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In the quest of a social identity and professional project of French auditors: A longitudinal study and discourse analysis

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Abstract: In this paper, we study the social and collective identity of French auditors by considering them as a group of professionals distinct from chartered accountants. The concept of identity and perspectives in accounting's professional trajectory literature help us to understand and explain the process of construction of social identity and professional project of the French auditing. The methodology used is qualitative and based on the content analysis of the plenary discourses given by the Presidents of the National Company of Auditors (CNCC) and of discourses given by personalities representing different stakeholders during the annual *Assises* of the CNCC, professional and economic press articles, completed by twenty semi-structured interviews conducted with institutional stakeholders in the profession. This paper contributes to critical research in auditing and to the literature on the sociology of the auditing profession, by proposing a framework of patterns of social identity(s) of auditors, mixing their ideal status based on education, ethics and expertise, as so as on their social status and commercial values of auditing.

Key words: social identity, professional trajectory, auditing, France, discourse analysis

***** Work in progress, please do no quote*****

Introduction

The French auditing profession faces one of the most important challenges in its history following the adoption of the PACTE law in May 2019 which raised the legal audit thresholds in small entities. The French auditors' 2019 Congress (*Assises* organized annually by the National Company of Auditors - *Compagnie Nationale des Commissaires aux Comptes* or *CNCC*) is transformed into a National Convention, which must be the starting point of the process of reconstruction of the profession's social identity and trajectory¹.

The identity of auditors who exercise their activities in the big Anglo-Saxon auditing firms has been the subject of numerous researches over the last three decades (Grey, 1994; 1998; Anderson-Gough *et al.*, 1998; 2001; 2005; Kosmala & Herrbach, 2006; Gendron & Spira, 2010; Kornberger *et al.*, 2011; Garnier, 2014; Jerman & Bourgoin, 2018). In this paper, we address the research question related to the social identity of the auditing profession in general, which is shared by members and distinguishes between groups, whereas personal identity is unique to the individual and distinguishes between individuals (Brewer & Gardner, 1996; Turner & al. 1994). By the social identity of the auditing profession², we don't look at auditors as individuals, but as a social group that has a collective representation (Durkheim, 1898) which allows the group to understand and explain the reality, to define its identity vis-à-vis stakeholders and other groups, to orient its action according to the context and to justify a posteriori its choices or attitudes. Precisely, we attempt to look at both facets of the French accounting profession (*Expert-Comptable* and *Commissaire aux Comptes*) by examining if there is a specific identity of statutory auditors, separated from those of professional accountants.

¹ According to the impact study carried out by the CNCC (2018), the PACTE law should create considerable systemic effect on the entire auditing profession, by removing at least 80% of its legal activities in commercial entities, corresponding to 153 000 mandates, and 40% of its fees, equivalent to 600 million euros; it would eliminate the professional practice of about 3 500 signatory auditors representing 27% of the population of registered auditors and nearly 7 000 collaborators throughout the national territory. Two years after the entry into force of the PACTE law, the CNCC (2021) presents its first elements of analysis of the market's reaction to the raise of legal audit thresholds: an expected decline, but much less than scenarios announced during the adoption of the law. In 2019, as part of the audits carried out on the 2018 financial year, 30% of mandates that expired were not renewed, which represents 8,500 mandates. In 2020, based on the audits carried out in 2019, the first year of full application of the PACTE law, this figure reached 45%, i.e. 11,000 mandates. Taking into account the non-renewals and the erosion of the economic fabric, more than 50% of small entity mandates that have expired are maintained.

² In Anglo-Saxon countries, the term "accounting profession" is commonly used to refer to the work activity of chartered accountants and auditors. Given the existence of dual professional bodies in France, one representing chartered accountants (OEC) and the other representing statutory auditors (CNCC), in this paper we use the terms "auditing" and "auditing profession" to refer to the process of construction of social identity and professional trajectory of auditing.

The objective of this paper is therefore to examine the process of construction of social identity of auditors in France in a critical historical perspective, since the creation of the National Company of Auditors (CNCC) in 1970 up to now. What was and what is the social identity of French auditors?

We mobilize the social identity theory (Tajfel, 1978; Ashforth & Mael, 1989; Dubar, 1991; Ashforth et al., 2008) and the concept of professionalization (Abbott, 1988) which provide a theoretical basis to analyze the process of construction of social identity and professional trajectory of the auditing profession in France.

To address our research question, we adopt an archival and historical approach. The research method used in this paper is based on the analysis of three categories of data: (1) plenary discourses of the Assises of the National Company of Auditors given by the CNCC's presidents and representatives of the Government and other stakeholders; (2) communication and articles published by the auditing profession; (3) articles published by major financial and economic journals on the identity of auditors. The use of the first and the second categories of data is aimed to analyze the formation and the evolution of social identity perceived by the auditing profession itself ("the self") while the use of the third category of data as so as of the discourses given by personalities representing different stakeholders (the Government, enterprises and regulators) is aimed to discuss the external perception of social identity of auditors ("the others"). The analysis of those three categories of data would be completed by a series of 20 semi-structured interviews carried out with different stakeholders. From an inductive analysis of our empirical data, we propose a framework of construction of social identity of auditors. Our research would make contribution to the literature on the social identity of auditors and the professional trajectory of auditing.

