

# **Construction of accounting identities in Vietnam: Experimenting with Bourdieu's practice theory**

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# Construction of accountant's identity in Vietnam: Experimenting with Bourdieu's practice theory

## **Abstract**

### **Purpose:**

This study aims to investigate the *habitus* of bookkeepers and professional accountants in Vietnam, a communist country, by experimenting with Bourdieu's practice theory. Such theory seeks to examine the ways in which accounting individuals (or classes) inhabit a position, invoking practical knowledge which enables them to function in particular positions. Such functions are to be associated with *habitus* – durable, transposable dispositions which are both constitutive of and constituted by the context or field in which they operate

### **Design/Methodology/Approach:**

This is a qualitative research and the naturalistic inquiry approach was selected for this paper. There were 14 bookkeepers and 15 professional accountants interviewed with the purpose of adding to a growing but still sparse literature on the work practices of bookkeepers who make up the majority of accounting practitioners in Vietnam

### **Findings**

All bookkeepers attach their identity to their daily routine work and highlight the importance of keeping updated on the new rules issued by the government. They, together with some professional accountants, have also found their identity formed through connections with government officials. Some locally qualified accountants have deviated their career or identity from the traditional pathway by the embarked on obtaining professional qualifications of ACCA or CPA (Australia).

### **Originality/value:**

This paper offers insights of how the bookkeepers and professional accountants see themselves and what the gap is between bookkeepers and professional accountants, in the context in which the Communist rule-based country is getting involved more deeply in the globalisational process.

### **Keywords:**

Vietnam, Bourdieu, Identity, Habitus, Bookkeepers, Accountants

## **1. Introduction**

More than a hundred countries have adopted or been in the process of adopting the International Financial Reporting Standards (IFRS) (PwC, 2013). Since the Anglo-Saxon environment is embedded in the IFRS, this leads to doubt about the quality of the IFRS implementation in countries that do not follow common-law or market practices. Vietnam is a large country of 86 million people with a communist government directing a centralised and planned economy (La Porta, Lopez-de-Silanes, Shleiffer, & Vishny, 1998). It can be argued that the IFRS fits uneasily into a non-market economy where government dominance is ubiquitous. A commitment of adopting the IFRS of the Vietnamese Government could be as a result of coercive pressure of the World Bank and the International Monetary Fund (IMF) (Nguyen, Hooper, & Sinclair, 2011). The progressive intervention of Western institutions such as the ‘Big 4’ international accounting firms, multinational enterprises, the International Accounting Standard Board (IASB), the IMF, the World Bank, and professional accounting bodies, was a motivation for paper: first to investigate how bookkeepers and professional accountants see themselves in the given context of the Vietnamese accounting field; second to explore what the gap is in terms of income and career prospect between bookkeepers and professional accountants ; and last to see how practitioners view the importance of growth in their career. Bourdieu’s theory of practice is adopted to frame the study. The interview data is gathered from twenty-nine interviewees being fourteen bookkeepers, and fifteen professional accountants. The paper is organised as following: *Section two* provides a background to this study. The literature review is undertaken in *section three* which focuses on the research questions and identifies the gaps in knowledge that establish the research questions under investigation. *Section four* explains the methodological approach and the methods used in collecting and analysing the research evidence. *Section five* discusses Bourdieu’s theory and considers the rationale for its appropriateness for this study. *Section six* presents the findings of this study. The last section, *Section seven*, is a discussion and provides a final conclusion.

## **2. Background**

During the French colonial era in Vietnam (1858-1954), the French established no local accounting profession or society and tended to use French accountants. However, the Vietnamese bookkeepers copied the French accounting system and formed a small society called “*Câu lạc bộ kế toán trưởng*” in 1989 (Ho, 2010) (paragraph 2). This translates as the “chief accountants’ club” and was similar to the “*teneurs de livres*” in France. Such a society was not a profession in that it commanded no system of standards like the French system, and

accounting standards were centralised by the government. As Collins (1979) points out “the most widely accepted sociological description” of a profession is “a self-regulated community” which possesses “exclusive power, usually backed up by the state, to train new members and admit them to practice” (p. 132).

The Vietnamese Association of Accountants and Auditors (VAA) was established on 10 January 1994 and a successor of the “chief accountants’ club”. The VAA is a social and occupational accounting body in Vietnam and is under the government control. For maintaining and developing the accounting profession, the VAA’s mission is to: (1) unify organisations and individuals who are practising in the accounting and auditing fields, (2) enhance professional competence and maintain a good level of ethical behaviour of their members and (3) coordinate with accounting professions in nearby regions and internationally (Vietnamese Association of Accountants and Auditors [VAA], 2012).

