positions in this

space. In other words, distribution is governed by a set of principles, where agents and groups are defined according to their relative position. All of this moves according to the conjunctures. It is a space that is built from different capitals. The foundations of social groups are based on the theory of capital (Bourdieu, 2000).

Bourdieu (1979) defines the different types of capital (cultural, economic, social) and shows that for successful integration, these three capitals must be combined. "The social rank and the specific power that agents are assigned in a particular field depends first of all on the specific capital that they can mobilize" (Bourdieu, 1979: p. 127). According to this author, the concept of capital is, at first glance, an economic approach. It accumulates through investment operations, it is transmitted through inheritance, it allows to generate profits according to the opportunity that its holder has to make the most profitable investments in the various social fields.

In its study, cultural capital is the set of intellectual skills produced by the school system and the family. This capital can be in the incorporated state (lasting provisions of the body such as social affluence, body-keeping, public expression, etc.); in an objective state (cultural goods such as books or paintings), and in an institutionalized state, that is to say socially sanctioned by institutions (diplomas). The accumulation of cultural capital becomes an issue of struggle between groups, a particular form of symbolic struggle. In our societies, cultural capital plays an increasing role in the mode of social reproduction, especially in its educational form. However, the school contributes to reproducing and strengthening the symbolic power of the dominant. Bourdieu (1979) suggests calling them classification struggles, because of their appropriation, they presuppose dispositions and skills that are not universally distributed. According to the author, cultural works are the subject of an exclusive, material or symbolic appropriation. By operating as cultural capital (objectified or incorporated), cultural works provide a profit of distinction and a profit of legitimacy, profit par excellence, consisting in feeling justified in existing. Consequently, strategies for the accumulation of cultural capital and the reconversion of economic capital into cultural capital are essential.

Economic capital is all economic goods, consisting of income, wealth and material goods. Social capital is essentially defined as the set of social relationships available to an individual or group, the holding of which involves the work of establishing and maintaining relationships. Symbolic capital, which corresponds to all the rituals (such as etiquette or protocol) related to honor and recognition, is essential for successful integration (Bourdieu, 1979: p. 141). For this author, the different kinds of capital whose possession defines belonging to the class and whose distribution determines the position of the power relations constituting the field of power and at the same time the strategies likely to be adopted in these struggles; birth, fortune, and talents and economic and educational capital are today both instruments of power and issues for power. It is illustrated in the

Bourdieu defines society as a place of conflict, in which the fundamental issue depends on the management of forces. He describes a conflictual society which does not necessarily mean that there is violence. Social groups will be determined according to capital while capital can add to or oppose. Bourdieu develops a post-Marxist analysis in which the possession of economic capital prevails over other capital. Social oppositions are determined between those who have the most and the least. In the scientific literature, several sociological currents have also dealt with the profession. We are referring to functionalist currents and interactionists.

5. Functionalist Theories of the Profession and Professional Integration

Before the 1960s, the “functionalist” theory of professions dominated the literature (Macdonald, 1995 cited in Uche, 2002). Functional theorists argue that professions can only emerge when a group of people practice a defined technique based on specialized training. In other words, “functionalists” viewed the profession as an occupation, which is pursued largely for others and not just for oneself (Barber, 1963: p. 125 cited in Uche, 2002). Functional theorists therefore insisted on the belief that professionals gained recognition from society because of the specialized skills they possessed and the close solidarity of its members (Goode, 1957; Halmos, 1970; Hughes, 1963 cited in Uche, 2002). They were not egocentric bodies and were seen to act in the interest of the community at large (Marshall, 1939 cited in Uche, 2002). Even if some of these functionalists were aware of the complexity of social organizations and the possibility that the acquisition of skills was not the only determining factor in the decision of members of a given profession, they did not consider it important. This has been explained as follows:

“Associations that date back to the first half of the last century were sometimes very exclusive in the sense that they sought to exclude members for reasons that were not strictly related to professional competence. Later, the attitude of the members of these old associations underwent a change” (Uche, 2002). “They have come to wish that all professionals have at least the minimum qualifications admitted to the association. This has been the aim of the most recent associations from the start. With a few unimportant exemptions, we can say that professional associations are only exclusive in the sense that they exclude the unskilled” (Carr-Saunders & Wilson, 1933: pp. 8-9 cited in Uche, 2002).