The paper is organized as follows. In the first part, we will develop the theoretical framework based on social identity theory and perspectives in accounting's professional trajectory literature as so as the context of emergence of the auditing profession in France. In the second part, we will introduce our methodological approach. Some preliminary results from archival analysis and future research tracks shall be discussed to conclude the paper.

1. Theoretical framework

In this section, we define the concept of identity and professional identity (1.1) before considering that auditors constitute a professional group which has a specific identity and a professionalization project (1.2). Finally, the context of emergence of the auditing profession in France will be dressed (1.3).

1.1. Concept of identity

The word "identity" from the Latin root is "idem" meaning "the same". From this base, Fray and Picouleau (2010, p.75) define identity as "*what distinguishes one community from another or an individual from another*". The difference, which constitutes identity, always rests on what is proper and exclusive to a being.

Dubar (2010, p. 200) defined personal identity as *“a process of appropriation of resources and construction of landmarks, experiential learning, the permanent conquest of a narrative identity (self-project) by and in collective action with others chosen”*. First, identity for oneself refers to the image that one builds of oneself. Then, identity for others is the image that we want to send to others. Finally, identity is built through the image that others send back to us. The identity is therefore the result of a construction process and interaction of the three parameters: “the self”, “the we” and “the others”. Thus, the concept of identity is characterized by a combination of definitions of "self by self" and "self by others".

Tajfel (1978, p.63) defined social identity as *“that part of an individual’s self-concept which derives from his knowledge of his membership of a social group (or groups) together with the value and emotional significance attached to that membership”*, which is opposite to personal identity defined as *“a person’s unique sense of self”* (Postmes & Jetten, 2006, p.260). In that sense, Ashforth & Mael (1989) used social and group identification interchangeably. Tajfel & Turner (1985) added that social identities are rational and comparative, as group members gain both a descriptive sense of their identity (*who are we?*) and an evaluative sense (*how good are we?*) by contrasting the in-group with a salient outgroup(s).

Thus, group identity is based on distinct collective representations and is the result of identification with the other, according to the self-investment in social relations (Sainsaulieu, 1985). The social group identity is constructed by its history to become a “real” group, in the both senses of the term, the referential sense and the moral sense (Descombes, 2017). This construction process is continuous, dynamic and interactive because identity is both stable and provisional and is the result of power relations (Dubar, 2000).

According to Albert & Whetten (1985) and Whetten (2006), identity is the central, distinctive and enduring characteristic of an organization. It is how the collective answers the question: *“Who are we as an organization”*? In this category, organizational identity implies the embeddedness of identity development and maintenance processes, changes to be undertaken or multiple identities to be expressed simultaneously (Corley et al., 2000; Gioia, 1998; Pratt, 2003). Research on organizational identity showed strong linkages with organizational images, strategic decision making and key organizational variable at the individual level (Corley & al., 2006).

Three factors of professional identity can be identified (Albert et alii, 2003): identity by profession, identity by belonging to a group, and identity by belonging to a company. For Abbott (1988), professionals use their knowledge to provide clients a response to a problem. In consequence, the group that offers the best answer occupies the professional field, whether it is free or already claimed by another group. Abbott (1988) distinguishes three professional competition arenas, namely the arena of the workplace, the arena of public opinion (customers, media) and finally, the arena of legislation and public authorities (the state).

From the professional identity perspective, the auditing profession is considered to be an identifiable group of professionals who have a collective goal of obtaining a monopoly in a field of work in order to protect the interests of the members of the profession (Abbott 1988). Protecting the private interests of the auditing profession may involve the establishment of social closure aiming to reduce competition, but also to exclude potential competitors. Social closure created by the auditing profession is therefore characterized by recourse to a mechanism for restricting professional supply and controlling access to the profession: the need for a highly qualified diploma in order to have a title and the need for a license or a registration on a list of professionals authorized to practice.

1.2. Auditing: professional identity and professionalization project

The accounting profession has been blamed for pursuing economic self-interest in the name of public interest (Lee 1995; Willmott 1986; Willmott and Sikka 1997) and claiming to protect the public interest as a means to defend the private interests of the profession. Those professionals are real entrepreneurs, possessing negotiation strategy oriented to business role and understand the cooptation system in corresponding to a 'mold' (Grey, 1998). In this sense, one of the characteristics common to all professions defined by Flexner (1915), which is altruistic motivation of their members, is not matched. Nevertheless, the study of Lesage, Hottegindre and Baker (2016) on the disciplinary practices of professional auditors in a specific national context shows that in a code law country such as France the auditing profession tends rather to defend both the public interest as well as its private interests.

As a result, the identity of auditors is shaped depending on the image that they build for themselves as so as on the image that they want to send to others. That means, if auditors see their roles as being to serve their managerial clients rather than the public or investors, then this view affects what they regard as legitimate and which appropriate actions they should take if they discover fraud or corruption (Cooper & Robson, 2006, p. 416). These authors conclude that accounting firms, and especially the Big Four, help to produce and to reproduce the identity not just for accountants, but also the way economic and social life is to be conceived, managed and changed.

Hanlon (1994; 1997) argued that the work of accountants has changed and shifted from "social service professionalism", with an emphasis on serving the public good and demonstrating technical ability, to "commercialized professionalism". This commercialism process of auditing has been institutionalized and legitimized at the macro-level of the accounting field (Cooper & Robson, 2006; Guo, 2016; Malsch & Gendron, 2013; Suddaby et al., 2007) as well as at the micro-level of individual auditors (Dermarkar & Hazgui, 2020), but the coexistence of the two logics of professionalism and commercialism is complex.

