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The accounting profession in Malaysia:

Understanding prospective accountants' professional trajectory

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Abstract

The accounting profession in Malaysia:
Understanding prospective accountants' professional trajectory

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This thesis examines the lived experiences of prospective accountants from various social backgrounds as they transition to the accountancy profession in Malaysia. The context is known for its colonial legacies and developmental issues consistently expressed in ethnic political terms. In Malaysia, the *Bumiputera*[1], the largest ethnic group in the country, is overrepresented amongst the low-income population. The group is also underrepresented within the accountancy profession and even more so amongst highly regarded 'qualified accountants'[2].

The underrepresentation issue has also been observed amongst the majority population in other national contexts with colonial legacies. However, the literature is dominated by research with a macro-institutional focus. Kaifala et al. (2019) is one of the articles that shifts the unit of analysis from the accountancy profession to the professional accountant and examined how the accounting professionalisation in ex-colonies implicates the construction of professional accountants. This thesis contributes to this discussion.

In this thesis, I explore the reasons behind the underrepresentation phenomenon by looking into the lived experiences of prospective accountants to focus on three major issues; (1) How do prospective accountants from different social backgrounds envisage their professional trajectory? (2) How do prospective accountants' higher education experience shape their professional trajectory? (3) How do prospective accountants from different social backgrounds experience graduate to work transitions in the Big4 field, and how does it shape their professional trajectory?

From a theoretical perspective, this thesis draws on the Bourdieusian triad of *habitus*, *capitals*, and *field* along with his less-used concepts – *illusio* and *gravity,* to reflect on the emergence of prospective accountants' life paths, transitions and career *trajectories*. Fieldwork and interviews were conducted with 100 participants—71 prospective accountants and 29 with accounting education and profession representatives. The participants include partners of accounting firms, regulators, recruiters, and academics familiar with the profession's development. Using primarily in-depth semi-structured interviews, rich descriptions and reflections of the participants' subjective lived experiences at various stages of their professional journey were collected.

This study postulates that prospective accountants accumulate strong perceptions and ingrained cultural assumptions through their ethnic-infused journey. The prospective accountants' predispositions, in turn, produce a practice that influences how they deal with career possibilities and how they transition to the profession—at times, leading them towards seemingly less 'prestigious' career decisions.

The findings also contribute to the exploration of possible reasons behind underrepresentation issues experienced by the majority population within a postcolonial context and suggest practical implications aimed at transforming the demographic landscape of the Malaysian accounting profession.

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[1] The citizens of Malaysia consist of three main groups namely *Bumiputera* (69.6 percent), Chinese (22.6 percent) and Indians (6.9 percent) (Department of Statistics, 2020). The remaining 0.9 percent represents other minority groups in Malaysia.

[2] It is estimated that *Bumiputera* makes up only eight percent of accountants who have completed certified professional examinations such as ICAEW, MICPA or ACCA and are registered with the Malaysian Institute of Accountants (MIA).

Table of Contents

List of Tables

List of Figures

Dedicated to

The ones who never truly believed their voice mattered

Acknowledgement

I believe every PhD is a demanding journey. Mine was no exception. Hence, I am grateful and indebted to everyone who has always been there for me.

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And to everyone who has made this journey a compelling possibility.

Author's Declaration

I declare that except where explicit reference is made to the contribution of others, this dissertation is the result of my own work and has not been submitted for any other degree at the University of Glasgow or any other institution.

Printed Name: Dalilah Abdul Aziz

Signature:

Abbreviations

ACCA	Association of Chartered Certified Accountants
CIA	Certified Internal Auditor
CIMA	Chartered Institute of Management Accountants
CA/CPA	Chartered Accountant/Certified Practising Accountant
CSAP	Committee to Strengthen the Accountancy Profession
HEI	Higher Education Institution
ICAEW	Institute of Chartered Accountants in England and Wales
MIA	Malaysian Institute of Accountants
MICPA/MACPA	The Malaysian Institute of Certified Public Accountants
MUET	Malaysian University English Test
MOF	Ministry of Finance
SME	Small and medium-sized enterprises
SMP	Small and medium-sized accounting practice

Chapter 1   Introduction

1.1 Understanding the journey of prospective accountants

This thesis examines the lived experiences of prospective accountants from various social backgrounds as they transition to the accountancy profession in Malaysia. In this thesis, "social background" refers to the prospective accountants' ethnicity and class origin. Class origin essentially represents the dominant social class in which their *trajectories* were shaped. According to Bourdieu, the *habitus* that shapes individuals' practice is primarily structured by individuals' childhood and education experiences (Wacquant, 2016). Literature such as Friedman et al. (2017) further shows how class origin is influential in shaping occupational *trajectories*. Thus, information about the prospective accountants' social class origin helps us explore how individuals from different social backgrounds envisage their *trajectories* and, in turn, social mobility. This thesis uses "social mobility" to reflect prospective accountants' movements and changes in their social position as they traverse within and across *fields*. Following the Bourdieusian framework, mobility depends significantly on the volume, type and forms of *capitals* accumulated in line with the practice within a *field*.

The study is set within a context known for its colonial legacies and developmental issues consistently expressed in ethnic[3] political terms (Jomo, 2004; Rao, 2010; Susela, 2010). The prospective accountants' journey highlights their struggle and strategies in navigating professional *trajectory*, which the findings suggest is heavily influenced by their social origin. This thesis explores their strategy through the lens of the Bourdieusian framework to make sense of their way of being and examines their entry, exit or subconscious avoidance of particular accounting social spaces. The following sections introduce the

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[3] Following the Bourdieusian approach that aims to transcend the objective-subjective divide and emphasise relational nature of social existence, this thesis takes on the view that the subjective claim of ethnicity and objective determination of race tends to conflate. Thus, although with limitations this thesis follows Baskerville et al. (2016) and opts for the open approach where ethnicity and race can be used interchangeably.

research motivation, questions, theoretical underpinning, design and structure of this thesis.

1.2 Research motivation: Underrepresentation of the majority population within the accounting field in a postcolonial context

For ex-colonies, the development of the accounting profession is often entangled with colonial legacies. In some contexts, such legacies result in the underrepresentation of the majority population from the accounting profession (e.g. Annisette, 2003; Hammond et al., 2009; Sian, 2007). Following this, literature studying the profession in postcolonial contexts have explored many aspects of the underrepresentation. For example, Annisette (2003, p. 665) discusses how colonial legacies structured a *"common sense"* that ties occupation to race in Trinidad and Tobago. In this article, race instead of class or culture became the focal point of the study. Hammond et al. (2009) focussed on persistent colonial inequities and how they limited fair access of the majority into the profession. Bakre (2005, 2006, 2014) further showed how the dominance of the colonial legacies undermined local attempts to build an independent accountancy education, training and qualification system. Similarly, Sian (2007) argued that despite Kenya's postcolonial government's success in reducing the barriers for Africans to access the profession, inclusion remains a struggle.

Each of these studies has made a significant contribution to the body of knowledge. However, research on accounting professionalisation in postcolonial contexts has mainly focused on structural issues and has been less concerned with the influence of individual agency. Kaifala et al. (2019) is one of the articles that shifts the unit of analysis from the accountancy profession to the professional accountant and examines how the accounting professionalisation in ex-colonies shapes the construction of professional accountants. This research contributes to this body of work by exploring the lived experiences of prospective accountants from diverse social backgrounds as they attempt to traverse the accountancy profession in Malaysia.

1.3 Shortage of accountants and low representation of *Bumiputera*

Despite encouraging numbers of *Bumiputera*[4] accounting graduates in Malaysia, their representation in the accounting profession is still limited (Ahmad et al., 2015; CSAP, 2014; Yusoff et al., 2011). At present, it is estimated that *Bumiputera* accountants make up only eight per cent of Malaysia's recognised[5] professionally qualified accountants (Aruna, 2015). As Malaysia moves forward to be a developed nation, the structure and size of the economy will continue to evolve. In line with the nation's economic expansion, the profession is expected to grow in quantity and quality. It is estimated that Malaysia needs to nearly double its number of accountants to support future growth (CSAP, 2014). The need for more accountants also renewed the attention towards the *Bumiputera* underrepresentation in high-income professions such as accounting and finance. Although with the government's support, the number of *Bumiputera* accountants entering the profession has improved over the years, the group remains underrepresented within the accountancy profession (MOF, 2018). The *Bumiputera's* enduring overrepresentation amongst the low-income population (Khalid & Yang, 2021) has made their inclusion in high-income professional occupations such as accountancy a challenge (Jomo, 2004).

Back in the 1970s, as the government sought to restructure society and transcend beyond the impact of colonial legacies, which left many of the *Bumiputera* in poverty, the government's New Economic Policy initiated programs that aimed to increase the representation of the Bumiputera in *"lucrative professions"* such as accountancy (Jomo, 2004, p. 14). One of the initiatives made by the government is to provide a pool of prospective accountants by offering diplomas and degrees in accounting through government-funded colleges and universities. The effort was intended to give a

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[4] In Malaysia, the term *Bumiputera* is used to represent the majority population who have been awarded special status as stipulated in Article 153 of the Federal Constitution of Malaysia. *Bumiputera* which includes mostly Malay-Muslim also refers to indigenous people and natives of Sarawak and Sabah. In this thesis, *Bumiputera* is used as an ethnic group and the terms '*Bumiputera'* and 'Malays' are used interchangeably.

[5] These are chartered accountants in Malaysia who are favourably perceived amongst the top employers within the field and possesses professional credentials from recognised (non-MIA) accountancy bodies. Malaysian Institute of Accountants (MIA) is deemed as a statutory body and thus not recognised as a professional body by the professional elites within the field.

good accounting foundation knowledge to prepare prospective accountants for professional examinations and become professionally recognised chartered accountants. However, if they were unsuccessful in gaining professional membership, they could still seek employment with just a university degree. Surprisingly, many accounting graduates, especially *Bumiputera,* have opted not to complete any professional examination upon graduation.

More recently, even with more than 60 per cent of paper exemptions awarded to accounting graduates, prospective accountants, especially *Bumiputera*, seem contented to remain in jobs that do not require professional credentials. CSAP (2014) argues that such trends indicate the limited interest of prospective accountants in the profession, which has encouraged many survey studies to explore their career intentions and perceptions. For example, Abdul Aziz et al. (2017) highlighted that although interest is high, the commitment to pursue professional accounting qualifications was low amongst the *Bumiputera*. Factors such as job security, financial assistance and the individuals' level of grit[6] were found to be correlated with their intention. Using the Behavioural Decision Theory, Hashim & Ghani (2020) further showed how accounting students' preferences and beliefs are associated with their intention to pursue professional qualifications. Another earlier study examining Malaysian accounting students' career intentions found that cultural backgrounds influence their intended career pathway (Ghani & Said, 2009). However, these studies are more focused on the power of individual agency. They have given little consideration to exploring field structures and how they influence prospective accountants' lived experiences and shape their career *trajectory*.

1.4 Research questions

This thesis, thus, explores the lived experiences of prospective accountants[7] as they negotiate their position across the accountancy education and work *fields* and focuses on three major issues:

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[6] "Grit is defined as perseverance and passion for long- term goals" (Abdul Aziz et al., 2017, p. 4).

[7] Prospective accountants are final year accounting students and early career graduates who have had at least six months working experience in the accounting work field.

1. How do prospective accountants from different social backgrounds envisage their professional trajectory?

2. How do prospective accountants' higher education experiences shape their professional trajectory?

3. How do prospective accountants from different social backgrounds experience 'graduate to work' transitions to Big4 firms, and how does this experience shape their professional trajectory?

In doing so, this thesis shows how colonial legacies such as ethnic pluralism shape the experience of individuals and cultivate culturally distinct career pathways. In turn, this thesis extends the academic debate on the accounting profession in postcolonial contexts and adds to the possible reasons that could help explain the low representation of *Bumiputera* accountants in the Malaysian profession. From a theoretical perspective, this study also allows us to understand better the application of the Bourdieusian concepts to accounting research by deploying Bourdieu's framework to explore micro-individual struggles with the help of his less-used theoretical lexica, such as *trajectory* and *social gravity*.

1.5 Theoretical underpinning

From a theoretical perspective, this thesis draws on Bourdieu's theory of practice which deploys concepts of *habitus*, *capital*, and *field* to reflect on the emergence of life paths, transitions and career *trajectories*. Within the context of this research, the researcher postulates that prospective accountants have strong perceptions and ingrained ethnic assumptions that produce practices that shape their professional *trajectory*. Thus, along with the Bourdieusian triad, this study utilises other Bourdieusian concepts such as *illusio* and *social gravity* to examine the prospective accountants' struggle in the making of their professional *trajectory* (Threadgold, 2018c). The term *trajectory* reflects the individuals' position and direction as they move within and across social *fields*. It highlights that an individual social position results from *"struggle and strategy, not passivity"* (Threadgold, 2018c, p. 46). According to Threadgold (2018c, p. 36), *"a sequence of 'choices'"* fuelled by the prospective accountants' *habitus*

and *illusio* for a specific *field "accumulates to create a trajectory"*. Different choices, therefore, lead to different *trajectories* (Threadgold, 2018c, p. 36). When the *trajectory* gains momentum, the prospective accountants begin to realise the gravity or seriousness of the situation, which makes deviating from the present path challenging. According to Hage (2011), social gravity, which refers to the forces experienced by individuals as they move along their *trajectories*, tends to dominate, push, and pull individuals to invest in the social world.