It seems that there is broad agreement among functionalist sociologists on an “ideal type” combining two main traits: competence, technically and scientifically based, and acceptance of a common code of ethics.

Over time, however, this view began to change and more academics began to give more weight to the complexity of social organizations and the possibility that competence and community service were not the only explanatory variables. This was the origin of the “interactionist” theory of the professions.

6. Interactionist Theories of the Profession and Professional Integration

The interactionists thus maintain that the professions strive mainly to protect the interests of their group, which is sometimes contrary to the interests of society as a whole. The only way for these groups to gain their legitimacy is to convince society as a whole that they can offer some sort of special skill (Boreham, 1983). By examining how beliefs and methods for claiming professional competence and recognition are constructed and projected, these interactionists have highlighted the presence of competing interests in these professional organizations (Willmott, 1986: p. 557). Some interactionists have also disputed the claim of homogeneity in the professions (Smith, 1958: p. 410 cited in Willmott, 1986). In this sense, it has been suggested that: “the assumption of relative homogeneity within the profession is not entirely useful. There are many identities, values and interests”. These are not simply a differentiation or a simple variation. They tend to become shaped and shared; coalitions develop and flourish and in opposition to others. They call these groups that emerge within a profession “segments”.

Specialties can be considered as major segments, but a close look at a specialty betrays its claim for unity, revealing that specialties also contain segments, and if they have always had common definitions along all lines of the professional identity, it was probably at a very special period, and early in their development (Bucher & Strauss, 1961: pp. 325-326).

The interactionists, however, have been criticized for being indifferent to the evidence. Although their claims are generally plausible, it is not always clear that they are supported by empirical evidence (Saks, 1983 cited in Willmott, 1986). In addition, although interactionist researchers recognize the involvement of politics in the professionalization process, they generally fail to explore the structural conditions under which various professional groups were likely to succeed (Willmott, 1986: p. 557). There is therefore a need to put more emphasis on the professionalization process (Boreham, 1983).

Integration into the professions is guided by these two theoretical streams. For functionalists, integration into a profession depends on technically and scientifically based skills and the acceptance of a common code of ethics. For interactionists, professional groups seek to protect their own interests, and integration into these groups is accomplished through the acquisition of special skill that is defined by the group itself.

7. The Neo-Weberian Approach to Social Closure

The theory of social closure was developed by Weber (1971) with the aim of developing a general framework for understanding all forms of exclusion within society. The German sociologist makes a difference between open and closed social relationships: a social relationship is “open” to the outside “when according to the regulations in force, anyone who is actually able to do so is allowed, and the wishes to participate in reciprocally oriented activity according to the sig-

nificant content that constitutes it “; on the other hand, a social relationship is “closed” to the outside “as long as and to the extent that its significant content or its regulations in force exclude or limit participation, or link it to conditions” (Weber, 1995: p. 82). The tendency towards social closure and the establishment of “closed relationships” is therefore quite great among the groups which manage to “appropriate” a chance, which manage to occupy a privileged position, which they obviously tend to conserve and defend it (Weber, 1995).

Conventional wisdom and some interpreters of Weber (1971) argue that the historical development of capitalism has been accompanied by a gradual transition from modes of social closure based on collectivist criteria (such as family lineage, class, race, ethnicity and gender) and individualistic criteria (such as education and professional designations). In addition, while collectivist exclusion criteria are assigned, individualist criteria are often considered to be met. Consequently, exclusion based on individualistic criteria is considered more acceptable or morally superior (Murphy, 1984). This author writes on the structure of closure and challenges the idea that modern capitalist societies are meritocratic in the sense that social closure is based on merit and success, rather than attributed traits.

On the contrary, according to the reading of Weber and neo-Weberian theorists by Murphy (Collins, 1979; Parkin, 1979), analyzes of the processes of social closure can demystify the notion of meritocracy and lead to distrust of hasty assumptions of moral progress. Murphy’s (1984) unique contribution to the theory of social closure is the idea that codes of social closure exist in a structured relationship.