Research into accounting profession, particularly those adopting a historical perspective, has gradually shifted from an emphasis on the ideals that accountants should espouse (such as “education, ethics and expertise”) to the social and political status of accountants and to the processes by which accountants claimed privileged rights to undertake certain activities such as corporate audit (Lee, 1995). The auditing profession, like many other professions, is also a historical form of coalitions of actors who defend their interests while trying to ensure and maintain a closure of their labor market, a monopoly for their activities, a clientele assured for their service, a stable job and high compensation, recognition of their expertise (Dubar et al. 2015). This economic issue raises the question of the compatibility between the auditing profession and the market and, beyond that, the issue of the future professional project in the context of increasingly globalized market economy and de-regulation.

The debate was also raised on whether to continue to describe accounting as a profession or as an “industry” (Willmott and Sikka 1997). The mixed use of terms “professional firms”, “service firms”, and “service industry” may suggest that the professional trajectory of accounting and accountants has shifted its focus. By studying the image of accountants in the post-Enron period, Carnegie and Napier (2010) questioned if accounting is usually considered as a profession because of its education, ethics and expertise on serving the public good and demonstrating technical ability or rather than a trade, craft or industry because of commercialized professionalism. Rocher (2016) proposed a third stereotype of auditors in considering them as professionals of appearances: opportunistic, incompetent, unable to detect fraud, in addition to two stereotypes defined by Carnegie and Napier (2010) which are traditional accountant and business professional. Furthermore, another question was raised up about the compatibility between professional and commercial values of auditors (Gendron & Spira, 2010, p. 285).

By defining negative identity of auditors as a set of practices and discourses by which auditors build their image as “goods professionals” through a continuous and fragile relationship with their own weaknesses, Jerman and Bourgoin (2018) illustrate the mechanics of auditors’ negative identity, which is structured around experience, confession and administration of their weaknesses. To preserve their professional autonomy, the "expectation gap" is analyzed as one of the elements of the demarcation work implemented by French auditors (Jedidi & Richard, 2018). Whittle et al. (2013) show how de-legitimization is achieved through the discursive strategies of stake attribution, stake interrogation and stake mis-alignment and how re-legitimization is achieved through the discursive strategies of stake inoculation, stake confession, stake alignment and stake transcendence, because auditors’ legitimacy creates wider credibility and trust amongst stakeholders such as clients, investors and the public.

Professionalization is described by Carnegie and Edwards (2001) as a dynamic process involving a diversity of “signals of movements” towards occupational ascendancy that arise in periods before and after the formation of occupational associations. From sociological perspective of the professions’ literature, Larson (1977, p. xvii) located the professional project as “an attempt to translate one order of scarce resources – special knowledge and skills – into another – social and economic rewards”. In the accounting field, the ongoing professional project is defined as the attempts of accountants both as individuals and institutional structures such as firms and associations to establish and then maintain accounting’s status as a profession rather than a trade, craft or industry (Carnegie and Napier 2010). By placing an emphasis on process rather than on outcomes to portray the professionalization of accounting post-Enron, these authors suggest that this dynamic ongoing process may also involve a range of “negative signals of movement”, which, if particularly strong and sufficiently high-profile, may hinder or even divert the professionalization trajectory of accountants not just within a single country but internationally. As a result, professionalization and ongoing professional project constitute elements deeply embedded in the construction of collective identity of the auditing profession.

1.3. Context of emergence of the auditing profession in France

The accounting profession in France is particular in its setting: the existence of two professional bodies, one representing chartered accountants and the other representing statutory auditors. Although oversight functions existed occasionally before 1863, the law of May 23, 1863 on limited companies introduced the statutory audit in limited-liability companies (De Beelde et al., 2009). The word “*Commissaire*” appeared in the French legislation for the first time in the 1863 Act (Mikol, 1993). But it is the law on companies of July 24, 1867 which institutes the function “*Commissaire de sociétés*” in the middle of the industrial revolution. The auditor was called “*commissaire des comptes*” (auditor of the accounts), “*commissaire de surveillance*” (supervisor) or “*censeur*” (censor) (Houpin & Bosvieux, 1935, p.291). Shareholders, relatives of directors or employees of the company were all eligible as auditors (Girardet, 1927).

A decree issued on August 8, 1935 clarified the role of auditor and strengthened his independence (Mikol, 1993). This period is characterized by the financial crisis, parliamentary corruption and collapse. Directors, relatives of directors or employees were no longer authorized to serve as auditors. The provision of non-audit services to audit clients was not allowed. In this period, the professional secrecy and the obligation to report illegal acts to the legal authorities were set up. De Beelde et al. (2009) note that the function of “*commissaires*” was not restricted to specific professionals and the auditing profession did not exist, most of “*commissaires*” had no accounting background.

The initiative to organize the accounting profession was born in 1912 with the creation of *Compagnie des Experts-Comptables de Paris*. In 1927, a state-recognized certificate for accountants was created by the Ministry of Education (Mikol, 1993, p.5). The organization of the French accounting profession on a legal basis (*Ordre des experts-comptables et des comptables agréés* or *OECCA*) was later established by the Law of 3 April 1942. The auditing professional body (*Compagnie nationale des commissaires aux comptes* or *CNCC*) was created much later in 1970 following to the promulgation of the Companies' Law of 24 July 1966 and the decree of 12 August 1969. The word “*commissaire aux comptes*” was then created. The decree of 12 August 1969 included a definition of the objectives of an audit, the qualification requirements of the auditors, their independence and professional secrecy. The CNCC³ was placed under the authority of the Ministry of Justice while the OECCA was linked to the Ministry of Finance. The OECCA has been transformed into OEC (*Ordre des Experts Comptables*) in 1994.