Thus, the Bourdieusian understanding of *trajectory* does not imply freedom of choice but acknowledges the prospective accountants' constraints and struggles. As they traverse the accounting education and work *fields*, the prospective accountants negotiate their professional *trajectory* through the effects of social origin and education structured in their *habitus*. Following the Bourdieusian framework, *habitus* essentially refers to individuals' predispositions or ways of being (P. Bourdieu, 1977). It operates mainly below the level of one's consciousness and has been described as the individual's *"schemes of perception, appreciation and action"* (P. Bourdieu, 1990, p. 14). It is the predominant basis for all individuals' actions and is deemed the durable structure behind human behaviour (P. Bourdieu, 1990). *Habitus,* which begins to form at an early age, is the individuals' dispositional construct that structures and is structured by their interaction with the social environments they occupy (Threadgold, 2018c). Thus, the role of *habitus* can only be understood in relation to a social *field*.

For Bourdieu, a *field* can be seen as a *"multi-dimensional space of positions"*, a social setting where the whole history of the space is materialised in institutions and embodied in the dispositions of individuals within it (P. Bourdieu, 1985, p. 724). The *field* imposes power relations on all who enter it, and within it encourages joint social action, *"ways of thinking, feeling"*, and shared expectations amongst the individuals (P. Bourdieu, 1985; Wacquant, 2014, p. 120). The *"shared sense of purpose within the field"* is what Bourdieu terms as *collusio,* which is internalised as the prospective accountants' *illusio* once they begin to invest in it, shaping their *trajectory* (Threadgold, 2018a, p. 43). Inadvertently, as prospective accountants move and encounter *fields,* their

encounters with social spaces unfamiliar to their *habitus* may result in feelings of dissonance or effects of *hysteresis*. An aspect that is also explored in this thesis. Bourdieu's *hysteresis* is a condition characterised by change or a mismatch and time lag between the individual's *habitus* and the structures of the *field* that the individual is trying to occupy (Hardy, 2014).

Within and between the social fields, prospective accountants negotiate their *trajectory* by mobilising their available *capitals*. These may exist in three primary forms: economic, cultural, and social capital. According to Bourdieu (1986), economic *capital,* perceived as the root of all other *capitals*, refers to money and property. Cultural *capital,* which can be embodied, objectified and institutionalised, includes accents, mannerisms, tastes, styles, educational and occupational credentials (Threadgold, 2018c). While social *capital* refers to the durable network of relationships that individuals are connected to and may profit from (P. Bourdieu, 1986).

Applying the Bourdieusian concepts, thus, transcends the dichotomy between structure and agency and allows the prospective accountants' *trajectory* to be conceived as an outcome of negotiation between the individuals and the social world that they live in. The framework for this thesis, which is explained further in chapter 3 thus, facilitates the examination of the prospective accountants' lived experiences and how they are embodied to form and construct their professional *trajectory*.

1.6 Research design, methodology and methods

The research design for this study has undergone multiple reiterations as different aspects of the research were explored and incorporated into the fieldwork plan. Initially, the PhD research journey began with a plan for a more positivist approach. It would have involved a **quantitative** analysis of survey research, testing several hypotheses relevant to the research phenomenon by applying a psychological theoretical framework. That plan extended a study that the researcher was previously involved in exploring factors that influenced the *Bumiputera* accounting students' intention to pursue professional qualifications (Abdul Aziz et al., 2017). The outcome of that previous research was found wanting and begs for more questions to be answered. Feedback from research

discussions amongst peers highlighted the interest in the prospective accountants' lived experience, which seems to be underexplored within the accounting literature. Guided by a new research aim and in-depth focus on understanding the social world of these prospective accountants, this research moved towards a more **qualitative** research approach. A qualitative approach is well suited to address research questions raised for this thesis that are value-laden and place much significance on human interpretation (Ormston et al., 2014).

Fieldwork and interviews were undertaken with 100 participants comprising 71 prospective accountants and 29 academics and professionals within the accounting *field*. Many of the 29 participants hold leadership responsibilities and include partners of accounting firms, regulators, recruiters, and academics familiar with the profession's development. Prospective accountants were purposively selected based on their role and the identified selection criteria such as gender, ethnicity, and institutional affiliations. Using in-depth semi-structured interviews and longitudinal diary entries, detailed descriptions and reflections of the participants' subjective lived experiences at various stages of their professional journey were collected. This thesis thus provides a phenomenologically informed analysis of the prospective accountants' professional *trajectory*, which helps to understand the underrepresentation issue better. Increasing *Bumiputera* accountants' participation in the *field* is essential towards building a more diverse and inclusive profession that could redress ethnic inequities.

1.7 Structure of the thesis

This thesis consists of nine chapters. This chapter introduced essential aspects of the study to highlight the research aim and its significance.

Chapter 2[8] introduces critical literature and how it aligns with the overall research problem and purpose. It provides a reflection on three strands of literature and their relevance within the context of this project. It begins with a

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[8] Readers who find the Bourdieusian framework unfamiliar may find it useful to read chapter 3 before returning to the final section of chapter 2.

discussion on accounting professionalisation literature, studying the mechanisms of ethnic or racial closures in various postcolonial settings. From the salience of race in Trinidad & Tobago's profession (Annisette, 2003) to colonial inequities in South Africa (Hammond et al., 2009), each has made a significant contribution to the literature. But these studies have a primarily macro-institutional focus. On the other hand, this thesis is focused more on the micro-individual actors' experience, which is less explored in the literature. The second strand of literature relates to studies that have examined the prospective accountants' journey of becoming an accountant. These include research on professional socialisation and identity. The final group of literature is associated with understanding factors influencing the prospective accountants' career-related practice. The chapter ends by reflecting upon the literature presented and their implication upon the research purpose and approach.

Chapter 3 provides the theoretical framework for this thesis. The chapter begins by discussing the appeal for the Bourdieusian framework, especially in using the Bourdieusian framework as a postcolonial tool of analysis and provides an overview of this theoretical apparatus. Following this, the chapter discusses how the theory is applied within this thesis and ends with a review of critical and interpretive accounting literature that adopted the Bourdieusian framework within their study.

Chapter 4 draws attention to the data collection protocols and analysis approach used to capture and explore the prospective accountants' professional trajectory. Sections on research design and methods describe and explain the data collection tools employed, while sections on data analysis present data interrogation and coding approach utilised to organise, manage and explore the voluminous data collected. The chapter also includes a section on the role of the researcher's reflexivity and how it has shaped research direction.

Chapter 5 contextualises the *field* and describes significant characteristics of the Malaysian accounting profession. From colonial legacies, interethnic tension to pluralism in the profession, the chapter provides the broader setting where prospective accountants socialise and endeavour to become professionals.

Chapters 6, 7 and 8 examine the findings in specific terms. Chapter 6 is the first finding chapter and presents detailed descriptions of how prospective accountants perceive and experience their professional *trajectory*. It argues that prospective accountants envisage professional *trajectories* differently. Their *trajectories* can be explained by a series of constrained choices or strategies shaped by the relational dynamics between the individual and the *fields* they occupy. Following this, chapter 7 explores the journey of prospective accountants to examine their struggle and strategies of capital acquisition as they traverse the accounting education *field*. This chapter argues that in postcolonial settings, the anticipatory socialisation processes experienced by the prospective accountants are made complex by colonial legacies such as ethnic segregation and conflict that structure the accounting higher education *field*. Finally, chapter 8 discusses the prospective accountants' experience in negotiating their early career transition to the Big4 *field* and how the experience shapes their professional *trajectory*. The chapter argues that navigating a career *trajectory* is not a straightforward, static decision. Instead, a complex and fluid negotiated process that pushes and pulls prospective accountants to work sub-*field* that they feel they 'belong to'. In the postcolonial context, distinct ethnic and linguistic tendencies shape this process.

Finally, chapter 9 concludes the thesis by bringing together the chapters, revisiting the research questions and findings. While acknowledging the thesis limitations, the chapter highlights the main contributions drawn from the study. The chapter ends with suggestions for future research and practical implications.

Chapter 2   Research Literature Review

2.1 Introduction
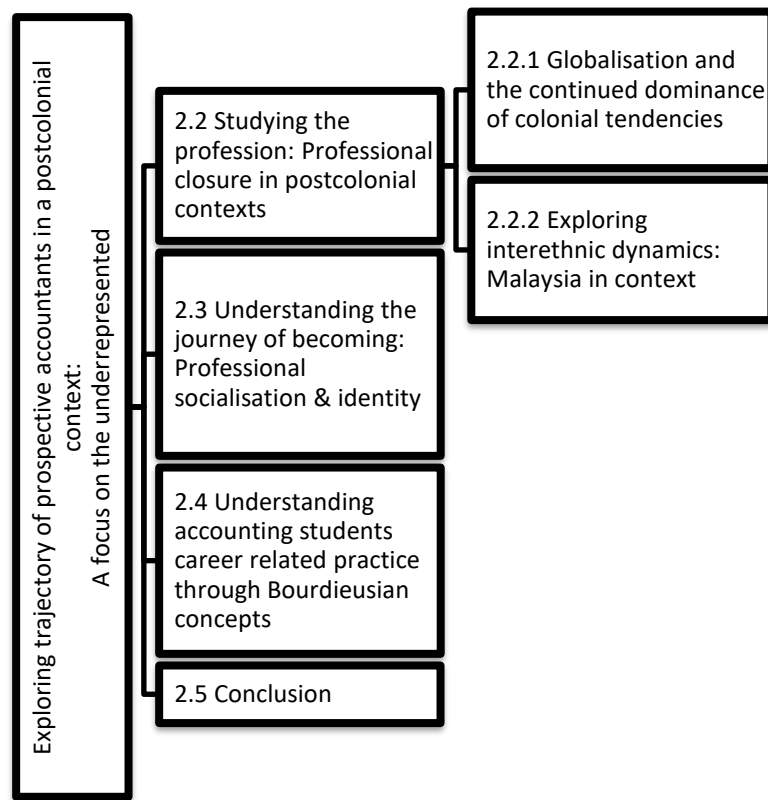
Figure 2-1 Structure of the research literature review

Chapter 2 introduces key literature and relates to the overall research motivation explained in Chapter 1. In investigating the **persistent underrepresentation of a dominant ethnic group in the postcolonial field,** this thesis focuses on exploring the lived experience of prospective accountants. Specifically, it explores how prospective accountants' cultural backgrounds help construct their professional *trajectory* by examining their professional socialisation and career-related practice.

As depicted in Figure 2.1, the chapter begins by revisiting the stream of accounting literature, which looks into colonial legacies and their impact on the **profession's development within postcolonial contexts**. The professionalisation of accounting and incidence of closure are recurring themes amongst postcolonial studies that explore the issue of the under-representation of the majority ethnic group in various postcolonial contexts. From the role of the

State in fighting exclusions in Kenya (Sian, 2007), the salience of race in Trinidad & Tobago's profession (Annisette, 2003) to the use of cultural competencies as professional closure in South Africa (Hammond et al., 2009), each has made a significant contribution to the body of knowledge. However, these postcolonial studies have a primarily macro-institutional focus. This thesis contributes to the body of knowledge by concentrating more on the micro-individual actor experience, which is less explored in the literature.

Section 2.2.1 discusses the ongoing dominance of foreign and global credentials within countries with colonial legacies and shows how neoliberal economic globalisation and political pressures from influential transnational organisations have reinforced colonial tendencies. While section 2.2.2 highlights the significance of interethnic dynamics in studying the Malaysian context, which is further explored in chapter 5 of the thesis.

Following this, section 2.3 explores the literature focused on the prospective accountants' journey of becoming. A string of studies explores how professional identities are constructed through socialisation. They highlight that the process of becoming a professional accountant involves a **multifaceted** embodiment of practices; learned and experienced by aspiring actors over many years, consciously or subconsciously. Such practices begin even before they enter the profession. The literature findings provide a glimpse of the role of agency and *capitals* in constructing **the prospective accountants' professional identity and, thus,** *trajectory*.

Section 2.4 then explores the literature that looks at the students' career-related practice. This section shows how students' perceptions of accounting and the profession help shape their career decision making, training and experience. This thesis argues that the findings from the literature suggest that accounting students' predisposition, interest and belief, mediate their practice, and along with the *capitals* that they have inherited or possess, play dominant roles in the construction of their professional *trajectory*. This thesis also takes the view that an individual's perception, 'choice' and thus, career *trajectory*, is far from passive and shaped by social constraints, as implied in many of the studies discussed in the section. Hence, the motivation behind taking on a research approach that acknowledges both the significance of structure and

agency. The chapter ends by reflecting upon the literature presented and its implication upon selecting a suitable social theory discussed in the next chapter.

2.2 Studying the profession: Professional closure within postcolonial contexts

After a decline in interest in the early 1980s, the increasingly dynamic nature of work and activities of professions due to globalisation renewed significant research interest in the sociology of professions (Anderson-Gough et al., 1998; Hall, 1983). Initially, the study of professions took on a functionalist perspective, where professionals exist to serve the needs of society (Anderson-Gough et al., 1998). However, this view was later challenged by researchers who adopted a more **critical view** of the profession. These studies argue that the profession and professionals are economically **self-interested entities.** Driven by less altruistic ideals (Spence & Brivot, 2011), such institutions are implicated in facilitating control over less privileged social agents such as those from the working-class background (Anderson-Gough et al., 1998). The collection of literature also describes how the emergence of accounting as a profession has brought about professional closure (Richardson, 2018). This thesis explores similar themes, looking broadly into the professionalisation of the accounting profession to investigate possible reasons behind the underrepresentation of *Bumiputera* accountants within postcolonial Malaysian context.

