

PARG RESEARCH DISCUSSION SESSION

When
Wednesday,
February 18, 2021 12h00-13h00

Where Zoom

(to get zoom information parg@sprott.carleton.ca)

Constructing the Identity of Canada's Merged Accounting Profession through Pre- and Post-Merger National Accounting Magazine Cover Images

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ABSTRACT

Canada's three professional bodies - CA, CMA, CGA – merged in 2014 to create the Chartered Professional Accountant (CPA) designation. Prior to the merger, each professional association published its own member-focused magazine: CAmagazine, CMA Magazine, CGA Magazine. After the merger, CPA Magazine replaced the previous publications. We compare cover images from the last three years' CA, CMA and CGA Magazines (2011-2013) and the first three years' CPA Magazines (2014-2016). We find a particular visual style prevailed for each magazine and that, visually, the style of CGA Magazine translated most directly to CPA Magazine. CGA Magazine's covers were almost exclusively photographic and thus presented a clear-cut image of Certified General Accountants. In most of its covers CPA Magazine adopted this photographic approach, suggesting the merged profession sought to construct a clear professional identity using images of members of the merged profession. This representation is more diverse than that depicted in the legacy magazines, however, the identity of CPAs remains predominantly white and male.

(work done in collaboration with Merridee Bujaki, François Brouard and Sylvain Durocher)

ABOUT THE PRESENTER

Anne Neal is a third year PhD candidate in Management (Accounting) working under the supervision of Merridee Bujaki at the Sprott School of Business at Carleton University. She comes to accounting research from a career as an accountant in industry, and after teaching accounting and business ethics to aspiring accountants. The combination of life, teaching, and work experience exposed her to some of the ethical and business challenges regularly faced by accountants in their professional lives which grounds her research in real world business and ethics issues. Anne's PhD is on ethical behaviour in the accounting profession.

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