Thus, the statutory auditor, officially born by the law of 1867, did not become a profession until 1969. In France, audit and accounting have followed separated paths to professionalization (Ramirez, 2001, p. 406). If a large number of French “*commissaire aux comptes*” are also “*expert-comptable*”⁴, the two professions are institutionally separated. This separation can be justified essentially by the difference in the legal requirements of audit work in France while accounting is characterized by a contractual relationship between professional accountants and their clients. This French singularity around two institutions undoubtedly finds its legitimacy in the history of a profession which knows two acceptations of the concept of revision, concept that locks in a duality which is now well founded and which establishes borders that, from abroad, can appear to be more artificial (Rossignol & Saboly, 2013).

Thus, in this paper, we tend to understand the process of construction of social identity and professional project of the French auditing profession by keeping in mind the obvious logic of the inter-connection of both institutions for technical reasons.

2. Research methodology

2.1. Qualitative longitudinal study and discourse analysis

To address our research question, we adopt an archival and historical approach. The research methodology is qualitative and based on the content analysis of three categories of data: (1) plenary discourses of the Assises of the National Company of Auditors; (2) communication and articles published by the auditing

³ Before 1970, only the regional institutes of auditors (*Compagnies Régionales des Commissaires aux Comptes*) existed (De Beelde et al., 2009). Those institutes assembled in a federation which was not a real professional body under the authority of a ministry. A significant percentage of the OECCA's members were also “*commissaires aux comptes*”. The OECCA and the bodies representing the “*commissaires*” worked together in different subjects.

⁴ Holders of chartered accountant diploma (*diplôme d'expertise comptable* or *DEC*) are allowed to register with the national company of statutory auditors (*CNCC*) in order to obtain the authorization to exercise the statutory audit.

profession; (3) articles published by major financial and economic journals on the identity of auditors. The use of the first and the second categories of data is aimed to analyze the formation and the evolution of social identity perceived by the auditing profession itself while the use of the third category of data is aimed to discuss the external perception of social identity of auditors. The analysis of those three categories of data is completed by a series of 20 semi-structured interviews carried out with different stakeholders (actual and former presidents of national and regional companies of auditors, presidents of professional syndical organizations, representatives of regulatory bodies and researchers in management sciences).

Since discourse analysis can be drawn from a variety of sources, ranging from common everyday conversations, to official promulgations, key ideological texts, religious and political announcements, the meanings attributed to discourse analysis are as varied as the sources of discourses the analysis can be drawn from. Given that the objective of this paper is to understand the process of construction of social identity of the French auditing profession, we consider that plenary discourses pronounced by Presidents of National Company of Auditors (CNCC) at the annual Assises which are viewed as the most important events at the institutional level, constitute a relevant and appropriate data to be analyzed in order to obtain findings to our research questions. Van Dijk (2011) argued that the genesis of discourse analysis lies in an interest in social constructionism questioning the taken-for-grantedness of things (e.g. concepts, ideas, knowledge, practices, understandings, power relations) within the historical and cultural context in which they are produced and reproduced.

The approach adopted in this research is critical discourse analysis (CDA), by which we are not interested in analyzing linguistic units, but focus on understanding social phenomena: collective identity of auditors. Fairclough and Wodak (1997) summarized the main aspects of CDA: it needs to address social phenomena or problems, power relations within that context are discursive and central to the study of such social problem/phenomena, discourse is historical and ‘does ideological work’ and, as such, is a form of social action. CDA approach is therefore particularly suitable for studies that focus on how discourses are implicated in shaping a form of social action (Khalifa & Mahama, 2017). In this view, discourse analysis is concerned with exploring how forms of language (written, spoken, signed) not only present but also enact the social and cultural perspectives. Discourse is imbued with intention and is always active through the structuring of the social.

2.2. Data analysis

The data collected in this research is processed by content analysis. Krippendorff (2012) defined content analysis as “a research technique for making replicable and valid inferences from data according to their content”. This technique has been used widely in accounting research, in particular to code environmental narratives, risk narratives and narrative parts of annual reports (Campbell, 2017, p.354). The purpose of

content analysis of the data used in this research is to enable understanding of the process of construction of social identity of the French auditing profession.

By providing a matrix of concepts and components underlying the social identity of a profession, we conduct the content analysis of the data collected by deciding the themes and sub-themes to be coded. Each document was examined separately by each author prior to selection and coding process in order to develop an in-depth knowledge of the empirical data. The first level of coding is performed on the basis of a list of themes chosen preliminarily as so as of the theme sources that emerged from the database itself. The second-level of coding is accomplished by the theorization of the empirical data shed light by the social identity theory and professionalization, then validated through discussion with other researchers in the audit field.

Once the themes and sub-themes have been selected and agreed upon by all authors, text can be coded in those themes and sub-themes. Thus we adopt a combination of quantitative and qualitative approaches to content analysis: totality of page proportions, number of themes emphasized and qualitative assessment of narrative. The quantitative measurement is used to provide an indication to the importance placed upon each sub-theme underlying the concept of social identity of the auditing profession. Qualitative assessment of narratives aims to understand in depth the phenomenon under study.