Even though the VAA has been established for 20 years and members of International Federation of Accountants (IFAC) and Asean Federation of Accountants (AFA) (Asean Federation of Accountants, 2013), its operational efficiency is pretty limited. In other words, the VAA is not fully meeting the objectives outlined by the IFAC (International Federation of Accountants, 2010b). For this reason, the Vietnam Association of Public Accountants (VACPA) was established by the Ministry of Finance (MOF) on 15 April 2005 and started to operate from 1 January 2006. On 14 July 2005, with the issuance of Decision No. 47/2005/QĐ-BTC, the MOF officially authorised the VACPA to manage and supervise auditing practice (Vietnam Association of Certified Public Accountants [VACPA], 2012). Neither the VAA nor VACPA are self-regulated. In fact, both the entry requirements and regulation process are solely undertaken by the MOF. Accounting field is operating mainly under tight control and detailed instructions of the MOF (Nguyen et al., 2011). This can be seen from the operation of the Department of Accounting Policy (DAP) which is a department within the MOF. The DAP is taking direct responsibility for setting up accounting and auditing standards, improving the professional qualifications of accountants and auditors, encouraging research, and organising the quality control of independent auditing firms (Professional Infrastructure, n.d., p. 29) .

This background section sets a scene for this study which facilitate readers understanding potential influences of Vietnamese culture on accountant’s identity. Below section is a review of what has been researched on accountant’s identity in the literature.

### 3. Literature Review

The changing role, image and identity of accountants is well researched in the literature which is detailed below. However, there is little research on the role or identity of accountants in a communist developing country in which accountant's identity may be influenced/constructed by political connection. This paper focuses on investigating: How bookkeepers and professional accountants see themselves before and after the first Western professional accounting body was entered into Vietnam. The sub-research questions are:

1. What is the gap between bookkeepers and professional accountants?
2. How do they see the importance of growth in their career?

Below is a brief review of accountants' practice, image and identity which has been explored in the literature.

#### **Practice of bookkeepers and professional accountants**

Because of an increasing global and technologically competitive environment, the traditional "bean-counting" or a bookkeepers' role, i.e. preparing the financial records is deviating from the expected roles of a professional accountants. In other words, to be viable as an independent and valuable profession, the accounting profession has repositioned itself by upgrading from bookkeeper type roles towards the top hierarchical levels: strategic/general management, risk management, change management, or senior advisory services (Ahrens & Chapman, 2000; Burns, Ezzamel, & Scapens, 1999; L. D. Parker, 2001; Warren & Parker, 2009). So, what constitutes a professional accountant? The IFAC defines a professional accountant as one who:

*Meets the standards of a professional, defined as having skills, knowledge, and expertise tested by examination and continuous development in a structured and monitored context; is committed to the values of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour (via code of ethics); and is subject to oversight by a body with disciplinary powers (IFAC, 2010a, p. 11).*

The growing demand for professional accountants is leading to a recruitment and retention crisis for many organisations (Association of Chartered Certified Accountants, 2007). Also, responding to a survey by the Association of Chartered Certified Accountants (ACCA) (2007), 88% of respondents agreed that exercising professional judgment is becoming more important in their role. This may not be the case in Vietnam where the Communist government takes control on each and every single activity and majority of practitioners is bookkeepers. The

country can generally be described as compliance and rule orientated (Nguyen et al., 2011). The government uses rules to govern the activities within different fields including accounting. Among the Vietnamese community, accounting is considered as a subjugated field as it is seen as technical and rule compliance. Exercising professional judgment is not welcomed in Vietnam (Nguyen et al., 2011).

Carnegie and Edwards (2001) theorise the acquisition of professional status to be a committed or dynamic process involving “signals of movement” towards vocational ascendancy which encompasses “the creation of a specialist knowledge base, the emergence of an identifiable occupational group, the holding of oneself out to the public as an expert provider of specialist services” (p.303). While accounting bodies may define the characteristics of professional accountants, the question of their image, as perceived by the general public and media at large may differ.