While Weber (1971) and some Neo-Weberians (e.g. Parkin, 1979) consider education and property to be more or less equal determinants of social class and privilege, Murphy (1984) maintains that there are a hierarchy in the types of social closings. In most capitalist societies, ownership is the primary form of closure, while credentials, including educational and professional licenses, derive from or depend on the primary form of closure. For example, property rights in capitalist societies give employers (such as large accounting firms) the right to specify the requirements for professional qualifications. This right is then used to impose additional exclusionary rules (beyond the necessary technical skills), such as attending elite schools, having good social manners or other “cultural and linguistic skills” (Hammond et al., 2009).

Murphy (1984) argues that closure based on credentials (including professional licenses) is, therefore, primarily derived from closure based on property. While derived forms of exclusion can have a legal basis, as in the case of apartheid laws, much of the social stratification in contemporary capitalist societies is according to Murphy (1988: pp. 71-72) based on “The differential historical accumulation of private property on the resulting monopolization of market opportunities through the formation of networks, alliances and the taxation of owners”, on the linguistic and cultural assumptions concerning the competence

for positions and the career.

According to [Annisette \(2017\)](#), the accounting profession depends on the clientele like many other professions (such as that of educator or doctor) and this dependence increases the probability that accounting firms recruit people sharing in a to some extent the same context and the same social characteristics. The similarity between ethnicity, educational background and class history, tastes, language and cultural skills found between chartered accountants and their clients testifies to the similarity of ethnic origins, educational background, class, tastes, and linguistic and cultural skills ([Hammond et al., 2009](#)).

Since the seminal work of [Willmott \(1986\)](#), a large part of the accounting literature has used the Neo-Weberian approach to study the accounting professions. By examining, from a historical perspective, the barriers erected to create a profession, this literature has helped to reveal differences between eras and contexts ([Chua & Poulloas, 1998](#)), mobilized alone ([Chua & Poulloas, 1993](#); [Walker & Shackleton, 1995](#); [Sian, 2006](#)) or combined with other theories ([Annisette, 2000](#); [Ramirez, 2001](#); [Walker, 2004](#)), the approach allows an in-depth reading of the peculiarities of the contexts, and more particularly of the conditions and actors involved in the process of professionalization of accountants.

The review of the literature on the accounting professions therefore identifies three important variables for the professionalization process, namely: the colonial heritage, the relationship with the State and the management of professional borders ([El Omari & Khelif, 2014](#)).

8. The Barriers Linked to the Colonial Heritage

Speaking of the former, a vast literature exists on the imperial or colonial development of accounting as a means of controlling the resources of an empire from a distance, whether British ([Chua & Poullaos, 1998, 2002](#); [Sian, 2011](#)), American ([Dyball, Poullaos, & Chua, 2007](#)) or Portuguese ([Gomes, Carnegie, & Rodrigues 2013](#)). In Australia, it was the development of capital markets that initiated the creation of associations, but some previous professional associations were not easily accepted because there was a fear that monopolies would be created, which was contrary to spirit of free competition ([Chua & Poullaos, 1998](#)). Professional associations in Australia, the Canadian and South African colonies are largely inspired by the Anglo-American model and seek mutual recognition with ICAEW (Institute of Chartered Accountants in England and Wales). Mutual recognition of CA (Chartered Accountants) brands can be seen as a form of postcolonial expansion ([Chua & Poullaos, 2002](#)).

After Kenya's independence, [Sian \(2006\)](#) shows how British associations have influenced local professionalization without directly controlling it. Her study explores the concept of closure in professional projects and its application to the development of the accounting profession in Kenya, a former British colony. It uses oral history and archival research techniques to examine the construction of institutional accounting systems, from 1970 to 1978, in a political, social and

historical context. Her study shows how the varying socio-political and cultural contexts generate diversity in professional structures and relations between the State and the profession.