In order to reduce reproducibility/reliability, stability and coding errors, a coding decision made by one author (i.e. allocation of a text to a particular theme or sub-theme) is re-examined by the other author. Reproducibility is a test of enquiring into whether what is being coded is an accurate descriptor of the content being analyzed (Campbell, 2017, p.354). Ness and Mirza (1991) argued that content analysis 'seeks to observe real world factors', thereby calling for reproducibility in coding decisions.

Given that coding decisions constitute a main source of errors in content analysis, a codebook, which is composed of a list of disambiguation rules and clearly defined codes, was created in order to reduce the impact of erroneous coding decisions (Bernard & Ryan, 2010). Finally, texts coded at different periods by one author are tested and re-tested by the other author in order to ensure the stability of coding decisions and the consistency of content analysis through the longitudinal study.

3. Preliminary results and analysis

One of the obstacles met by the authors during the data collection process is the absence of archive of discourses pronounced by the CNCC's presidents at the annual *Assises* of the profession⁵. At this stage of the research project, we have collected original discourses and *Assises*' reports published in the professional journals over the 2009-2021 periods (see appendix 1). Our analysis does not aim to reproduce each historical event, but instead to incorporate different sources of historical events in order to make the final story which helps us to understand the process of construction of social identity and professional trajectory of the auditing profession in France.

At this stage of the research project, the draft analysis of plenary discourses pronounced at the CNCC's annual *Assises* completed by several archival documentaries allows us to draw up the following four preliminary results: identity of auditors by themselves (3.1), identity of auditors by the others (3.2), questioning by oneself on identity by the others (3.3) and a fuzzy identity of French auditors explained by the duality of representative professional bodies (3.4).

3.1. Identity by oneself

The perception of French auditors for their image (*identity by oneself*) and their professional trajectory move according to the evolution of socio-economic context. French auditors seem to be proud of their positive image viewed by the controlled entities, of their contribution and added value brought to the economy, as so as of the specificities and originality of French model, as confirmed by Denis Lesprit in September 2016 at the occasion of 80th anniversary of the auditing profession: *«...For 80 years, our profession has accompanied economic development, economic revolutions and the culture of productive savings. Always present with the responsibilities entrusted by the legislator, with enthusiasm, with the conviction of being in the service of the general interest. The CAC is a recognized actor, indisputably recognized, that is to say our ethics, our competence, and the quality of our professional exercise, approach of excellence ..., strengthen the technicality of our profession, promote its French originalities in the face of globalization challenges, liberal and regulated profession, legitimacy by its usefulness and by law, age of maturity»*.

It is observed that since the early periods of professional exercise, the identity of French auditors by themselves made emphasis on their ideal status based on education, ethics and expertise as so as on their traditional role of serving the public good. This identity by “the self and the we” persisted and evolved with the auditing environment changing (Cooper & Robson, 2006). In the 2017 *Assises*, before the PACTE law adoption, Jean Bouquot, President of CNCC, insisted on the transparency and the assurance delivered by

⁵ We had contacted the archival offices of CNCC and CSOEC who confirmed that the plenary discourses pronounced by the presidents of CNCC were not systematically archived by the institutions.

auditors: “...To develop, companies need financing that comes from economic savings. The CAC is there to support the economic movement. The CAC brings transparency for the government... CAC = transparency = someone hollow and uninteresting. Being transparent translates respectability in all its quintessence, and above all transparency rhymes with probity and respect for the rules, without which there is no confidence or return to growth”. Consequently, in a particular context of economic growth demand and threatens to audit professionals, the clarification of the identity and the genuine role of auditors was necessary (Stryker & Burke, 2000).

The 2018 Assises marked the emergence of identity crisis of French auditing profession: “*The question posed to us through the PACTE law project is clearly one of identity: going from a decreed utility to a market identity. But there is no question of losing our DNA, which is to serve the general interest and to inspire confidence*” (opening plenary discourse of Jean Bouquot, President of CNCC, Assises 2018). As a result, a reform of professional and organizational identity became urgent and essential: “*These (2018) Assises must note the beginning of our reform, the reform not only imposed from the outside but also the one that we undertake ourselves, for ourselves, a self-reform... A reform of utility necessary for the market...An ambitious reform to serve society and the national economy. A reform of the image, the most difficult and the most complex to carry out, which will have consequences on the individual actions of auditors*”. So the problem of lack of cohesion in the profession was raised in the debates as the more identity perceptions are widely shared and articulated by members of the collective (e.g. values, goals, beliefs), the stronger is the identity (Cole & Bruch 2006; Kreiner & Ashforth 2004).

One year later, after the PACTE law promulgation in May 2019 which created “*a crisis, an earthquake for the auditing profession*”, in the National Convention whose theme is “*rebound*”, French auditors define their future (CNCC National Convention, November 2019). This new profile seems to be a plural profession with new audits (audit in small groups and their significant subsidiaries, audit in small entities on a voluntary basis) and services henceforth rendered outside of any statutory audit. Statutory auditors will have to shake up their image by carrying out advertising campaigns and by taking power in a television program to challenge as a Canadian example, breaking the stereotype and the boring image to make professionals more modern, changing trajectory by reviewing paradigms and habits as so as questioning moral values. Henceforth, auditors must know how to promote and how to sell. The CNCC made a press release after the National Convention: “*We must never lose the sense of the customer and move towards communication with business leaders... It is a question of certificates and opinions, of a statutory auditors’ label, proximity, ethics, independence, modernization, attractiveness*”.