### **Images of bookkeepers and professional accountants**

By integrating social identity and management theory of impression, the discrepancy between desired and perceived professional image will be reduced (Roberts, 2005). With regard to the management theory of impression, Goffman (1959) and Anderson-Gough, Grey, and Robson (1998) argue that the “smartly dressed guy” does not have much to do to prove his professional standing. Personal appearance plays a vital role in conveying a first impression. The work on impression management which illustrates the visual and material elements of professional accountants’ identity are addressed in the work of Jeacle (2008) and Baxter and Chua (2008). In addition, Anderson-Gough et al. (1998) found that being a professional accountant is a matter of playing the role, rather than being a professional accountant. The desired manner or behaviour of professional accountants at work is a feature of their professionalism. For example: at the workplace or when dealing with clients, professional accountants should exhibit professional behaviour by acting in a specific manner. Outside their work, professional accountants can have a completely different lifestyle – just as casual as others. The findings of Haynes, Briggs, and Copeland, (2008) are similar to those of Anderson-Gough et al. (1998) that appearance could represent professional accountant’s capability. In the fast-changing technological and business environment, the notion of “bean-counting” work and the role of a “bean counter” (bookkeeper) are no longer representative the accounting profession.

### **Becoming and belonging**

To obtain a better understanding of the historical development of accounting, many researchers have started their investigations on the potential of identity as a sociological concept (Anderson-Gough, Grey, & Robson, 2001; Covalleski, Dirsmith, Heian, & Samuel, 1998; Grey, 1998; Jeacle, 2008; Sveningsson & Alvesson, 2003). Such studies have focused on “what it means to be a professional accountant and on shaping identities within large professional firms” (Edwards & Anderson, 2011, p. 691). Many researchers also explore the notion of credentialism in advancing the status of members of modern professional accounting bodies (Kedslie, 1990; R. H. Parker, 2005; Verma & Gray, 2006; Walker, 1991; Walker & Shackleton, 1995). Richard Jenkins – a sociologist – suggests: “without repertoires of identification . . . we would not have the vital sense of who’s who and what’s what”(Jenkins, 2004, p. 7). Indeed, “without identity there could be no human world” (Jenkins, 2004, p. 7).

According to Ivanic (1997) and Chappell et al. (2003), identity formation is a process. For Wenger (1998, p. 168) “identity is not merely a category....identity is a becoming”. Jenkin (2004, p. 22) has a term called “identity negotiation” which is the process of individuals interacting with society to create identity. Such a process of “identity negotiation” is formed to develop a consistent set of response patterns to reinforce the status of an individual or a group as identity is about both the individual and the collective (Augoustinos & Walker, 1995; Jenkins, 2004). Identity is also explored by Wenger (1998) through the concept of “communities of practice” which includes four components: “meaning, practice, community and identity” (p.4). He believes that learning can change the way we are and it also develops a sense of belonging to a community (Wenger, 1998). Belonging to a community and participation in its practices are central to identity formation (Colley, James, Diment, & Tedder, 2003; Wenger, 1998).

Sveningsson and Alvesson (2003) acknowledge that role or *habitus* plays a crucial part in the work of identity. The recognised development of specific dispositions is very crucial in constructing a legitimate position within the field (Colley et al., 2003). Sveningsson and Alvesson (2003, p. 1164) argue that “... identity work...emphasising dynamic aspects and on-going struggles around creating a sense of self and providing ...answers to the questions ‘who am I’ (or ‘who are we’) and what do I (we) stand for?”. The process of becoming in social and discursive contexts is defined by Sveningsson and Alvesson (2003) as a “...process in which individuals create several more or less contradictory and often changing managerial identities (identity positions) rather than one stable, continuous and secure, manager identity” (p. 1165).

Vietnam is a developing country where the operation of the accounting field is governed by the government. Political connections are important in Vietnam so the formation of Vietnamese accountant's identity could potentially be different from that in the literature. In addition, this paper also contributes to the body of knowledge of the potential deviation in identity development in the contemporary context where Vietnam is involved more in international integration. Below is a description of how the study was conducted.

#### **4. Research Methodology**

This study has adopted the naturalistic inquiry approach. The choice of a research approach affects the way the research is conducted, for instance in how data are collected, analysed and evaluated. This is a qualitative interpretive study which investigated the problem: how bookkeepers and professional accountants see themselves in the given context and when first Western professional accounting body was entered into Vietnam. The sub-research questions are:

1. What is the gap between bookkeepers and professional accountants?
2. How do they see the importance of growth in their career?

This study investigated the realities from the perspectives of interviewees. As agreed by Lincoln and Guba (1985), Patton (2002), and Berry and Otley (2004), qualitative research follows the naturalistic paradigm as the research takes place in real-world settings and the researcher does not make any attempt to manipulate the phenomenon of interest.

Data were collected by two main means: semi-structured interview and document study.