The professionalization project in Kenya was characterized by intra-professional struggles and an attempt at closure and exclusion in an atmosphere laden with racial divisions and the demands of the State for its program of Africanization to be implemented by a policy of inclusion. The multiplicity of existing British degrees has made it difficult to define a Kenyan professional, whether it be their title, education, etc. Thus, the author maintains that the definition of structures after independence is largely influenced by the inherited model: it may even happen that the new structures perpetuate it, in particular when nationals hold the diploma or professional title of the ancient metropolis. [Annisette \(2000\)](#) argues that it is the postcolonial state-building process that influences the important contours of the “third world” postcolonial accounting bodies that have emerged. The author shows how British professional organizations thwarted the Trinidadian government’s attempt to master accountant training through the university.

9. Barriers Linked to the Role of the State

According to some authors, the state has played a major role in the process of integration into the profession. The literature on the state-profession relationship is rich, with a role considered more decisive in continental European countries ([Ramirez, 2001](#); [Caramanis, 2002](#)) than in Anglo-Saxon countries ([Willmott, 1986](#); [Poullaos, 2009](#)). The state is a heterogeneous actor whose different administrations can sometimes pursue divergent objectives. Using economic, social and political arguments, professional groups seek to obtain a delegation of public authority from the state in order to protect their area of practice ([Walker & Shackleton, 1998](#); [Uche, 2002](#); [Gobe, 2011](#)).

According to [El Omari and Khlif \(2014\)](#), the State exerts its influence on professional accounting by, on the one hand, its mode of operation (for example, its degree of centralization) and on the other hand, the place it grants to professions in society. It can protect the monopoly of a professional group, for example, when the Queen granted the designation “Chartered” to British accountants in the late 19th century ([Walker, 1991](#)); he can also delegate part of his prerogatives to the professional group, as is the case in France for the statutory auditors ([Ramirez, 2009](#)) and in Great Britain, for the “delegated” audit for members of the major British associations after the Second World War ([Walker & Shackleton, 1995](#)). The state may even consider the occupational group as a state body as under the Salazar regime in Portugal ([Rodrigues et al., 2003](#)).

So, the state can play different roles in the organizational process. It can act as an accelerator as was the case in Nigeria, when a quick decision followed the takeover of the country by a military council after a coup ([Uche, 2002](#)). It can also be restrictive and slow down the process, when, for example, the manage-

ment of the legislative agenda, i.e. the rate of debating and regulatory decision-making (laws, implementing decrees) is dictated by politicians and civil servants pursuing different logics than that of professionals (Walker & Shackleton, 1998 cited by Uche, 2002).

Annisette (2017) argues that the closure based on the protectionism of the letters of reference, was a particularly effective strategy in the projects of professionalization of the accounting, by the statutes which were at the heart of the controversial clauses of *Bill* 158 aiming at the creation jobs in Ontario, Canada. This situation could be considered as a continuation of this historical heritage. This episode of *Bill* 158 contained many key elements present in existing studies on the professionalization of accounting. These are the conflict and disputes between groups of accountants deemed “insiders” and “foreigners” (Chua & Poullaos, 2002; Walker & Shackleton, 1995) of the connivance of the state to obtain advantages within the group (Chua & Poullaos, 1993, 1998) and the desire of insiders to protect the coveted designations (Chua & Poullaos, 2002; Parker, 2005) through the establishment of a legislative fence (Walker & Shackleton, 1998). At the same time, accompanying this episode of professional policy, was a distinctive linguistic repertoire, involving claims and counter assertions, intended for external audiences regarding the “accountant trained abroad”, himself a discursive construct. It draws on the work of Gieryn (1983) who demonstrated that the concept of delimitation was not only central in distinguishing science from its rival fields, religion and engineering, but it was also used effectively by the elite, the scientists to marginalize and exclude certain practitioners, by affixing them labels such as’ pseudo “ deviant “or amateur.