In the 1990s, the literature on the professionalisation of accountancy began to explore the **experience of ex-colonies**. These provide insights into how the power of the colonial empire influenced the emergence and subsequent development of the accountancy profession in ex-colonies through the legacies that remained (Bush, 2010; Yapa, 2011). For example, in post-independence Kenya, colonial legacies, such as the economic ties with the British empire, the social hierarchy that mirrors Britain and lingering racial stratification, continue to pose challenges to the efforts to localise training and education structure for the accountancy profession. The outcome is characterised by hybridity and resistance, as specific attributes of the empire are embraced, and others enmeshed with the local culture (Sian, 2010). In the case of Kenya, these field-related characteristics have previously contributed to the exclusion of indigenous African Kenyans from the profession (Sian, 2007). However, through

the implementation of affirmative policies, the government successfully established scaffoldings and enabled the entry of African Kenyans into the local accounting profession. Unfortunately, the success also came with resistance from some members of the profession and brought about unfavourable social consequences to the African Kenyans accountants who continued to experience discrimination in the job market. The finding of Sian's (2007) study highlights a critical consequence of affirmative action; despite its purpose, it comes at a cost and intended beneficiaries will likely face adverse repercussions.

Furthermore, evidence suggests that cultural inclinations, influenced by the colonial experience, are very much ingrained amongst dominant members of the Kenyan accountancy profession (Sian, 2007). Such preferences were reflected in their limited support for social change that would threaten their position. Therefore, achieving inclusion in its true spirit continues to be challenging. While Sian (2007) is focused more on unpacking the structural issues, there may be more to the matter than what has been previously highlighted. For instance, although the article emphasised the importance of socialisation issues, these were not explored further.

The experience of the African Kenyan accountants also suggests that inclusion requires more than acts of *"tokenism"* (Sian, 2007, p. 859). Although the government's support helped the dominated access the profession, Sian (2007, p. 859) claims that such practices would likely lead to *"window dressing"* as long as African Kenyans are not culturally accepted. Such exclusion, as the evidence suggests, hinders significant progress. Thus, the British presence reconstructed Kenya's social structures, culture and exerted power on the development of the Kenyan accounting profession. As in other ex-colonies, such as Malaysia[9], the development of Kenya's accounting profession was complicated by colonial legacies.

Similar challenges were also found in other former colonies of the British empire, such as **Trinidad and Tobago** (Annisette, 2003, 2010). Annisette (2003) examined the case of Trinidad and Tobago, through which race was implicated in the exclusionary practices within the accountancy profession. Despite

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[9] More on Malaysia in chapter 5.

constituting 80 per cent of the population, Afro and Indo Trinidadians experienced severe discrimination, leading to their underrepresentation within the field. The phenomenon is perceived to be an outcome of professional closure embedded in the racialised credentialing procedure. It is argued that pathways into the profession were structured to reinforce the exclusion of the majority race from the local accounting profession. In 1950, none of the chartered accountants in Trinidad and Tobago were African. The racialisation of Trinidad and Tobago's society during the colonial rule created social structures and consequently, the *"common sense"* (Annisette, 2003, p. 652) that ties occupation to race, a legacy entrenched in the social structure up until the late 1980s (Annisette, 2010). Although the article also highlights the significance of the cognitive process in perpetuating colonial legacies, this was not discussed further.

Hammond, Clayton & Arnold (2009) also debated the salience of race by examining the experience of black chartered accountants in South Africa from 1976 to 2000. When the nation was transitioning from the apartheid system, various types of closure, both social and professional, were in effect to exclude black South Africans from the profession. In the year 2000, only 1 per cent of chartered accountants in South Africa were black, despite being the majority in the population. The authors argue that the accounting profession, which was British dominated, discriminated against the majority of the population within the postcolonial setting. Persistent inequities inherited by the black African chartered accountants deprived them of equal opportunities in education and credentials accumulation. Thus, providing them with less than fair access to the profession. Race-based social closure was perpetuated, albeit indirectly, under the guise of meritocracy.

Hammond et al. (2009) also highlight how language and other **cultural competencies** such as socialisation skills became subtle tools for exclusion at the workplace. Although accounting firms reported a contrasting narrative and appeared to be supportive in their effort to increase recruitment of black trainees post-apartheid (Hammond et al., 2012), fitting in was made difficult for black Africans who were not accustomed to the dominant *"white corporate culture"* (Hammond et al., 2009, p. 719). It is argued that these colonial legacies

were inherited through the functioning of capitalism, and those with dominant cultural and financial resources are able to impose their own culture in determining appropriate workplace norms and career competencies. The article also posits that the demographic composition of the South African accountancy profession would only change when there is significant social upward mobility amongst the black Africans that would allow them to accumulate sufficient economic capital to change the field's landscape. Although studies such as Anderson-Gough, Grey & Robson (2001) suggest that competencies could be developed and that accounting trainees are not merely passive subjects but are active participants in constructing their professional identity, such studies have yet to fully explore how this happens or address how issues of systemic inequities would complicate the situation. In contexts such as South Africa and Malaysia, the field structure is made complex when issues of race and class are intertwined. When these are bound closely together through structures such as educational pathways or housing areas, it is difficult to identify whether the barriers established are only driven by race or class (Hammond et al., 2009). Thus, this thesis discussion differs from the literature, which focuses more on **macro-institutional issues.** Instead**, this thesis** emphasises the micro-individual practices of **cultural agency,** how this may perhaps contribute to the reproduction of the societal norms and reinforce colonial legacies and professional exclusion. A change in the methodological perspective, from structural to post-structural, will contribute to the understanding of accounting professionalisation in postcolonial spaces and how their progress is likely to be even more challenging in light of neoliberal economic globalisation and political pressures from influential transnational organisations.

2.2.1 Globalisation and the continued dominance of colonial tendencies

For ex-colonies, especially those dependent on foreign resources for development, **globalisation** introduces complex political and cultural issues that may lead to the continued influence of colonial tendencies. Hopper, Lassou & Soobaroyen (2017) argue that ex-colonies development policies tend to mirror former colonisers, and if it is not adequately managed, adopting a neoliberal approach to globalisation will reduce the significance of local developmental issues to simple economic incentives (McGuigan, 2005). While globalisation

facilitates transnational mobility of goods, services, personnel, technology and culture through the integration of markets or national economies, it also propagates a *"market-oriented mentality"* (Hopper et al., 2017, p. 127) which tends to sideline issues of social inequities in the name of economic growth. Moreover, characterised by its openness and affinity to competition (McGuigan, 2005), globalisation brings much ambiguity that may not favour the less-equipped (Gallhofer et al., 2011).

For contexts with colonial legacies, the force of globalisation also complicates the development of local accounting professions. For example, in the case of the Commonwealth Caribbean, globalisation and colonial legacies remain formidable barriers towards successfully building an independent regional accounting qualification system (Bakre, 2014). The dominance of the capitalistic economic model further undermined the efforts to integrate accountancy in the Commonwealth Caribbean, a predicament shared with Trinidad and Tobago, which has also struggled to localise its accountancy education and training (Annisette, 2003). In his research, Bakre (2014) shows how accounting professionalisation efforts in countries with limited resources have continuously been challenged. For the Commonwealth Caribbean, the challenges confronted resulted in a conflicted identity amongst its accountants. Power battles between the competing dominant groups that are commonly at odds with inherited colonial structures and the future development of the local profession became a trait of these postcolonial fields. The opposing views resulted in a fractured profession imbued with competing credentialing processes. As pressures of globalisation continue to impact these developing countries, the lack of concerted local effort and unity in purpose encouraged the adoption of international accounting and auditing standards, despite their potential irrelevance to the local economies (Bakre, 2014). In turn, such policies further limit the development of indigenous professional bodies and reproduce the dominance of foreign accountancy associations (e.g. ACCA, AICPA etc.) (Bakre, 2014). Without relevant legislative support from the government, transnational accounting firms and professional bodies continue to be influential forces in the local professionalisation trajectory.

The **propensity towards obtaining a non-indigenous internationally recognised accounting qualification** has also been observed amongst accounting professionals in other postcolonial contexts. For example, in **Kenya** (Sian, 2007, 2010), even though the government's **indigenisation** efforts were successful in lowering the barriers for African Kenyans to enter into the accountancy profession, the impact of colonial legacies inherited through its economic ties with the British empire and the prevailing social stratification continues to pose challenges to the localisation efforts of the training and education structure for the accountancy profession (Sian, 2010).

While the **political willpower** of Kenya's post-independence government was triumphant in ensuring that a dominant African accountancy professional body was established (Sian, 2007), both Trinidad and Tobago and Jamaica's post-independence government attempts were rendered less successful (Annisette, 2000, 2010; Bakre, 2005, 2010). The persistent capitalist tendencies, coupled with the preservation of the privilege amongst the powerful, reproduced dominance for colonial 'ideals'. For example, in Kenya, local qualifications were highly regarded amongst many African accountants (Sian, 2007), but in Jamaica, however, the foreign credentials remained supreme. Bakre (2014) argues that the continued influence of colonial legacies and conflicted identities fuels this propensity towards non-indigenous global professional qualifications.

Annisette (2000), in her story on **Trinidad and Tobago,** describes a similar predicament on how the British Empire's influence was maintained in the postcolonial period in the name of growth and development. The maintenance of imperial legacies was strengthened through the convergence of interests between the local accounting elite and UK-based accountancy institutions during the post-colonial period (Annisette, 2000). The influence of globalisation and the harmonisation of accounting standards intensified and prolonged the impact. The tie between these practices, thus, reinforced the supremacy of British accounting credentials and led to the marginalisation of local qualifications. Such propensity toward global qualifications continues to **restrict the progress to localise** the accountancy education and profession in Trinidad and Tobago.

As Chua & Poullaos (2002) assert, globalisation is not a recent phenomenon. A borderless world existed a century ago when colonial powers dominated much of

the earth's surface. The similitude between these phenomena suggests that past practices may well continue into the present, albeit with some variation. Globalisation has been argued to perpetuate colonial legacies as those in power continue to impose similar western/northern cultural norms (Hammond et al., 2009). Hence, the dominance of British accountancy professional qualifications in many postcolonial settings (Bakre, 2014). However, the postcolonial literature presented is again macro-institutional focussed and has not yet adequately documented how the agency of the colonised may be implicated in shaping the profession. In such cases, it may be possible to argue that the continued dominance was made successful through the practices of agents within the field. Bourdieusian theory argues that the agents' *habitus* tends *"to reproduce the objective structures that produced them"* (P. Bourdieu, 1990, p. 61). Spence et al. (2016) is one of the studies which have explored the predisposition of Big4 partners in a postcolonial context, compared findings across western and postcolonial contexts and found that partners, regardless of their context, tend to value western qualifications. Furthermore, the research suggests that British credentials remain a distinct symbolic capital not only to access the accountancy profession in a postcolonial context such as Bangladesh but are also essential for career progression. However, the construct of such predisposition was not further explored.

2.2.2 Exploring interethnic dynamics: Malaysia in context

The experience of the ex-colonies seems far too familiar and resonates with that of Malaysia. In Malaysia, the British colonial impact is also marked by the **multi-ethnic social structure** that continues today. The coloniser's divide and rule approach structured divisions with implications for the professionalisation of the Malaysian accounting profession. In **Malaysia**, the inherited legacy also contributed to the unequal pattern of wealth distribution along ethnic lines, which persists today (Susela, 2010). Postcolonial contexts, embedded with an ethnic plural society such as Malaysia, are left to deal with the political-economic quandary of capitalism but one that is *"predominantly expressed in ethnic political terms"* (Ong, 2010; Zawawi, 2004, p. 119). Susela (2010) describes how post-independence, these legacies led to power struggles within the accountancy profession which were particularly strained with the issue of Chinese *"predominance"* (Susela, 2010, p. 119). The case of *"shortage of*

Bumiputera accountants" (Susela, 2010, p. 199) has also been accused of being used by the *Bumiputera* nationalists as a tool to gain political mileage at the expense of the *"quality"* (Susela, 2010, p. 118) of accountants. Despite the State's intervention, news and public reports continue to highlight the group's underrepresentation within the profession and even more so amongst those with internationally recognised professional qualifications[10] (e.g. CSAP, 2014; M. Lee, 2018; MOF, 2018).

Thus, this thesis explores the experience of the politically dominant *Bumiputera,* who has been **experiencing persistent limited representation in the accounting profession, which seems to favour a minority ethnic group, the Malaysian Chinese**[11]**.** In this instance, the thesis extends the postcolonial studies (Annisette, 2003; Bakre, 2005; Sian, 2007) discussed in this chapter by focussing on how colonial legacies impacted the interethnic relations between those who were once colonised, mainly between the *Bumiputera* and the Chinese. Chua, Dyball & Yee (2019), in their review of literature on professionalisation in Asia, suggest future research ought to explore forms of social divisions within communities and how these interact with each other as ways of othering within the profession. Existing research in the postcolonial context, as presented above, has been primarily macro-institutional focussed. This thesis focuses on the practice; counterbalancing between micro and macro perspectives. Thus, it takes on the broader topic of accounting professionalisation but emphasises the impact of colonial legacies on the community, specifically **prospective accountants**. Understanding prospective accountants' journey in Malaysia will also give them a **voice** and open up a seemingly passive and silent space. Based on their experience and perspective, this thesis seeks to investigate the underrepresentation of *Bumiputera* within the profession. By exploring their education and professional experience, their career-related practices are explored as they traverse the fields to pursue a career in accountancy. These fields characterised by colonial legacies and global

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[10] It is estimated that Bumiputera makes up only eight percent of accountants who have completed global professional qualifications recognised by key employers. These are non-MIA qualifications which are highly regarded by the field. ICAEW, ACCA, MICPA and CPA Australia; to name a few.

[11] The history of Bumiputera-Chinese interethnic relations is further explored in chapter 5.

transformations continue to fuel power struggles between the accountancy professionals and governing elites[12].

Although the postcolonial literature has demonstrated how **colonial legacies** have divided the profession, the impact of such **social division** and conflicted identity upon the prospective accountants in their journey to become accountants has not been widely explored. Thus, this thesis further investigates the impact of colonial legacies upon the professionalisation of accountancy and links this to the prospective accountants' anticipatory professional socialisation and work experience within a postcolonial context. This thesis argues that the outcome of professional socialisation in segregated and conflicted environments may well shape the prospective accountants' professional predispositions, preferred career pathways and consequently their mobility within the profession.