##### *Documentation Analysis*

This study explored what professional accountants and bookkeepers think of their field, role, *habitus*, and identity. Their perceived identity is from the accounting field and context of the country. Documents that impacted on this included: the Vietnamese Accounting Policy of Rules; accounting standards, goals and objectives that the MOF set out for the future of accounting; the operation of the Department of Accounting Policy of Rules; roles of the VAA and the VACPA, professional exams set out by the MOF; and documents of Vietnamese history. These were critically reviewed and analysed to consider their impact on the formation of an accountant's identity.

These documents came from a variety of sources:

- Governmental policies about the roles, positions and qualifications of bookkeepers and professional accountants, in regulation books issued by the MOF.
- Policies of professional membership, the profession's role and functions, at the VAA's journals and websites.
- Policies of professional membership, the profession's role and functions, at the VACPA's website.
- Documents of the accounting educational system in Vietnam, at the Ministry of Education and Training.

In addition, secondary documents such as media reports from newspapers, television, radio and webinars were also reviewed as they provided some of the current context for the research.

### Interview

Semi-structured interview was adopted. An advantage of interviews was that a more accurate and clearer picture of an interviewee's position could be obtained. This was because participants were under no pressure and were free to express their opinions and viewpoints in response to the questions posed (Ghauri & Gronhaug, 2005). In addition, an advantage of using the semi-structured interview guide was that it allowed for certain themes to be discussed while still being flexible enough to explore paths that emerged during the interview (Bedard & Gendron, 2004). In general, the expectation of a semi-structured interview is to obtain specific information which is valuable for analysis. Therefore, the interviewer often played a guiding role in the interview by encouraging the interviewees to elaborate their answers. For that purpose, a semi-structured interview was often recorded to guarantee accuracy. Notes were taken during the interviews. The questions used in this research were translated into Vietnamese using simplified technical accounting terminology to ensure bookkeepers and professional accountants thoroughly understood the questions. Interviews were time-consuming (Robson, 1993). However, the cost of the time was compensated for by the wealth and value of the data gathered.

### Interviewees' profile

Table 1 below provides a breakdown of the participants in this research study. For this research, saturation was reached after twenty-nine semi-structured interviews as interviewees passed on no further new information. The interviews were held in the participants' offices, or in quiet cafes, which provided a more relaxed atmosphere (Legard, Keegan, & Ward, 2003).

<b>Interviewees</b>	<b>Interview</b>
Bookkeepers	14
Professional accountants	15
Totals	29

Table 1: Number of interviews

Purposive sampling was considered the most relevant to this study. Since naturalistic inquiry emphasises the direct exchange between the interviewer and the interviewees, “naturalistic inquiry is...in favour of purposive...sampling” (Lincoln & Guba, 1985, p. 40). There are many different types of purposeful sampling identified by Patton (2002). “Snowballing” sampling was selected for this study, the researcher using her own network to lead to another network that provided potential participants. The interviewees’ profile was therefore built up by snowballing (Taylor & Bogdan, 1998). It was important to locate information-rich key informants and ask them to recommend people to be interviewed. This was a good technique because an interviewee knows what kind of information the researcher is looking for and who are able to supply the researcher with that information.

### Data analysis

Twenty-nine interview scripts and notes were carefully read to identify similarities and differences in responses to the research questions as suggested by Ghauri and Gronhaug (2005) and O’Dwyer (2004). During the preliminary reading of the interview transcripts, evidence that did not add meaning or value to the analysis was removed. The reduced data were then translated from Vietnamese into English before being further reviewed. Some expressions in Vietnamese did not have an equivalent in English, and so the translation was not a literal translation because meaning and emphasis would have been lost. Instead, the main ideas were identified, and then conveyed through appropriate English phrases and sentences. This was purposefully done to avoid misinterpreting the message through incorrect word translation. The collected data were manually analysed with the focus on connecting patterns found with a series of increasingly more general theoretical concepts. The interplay between, practitioners (bookkeepers and professional accountants) and the context of accounting field; bookkeepers and professional accountants, steers the connection between the field-generated concepts and the core theoretical concepts of habitus and habitat (as found in the work of Bourdieu)

Triangulation were applied in this study. The triangulation involves the validation of data against the archived documents and academic literature. Even though the researcher is

Vietnamese by ethnicity, a close review of academic literature and Vietnamese archived documents was deemed essential to ensure reliability and validity. Furthermore, the triangulation was obtained through relating the emergent findings to Bourdieu's theories to strengthen internal validity and credibility. Below is an in-depth review of Bourdieu theoretical framework which is directly related to this study.