10. Individualist and Collectivist Factors

According to Murphy’s (1984) study, integration factors are both based on collectivist criteria (such as race, language, ethnicity and gender) and individualist criteria (such as education and the titles). Individualist factors come second. Credentials are not the primary means of selection and exclusion in contemporary societies (Murphy, 1984; Murphy, 1988). Under apartheid, the rules of social closure in South Africa were structured in such a way that race and state power were the main forms of closure, while professional qualifications were a secondary derivative mode of closure (Hammond et al., 2012). These authors contrast the articles on racial inclusion published in the main professional accounting journal in South Africa with the experiences of black chartered accountants in the country. They interviewed 38 of the first 220 black Chartered Accountants in South Africa. Their discriminatory stories by accounting firms contrast sharply with the official version of the story gleaned from the professional journal. Three distinct periods were examined: the era of apartheid, the era of transition in the 1980s and the free post-election period of 1990. While the last quarter of the twentieth century saw a decline in the absolute exclusion of black South Africans in the profession, throughout the period studied, black

South Africans were discriminated against. They conclude that economic factors combined with racial discrimination have made conditions difficult for black South Africans.

In their study, the professional experiences of black lawyers illustrate not only that accounting firms imposed codes of professional closure based on cultural and linguistic skills, but that these codes of closure stemmed from the cultural preferences of white elites and the economic power of companies clients. The requirement to master Afrikaans and/or English is a good example of closure based on language skills. The qualification exam stems from the economic power structure within society, which has enabled property/capital owners to impose their own linguistic and cultural assumptions regarding job and career skills (Murphy, 1988). A limit to their study is that it only integrates the South African context. Other studies have found similar results, but they consider that while these types of barriers exist, they are not definitive and are not as rigid as you might think, they can be managed through interactions.

The closure of the profession can be achieved by a diploma, a skill or a moral quality (Walker, 1991; Ramirez, 2001), but also by race or gender (Kirkham & Loft, 1993; Hammond & Streeter, 1994; Gobe, 2013). The most defensive form of social closure is through the creation of a state-protected order. This closure defines the boundaries of the profession, by attempting to establish a totally exclusive field of activity or one shared with another profession. However, these boundaries are not final. The interaction of the profession with neighboring or neighboring groups (the management of professional borders) is considered by Abbott (1988) to be part of the professionalization process. Obviously, extremely rigid boundaries favor the emergence of an “excluded” group. The latter, whose numbers will increase in proportion to the force of exclusion, will constitute a pole of adverse action by the creation of an organized and visible association (Sian, 2006).

Guozhen et al. (2016) study racial discrimination when graduates of various ethnicities aspire to enter the accounting profession. His study illustrates the benefits of careful and detailed operationalization of ethnicity. The cohort interviewed includes 45 participants from 20 different ethnic groups. From these interview data, it seems that the employers mainly favor the New Zealand “Pakeha” (majority non-Maori ethnic group, mainly of British origin); those who emigrated from China and East Asia are the most disadvantaged; among them are those of the high ethnic minorities in New Zealand and those who migrated from the Indian subcontinent and South Asia. His study fills a gap in the accounting literature by developing the mechanisms of discrimination against ethnic minorities. It confirms that discrimination is suffered not only by the most salient ethnic groups, but also by graduates of “western” universities of many and diverse ethnicities, who all suffer from being perceived as “foreigners”. Her article illustrates how a lack of certain categories of economic, cultural and social capital among New Zealand migrants or ethnic minorities may appear to be the

deciding factor leading to racial/ethnic discrimination. His study alerts researchers who are developing studies where ethnicity can be an important element in understanding that certain characteristics of ethnicity such as country of origin and language have a lasting influence on each individual's life experiences. Other studies have rather highlighted the competence factor as a key to the professional integration of immigrant accountants at the expense of race.

The class and culture

Walker (1988), in his study in Scotland, indicated that there were class restrictions on new members of early professional associations. These restrictions tended to apply through two mechanisms or barriers to entry. First, the accounting profession remained relatively expensive at entry with high entry and apprenticeship fees, relatively low remuneration for apprentices and a significant training period. Consequently, people from the working class were effectively excluded for economic reasons. The second restrictive mechanism was social origin, which reflected the concern to recruit the "right type" of person.