Even without the Assises⁶, the year 2020 has been a period of deep institutional reorganization, including of grouping some regional companies to reinforce the institutional proximity. The qualification of audit firms as PIEs (*Public Interest Entities*) and non-PIEs and their representation in the two separate lists during professional elections marked the beginning of specialization of audit in France, but formalizes the existence of two ways of carrying out the audit in the country, which is a “necessarily harmful reform” (Vincent Reynier, President of CRCC Paris, 2020). Following the evolutions brought by the PACTE law, this year was also marked by the revision of code of ethics that was aimed to seek the right balance between the original field of intervention of statutory auditors and new opportunities through the abolition of prohibited services and the possibility of providing services other than the certification of accounts for auditors in non-PIEs entities, thus creating a source of many questions (Isabelle Sapet, President of Ethics Commission, CNCC annual report 2020).

In the 2020 CNCC report, the president of the CNCC, Jean Bouquot, declares *“Our profession is now engaged in a deep transformation, organizing its rebound and moving from a decreed utility to a utility for market, particularly for the small and very small entities”* (CNCC report 2020). According to Michel Aimé, a member of the legal Committee and of the digital and innovation Committee of the CNCC, *“at a crossroads, the auditing profession must structure its role and image around certification.... It must modernize its role, through the tools and approach used, and procure new skills, particularly in the digital and corporate social responsibility areas. But it must then aggregate the diversity of its missions around a unique concept, that of certification”* (Aimé 2021, p.23).

“Auditor as trusted actor” and *“new audits”* as defined by Power (2003) are the main themes developed at the 2021 CNCC Assises. Yannick Ollivier, President of the CNCC, declares *“We heard the message: we need you, beyond the mission of certification”* (opening plenary discourse of the president of the CNCC, Assises 2021).

Thus, the self’s identity of auditors seems to be multiple in a blurred and conflicting portrait and shifts from a traditional auditor to a business professional (Hanlon, 1994, 1997; Carnegie & Napier, 2010, Gendron & Spira, 2010), and nowadays to a mix of these two stereotypes as a trusted actor who should provide market utility. In such context of de-regulation, the auditing profession could become an industry or a trade (Willmott & Sikka, 1997) and shift from a regulated profession that defends the public good to a profession that provides market utility.

⁶ Due to the COVID pandemic

3.2. Identity by the others

The perception and the questioning on the role of auditors have been raised in many debates by stakeholders (*identity of auditors by the others*). Through the Green Paper (EC, 2010), the audit appeared as a second-level responsible in the collapse of the economic and financial system, the observation described as objective by Mr. Barnier (European commissioner) being quite simple: *"They were the watchers, and they saw nothing come"*. That means, "The others" consider the role of auditors as guarantor of absence of fraud and going concern while the auditors themselves underline the ambiguity that "the others" blame them for not having anticipated the crisis, even though their mission is defined by law. In consequence, were raised the problem of expectation gap on the role of auditors, but also the problem of ambiguous definition or delimitation of the role of auditors by the legislation and public authorities.

Furthermore, a representative of enterprises in the institutional debate (Xavier Moreno, administrator of AFIC, French Association of Capital Investors) recommends that *"auditors spend a little less time in analyzing WACS than on a substance more related to their primary skills, even if it means delegating their responsibility for analysis of complex indicators to specialists"* (2010 CNCC Assises).

According to the survey realized by the CNCC with enterprise managers as part of the national consultation to prepare the PACTE law (CNCC 2019), the answers are not at all the same. While some managers see the auditor as *"cowardly person, who lacks resolution and does not dare to take risks, a sissy, an annuitant... or even a financial burden within the framework of his 5-day mission"*, others have a totally different vision. Business leaders point to the fact that *"the auditor does not master the software tools of his clients, does not offer tailor-made services, is too cautious and reluctant to take risks"*. Others see them as *"a trusted independent partner, power broker, financial data expert or rule keeper...The auditor is finally recognized when he alerts the company the risks that it faces with and helps small companies to structure themselves internally"*. These elements show that *"the others"* have contradictory representation of the CAC: some managers have a negative image of the profession; others expect different benefits or services.

For Cendra Motin, Deputy, *"the PACTE law allows the CAC to re-design his framework and to bounce as well as to reinvent the profession while maintaining ethics and independence, two values that make them strong. It is a question of maintaining the skills of a profession that the economy needs and giving the CAC the freedom to reinvent themselves with their values...There is a real complementarity of the CAC with other professions because the auditors know the companies and their needs. Their job now is to make themselves known"*.

The concept of *"trust"* (*"confiance"*) was largely developed by different market participants at the 2021 CNCC Assises to draw the collective identity of auditors. Gaspard Koenig, philosopher and writer, suggests that *"Auditors are a bit like a safety seat belt that is compulsory but also obsessive: people wear it"*.

voluntarily because they want to protect themselves. Following the PACTE law, the CAC are no longer mandatory in certain situations. It is up to them to prove that the seat belt is virtuous for companies...For this, they must inspire trust... They must simplify the standard and bring it to a level of generality and intelligibility, without constantly having to go through the State, through the judge, through a text that is too precise and restrictive” (2021 CNCC Assises).