### **5. Bourdieu's theory of practice**

Baxter and Chua (2008)'s article highlights the paucity of studies on accountant's identity using Bourdieu. Responding to such issue, Bourdieu's theory of practice is selected to frame the findings of this study. When referring to the nature of practice, Bourdieu is fond of making a reference to the position of a French café waiter (Bourdieu, 2000) who is coming in the early morning and putting on his black trousers and white jacket. Before the first customer arrives, his duty is to sweep the floor and put on the coffee pot. When customers start filling the imaginary waiter's restaurant, he engages with customers and provides a welcome and attentive service which could cover up delay or an omission, or to pass off mediocre fare. For Bourdieu, the French café waiter is preoccupied with the immediate needs of his customers and is not granted an objective perspective which Bourdieu sees as vital for him to reflect on his practice. Bourdieu (2000) draws attention to the cultivation of disposition or *habitus* among those who are required to be compliant. Their role is such that it inculcates an identity which is like that of the French cafe waiter, whose position inhabits his body and whose body inhabits the position (Baxter & Chua, 2008). Similar to the *habitus* of the French café waiter, the compliant mode of bookkeepers and some professional accountants in Vietnam addressed in the form of *habitus* which potentially inculcate their identity, is the research matter of this study. Bourdieu (1977) describes *habitus* as the predictable way that individuals use to connect with the social world. It also provides a set of "operating principles" (p.18) of behaviour in different situations. Bourdieu further explains that *habitus* is structured by one's past and present circumstances such as family upbringing and educational experiences. Thus the structured *habitus* shapes one's present and future practices. Daily issues may be dealt with in an acceptable or predictable manner which Bourdieu (1977, p. 72) calls "disposition". There are certain circumstances which are repeated across an individual's occupational life that would create a basis for them to deal with such circumstances when they occur. Maton (2008) observes:

*Habitus focuses on our ways of acting, feeling, thinking and being. It captures how we carry within us our history, how we bring this history into our present circumstance, and how we then make choices to act in certain ways and not others (p. 52).*

Bourdieu (1977, 1990, 1998, 2000) indicates that vocational practice is facilitated by skilful individuals. Regardless of whether a person is a waiter, a bookkeeper, a professional accountant, a politician, a nurse or a school teacher, they understand and respond to a range of possible behaviours that may be involved in their workplace situation. In other words, they absorb the position and know how to perform in it. Bourdieu calls it “practical knowledge” which can only be understood from a study of action. It has a logic of ordinariness that is a combination of principles and convenience (Bourdieu, 1977, p. 109).

In general, practices are reproduced through *habitus* with amalgamation or incarnation of the logic that facilitates practical functioning in various situations—our bodies have been appropriated by the social world, and at the same time are enabled to appropriate the social world through the mastery of practices (Bourdieu, 1977). Practice and position in a field mutually inform and sustain each other. Bourdieu’s view is that when practices are enacted or re-enacted, history of the position is then connected or communicated.

Achievements facilitate communication between *habitus* and habitat, between disposition and position, between one’s historical development and the objectified history informing one’s situation (Bourdieu, 2000). Practices and position tend to inform each other over time but are often taken for granted by individuals. The logic of practices is internalised as second nature, and could be forgotten as history (Bourdieu, 1990). Bourdieu refers to this as a *doxical* relationship. Essentially, when dominant practices are naturalised and appear as self-evident or basic and common ways of organising various aspects of personal and professional lives, they are referred to as truths or *doxai* that are an aspect of common parlance (Bourdieu, 1977, 1998). For example, the practice of historical cost accounting is a practice which has been normalised through the association of the embodied histories of accounting practitioners and the objective structures of the accounting discipline.

Despite this homogeneity attributed to the *habitus* of individuals over time, Bourdieu (1977) also acknowledges the differences in personal styles of individuals occupying a particular position. For example, one chief financial officer may have a different personal lifestyle from another. Style is considered to be the personal stamp or deviation in relation to the habitual practices of a time or class resulting from the different social trajectory or ordering of life experiences of practitioners (Bourdieu, 1990). For example, professional accountants who work in a large, city-based company may have a different style when compared with those professional accountants who work in a small, rural company. In addition, the lifestyles of

professional accountants such as Certified Public Accountants (CPAs) or Chartered Accountants (CAs) may be different from those of bookkeepers. Such differences in styles result from differences in capital and *habitus* within the same field. Furthermore, there is also a growing gap between individuals as their expectations and experiences of practice increase. This facilitates changes in *habitus* as they discover new ways of perceiving, recognising and behaving or engaging in a reflective and reconstitutive conversation with a series of past positions that they have occupied (Bourdieu, 2000). This may result in a growing and conscious re-awareness of the normalised nature of the *doxical* experience that has been embedded in the day-to-day operation.