2.3 Understanding the journey of becoming an accountant

From a sociological perspective, the process of becoming a professional accountant involves a **multifaceted** embodiment of practices; learned and experienced by aspiring actors over many years, consciously and subconsciously (Anderson-Gough et al., 2002). Guo (2018, p. 39) argues that the construction of professional identity *"is not just about who one is at the present"* but more about understanding the individuals' past and potential future. Essentially, it is about how the individual is shaped through the journey in a *"never-ending process of becoming"* (Guo, 2018, p. 39). Furthermore, Grey (1998, p. 569) contends that being a professional accountant in leading accounting firms is more about *"ways of conducting oneself"* rather than knowledge or technical skills. For Coffey (1994, p. 954), it was about the newcomers' perception and engagement with *"time"*. Hammond et al. (2009) echo this but found that demonstrating professional values, norms, and practice or cultural competencies is as vital as formal education in gaining access to the profession within the postcolonial South African context. This process through which an individual learns how to conform and fit in is known as socialisation (Anderson-Gough et

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[12] The accountancy field in Malaysia is discussed further in chapter 5.

al., 1998). Professional socialisation is not merely about accumulating credentials and attaining academic degrees, but a process that requires a good understanding of and commitment to the specific requirements of the field, which begins before the individuals enter the profession (Bathmaker et al., 2013; Bathmaker, 2021; Gebreiter, 2019).

One aspect of professional socialisation refers to the anticipatory socialisation stage (Garavan & Morley, 1997). For example, Grey (1994) suggests that the pursuit of a career in accounting begins from the selection of academic subjects and extra-curricular activities while pursuing an accounting degree. Students, aware of the competitive graduate labour market, use their extra-curricular activities to differentiate themselves and extend their advantage (Roulin & Bangerter, 2013; Tomlinson, 2008). Gebreiter (2019) highlights a similar notion by discussing the significance of the graduate recruitment activities and process as an **anticipatory socialisation** mechanism for aspiring Big4 professionals. In his study, he examined pre-entry experiences amongst students in a UK university and demonstrated how students trying to become an *"ideal recruit"* (Gebreiter, 2019, p. 239) mould themselves into candidates worthy of a place at Big4 firms.

Unlike previous literature, which tends to view the recruitment process at accounting firms as more deterministic, whereby only the ideal recruits or those perceived as culturally fitting (Parry & Jackling, 2015) are selected (Anderson-Gough et al., 1998), Gebreiter (2019), highlights the agentic power of the recruits in the constitution of the self. In line with Fogarty (1992, p. 143), who argues that individuals should not *"be conceived as passive"* or without preconceived notions, Gebreiter (2019) explains how the students' transformation into audit professionals happens months before they take up the traineeship at the firms and that these efforts are **self-initiated**, not explicitly imposed upon the aspiring accountants.

Gebreiter (2019) adds to previous literature, mainly focused on disciplinary mechanisms and how they condition prospective accountants' (Kornberger et al., 2011) by showing opportunities for recruits to deploy their agency within structural constraints. However, although the findings highlight the significance of individuals' agency, how their motivations were shaped was not sufficiently explored. For example, even though Gebreiter (2019) acknowledges that the

interviewees are only from amongst those interested in working for Big4 firms, their predisposition towards working for such firms was not thoroughly investigated.

Moreover, Gebreiter's (2019) study focused on students enrolled in a relatively established university, which tends to recruit middle-class students. In such contexts, it can be argued that students are more likely to be better prepared to navigate the recruitment field than, for example, students who attend universities dominated by working-class students. In the former, socialisation between students could encourage the transfer of cultural capital even amongst peers from different social backgrounds. For example, Awadallah & Elgharbawy (2020) cited an example of how friends were able to help shape their peers' decisions to major in accounting through their socialisation.

Although it is reported that the students in Gebreiter's (2019) study came from diverse socio-economic backgrounds, no further details were provided. However, Gebreiter (2019) did highlight how some participants have access to various forms of social relations, such as relatives or family friends working at audit firms which implies that **social capital** is likely implicated in the socialisation process. Friedman & Laurison (2020) show how class origin influences individuals' professional trajectories, especially in elite occupations. Moreover, literature in the sociology of education has long discussed how social background and familial predisposition significantly shapes students' educational experience and aspiration (e.g. Bodovski, 2010; Gorman, 1998; Lareau, 1987; Patfield et al., 2021; Reay, 2002; Reay et al., 2009; Stahl, 2016; C. L. Xu, 2021). In accounting, Jacobs (2003) explains that having access to social networks provides students with avenues of socialisation that allow them to understand the profession better. Such interaction will then shape their predisposition towards the work field. Moreover, the individuals' access to objectified and embodied *capitals* provides them with the know-how to navigate the recruitment process and improve their chances of being accepted into the profession. Therefore, to extend Gebreiter (2019), interviews with accounting students who are unsure of their career trajectory or interested in undertaking other routes into the accountancy profession would show how different career pathways are shaped.

Gebreiter (2019) further claims that the socialisation mechanism propagated by Big4 firms *"compel aspiring accountants to learn how to look, sound and behave"* (p. 233). The findings of the study imply that capital is pivotal for the subject to engage in the transformation of the self. Prospective accountants need to possess not only the know-how but also the economic, social and cultural capitals that would allow them to, for example, buy suitable items of clothing, know who to approach, and which organisation best to work for. All of which may not be as easily achieved by students from less privileged backgrounds. Thus, their social background seems to be influential in shaping the individuals' socialisation experience and trajectory. Furthermore, Jacobs (2003) suggests that those from social backgrounds seemingly different from the dominant within the field would struggle to fit in and are thus, often side-lined from entering the profession.

2.3.1 Professional identity, socialisation and the journey of becoming

A stream of literature associated with accountants' socialisation and journey of becoming is those that explore their professional identity formation. **Professional identity,** as explained by Ibarra (1999), is, although mutable, *"a relatively stable and enduring…"* (p. 764) construct of *"…attributes, beliefs, values, motives and experiences…"* (P.765) that gives meaning to the individual's professional self (Slay & Smith, 2011). Piore & Safford (2006) describe an approach to studying identity formation associated with the Chicago School of Sociology, which focuses on the individuals' career experience. Based on this approach, the career is viewed as a series of work-related life events that play out a coherent plot. Professional identity is the character within the plot that gives variance to *"how different stories can be spun out of the same events"* (p. 319). Therefore, based on such a perspective, it can be argued that the prospective accountants' professional identity would likely influence their professional socialisation and journey of becoming accountants.

Research indicates that professional identity formation, which occurs through different facets of the individuals' life, also includes experiences with social stigma linked to individuals' race, religion, or gender (Piore & Safford, 2006). For example, Slay & Smith (2011) examined the biographical narratives of

African American journalists to explore whether their professional identity formation would differ from traditional perspectives. The study argues that professionals are perceived as occupying a high status in society and, as such, are privileged. **Stigmatised individuals**, however, are perceived to possess tainted identities. As a result, they are thought to experience professional careers differently from non-stigmatised individuals such as the White male. For example, a critical task in adaptation is to identify role models (Ibarra, 1999) and mentors who are found to impact the protégé's socialisation experience favourably (Dirsmith & Covaleski, 1985; Ralph E Viator & Scandura, 1991), especially in mitigating their turnover intentions (Scandura & Viator, 1994; R. E. Viator, 2001). For the stigmatised, finding suitable role models to relate to will not be as easy as they are likely to be underrepresented in the profession. Not having role models that they can identify with further inhibits the socialisation and mobility of aspiring professionals from the same social background. Weil & Wegner (1997) argue that such role models are a significant motivational factor for the underrepresented South African black chartered accountants.

In studying the professional accountants' identity formation, Brouard et al. (2017) further propose applying an integrative framework to explore the relational dynamics between participants within the profession. Since professional identity formation occurs within a social setting (S. E. Hamilton, 2013), the **context** is also essential in explaining prospective accountants' socialisation and identity formation. Anderson-Gough et al. also (2002) argues that the interpretation of trainees' conduct and experience needs to be contextualised. However, the focus of much socialisation research has been, thus far, more inclined towards the experience of prospective accountants in a Western-centric context (Kamla et al., 2019; Spence et al., 2016) and on prospective accountants and accountants in western Big4 firms (Carter & Spence, 2014; Daoust, 2020; Gebreiter, 2019; Grey, 1998; Kornberger et al., 2011; Lupu & Empson, 2015; Spence & Carter, 2014). Would these findings then differ, for example, in an Asian context with colonial legacies and social structures embedded with interethnic conflicts, such as Malaysia (R. Mustapha et al., 2009)?

Spence et al. (2016) seem to support this notion and describe how the Bangladeshi partner's predisposition reflects fundamental differences from the Western partner's. Their study argues that the postcolonial and Asian characteristics of the context have influenced the structuration of their dispositions differently. Aburous (2016) explains the profession as a social construct that is built upon distinct macro factors. Elements such as ethnicity and language, which may also be legacies of colonialism, will thus, shape the context differently from a non-postcolonial context. In the British effort to divide and rule Malaya, the **Bumiputera** has long been typecast under the stigma of being a **lazy native** (Al-Atas, 1977). Thus, one of this thesis' primary objectives is to understand better the role of prospective accountants' social environment and background in understanding their career experience within a non-Western, postcolonial context.

2.4 Understanding accounting students' career-related practice through Bourdieusian concepts

A body of literature associated with understanding accounting students' professional journey has examined various factors influencing their **career-related practice**. Grey (1994) suggests that the pursuit of a career in accounting involves, among others, the selection of academic subjects and extra-curricular activities while pursuing an accounting degree. These decisions are critical parts of the accounting students' journey in becoming accountants as they help shape the graduates' career trajectory, professional socialisation and identity. However, many articles in accounting, such as those discussed in this section, have adopted a more objectivist, psychological approach in understanding students' and graduates' career decision making. Theories such as Ajzen's (1988) Theory of Planned Behaviour and Ajzen and Fishbein's (1980) Theory of Reasoned Action have helped show how factors such as parental influence (Awadallah & Elgharbawy, 2021; Jackling et al., 2012; L. M. Tan & Laswad, 2006), personal attitudes linked to *"intrinsic interest"* and *"extrinsic interest"* (Awadallah & Elgharbawy, 2021; Hammour, 2018; Jackling & Keneley, 2009, p. 141), and gender (Chia et al., 2008) have a significant impact on accounting students' career choices. Hereafter, the findings from this literature are reviewed to highlight the significance of prospective accountants'

predisposition and capitals in shaping their perception and career-related practice. The reading is informed by Bourdieu's sociology of practice.

In investigating the perception of New Zealand university students towards the accounting profession, L.M. Tan & Laswad (2006) found that those committed to their decision to major in accounting possess a strong inclination or interest compatible with their perception of the accounting profession. For example, accounting major students who perceive a career in accounting as technical and demanding are more receptive to heavy workloads and working with numbers than non-accounting majors. Similarly, Awadallah and Elgharbawy's (2020) study on students in Qatar found that their decision to major in accounting is significantly influenced by their interests and perception of accounting study and the profession. For example, a research participant explained how the *"First accounting course had helped…to confirm a prior [personal] interest in accounting…"* (p. 13). From a Bourdieusian perspective, the same finding also shows how the student's predisposition *tends to favour familiar experiences* (P. Bourdieu, 1990, p. 61) and thus, would find practices that are seemingly *"common-sense"* (p. 55) appealing.

In discussing their findings, these studies (Awadallah & Elgharbawy, 2021; L. M. Tan & Laswad, 2006) also highlighted the influence of **reference groups**, such as parents, accounting instructors and peers, upon their intentions and decision making. For example, in an interview, the student acknowledged that his father had a significant impact on his major choice. *"He [Father] works in the profession and encouraged me to follow his steps."* (Awadallah & Elgharbawy, 2021, p. 14). Similarly, Jackling et al. (2012) also found how parents and then peers exerted the most influence when it comes to students' career choice. These findings may well indicate the value and power of social capital in shaping the (re)augmentation of their belief (Friedman & Laurison, 2020). Although these studies pointed out the significance of subjective norms upon the students' decision making, they did not fully explore how such inclinations are shaped. An exploration of how the individuals' predispositions are conditioned may show that those with **capitals**, over time, would develop a 'natural' intuition for the game. In such instances, those predisposed to the game would recognise if the profession is worth the candle (Cooper & Joyce, 2013).

Building upon their study in 2006, L.M. Tan & Laswad (2009) conducted a longitudinal study investigating local and international students' choice of academic majors using Ajzen's (1988) Theory of Planned Behaviour. The study found that students' beliefs and attitudes towards the accounting or non-accounting profession and study are generally stable over time. It pointed out that there is consistency in their choices despite unfavourable representations of what working in the accounting profession might entail for the students, such as heavy workload or long working hours. The study suggests that the accounting profession seems to be *"…attracting students who are favourably disposed to the traditional characteristics of the profession."* (L. M. Tan & Laswad, 2009, p. 250). The evidence further corroborates their findings in the 2006 study, which highlighted the significance of the individuals' predisposition towards their respective professions. Although the evidence could well depict the functioning of *habitus*, the study explores neither the conditions nor the built-in inertia which shapes the students' predisposition. The finding, interpreted in the Bourdieusian sense, seems to show that the students *"under the charm of illusio"* (Lupu & Empson, 2015, p. 1330), are drawn into the profession by the potential benefits and rewards that it may offer. L. M. Tan and Laswad (2009) also reported that students' **reference groups,** namely parents, friends, and career advisors' views, continued to influence students' decisions significantly. However, it is unclear whether the views of the same or different referents have shaped students' trajectories in foreseeable ways.