Bernstein 1977 quoted in Jacobs (2003) suggests that the cultural "code" will increasingly render the social context, gender identity and ethnicity of the candidates and will make a valuable contribution to their access to employment. management and professionals, whatever their university degrees.

For several years in the literature, information and social networks have been considered as key factors in the integration of new immigrants. A literature on these factors has developed.

Information and social media

Béji and Pellerin (2010) analyze the socio-professional integration of immigrants and show that the quantitative and qualitative indicators associated with the labor market attest to an unfavorable situation for immigrants and more particularly for newcomers compared to natives. Obstacles to integration include language barriers, non-recognition of prior learning and skills, discriminatory practices and the lack of social networks. Their analysis of these barriers shows that finding relevant information is the cornerstone of the integration process. For them, however, analyzing the information flows that mark the migration process is not easy. The nature of the information, its quality and the sources of information used change quite quickly and depend on temporal, cultural, perception, dispersion and signal effects.

Starting from a critique of the perfect information hypothesis and adopting the social network approach, the authors suggest that these effects may be the source of information biases that further hamper the social and professional integration of newcomer's arrivals. These studies on barriers to integration show that transparency and convergence of information can improve the quality of socio-professional integration of recent immigrants. They argue that the primary responsibility for transparency of information rests with government officials. Both the signal that this information sends to applicants for economic immigration as part of the policy of attracting immigrant labor and the actual

conditions of the labor market must be clear, true and exhaustive. The transparency of the information also concerns the workers helping immigrants to integrate into employment. The question of adapting the services offered to newcomers is in the government's "blind spot" (Belhassen, 2008 cited by Béji & Pellerin, 2010).

Stakeholders must be aware of the characteristics and profiles of new immigrants in order to offer an adequate and non-discriminatory service. The media also play a role in the transparency of information about cultural communities, their diversity, their values, their successes, their contribution to the host society. In Quebec, the debate on reasonable accommodation that took place in 2006 was publicized in a way that stigmatized immigrants negatively. Since then, several studies have shown the increase in discriminatory practices associated with biased information transmitted by the media (Béji, 2008; Potvin, 2010). Information convergence is another challenge whose responsibility is shared by all the actors involved in the socio-professional integration process and the immigrants themselves.

With the diversification of government programs to welcome and support new immigrants, the proliferation of community and ethnic groups, the explosion of virtual social networks (Acevédo, 2010) and the proliferation of professional associations, information sources for a new arriving multiply and nourish an "overweight" which can sound like the search for relevant information. The convergence of relevant information first requires coordination between the federal immigration policy and the Quebec provincial integration policy. The two levels of government must disseminate consistent information. Convergence also suggests the collaboration of partners involved in the integration of immigrants; Hence the idea of multiplying the bridges between these different partners and networks. These bridges constitute as many spaces for collaboration as they are belts for transmitting relevant information. They make it possible to reduce the various effects at the origin of informational biases which we have listed above and contribute to consolidate bonds of trust, in particular between the newcomer and the various social networks, formal and informal.

According to a study by the Research Institute on Professional Integration of Immigrants (IRPI) in Quebec and relating to 44 chartered professional accountants published in 2016, the difficulties encountered by respondents in their path to access to employment are: the lack of contacts (for 85%), the lack of recognition of their experience acquired abroad, the lack of Canadian or Quebec experience (for 80% of respondents). To our knowledge, in the case of the accounting profession, no study has integrated the information factor within the framework of studies on the factors of barriers to the integration of internationally trained accountants. The studies have more highlighted the factors of races, languages, skills, licenses, diplomas. In the light of this literature review and our theoretical framework, we present our conceptual framework.