According to Neu et al. (2006), the notion of field, capital and *habitus* are useful in understanding the static and dynamic aspects of the institutional field. Whereas fields are seen as theoretical spaces constructed by discourse, Bourdieu (1998) refers to *habitus* as a real political space constituted by action. The discourse and position gaining authority in a field determine the boundary conditions for action that is played out in the *habitus* (Bourdieu, 1998). *Habitus* organises practices and the perception of practices within a field. These perceptions are internalised by the individuals themselves (Bourdieu, 1984). One criticism involves the extent to which *habitus* changes because of the experiences individuals can have as they go through their lives (Everett, 2002). The accounting field in Vietnam is a fully compliance-based system (rule-based approach) (Nguyen et al., 2011). Individuals within the field feel comfortable with such a rule-based system which has become the common approach. It is where their *habitus* matches the field and they are attuned to the underlying practices of the field (Maton, 2008). For the purpose of this study, such social comfort may apply to bookkeepers and some professional accountants in Vietnam as they have fully absorbed the rules of work within the accounting field.

Bourdieu's analysis of social identity and his efforts to theorise the way individuals internalise the social world are based on the concept of *habitus*. *Habitus* provides individuals with a disposition to accept their role and position within a field. Below is a presentation of the paper's findings.

## **6. Findings**

For the purpose of this paper, it is crucial to conduct an investigation of how bookkeepers and professional accountants see themselves in the given context and when the first Western professional accounting body entered Vietnam. The sub-research questions are:

1. What is the gap between bookkeepers and professional accountants?
2. How do they see the importance of growth in the career?

### **Perceived role (*habitus*) of bookkeepers**

Most of the bookkeepers interviewed tend to view their career prospects as modest. In other words, they do not see much room to grow once entering this career. Most of the bookkeepers have had a degree or at least a certificate in accounting to start off their career. The motivation behind such career choice was, at the time since Vietnam gained independence in 1975, to obtain a stable job in a State owned enterprise (SOE), irrespective of low salary. Since the government controls the accounting field, accounting practitioners are considered to be the dominated group. The accounting field was designed to be a rule-based and compliant. The Government sets out accounting rules and provides detailed instructions for accountants to follow. One of the interviewees (interviewee 18, senior bookkeeper), in a conversation, paused for a moment, and wondered whether people who are quiet, and careful come to choose accounting, or because the nature of the accounting job has made them become like that. With respect to job stability, all bookkeepers seem to be happy with their bookkeeping work.

*I come to work for a State-Owned Electricity Company. Even though the salary is low but the job is stable. That is what I need, so I am quite hesitant to change. My daily task is repetitive as I do the same things almost every day. I occasionally go to the MOF website searching for new Circulars and distribute them to colleagues. We do not use standards much but Circulars and Guidance from the MOF (Interviewee 37, bookkeeper).*

Understanding and frequently updating practice from the new Circulars and Guidance papers are a major part of the accounting practice in Vietnam as all interviewees shared. The compliance required in bookkeeping is strongly embedded in bookkeepers' *habitus* and even in those of some professional accountants. Most of the bookkeepers interviewed were hesitant to make any career changes even though they themselves do not at all value their contribution to business. In fact, their *habitus* is so ingrained that repetitive tasks have become a comfort zone. A bookkeeper comments:

*"I do not think I am somebody important who greatly contributes to the company. I am just simply following the instructions of the MOF (Interviewee 2, bookkeeper).*

Bookkeepers do not see their contribution to a business to be crucial and worth mentioning. However, when being asked further of image or traits of a bookkeeper, she said:

*A bookkeeper needs to be meticulous, diligent, careful, and straightforward because accounting involves a lot of detail. If a person looks deceitful in appearance, it would be hard to see him as a bookkeeper. With that kind of appearance, he would probably not be working but just manipulating the numbers for fraudulent gains. So, he should not be a bookkeeper (Interviewee 2, bookkeeper).*