There is also a consensus among the various market participants at the 2021 CNCC Assises on the field of intervention of auditors. For the Minister of the Justice, Eric Dupond-Moretti, *“The PACTE law represents a change of paradigm for auditors...You now need to demonstrate to companies that certification is still useful to them in a certain number of situations... One challenge is to diversify your activities...In the field of extra-financial information, it will be a question of driving for these data, step by step, the same level of quality and the same degree of confidence that can be found today in financial information”.*

For Jean-Luc Monteil, vice-president of MEDEF, *“the CAC must go beyond the traditional field attributed to it today...and therefore ensure the proper delivery of the service. It's the same job.”* Furthermore, *“the CAC must be our trusted partner... If you have the intelligence of numbers, you must also have the intelligence of the heart, this is what we expect from our CAC.”* (François Asselin, president of the CPME, 2021 CNCC Assises).

3.3. Questioning by oneself on identity by the others

The 2010 Assises marked the beginning of a questioning by the auditors themselves on the stakeholders' perception of the usefulness of their work as well as their awareness of the negative identity seen by stakeholders. In his discourses pronounced at the 2010 Assises, the president of CNCC, Claude Cazes recognized:

“ ... Yet the French know us little. Thus, we need to show our usefulness... The question is that of the perception of our usefulness”.

“We won the adaptation battle. Now we will have to engage the battle of our image, reduce the gaps between expectations and reality.”

The 2010 Assises is therefore observed as the starting point for a clearer, more frank and more direct explanation by the French auditing profession with the environment.

“We placed ourselves in front of a mirror by making the following questions: Who are we? What do others think of us?” (Plenary opening speech pronounced by Claude Cazes, President of CNCC, 2010 Assises).

“We have not failed, we have not been mistaken, but we only need to be better understood to be stronger tomorrow than today. This is our biggest challenge” (plenary closing speech pronounced by Claude Cazes, president of CNCC, 2010 Assises).

The pivotal period of transformation caused by PACTE Law since 2019 has provoked deep questioning about the role of auditors by themselves: *“We could have measured the degree of misunderstanding and lack of awareness of our profession, and particularly its usefulness, including in overseas territories...”* (Jean Bouquot, CNCC report 2020). *“Our standards, our relationships, our way of working, our communication, our presence, our controls, our relations with other professions, our regulation and our institutions. The projects are immense and finally touch on the fundamentals of the statutory auditor: our identity, our legitimacy, our skills”* (Jean Bouquot, ACCRA 2019).

“The paradox” of the profession” was then highlighted during the crisis by Yannick Ollivier, president of the CNCC: *“in the COVID crisis we are living through, the mission of the CAC has never been so necessary, and yet our intervention is constantly questioned”* (Communication of the CNCC, 30th October 2020). This paradox was reaffirmed through the recognition of the usefulness of the CAC by the State in the context of the crisis: *“The period of crisis exacerbates the need for confidence in financial data. The action of the auditors makes it possible to optimize recovery mechanisms and secure funding...The CAC are also involved in detecting the difficulties of companies and in alerting the commercial courts”* (Eric Dupond-Moretti, Minister of Justice, 2021 CNCC Assises).

3.4. Duality of professional bodies as an explanatory factor of blurred identity of French auditors

On the one hand, the separate constitution of professional bodies within the French accounting profession is original because, in other countries, it is around the audit function that the first professional organizations are generally formed, whereas in France, it is around the accounting function that the first representative body was created (Camfermann and Zeff 2009). On the other hand, the separation between the chartered accountant and the auditor is unique in France, even though it is a common profession and, in most foreign countries, the question does not arise.

Although there was a continuous quest for the unique licensure of the French accountancy profession from the interwar period to the 1990s, all attempts to bring it together have failed and the heterogeneity of professional bodies also reflects that of the State which shapes them and thus neutralizes the attempts of professionals for unification (Rossignol and Saboly 2013). While the central debate was for or against the unification of the accountancy profession around the single licensure, intra-professional conflicts relating in particular to the horizontal or vertical structure of the licensure, as well as the increasing demand for the separation of accounting and auditing activities as a result of regulations and competition changes were modifying its content.

In the context of tensions and unsuccessful attempts to unify professional bodies, the reports mandated by the Government⁷ highlight “professions in danger and divided”, which live in a careful coexistence that does not contribute to giving the accountancy profession a clear and strong image. The drawbacks of a duality of professional organizations are numerous: a dispersion of efforts, a lack of homogeneity of training programs, confusion in the minds of the members of the two institutions and a latent rivalry which can be exploited by both the public authorities and other interested parties (Rossignol and Saboly 2013).

This French originality characterized by the duality of professional structures and the anteriority of the professional body representing accountants to that of auditors, thus leads to questions about the identity of the statutory auditors, but also about the homogeneity of the identity of accountants and auditors within the accountancy profession.

Ramirez (2003) notes the double division between statutory auditors of companies (*‘commissaires de sociétés agréés’* or *‘commissaires de sociétés non-agrégés’*) on the one hand, and "expert" or "certified" accountants (*comptables ‘experts’* or *‘agréés’*) on the other hand, as the source of internal divisions in the French accounting world.

The problem of identity of accountants and auditors is in fact linked to the coexistence of two texts: article 2 of the law of October 31, 1968, which incorporates the Ordinance of 1945 and presents the auditor in a succinct manner and the law of July 24, 1966 which mentions what the “*commissaire*” must do but does not say who he is (intervention by Edouard Salustro at the general assembly of the IFEC Congress in Lyon, cited by Rossignol and Saboly 2013).