A related and recurring factor discussed in the literature examining the students' career decision-making is students' **self-efficacy** (Ahmad et al., 2015; Schoenfeld et al., 2017; Wilujeng et al., 2018). Self-efficacy relates to an individual's belief in their capabilities to successfully undertake specific tasks to attain certain goals. It is deemed the foundation of human aspiration (Bandura, 2018) and, consequently, of individuals' effort, level of performance and even stress (Petrovich, 2004). James and Hill (2009) interestingly argue that despite having favourable perceptions toward a career in accounting, African-American accounting students' low self-efficacy seems to be one of the main reasons they are underrepresented in the profession. The study suggests that their belief of not being able to perform well in their accounting study is *"…a greater barrier to them than actually performing accounting work…"* (p. 218). It is important to

note that self-efficacy is not about the individual's capabilities but their perception of them. Schoenfeld, Segal & Borgia (2017) also reported the significance of students' self-efficacy but this time towards becoming a certified public accountant (CPA). The study found that higher self-efficacy would strengthen their intention of becoming a CPA and improve the student's likelihood of becoming a CPA. The study also highlights how the students' self-efficacy is related to the expected outcomes from becoming a CPA; in other words, their perception of the return that they would gain from entering the profession and probability of success within the field.

In a Malaysian study where more than 70 per cent of the respondents are *Bumiputera* Malay[13] accounting students, M. Mustapha and Abu Hassan (2012) found that only 27.6 per cent were sure to pursue professional qualifications upon graduation; a crucial *capital* for mobility within the *field*. The majority (65.7 per cent) of the respondents provided favourable responses but were uncertain. Other studies of accounting students in Malaysia also indicated a similar level of interest amongst *Bumiputera* students (Abdul Aziz et al., 2017; Ahmad et al., 2015; CSAP, 2014). M. Mustapha and Abu Hassan (2012) further investigated the reasons behind the respondents' favourableness or otherwise in pursuing professional qualifications. Their finding suggests that students' **perception of the accounting profession** significantly influences their career-related choices. For instance, students who are inclined to pursue professional qualification do so because they find that *"...professional exam[s[[are] challenging..."*, while those who are not interested believes that *"...it will take a long time to pass the professional exam..."* (M. Mustapha & Abu Hassan, 2012, pp. 6–7). Suppose the Bourdieusian lens (1980) is to be applied. In such cases, the findings reveal how the subjects' interest or disinterest in becoming professionally qualified accountants are very much influenced by what they perceive as reasonable. However, the study did not sufficiently explore how these perceptions are shaped. Thus, providing only a partial view of the reasons behind such inclinations. Jackling (2014) suggests that individuals' experiences at secondary school and university shape the students' perceptions.

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[13] *Bumiputera* which includes mostly Malay-Muslim (for the purpose of this thesis termed as 'Malay') also refers to indigenous people and natives of Sarawak and Sabah. Malay consistently makes up more than 80 percent of *Bumiputera* while the remaining represents non-Malay Bumiputera and other indigenous groups.

Consequently, influencing their career choice. A longitudinal study by Marriott and Marriott (2003) found that the students' exposure to accounting during their undergraduate study seems to have discouraged them from joining the profession. Others highlight the role of internships in shaping their career progression (Beard & Humphrey, 2014; Beck & Halim, 2008). The literature brings forth the significance of the students' experience or history in shaping their perception and decision making. According to Bourdieu (1990), *"The habitus is a product of history…It ensures the active presence of past experiences…"* (p. 54) in the individuals' system of schemes; a structure that would externalise what has been internalised based on the logic of the individuals' *habitus* and *field* that they occupy.

This brings us to another related study by Ahmad, Ismail & Anantharaman (2015), which also investigated significant factors determining accounting students' career intentions. Based on questionnaires completed by over 800 accounting undergraduate students from seven universities in Malaysia. It found that while both extrinsic and **intrinsic motivations** are critical, the latter is more substantial in explaining commitment (Ahmad et al., 2015). The intrinsic interest, connected to personal preference, is a strong predictor of the respondents' career intentions. The more pleasure they find in their accounting study, the more likely they will pursue a career in the accountancy profession (Ahmad et al., 2015). Jackling (2014) further explains how intrinsic interest sustains students' career intent, motivation and performance. The intrinsic motivation, which is fuelled by personal interest, enjoyment and inherent satisfaction, makes it a more enduring promoter of behaviour as it *"…pertains to activities done "for their own sake,"…"* (R. M. Ryan & Deci, 2020, p. 2). However, research findings have also shown cases of declining intrinsic motivation. For example, Ahmad et al. (2015) imply that even if the students are intrinsically inclined towards a career in the accountancy profession, internal conflict may arise and weaken their resolve. For example, students who find working long hours generally acceptable may perceive working similar hours over the weekends as an unrewarding sacrifice of their highly valued time with family. Analysing this from a Bourdieusian perspective, such a finding reflects habitus' functioning, which tends to generate practices consistent with its original conditioning, such as the individual's upbringing. This notion could also

help explain why the study found that *"anticipated work-family conflict"* is a significant predictor of professional non-commitment. High anticipated conflict and low general self-efficacy together with low intrinsic interest in accounting study would all reinforce the students' non-commitment in the accountancy profession. In other words, these may become push factors for graduates not to enter or remain in the profession. Because *habitus* tends to reproduce what is deemed regular, it will naturally exclude the behaviour that would be negatively sanctioned by it. Thus, *"…'without violence, art or argument'…"* practices that are perceived incompatible with the *habitus* will be, in a less conscious manner, avoided (P. Bourdieu, 1990, p. 56).

In relation to this, a study within the Indonesian context by Wilujeng, Helliar, Carter & Medlin (2018) found that a mismatch between perception and experience has led to intractable conflicts and challenges for the students. Ahmad et al. (2015) explain such a phenomenon as *"reality shock"* (p. 371) faced by accounting students and graduates as they transition from university to work life. Dean, Ferris & Constantine (1988) conducted a longitudinal field survey to study the effects of occupational reality shock upon the organisational commitment attitudes. The study compared the responses collected from accountants employed in a large industrial firm and a Big Eight accounting firm and found that reality shock was present in both contexts but to a lesser extent in the non-accounting firm. This life-changing event is claimed to have been understated, and its impact on the graduates has not been clearly understood (Perrone & Vickers, 2003). It is incredibly challenging for students who face a reality that is inconsistent with their predisposition (Noble et al., 2019). Such conflict is common among the upwardly mobile (Franceschelli et al., 2016; Friedman, 2016; Reay et al., 2009). Thus, a better understanding of, among other things, why and how these conflicts occur would be helpful in preparing the graduates for the profession.

Additionally, Friedman & Laurison (2020), using the Bourdieusian lens, explored the social mobility issue in the UK and found that those from privileged social origin seem to be naturally confident about their ability to progress in elite professions such as accounting. Those from a **working-class** background, on the other hand, seem to be inclined to opt-out of upward mobility. Although the

study highlights how the individuals are implicated in **self-elimination**, it also asserts that career choices and consequent trajectories are not an outcome of character deficiencies. Instead, the practice is based on the individuals' instinctive reaction or anticipation of issues they will likely encounter as they make their way into the elite professions. Such is the outcome of *habitus,* conditioned, predominantly by individuals' past, to *"…refuse what is anyway denied and to will the inevitable."* (P. Bourdieu, 1990, p. 54).

Interestingly, the findings from the study by Wilujeng et al. (2018) may also be reinterpreted using similar notions. The study measured the students' perception of their abilities and skills that are essential for employment in accounting firms. The finding shows that those who did not intend to pursue a career in the public accounting firms tend to perceive themselves as not good enough for the job and choose alternative career pathways. Thus, although the study highlights another example of self-elimination, what is less understood is the system of scheme that unconsciously operates to generate the perceptions of the probabilities of their success, which would significantly influence their career choices.

The study by Wilujeng et al. (2018) also found that in Indonesia, urban students seem to be better prepared to enter the profession than those from rural areas. They highlighted that background factors such as ethnicity, residential location, and tertiary institution significantly influence career choice. In addition, individuals' self-efficacy, such as English language competency and people's opinions, was also essential. All of which point to the importance of social origin, language and culture. Interpreting the study's findings from a Bourdieusian perspective also shows the significance of the **unequal distribution of capitals** within the field[14].

Wilujeng et al. (2018) further discovered that the lack of self-efficacy, especially in the **English language,** forms a barrier that disenchants Indonesian rural students from entering the profession. The study also found that perceived

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[14] According to the Bourdieusian approach, the social field is never a level playing field. As such, it is a social space where the dominant and dominated actors struggle for capitals which define their social position. The concept is discussed briefly in chapter 1 and in more detail in chapter 3.

self-efficacy for the English language is even lower among the **rural compared to the urban** students. It suggests that urban students are more likely to be confident of their ability because of their access to favourable educational conditions and heightened awareness of its importance. As such, they are predisposed toward a career in the profession.

Huang, Fowler & Baskerville (2016), using a Bourdieusian approach, also highlighted how natural fluency in the English language is perceived as a form of *capital* in New Zealand's accounting profession. It is recognised as an advantage to the immigrants and valuable for gaining access to the accounting *field* and acculturating with the dominant culture. In line with this, Spence & Brivot (2011) suggest how possessing a cultural and linguistic *habitus* different from the dominant members of the profession contributed to the underrepresentation of ethnic French between the years 1880-1920s in Montreal. However, understanding the use of language as an exclusionary tool has been less explored in accounting literature.

Furthermore, Friedman & Laurison (2020) argue that class origin shapes individual action and significantly influences career strategies. Thus, acknowledging the inherent inequality that comes with different cultural backgrounds is essential when explaining the graduates' choices. Such a perspective provides a different but complementary view for explaining the low representation of a group in the accounting profession. Therefore, understanding the role of individuals' social and cultural backgrounds in influencing how they experience and negotiate the field is essential for this thesis. Furthermore, it will allow us to see that overcoming the issue of underrepresentation is not only about providing financial assistance or 'improving' the aspiring accountants' through training or education (e.g. Parry & Jackling, 2015).

Daly (2005) also found differences between the people from different cultural backgrounds in the US and what mainly influence their college major decision-making. For example, the study reported that people of colour place greater significance on the advice received from career advisers and professors than Whites. It explains this phenomenon using Hofstede's (1991) concept of power distance, how subjects from Latin American and Asian backgrounds possess a greater tendency *"to accept the opinions and seek the approval of their*

teachers…" than those who are deemed from *"low power distance cultures"*, such as Whites (Daly, 2005, p. 40). However, although the study highlights the significance of such social relations, it did not explore the class issues that may be implicated in these choices.

Due to the prevailing social structures in Malaysia, **ethnicity** is an important focus in many accounting studies (e.g. Mohamad-Yusof et al., 2018; Susela, 1999). In a survey of Malaysian accounting students, Ghani & Said (2009) found that *Bumiputera* accounting students are more predisposed to hold a management position while the Malaysian Chinese students prefer pursuing a career as a public accountant. *Bumiputera* and Malaysian Chinese accounting students' also have different perceptions of what is important to them in becoming accountants. For example, Malaysian Chinese students seem to emphasise working under pressure and better understand the significance of having a relevant advanced qualification than the *Bumiputera* students. Interestingly, similar differences in preferences were also found between Indonesian Chinese and Indonesians (Wilujeng et al., 2018). Findings from these studies seem to show distinct predispositions between ethnic groups, possibly making one group more invested in becoming an accountant than the other. Analysing this through the Bourdieusian lens, one may question, what capitals do the Chinese students possess that differ from the *Bumiputera* students? How do they seem more culturally predisposed to the prevailing accounting field? A better understanding of this phenomenon may potentially uncover class struggle divided along the line of ethnic groups, thus turning the *Bumiputera* underrepresentation within the accountancy profession into a more complex intersectionality issue rather than a persistent racial trait.

Although these studies help highlight factors that correlate to students' decision making, they **do not capture the inherent complexities** of the realities within which the choices are made. The approaches taken in such studies tend to ignore how each decision is made in a social space that would likely be characterised by constraints and inequality beyond individual agency and control. Career decision-making models such as Careership (Hodkinson & Sparkes, 1997) could be better equipped to challenge traditional theories that view such decisions as driven by choices made by 'customers' who are assumed

to have the freedom to make choices without having any significant constraints. The model, primarily based on the Bourdieusian approach, posits that the individuals' predisposition and *capitals* interact with other social forces from the *field* to generate career-related practice. The interaction between individuals' system of schemes, which generate their perception, and the *field*, is claimed to limit or enable decision-makers' views and, thus, choices. The theory also specifies that this decision-making often happens at 'turning points' such as the critical juncture between education and working life. These turning points are intertwined with the practices which trail and lead them. Such junctures can be deemed confirmatory, contradictory, socialising, dislocating or evolutionary, favourably or unfavourably affecting a person's system of perception and practices, *habitus*. The interaction between a person's internal and external elements will then dialectically contribute to the formation and reformation of the respective *field*. As such, how culture and context are understood are also essential parts of the whole decision-making picture. These puzzle pieces help us better understand the students' career practice and the system of scheme that generates it. Thus, through the career-related practice of prospective accountants, this thesis explores the construction of their professional *trajectory* extending the discussion on career decision-making. Understanding this will also contribute towards a better appreciation of the complexities involved in explaining the underrepresentation of *Bumiputera* in the accounting field.