Most of interviewees, on one side, shared the same view that a bookkeeper should be honest and sincere. On the other side, some interviewees believe that having good connections with government officials especially in tax department is important. This potentially compromises the integrity that they initially perceive of their bookkeeping nature because they could use the connections to avoid paying a correct amount of tax or covering an unethical business transaction. In Vietnam, even though the identities of bookkeepers and even domestically qualified professional accountants are of low status, to some extent they can be enhanced by good connections with the tax department, which is the most powerful department within the MOF. A senior bookkeeper shares this view with evident satisfaction: *“I think I am quite lucky as my work has given me good contacts with officials in the tax department”* (Interviewee 33, bookkeeper). The role (*habitus*) of bookkeepers and professional accountants is strongly influenced by the dominance of the tax department or the MOF. Their professional identity or status is not considered to be derived from the professional accounting associations, the VAA or the VACPA, but from their *habitus* or social connections with authorities with symbolic capital. From his experience, the senior bookkeeper seems to understand the political influence and of the ways to protect himself from trouble. He states:

*The Government establishes policy of rules to assert their benefits. I understand that whoever comes to the ‘throne’, new regulations would then be issued to protect their patron’s power. Rules in Vietnam are very ridiculous as such rules indicate that you ‘can only do what is in the Government’s guidance’...This really makes people remain passive and solely look for guidance. If we created it in accordance with our understanding, the risk would be huge, especially when it is relating to the tax department. Unless we can find a circular to back up your understanding, you’d be much better waiting for the Government’s guidance (interviewee 31, bookkeeper).*

Since Vietnamese accounting operates under a compliance system, learning the rules by heart is crucial. Therefore, the compliance mode is embedded in the practices of bookkeepers. The compliance *“habitus”* is continually reinforced by regulation as according to a senior bookkeeper in a State-Owned Company comments *“accountants in State-Owned Companies*

*hesitate to go with their own judgments as they are so afraid of responsibility and penalisation from the Government”* (interview 4, bookkeeper). It is quite interesting to see how senior bookkeepers who have spent most of their lifetime on their bookkeeping roles, respond to the drawbacks of their chosen career. *“If I could choose again, I would have never chosen accounting as my major as it is too inflexible. At all time, the Government sets the rules and makes their own arrangements”, said a senior bookkeeper* (Interviewee 17, Bookkeeper). Another bookkeeper shows her frustration: *“Having been an accountant (bookkeeper) for several years, I would never encourage my children to select accounting for their careers as they could not survive on 3 million VND per month (150 USD/month)* (Interviewee 5, bookkeeper).

The identity is not seemingly arrived from being a membership of the VAA. Most of interviewees found no value or prestige from such membership. A senior bookkeeper shares *“Associations in Vietnam do not provide any benefits for their members. They neither fight against the government to protect their members nor act as a bridge to investors. They are just figureheads* (Interviewee 30, bookkeeper). This is truly right because both the VAA and VACPA are exclusively controlled by the MOF. Difference from their counterparts in Western countries, the prestige and privilege that both most bookkeepers and professional accountant feel, are arrived from another source. The interviewee adds *“In Vietnam, employment is focused more on trust and loyalty than on the qualifications of an accountant. These qualities are assumed to come solely from family connections and patronages* (Interviewee 31, bookkeeper). Even though it is a common situation in Vietnam, there has been a growing new direction emerged in the accounting profession since Vietnam committed to a globalisational process. Such deviation allows professional accountants to obtain Western professional accounting memberships. It also means their identity is also changing.

### **Perceived role (*habitus*) of professional accountants**

The terminology of “professional accountant” appears to be foreign to most practitioners in the accounting field. Some elderly bookkeepers who inherited accounting knowledge from the French may have been more familiar with the term *“experts-comptables”* (professional accountant) or *teneurs de livres* (bookkeepers). However, most of them have passed away or are too old. The term “professional accountant” was again referred to when ACCA arrived in Vietnam in 2002. Being an *experts-comptable* at the end of the French time and the beginning

of the US invasion, a high-profile professional accountant smiles and comments on the little knowledge of local people about professionalism:

*The accounting profession was officially born in 1991. We have to thank the ACCA for their entry as well as their promulgation of ACCA qualifications in Vietnam. Vietnamese people and companies conceived the ACCA as being a “super-association”. Initially, people used to misunderstand and thought that to become a member of an accounting professional association required a PhD. It is not true. In reality, students can start their ACCA programmes when they graduate from high school (Interviewee 8, professional accountant).*

This comment illustrates the fact that before the arrival of the ACCA, Vietnamese bookkeepers and recent generations of professional accountants did not have a good understanding of the concept of professionalism. Only a few *experts-comptables* who were qualified during the time of the French and/ or US invasions, knew what professional associations were.