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11. Conclusion

From this review of the literature, we retain the idea that codes of social closure exist in a structured relationship between each other. The similarity between ethnicity, educational background and class history, tastes, language and cultural skills found between chartered accountants and their clients testify to the similarity of ethnic origins, educational background, class, tastes, and linguistic and cultural skills (Hammond et al., 2009). The author thus affirms that generic skills are not a marker of intrinsic ability or a product of education in general, but are in fact a product of the family and the community. The emphasis on these skills is the result of new strategies to reproduce status and wealth in the face of the rapid growth in the number of qualified and accredited individuals from the

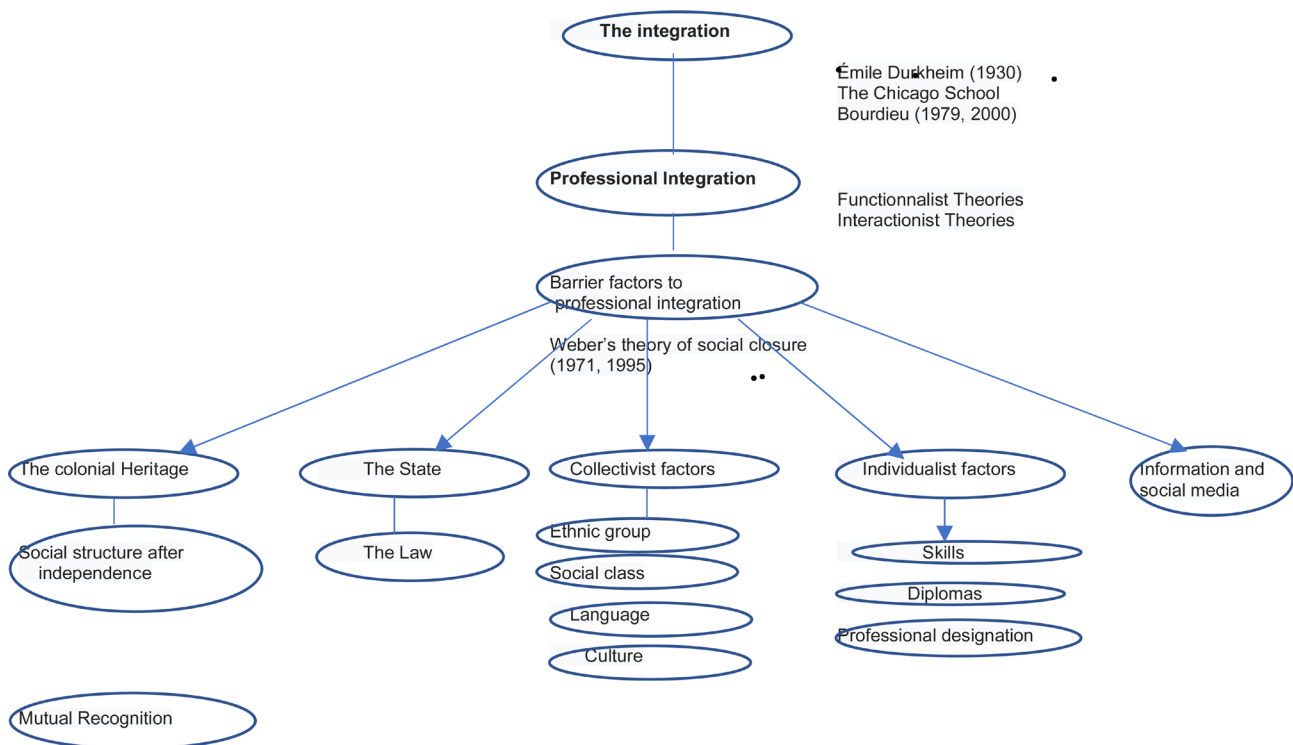


Figure 2. Conceptual framework.

university point of view. The aim of this strategy is to replicate existing class privileges from one generation to the next and to retain control of essential economic and social resources. As employers recognize, they tend to recruit people like them, whom they can trust (Jacobs, 2003). We are also seeing that there are emerging new factors like information. Unlike cultural, economic, social capital, and collectivist and individualist factors, the aspect of information was very little mobilized by the authors, which could be an avenue for future research. Most of the studies have focused on the qualitative methodology and the results found differ from one context to another. This poses a problem of generalization of the results obtained. Future studies could test the different results obtained in other contexts but with a quantitative data analysis methodology. Most studies have focused on factors beyond the immigrant's control (race, class, etc.) very few highlight the factors under the immigrant's control such as (skill, training, etc.). It would be interesting to do other studies on the factors under the immigrant's control.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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