2.5 Conclusion

This chapter provided a discussion of the literature relevant to this thesis. Firstly, it presented a discussion of studies looking into the development of accounting professions in postcolonial contexts. Through these, we learn that colonial legacies have a profound and lingering impact upon their context and, as the evidence shows, are embedded, reconstructed, and reproduced into the structures of the field. The power of globalisation has further reinforced such legacies and encouraged the reproduction of colonial tendencies in many postcolonial contexts, including Malaysia. Although the stream of research has contributed significantly to the body of knowledge by highlighting the enduring impact of colonial legacies on the development of accounting professions in ex-colonies, their focus has been mainly historical and on the dominance of the ex-coloniser upon the once colonised. This thesis extends the discussion by

exploring how and finding possible reasons why the majority *Bumiputera* is underrepresented within a postcolonial accounting profession dominated by the minority Malaysian Chinese. Furthermore, unlike the extant literature, the exploration of this thesis is centred on understanding how the interethnic relations and conflict inherited from the colonial rule have shaped the profession and the prospective accountants' *trajectory*.

The literature on Malaysia presents it as a society deeply structured by ethnicity with an accounting profession torn between localisation and the propensity for global and colonial ideals. Ethnic struggles between the politically dominant *Bumiputera* and the economically dominant Chinese have also influenced the development of the Malaysian accounting field. Using Malaysia as its context, this thesis sought to understand how prospective accountants from different social backgrounds experience their journey becoming an accountant. The limited literature focusing on the experience of prospective accountants motivated this thesis to listen to their voices.

The chapter then discussed how the construction of future accountants is multifaceted and entangled with class issues and inequalities inherent in the field structures. More importantly, it highlighted the potential of agency in the making of prospective accountants. This thesis takes the view that an individual's perception, choice and career trajectory, although far from passive, is not without social constraints, as implied in many of the studies mentioned previously in this chapter. Hence, the motivation behind taking on a research approach that acknowledges both the role of structure and agency.

As such, the last section showed the potential of employing Bourdieusian concepts as a lens to understand the prospective accountants' career-related practice. From a Bourdieusian perspective, the findings from the literature show that accounting students' predisposition, interest and belief mediate their context and the capitals that they have inherited or possess. It plays a dominant role in influencing their professional socialisation experience. Understanding how structure and agency are intertwined and influenced in complex ways will also help us better understand the more subtle mechanics of professional closure. Essentially, how professional closures are likely to be reproduced and,

more importantly, the role of agency in the process. This, consequently, would contribute to the understanding of the underrepresentation of marginalised groups within the accountancy profession.

Therefore, the discussion in this chapter lends support to the use of a social theory and one that would transcend the dichotomy between structuralism and agency. In chapter 3, this thesis argues for Pierre Bourdieu's concepts as the theoretical lens for this study. The following chapter extends the discussion on the theory briefly introduced in chapter 1.

Chapter 3   Research Philosophy & Theoretical Underpinning

3.0 Introduction
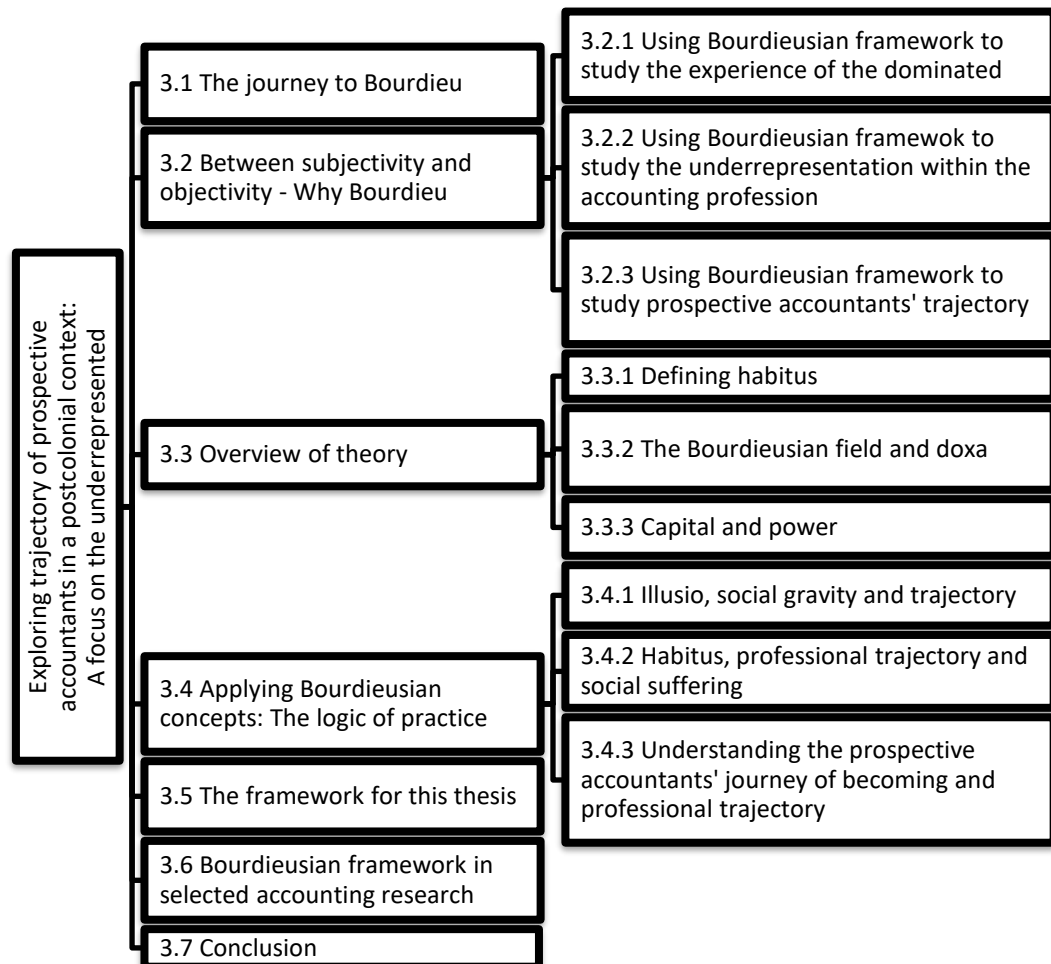
Figure 3-1 Structure of the thesis' theoretical underpinning

This chapter sets out the theoretical framework for this study, which, as established in Chapter 1, adopts the Bourdieusian framework. In the previous chapter, we reviewed the literature studying **underrepresentation, professional socialisation and the prospective accountants' journey of becoming**. In this chapter, we explore how the prospective accountants' journey **will be studied** within the context of this thesis. The chapter identifies, explains and justifies the theoretical framework used.

Social theory, in essence, attempts to explore *"the meaning of social things"* (Lemert, 2009, p. 5) and is concerned with the expression of the matters of life;

"a poetry of facts" in pursuit of *"real hope"* (Lemert, 2009, p. 18). Among many of its purposes, social theory helps explain the relations between the individual and society (Branaman, 2009). This concern for the individuals and their relations to society makes social theories particularly suited to help answer the research questions for this thesis.

As depicted in Figure 3.1, the chapter begins by discussing the appeal for the Bourdieusian framework, given the variety of possible social theories that may be suitable to answer the research questions. Section 3.1 includes a personal note on the researcher's journey in search of a theoretical framework for this thesis. Section 3.2 justifies the use of Bourdieu's framework based on its ability to reconcile **divergent epistemologies and opposing stances** between structure and agency; objectivism and subjectivism. Moreover, recent studies (e.g. Baskerville et al., 2016; Calhoun, 2006; Go, 2013) have also highlighted the framework's potential as a theoretical tool suitable to explain postcolonial contexts and issues of ethnic underrepresentation in the accounting profession.

The next section of the chapter provides an **overview of the theory**. Each component of the Bourdieusian triad, *habitus*, *capital* and *field*, the central idea behind Bourdieu's framework, is presented and discussed. This section aims to develop an appreciation of interconnected relations between the Bourdieusian concepts. Finally, drawing on these theoretical concepts together, the Bourdieusian theory of practice is presented.

Following this, section 3.4 discusses **how the Bourdieusian framework will be applied** within the context of this thesis to answer the research questions. This section introduces complementary Bourdieusian concepts such as *illusio*, *social gravity*, *hysteresis* and *trajectory* to demonstrate their relevance to the thesis. Section 3.5 then presents the researcher's interpretation of the Bourdieusian concepts and the framework to analyse the findings. The chapter ends with a review of critical and interpretive accounting literature that adopted the Bourdieusian framework within their study.

3.1 The journey to Bourdieu: A personal note

My search for a theoretical framework began with a research plan that sought to understand the behaviour of prospective accountants. The proposed study's main aim was to understand better the prospective accountants' 'psychology of becoming' and explore possible reasons why the *Bumiputera* are underrepresented within the profession. Using Ajzen's (2011) Theory of Planned Behaviour, Maslow's (1943) Theory of Motivation and the 'Grit' factor (Duckworth et al., 2007), hypotheses were developed to study the relationship between the prospective accountants' attitudes towards the profession, social norm, perceived efficacy and their 'grit'[15] in influencing their intention to become a professionally qualified accountant.

The research approach was partly shaped by my own journey of becoming, during which mantras of self-overcoming were helpful. Thus, I gravitated towards working through individual struggles in solving many problems. A predisposition that I have come to realise is prevalent amongst many individuals who feel powerless against the social structure that constrains them yet strongly believe in individual creativity and agency in search of a 'better' life. Furthermore, my inclination towards 'grit' was shaped by my interest in individuals' noncognitive traits and their influence on 'success'. In Malaysia, the stigma of *Bumiputera* being a lazy native, a product of colonialism, lives on within the fabric of the country's social structure. The majority ethnic group is commonly stereotyped as 'lazy' (Radzlan et al., 2020) and thus are judged, more often than not, with such prejudice. Using the psychological framework, I hypothesised that the *Bumiputera* prospective accountants' mindset is crucial in explaining their underrepresentation in accounting.

During my PhD journey, I began to appreciate the significance of social theory and its approach to studying the social phenomenon. My PhD experience expanded my perspective of the *Bumiputera* underrepresentation issue, which I tended to view as psychological rather than sociological. Class and social structural debates are usually minimised in accounting research within the Malaysian context, which tends to focus on quantitative and economically driven

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[15] Here 'grit' is defined as passion and perseverance.

issues. My initial exploration of social theory led me to Hodkinson's Theory of Careership (1997), which adopted the main concepts of the Bourdieusian triad, *habitus*, *capitals* and *fields* to introduce a contemporary model of career-decision making. The model challenges traditional career decision-making theories that minimise the complex relational interactions between the individuals and societal structures, which shape the individuals' decision making. Careership provides a different frame of thinking by integrating the following three overlapping dimensions:

1. *"pragmatically rational decision making"* (Hodkinson & Sparkes, 1997, p. 29) based on the individual's social position and *habitus*.
2. Individuals' relation with others in the field, which reflects unequal resources different individuals possess.
3. Continuing longitudinal career path.

Building on my understanding of career decision-making through the Careership theory, I also explored postcolonial theories that could be useful for this thesis. But upon returning from fieldwork, I was convinced that the Bourdieusian framework would best reflect the findings of this thesis. Therefore, this thesis expands the application of the Bourdieusian framework beyond the primary triad to focus on the prospective accountants' *trajectory* and further includes Bourdieu's concepts of *illusio*, *trajectory* and *social gravity,* which are used less in the literature.

3.2 Between subjectivity and objectivity – Why Bourdieu?

In selecting a suitable theory, the ongoing debate between structuralism and phenomenology is considered. Furthermore, since this research is keen on exploring human experiences and theorising their practice, this thesis acknowledges the tension between the **two opposing stances**, structure and agency.

A phenomenologist's view of practice tends to focus on the individuals' self-perception and human agency as key determinants of their actions (Bandura, 2018; Maggio, 2018). The notion of agency is aligned with the humanist view of identity, which sees individuals as free agents of their social world and, therefore, free to define and exercise their objectives (Haynes, 2008). More

importantly, such **individualisation** assumes that social actors are *"equally weighted"* (Stahl, 2015, p. 25) in their ability to construct their *trajectory* and tends to discount the complexities inherent within the individuals' social context. **'Freedom of choice'** thus ignores power relations (Threadgold, 2018c) within which the practice is conceived.

On the other hand, structuralists argue that social structures are the primary influence of human actions. This **deterministic** view of practice argues for the fragmented self significantly shaped by the structure and ambiguity of their social context. This standpoint, however, negates the perspective of those who *"…hope for individual emancipation…"* (Haynes, 2008, p. 623), creativity and change. The rigidity posed by these opposing perspectives, structure versus agency, objectivism versus subjectivism, thus, increases the appeal for theories such as the Bourdieusian framework, which can reconcile and bridge the gap between these dichotomies. Although this thesis agrees that cultural rules and norms are influential in defining human action, it also believes in the significance of individual agency. Adopting the Bourdieusian framework allows for the mediation between structure and agency through *habitus*.

Although *habitus* can be found in earlier works of many authors and philosophers, Pierre Bourdieu, through his influential works, argued for its adoption as theoretical reasoning that transcends the oppositions between structure and agency (Calhoun, 2006; Maggio, 2018). The basis for Pierre Bourdieu's concept of *habitus,* which came to light in the early 1960s, essentially originated from the intellectual discourse of Aristotle on '*hexis'*. This notion was initially introduced through Nichomachean Ethics and explained a person's conduct by understanding their moral character (Wacquant, 2016). The term *habitus* also appeared in the work of Thomas Aquinas, who expanded the meaning of the word. In *Summa Theologiae*, Aquinas theorised that *habitus,* which could be developed through activity, is a *"durable disposition suspended midway between potency and purposeful action"* (Wacquant, 2016, p. 65). *Habitus,* which was also seen in many philosophical works of Max Weber and Emile Durkheim, emerged in the phenomenological studies of Edmund Husserl, who defined *habitus* as the *"mental conduit between past experiences and forthcoming actions"* (Wacquant, 2016, p. 65). All of which possess similar

characterisations to the Bourdieusian concept. However, Bourdieu's notion of *habitus* has epistemologically evolved beyond the former structuralist tendencies into a less rigid form of conceptualisation that embeds into the social analysis *"…a stronger account of temporality (and temporal contingency)…"* (Calhoun, 2006, p. 1407).