Understanding the needs of aligning the local accounting profession to the counterparts overseas, the MOF has set a pathway to obtain a highest qualification - Certified Public Accountants (CPA). Auditors must obtain such a qualification to be authorised to sign the audit report. Sharing the same feeling with the bookkeepers, interviewed professional accountants do not feel prestigious of being a member of VACPA. In other words, the identity of professional accountants is not a legacy of belonging to a profession. In fact, they simply view it as a requirement being set in the regulations. Looking towards upgrading careers, many locally qualified professional accountants who were interviewed, have taken a pathway of becoming members of the ACCA or CPA (Australia).

### **Perceived gap between bookkeepers and professional accountants in Vietnamese accounting field**

It can be argued that most local professional accountants are open to or will welcome Western professional accounting bodies to Vietnam. However, most bookkeepers strongly perceived their identity solely through the lenses of *habitus* and a political stance which results in a reluctance to change and even view change as hostile.

*A qualification in Vietnam does not truly reflect a person’s capability. We [accounting staff] used to have a kind of discussion with our boss about the salary of a CFA [Chartered Financial Analyst] holder. After obtaining a CFA qualification, he/she gets 2,000USD/month. Even though I do not have a CFA qualification, my performance is better because I have long experience. Why then is my salary 1,000USD/month? (Interviewee 31, bookkeeper).*

This senior bookkeeper feels her role is threatened by the changes. She insists her experience is worth more than accounting qualifications. Such a perception inevitably shows the lack of confidence of some bookkeepers in Western accounting qualifications and their unwillingness to change because they are trained by a system where compliance with the government's rules is the most important objective. It is also important to acknowledge the changing environment caused by the entry of Western institutions into the Vietnamese accounting field. A senior bookkeeper (Interviewee 33) in a listed company acknowledges the positive impact of Western organisations on the growth of the accounting field in Vietnam. A professional accountant (Interviewee 29) admits that the Vietnamese accounting field needs to be transformed or 'renovated' but she also understands that the government still 'thirsts' for dominance, and so it will be hard to change. An academic (Interviewee 32) comments on the need for accounting reform in Vietnam but she is not confident that Vietnam can achieve this in the near future. Inevitably, however, international integration also mean that the Vietnamese accounting field has to be completely revamped because the predominant dependence of accounting practices is on rules. The notion of *habitus* will fit nicely in explaining the identity of bookkeepers and some professional accountants in Vietnam and is discussed in the following section.

## **7. Discussion and Conclusion**

Bourdieu (1998) views human practical and positional accomplishments as being constituted (and reconstituted) within a highly contextualised situation which he described as a field. Bourdieu (1990) described field as a football field where the players adopt certain positions and accept the rules of "the game" without conscious deliberation. That someone has determined the rules of "the game" is not something the players think about. Most bookkeepers and some professional accountants have internalised the rules of the accounting field which are set by the MOF. In other words, their day-to-day accounting is contained in their bodily practice. The *habitus* has been embedded in their position and is attuned to the underlying practices of the field (Maton, 2008) . Responding to the research question: "how bookkeepers and professional accountants see themselves in the given context and when the first Western professional accounting body entered Vietnam?"

All bookkeepers and some professional accountants consistently view their role attaching to the set of rules promulgated by the MOF. Their daily routine work is executed unconsciously. Bourdieu (1977) explains that the *habitus* is structured by the bookkeepers' past experience and such structured *habitus* will shaped their present and future practices. Therefore, when

being asked about their identity, most interviewees referred to their routine work. To further highlight their role, they all simultaneously refer to the importance of continually updating themselves with new Circulars and detailed instructions from the MOF. To become a qualified professional accountant, he/she has to pass a test set by the MOF. Such a qualification enable her to eligibly sign off an audit report.

In reflecting the identity of bookkeepers and professional accountants, the concept of *habitus* is highlighted as it facilitates discussion of the transformative possibilities, such as when a bookkeeper may resent with their low salary. This signals potential tensions between stability and change which may also be studied through an appreciation and application of *habitus*. Furthermore, the distinction implied in the notion of *habitus* draws attention of readers to the characteristics of the Vietnamese accounting field. All bookkeepers and even some professional accountants perceive their identity through their *habitus*.

Different from identity constructions in developed countries, where accounting profession are well developed, the identity of Vietnamese bookkeepers and professional accountants are constructed through political connections. Since accounting field is underdeveloped and under control of the MOF, identity is also perceived through strong connections to Government officials. Such a finding has not formally addressed in the literature. This finding highlights the importance of political influence on the formation of identity in a communist country.

This study has also found a new incentive in the Vietnamese accounting field. Some locally qualified accountants have embarked on obtaining professional qualifications of ACCA or CPA (Australia). Their appreciation of deriving identity from professional accounting bodies has begun. Such a development signals the change in the accounting field.

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