Consequently, the question of duality of two professional bodies (CNCC and CSOEC) and the ambiguous definition of the role of statutory auditors (*commissaires aux comptes*) have been raised in many Assises. The stakeholders representing the enterprises in the institutional debates emphasize the ambiguity of the role of the CAC who wants to advise the company when there is often a chartered accountant (Assises 2009, 2010 and 2011). Furthermore, in many occasions, the CNCC’s presidents demonstrated their desire to support the work of CSOEC, as declared by Denis Lesprit in 2015⁸ “*It is up to us to convince the Parliament and the Government to give us back our place, we (the EC and CAC) who jointly represent 80% of the professional exercise... two institutions (OEC and CNCC) united around the same position, our legitimacy is our common diploma, I would not want tomorrow this same diploma to become synonymous with two separate professions*”.

⁷ Missions entrusted by the Government to Christian Aubin in 1982, to Philippe Huet in March 1983 and to Napoléon Susini in 1988 (cited by Rossignol and Saboly 2013).

⁸ Denis Lesprit: my first 100 days and the next, IFEC Magazine, 2nd semester 2015.

The president of CNCC, Jean Bouquot, pronounced: *“Being elected last February, I committed myself to five priorities, all of which are linked to our twin sister profession, chartered accountants. Absolute priority, the unity of the profession. Almost 100% of the auditors are at the same time chartered accountants and it is obvious that our professional and economic concerns are largely common. So are our modes of exercise as well as the economy of our firms. More than ever, we therefore need unity in our approaches to our environment. I absolutely have the conviction that we are always stronger together than separated and that we will always be listened better. With Charles-René Tandé⁹, we totally share this point of view”¹⁰.*

Nevertheless, we observe a nuance on the appreciation of the positioning of the cursor between the two institutions, yet the clarification on whether there should be a unique regulated profession composed by two professional groups or two separated professions. If the questioning of eventual threatens resulting from the separation of the two institutions has been evoked by stakeholders in the debates, this issue remains unsolved. Consequently, the failure to clarify the role of auditors versus the role of chartered accountants risks driving those professionals into the three competition arenas suggested by Abbott (1988): the workplace, the public opinion as so as the legislation and public authorities.

It seemed that the auditing professionals failed to use their knowledge, or at least they failed to show that they used their knowledge to provide clients with the best answer to their problem. As a result, they risked to fail to occupy the professional field which would be claimed by another group such as chartered accountants (Abbott, 1988).

⁹ President of OEC.

¹⁰ Speech of Jean Bouquot at the 72nd OEC Congress, September 2017.

Conclusion

The recent important changes undertaken in the economic and regulatory environment in France constrain the auditing profession and auditors to re-construct its social identity and professional trajectory in order to survive and bounce.

Our preliminary empirical analysis on the perspective of auditing's professional trajectory in France shows that the profession seems to face a crisis of identity and search for an identity or status which is neither traditional auditor serving the public good nor commercialized professional defending commercial values of auditing.

Given the separate functioning of the two institutions representing chartered accountants and statutory auditors and the particular dual status of *Expert-Comptable* and *Commissaire Aux Comptes* in France, we suggest that it would be critical, if not impossible to draw the social identity that French auditors should espouse, which must be distinguished from that of chartered accountants. Thus, the cursor between the two institutions, particularly in the management of professional boundaries must be seriously considered and positioned by the representative authorities.

The profession's movements and socio-political focus on the replacement of critical borders between statutory audit and other Non-Audit Services defending commercial values of auditing risk to divert the professional trajectory of auditors and therefore to obscure the identity and the image of the auditing profession in a long-term run.

In the next step, we will continue to analyze our empirical data (plenary discourses of the annual Assises and archival documentaries) and conduct semi-structured interviews with various stakeholders to understand the social identity, the professional trajectory of the auditing profession in France. From an inductive analysis of our empirical data, we would like to propose a framework of construction of social identity of auditors. Our research would make contribution to the literature on the social identity of auditors and the professional trajectory of auditing.

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Appendix 1: Assises' plenary discourses, interviews and reports

N°	PERIOD	NATURE OF ARCHIVES	SPEAKERS	SOURCES
1	2021	32th Assises' plenary discourses, interviews and reports	Yannick Ollivier, president of CNCC	Primary & secondary sources
2	2019	National convention' s plenary discourses and reports	Jean Bouquot, president of CNCC	Primary & secondary sources
3	2018	31st Assises' plenary discourses and reports	Jean Bouquot, president of CNCC	Primary & secondary sources
4	2017	30th Assises' plenary discourses and reports	Jean Bouquot, president of CNCC	Primary & secondary sources
5	2016	29th Assises' plenary discourses and reports	Denis Lesprit, president of CNCC	Primary & secondary sources
6	2015	28th Assises' plenary discourses and reports	Denis Lesprit, president of CNCC	Primary & secondary sources
7	2014	27th Assise's plenary discourses and reports	Yves Nicolas, president of CNCC	Primary and secondary sources
8	2013	26th Assises' plenary discourses and reports	Yves Nicolas, president of CNCC	Primary & secondary sources
9	2011	24th Assises' plenary discourses and reports	Claude Cazes, president of CNCC	Primary & secondary sources
10	2010	23rd Assises' plenary discourses and reports	Claude Cazes, president of CNCC	Primary & secondary sources
11	2009	22nd Assises' plenary discourses and reports	Claude Cazes, president of CNCC	Primary & secondary sources