The framework's relation to human agency counters the idea that all social actors are 'puppets on a string', merely subjects of external norms. However, Bourdieu also distances himself from the traditional objectivist approach (P. Bourdieu, 1977). Instead, his framework has been argued to transcend beyond the inherent rigidity of 'either-or perspectives' to a more fluid middle ground, possibly somewhere between Claude Levi-Strauss' structuralism and Jean-Paul Sartre's existentialist tendencies (Swartz, 2002). Such perspective is thus well-positioned to cater to the issues raised in this thesis.

3.2.1 Using the Bourdieusian framework to study the experience of the dominated in postcolonial settings

Since this thesis is centred upon exploring the professional journey of the under-represented *Bumiputera*, another reason why the Bourdieusian framework is found appealing is due to its potential not only as a postcolonial tool of analysis but one that can capture the micro-social processes of social reproduction within such contexts (Ayling, 2018, p. 197). As Wyatt et al. (2020) suggest, postcolonial theory ought to help explore how some inequities present in a postcolonial society are rooted in colonial legacies. Using Bourdieusian concepts, Ayling (2018, p. 201) demonstrates how the colonial *habitus* and elite Nigerian parents' aspirations helped transform their children into *"transnational elites"* to reproduce social positions. Furthermore, articles such as Go (2013, p. 51) have also interpreted Bourdieu's concepts as *"…originating in a critique of colonialism…"* and is, therefore, about *"…colonial rule, racial domination and colonial cultures"*.

Calhoun (2006, p. 1404) also discussed how Bourdieu's research was reinforced by his personal experience and is dedicated to what *"…must matter for the lives of others"*. Much of Bourdieu's study of Algeria revolves around examining the stigmatised and marginalised Kabylia community struggling to negotiate their

identity amidst colonialism and market transformations imposed upon them (P. Bourdieu & Abdelmalek, 2004; Go, 2013). Similarly, this thesis is centred upon exploring the journey of the underrepresented and stigmatised *Bumiputera* and how they move along their professional trajectory within a postcolonial society that is also experiencing the impacts of globalisation. A 1986 study by Ong (2010) on the experiences of factory women in Malaysia illustrated the complex implications of globalisation upon the lives of the individuals that would *"have otherwise been made invisible"* (Freeman, 2010, p. xix) through oversimplification of macro modes of analysis. This thesis also focuses on the lives of individuals but focuses on the discussion of ethnic relations and class-infused experiences of Malaysian youth. Specifically, how prospective accountants, especially those of *Bumiputera* origins, mobilise their way of being searching for a meaningful career within a context fraught with ethnic disparity and globalising tendencies. Hence the appeal towards the Bourdieusian theory. The framework offers an approach to explore the individual's agency or system of dispositions in explaining their socioeconomic transformations without ignoring the system of social relations (Go, 2013).

3.2.2 Using the Bourdieusian framework to study the under-representation within the accounting profession

Many studies on the underrepresentation of an ethnic group within the accounting literature have focused on critical interrogation of the profession's racially discriminatory practices (e.g. Annisette, 2009; Hammond et al., 2009). These have been primarily problematised from a postcolonial perspective and focussed on macro-institutional questions. Such research counters neoliberalism's view of racial inequality that tends to focus on individual deficiencies rather than structural issues (Annisette & Prasad, 2017). Discussions led by structural perspectives have significantly contributed to our understanding of the under-representation issue. However, the approach explores less of the complex effects of such phenomenon upon the individual lives of the underrepresented. Thus, this thesis contributes to the discussion by focusing on the micro personal perspective – the intentionality and agency, specifically, by exploring the **prospective accountants' journey** of becoming. The question is then, how can the journey of the underrepresented be best explored?

Gale and Parker (2015) suggest that to understand the complexities of student aspirations, *"the social conditions [class and racial] within which they are imagined"* (Ayling, 2018, p. 195) is an essential part of the analysis. In addition, research such as Tan and Laswad (2006) has suggested that further investigation on how students' **culture** affects their choices may allow a better understanding of their career progression. In Malaysia, **ethnicity** is an important focus in many accounting studies (e.g. Ghani & Said, 2009; Mohamad-Yusof et al., 2018; Susela, 1999). For instance, Ghani & Said (2009) found that *Bumiputera* accounting students are more predisposed to hold a management position, while the Malaysian Chinese students seem to prefer pursuing a career as a public accountant[16].

Since research on the relationship between culture and the accounting field has received much attention, this has also raised questions on how the notions of culture could be best studied (Baskerville, 2003; Baskerville et al., 2016). In attempting to explore the understanding of the concept, Baskerville, Jacobs, Lautour & Sissons (2016) suggests two distinct approaches, namely, Mary Douglas' scheme of Grid and Group and Pierre Bourdieu's conceptual tools of *field*, capital and *habitus*. They posit that using these lenses, a complex issue such as ethnicity could be operationalised and *"fruitfully explored"* (Baskerville et al., 2016, p. 1267). The Bourdieusian framework also allows researchers to mobilise a coherent set of theory, methodology, method and analysis instead of an *ad hoc* approach. Baskerville et al. (2016) further suggest that by applying the Bourdieusian framework, future studies have the potential to uncover the *"exclusiveness, insiderness"* of the accounting profession (Baskerville et al., 2016, p. 1264). Huang, Fowler & Baskerville (2016) demonstrated this empirically using Bourdieu's concept of *capital*. They explained how **closure** within New Zealand's accounting profession is constructed through the practices of the dominant players within the profession who possess inclinations for specific *capitals*, such as proficiency in the English language and a local accounting degree. Interestingly, such forms of marginalisation are not only experienced by *"salient ethnic groups"* but also by **all those who are "perceived as outsiders"** (Huang et al., 2016, p. 1342). Recognising these

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[16] See section 2.4 in Chapter 2.

strategies of exclusion illustrate one of the many ways how discrimination is experienced by the underrepresented and the impact it has upon how the individuals then continue on their professional *trajectory*.

3.2.3 Using Bourdieusian framework to study prospective accountants' trajectory

In trying to understand the *Bumiputera* underrepresentation issue, this thesis focuses on the prospective accountants' journey of becoming, specifically, how their class origin and ethnic background shape their *trajectory*. Apart from the need to understand the underrepresentation issue from the micro-individual perspective, an exploration of the prospective accountants' journey provides the opportunity for researchers to interrogate the 'rationale' or strategies behind their career-related decision-making, which could uncover the micro-processes of social reproduction or resistance. A good way to study this is by examining the individuals' life journeys using the Bourdieusian concepts. *Habitus*, along with other Bourdieusian tools such as *illusio* and *social gravity,* helps explain the prospective accountants' pattern of practice or way of being as they struggle through their professional *trajectory*. How the social structures are internalised and, in turn, generate inclinations for future practice. Specifically, Threadgold (2018c) suggests that much could be learned from the young people's journey by focussing on their *"modalities of struggle"* (p. 28). In line with the Bourdieusian concept, he suggests an analysis of the youth journey, which focuses on the individuals' *"relational nature of social existence"* (Threadgold, 2018c, p. 28). Threadgold (2018c, p. 28) explains that *"day to day lives are constituted by…relations with other people, institutions, material things, as well as norms, laws, ideas, concepts, knowledge, morals and ethics."*. Thus, the co-constitution between structure and agency and what is perceived as possible is a key element of this thesis. These are sources of day-to-day struggles that shape the prospective accountants' journey of becoming. Such emphasis brings forth the use of the Bourdieusian framework, which allows for the exploration of the sociohistorical attributes of individual agency. The Bourdieusian framework acknowledges the mutually co-constitutive influence of structure and agency in shaping the prospective accountants' practice. Therefore, it permits an understanding of the prospective accountants' experience and professional

trajectory that transcends beyond the rigidity of structuralism and phenomenology.

3.3 Overview of theory

The following sections provide a brief discussion of Pierre Bourdieu's interrelated concepts and how they are relevant to this thesis.

3.3.1 Defining habitus

According to Bourdieu (1977), *habitus* essentially refers to the individuals' predisposition or, simply put, a way of being. In Bourdieu's (1977) term, *habitus* is a **mediating structure**, *"the dialectic of the internalisation of externality and the externalisation of internality"* (p. 72). It is the individuals' *"worldview as it is affected by one's society, class and personal history."* (Dobbin, 2008, p. 58). According to Bourdieu (1990), this 'worldview' is deemed as the durable structure behind human behaviour that is not only structured by the individuals' past and social structure but also structures the individuals' future actions. Although the concept has become well-known for allowing the reconciliation between the social structure and individual agency, the knowledge of it has been said to remain *"anything but clear"* (Maton, 2014, p. 48). Much could still be harnessed out of its explanatory potential, especially in exploring the cultural agency within accounting research. In this thesis, its application allows us to dissect and reflect upon the prospective accountants' practice and provide an understanding of a relational social process of becoming. Furthermore, examining how social forces are embodied and externalised through idiosyncratic actions may also help uncover less overt forms of domination.

In explaining the concept, Wacquant (2016) highlights three critical characteristics of *habitus*. Firstly, *habitus* captures a **social** instead of a natural aptitude. Secondly, *habitus* can be **shared** amongst members of the same class, classifying their distinct lifestyles and tastes. And thirdly, although enduring, an individual's *habitus* is susceptible to **changes**. Due to its durable structure, many have also interpreted *habitus* as fundamentally deterministic and lacking mechanisms for social change (Maggio, 2018). This characteristic of habitus is possibly the most frequently critiqued of Bourdieusian concepts (Maggio, 2018).

However, this criticism was rejected by Bourdieu, who, through his later work, argues for a more *"reflexive characterisation of social agents"* (Spence & Carter, 2014, p. 951). It is claimed that *habitus* develops quite significantly through the individuals' impactful and purposeful experiences such as migrations and specialised training (Wacquant, 2016).

Additionally, although it is possible to have a shared *habitus* through 'sociation', Wacquant (2016) further acknowledges how individuals in a field are likely to have, albeit subtly, **different *habitus***. Bourdieu describes that *"The principle of the differences between individual habitus lies in the singularity of their social trajectories…"* (1990, p. 60). Accumulation of different experiences through varied **life trajectories** and through the occupation of distinct **social positions** would lead to the formation of unique *habitus* even for identical twins (Wacquant, 2016).

The dynamic and multi-layered nature of *habitus* also permits the formation of **primary and secondary** *habitus*. The latter layered upon the former. Primary *habitus* is formed through early childhood experiences, while secondary *habitus* is more likely learned later in life through formal education (Wacquant, 2016) or professional endeavour (Carter & Spence, 2014). Forged more significantly by **childhood experiences and social origin**, the *habitus* influences the individual's *"creative responses to the social environment's constraints and solicitations" (Wacquant, 2016, p. 66)*. As Bourdieu explains:

> *"…the anticipations of the habitus, practical hypotheses based on past experience, give disproportionate weight to early experiences.[…] The structures characterising a determinate class of conditions of existence produce the structures of habitus, which in turn are the basis of the perception and appreciation of all subsequent experiences."* (P. Bourdieu, 1990, p. 54)

Thus, through its built-in inertia, *habitus* would often produce action that reflects the patterned, transposable and durable social structure embodied (Maton, 2014).

These characterisations of Bourdieusian *habitus* thus, make it a useful theoretical lens that could be used to explore the complex processes and social implications behind the practice that has shaped the prospective accountants'

professional *trajectory*. For example, the *habitus* biases towards individuals' early experiences could further explain why research findings have shown that factors such as social class and parents' views continue to have a powerful **influence** upon accounting students' **career preferences** and decision making (Ahmad et al., 2015; L. M. Tan & Laswad, 2006; Wilujeng et al., 2018). However, to understand such individual preferences within the context of the social world that it was produced, *"…one has to return to practice, the site of the dialectic…of structures and habitus."* (P. Bourdieu, 1990, p. 52). This thesis, thus, reflects upon the career-related strategies and professional socialisation experience of prospective accountants to explore their process of becoming. It is essential to acknowledge that *habitus* needs a *field*, the social space, to generate action or practice. The *habitus* and the *field's* internal logic and dialectic relationship (Maton, 2014) must be examined to critically dismantle and make sense of the concept. *Field*, the space within which the *habitus* operates, is considered next.

3.3.2 The Bourdieusian field and doxa

Bourdieu's *field* is a theory for studying social structure. In explaining a social phenomenon, it is essential to examine the social structure in which the events occurred (Thomson, 2014). In this social space, Bourdieu's other concepts come to life. A *field* is a **social space** where *habitus* and *capital* influence and are influenced by practice. The *field* functions hand in hand with *habitus* and Bourdieu's conception of power relations, *capitals* (Dobbin, 2008), *"with none of them [the concepts of field, capital and habitus] primary, dominant or causal"* (Thomson, 2014, p. 67).

The following paragraph aptly highlights the significance of *field* in Bourdieu's theoretical framework using a football field as an analogy. It describes how such social spaces each have their structures and rules:

> *"A football field is a boundaried site where a game is played. In order to play the game, players have set positions – when football field is represented in visual form, it is a square with internal divisions and an external boundary, with set positions marked in predetermined places. The game has specific rules which novice players must learn, together with basic skills, as they begin to play. What players can do, and where they can go during the game, depends on their field*

position. The actual condition of the field (whether it is wet, dry, well grassed or full of potholes), also has an effect on what players can do and thus how the game can be played." (Thomson, 2014, p. 68)

The paragraph also describes how social spaces have their *doxa*. Bourdieu (1990) explains how *doxa* requires no assertion and is embodied by individuals through their experience. The rule is second nature through the *habitus* that agrees with the *field*. As captured by Bourdieu:

"Doxa is the relationship of immediate adherence that is established in practice between a habitus and the field to which it is attuned, the pre-verbal taking-for-granted of the world that flows from practical sense." (P. Bourdieu, 1990, p. 68)

Doxa, in other words, is the natural expectation of how the *field* works. It is the *field's "presuppositions"* (P. Bourdieu, 1990, p. 66) and accepted boundaries, which include the knowledge on how the game ought to be played (Deer, 2014).

It is also important to note that the structure of the *field* is influenced by the relational positions of different players and the different resources they are endowed with (Y. Xu & Xu, 2008). The unequal distribution of resources, power, or *capital* within the *field* means that each *field* has a hierarchy in which certain social group members are more dominant. These dominant players are those with the power to shape the *field* significantly. For example, those with policy-making power would be able to evaluate potential members of the *field*, grant access and then influence their position and *trajectory* through the *field*. For some of these actors, this space then becomes a social space for transforming selves. The struggle would involve competition over capital accumulation beyond financial forms and include other goods and relationships as objects of investments (Calhoun, 2006). Changes in the actors' positions and relations to one another, dependent on the capital accumulated, will consequently transform or preserve the *field* (P. Bourdieu, 1990; Y. Xu & Xu, 2008). Here, it is essential to note the co-dependence between *capital* and *field*. The third concept in the Bourdieusian triad, *capital,* not only derives its value in relation to the *field* but may also define the *field* (Calhoun, 2006). Neither the *field, capital,* nor the *habitus* exists separately, and therefore the concepts could not be applied independently. The symbiotic concepts were developed to be used

together to decipher human activity in the context of social spaces (Thomson, 2014). Bourdieu's forms of *capital* and his conception of power relations are discussed next.

3.3.3 Capital and power

Bourdieu's notion of *capital*, which refers to 'resource' or 'power', whether material or symbolic, may be seen in various **types**. Essentially, *capital* extends beyond economic *capital* and includes cultural and social *capital*. The most 'liquid' type of *capital* is **economic** capital which refers to money or financial *capital*. Like other types of *capitals*, it has the potential to be **transformed** into, for example, cultural *capital* when an individual uses economic *capital* to gain educational qualifications, and then further into social *capital* when they earn, for example, credentials or *"title of nobility"* (P. Bourdieu, 1986, p. 242). These conversions may also occur indirectly when the individuals enter into longer-term activities and relationships, such as those which involve employment or marital engagements (Calhoun, 2006).

In understanding the social world following the Bourdieusian approach, cultural *capital* is deemed as significant as economic capital (Y. Xu & Xu, 2008). A social agent is said to possess **cultural** *capital* when they accumulate suitable cultural elements valued within a specific cultural context. According to Bourdieu (1986, p. 17), cultural *capital* exists in three forms. First, the *"embodied state"* refers to the enduring dispositions of the mind and body, such as the ability to converse in the dominant language (Y. Xu & Xu, 2008). Second, the *"objectified state"* includes cultural objects such as books, paintings or machinery. And the third form is in the *"institutionalised state"*, such as academic qualifications conferred by institutions.

Additionally, in the Bourdieusian framework, the durable network of relationships within the *field* that the agent has access to is also a form of social capital. This type of capital also derives its **value from the *field***. For example, social *capital* gained through membership in accounting professional bodies would be highly valuable in the accounting field but less valued in the entrepreneurial field. Furthermore, the social *capital* has the power to *"exert multiplier effects upon economic and cultural capitals"*. For example, a

prospective accountant whose family members are professional accountants would be in an excellent position to learn specific recruitment strategies of the Big4, which increases their chance of entering the field and the potential profits they can accrue from being a part of the *field*.

Bourdieu (1987) explains that *capitals* have *"...social powers..."* and thus, are *"...capable of conferring strength...and consequently profit on their holder..."* (p. 4). Therefore, individuals' **social mobility or success** within a *field* depends significantly on volume and the type and forms of *capitals* accumulated thus far (Huang et al., 2016). Agents are then positioned in the social space based on the volume and composition of the *capitals* they possess. A 'snapshot' of the *field* will show the configuration of relationships between available social positions which is currently occupied and, therefore, depict the **existing state of power relations** between its participants.

Thus, to understand the prospective accountants' journey and their career-related practice, it is vital that both aspects, the structure - which includes the power relations and the unequal distribution of *capitals* at the agents' disposal and the individual tendencies or worldview – the *habitus*, are considered. Furthermore*, i*t is important to note that their journey involves uneven playing fields and unequal volume and composition of capitals at their disposal (Thomson, 2014). The prospective accountants' social positions, along with *"affinities of habitus"* (P. Bourdieu, 1987, p. 5) will then influence the individuals' practice and professional *trajectory*.

3.4 Applying Bourdieusian concepts: The logic of practice

In their review of the critical and interpretive accounting literature, which has applied the Bourdieusian concepts, Malsch, Gendron & Grazzini (2011) suggest the synchronised application of *habitus, capital* and *field*. They argued that using Bourdieusian concepts in *"a piecemeal fashion"* (Malsch et al., 2011, p. 215) may lead to a loss in the intended meaning of the framework. Bourdieu links *habitus, capital* and *field* to explore the mechanisms of human action. His theory of practice can be described as an outcome of **interdependencies** and **co-construction** between individuals' dispositions (*habitus*), their

accumulated/inherited resources or power relations (*capital*) and their relations to the social space (*field*) where the game or competition is taking place (P. Bourdieu, 2010; Maton, 2014). *Habitus, field* and *capital,* therefore, interact and co-develop relative to one another (Maggio, 2018).

Along with the individuals' assigned positions and predispositions, members of a *field* mobilise accumulated resources in the form of various *capitals* to strategically move through the *field*. It is in these social spaces that *habitus* operates and transforms through practice. The social agents' *habitus* not only predisposes the individuals' to act and react in particular ways, but their practical sense also affects and is affected by the individuals' accumulation of *capital* and social structures. These concepts, applied together, thus, assist the examination of the individuals' or even social groups' practices in a particular *field*. Therefore, to explore the prospective accountants' professional *trajectory* and journey of becoming, this thesis mobilises the Bourdieusian core concepts, *habitus, capital* and *field* together and pairs these with other Bourdieusian practical concepts, *illusio, social gravity and trajectory,* which are defined next.

3.4.1 Illusio, social gravity and trajectory

Bourdieu (1998) explains **illusio** as the relationship between individuals and a specific *field*. He highlights that whether the individuals' relationship to a particular *field* is positive or negative is secondary to the individuals' belief in the significance of entering the *field*. For example, Bourdieu (1998, p. 78) explains:

> *"Wanting to undertake a revolution in a field is to accord the essential of what the field tacitly demands, namely that it is important, that the game played is sufficiently important for one to want to undertake a revolution in it".*

A *collusio,* what Bourdieu termed as *"a shared sense of purpose within the field",* is internalised as an individual's *illusio* once they begin to invest in it (Threadgold, 2018a, p. 43). The *illusio* (P. Bourdieu, 1990, p. 66) is essentially fortified through the experience of playing the *field,* and the earlier a player enters it, the more committed the person would be to the game. Once

individuals make investments in their *illusio* of a specific *field*, their lives gain momentum towards a particular social *trajectory* (Threadgold, 2018b).

Bourdieu (1990, p. 66) explains that the individuals' 'feel for the game' not only *"…gives the game a subjective sense – a meaning and a raison d'etre, but also a direction, an orientation…"*. As individuals move along their *trajectory*, they will also become aware of *social gravity "…where people are pushed and pulled by forces beyond their command."* (Threadgold, 2018b, p. 162). Following the Bourdieusian framework, Hage (2011, p. 88) defines **social gravity** as *"…the forces experienced by the social subject moving along its trajectory as it is exerting the force of its presence on other subjects…"*. The individual *"…becomes aware of the "gravity" of the situation…"* which makes leaving the *field* difficult. This total engagement leads to allegiance to the *field*, consequently, for individuals to be *"taken in and by the game"* (P. Bourdieu & Wacquant, 1992, p. 116). The individuals' *illusio* for the *field* thus tends to keep the player committed to its *field* and the game going. *Illusio, social gravity and trajectory* make it sensible to do so. However, this does not imply that the individuals' position taking happens passively. Instead, individuals struggle with the *"society's social forces"* as they move across and within *fields* (Hage, 2011, p. 88) to accumulate being. The individuals' struggle, thus, shapes their *trajectory* and, more importantly reflects the continual negotiation that a person engages with their social reality.

The concept of **trajectory** is also theoretically grounded on Bourdieu's sociology and, together with his conception of *illusio*, reflect the strategy a person applies when they exist within and traverse across social *fields*. In examining the individuals' practice or strategy, the concept considers their social position and the social space they are endeavouring through. Individuals in a specific *field* are said to be *"impelled and propelled"* (Threadgold, 2018c, p. 46) to move, influenced by their social position and possession of *capital*. Thus, the *trajectory* is not merely planned but is shaped by the individuals' *"volume of capital"* and their *"ethos towards its usage and deployment"* (Threadgold, 2018c, p. 46). Individuals internalise particular familial ethos or dispositions towards *capital* accumulation and are inclined to aggressively accumulate *capital* or take on a more relaxed *trajectory* (Threadgold, 2018c). Thus, linking all of these concepts

(*habitus, capital, field, doxa, illusio, social gravity and trajectory)* allows an exploration of the individuals' position-taking strategies within a *field*. Such an approach thus uncovers the complexity of the journey of becoming; that it is a struggle and an outcome of individual strategies, not passivity (Threadgold, 2018c, p. 46).

3.4.2 Habitus, professional trajectory and social suffering

Habitus transformations are bound to occur as individuals negotiate their professional *trajectory*. Such shifts may bring along with them emotional consequences (Reay, 2005). For example, individuals **without suitable capital may experience social suffering** when engaging with unfamiliar social relations (Calhoun, 2006). Franceschelli, Evans & Schoon (2016) sought to understand this by exploring changing class identity amongst a group of upwardly mobile participants and found that those experiencing shifting identities encounter emotional *"hidden injuries"* (Franceschelli et al., 2016, p. 364) as they move into unfamiliar social *fields*. A phenomenon that Bourdieu (1990) termed **hysteresis**.

Such displacement or disconnect, like other concepts in the Bourdieusian framework, relates closely to *habitus, capital* and *field*. The notion was introduced to help describe a disrupted relationship between *habitus* and *field*. Under normal or stable conditions, changes between these two elements would be well-coordinated and anticipated. But due to, for example, the individual's upward mobility, the agents' *habitus* and the *field* misalign, causing *hysteresis* (Hardy, 2014). When the change is steady and measured, and it meets the individual's expectations, it is said that the individual experience is analogous to *"a fish in the water"* (Hardy, 2014, p. 127). However, there may be situations when the gap between the individual's *habitus* and the structures of the *field* is too wide. In such situations, the experience of transition and transformation become less synchronized or even chaotic. In this case, the individual's experience is akin to *"a fish out of the water"* (Franceschelli et al., 2016). The concept as a social analysis tool allows an appreciation of the social suffering experienced by individuals as they negotiate their professional *trajectory*. Such social suffering Bourdieu claims is less acknowledged in research (P. Bourdieu et al., 1999, p. 4). Reay (2005, p. 911) further argues that such affective

consequence of social inequality tends to be individualised and isolated from *"the wider social picture"* and thus, its significance in this thesis.

In relation to this, social suffering may also inflict **symbolic violence** upon the *"habitus divided against itself"* (P. Bourdieu et al., 1999, p. 511; Reay et al., 2009, p. 1103). For example, *habitus* appeared in Bourdieu's work about Bearn, a French countryside, where he studied the impact of postwar modernisation. It was further developed through his work on Algeria, then a French colony. In both instances, *habitus* was used to depict the society's **historical displacement** and the predicament faced by actors who are forced into social relations they are ill-prepared for (Calhoun, 2006). To explain the consequence of the discordance, Bourdieu showed, for instance, how some of the Berber-speaking Kabyle bore in them **cultural** *sabir* (Wacquant, 2016). In the case of the uprooted peasants, the *Fellahin* from Algeria are documented by Bourdieu as having developed a split *habitus* (cultural *sabir*) due to the conflict between their enduring *habitus* and emerging experience from being colonised (P. Bourdieu & Abdelmalek, 2004). Bourdieu (1999) also discusses the issue of *symbolic violence* in a more contemporary setting within French society when he explored social suffering caused by changing conditions of the world. He argues that the multiplication of social spaces created new specialised *fields* or *subfields* with different *doxa* that tend to dominate individuals. These dominated individuals are compelled by their social position and predispositions to accept the *field* presuppositions even if it results in their oppression (P. Bourdieu & Eagleton, 1992). Thus, for many individuals, their *trajectory* across *fields* is not without some form of suffering.

The following section discusses how the framework is applied within the context of this thesis.

3.4.3 Understanding the prospective accountants' journey of becoming and professional trajectory

As discussed in chapter 1, this thesis explores the prospective accountants' journey of becoming and their professional *trajectory* within a postcolonial context. It examines the critical transitionary period as the prospective accountants negotiate their entry into *fields* – notably the accounting higher education *field* and the accounting work *field*. Since these fields tend to be tied

closely to global and domestic political-economic priorities, they are thus, subordinated to the *fields* of politics and economy (Blackmore et al., 2017). In line with this view, the accounting higher education and work *fields* are deemed autonomous and function according to their own rules, albeit interconnected to one another (Rawolle & Lingard, 2008). The accounting higher education *field* includes public and private institutions. In contrast, the accounting work *field* includes employment in Big4 and OtherBig8 firms, small and medium practice, multinational corporations, government agencies, small and medium enterprises and self-employment. These dynamic social *fields* are spaces where prospective accountants produce their practices, compete with each other, accumulate *capital*, and negotiate their *trajectories*.
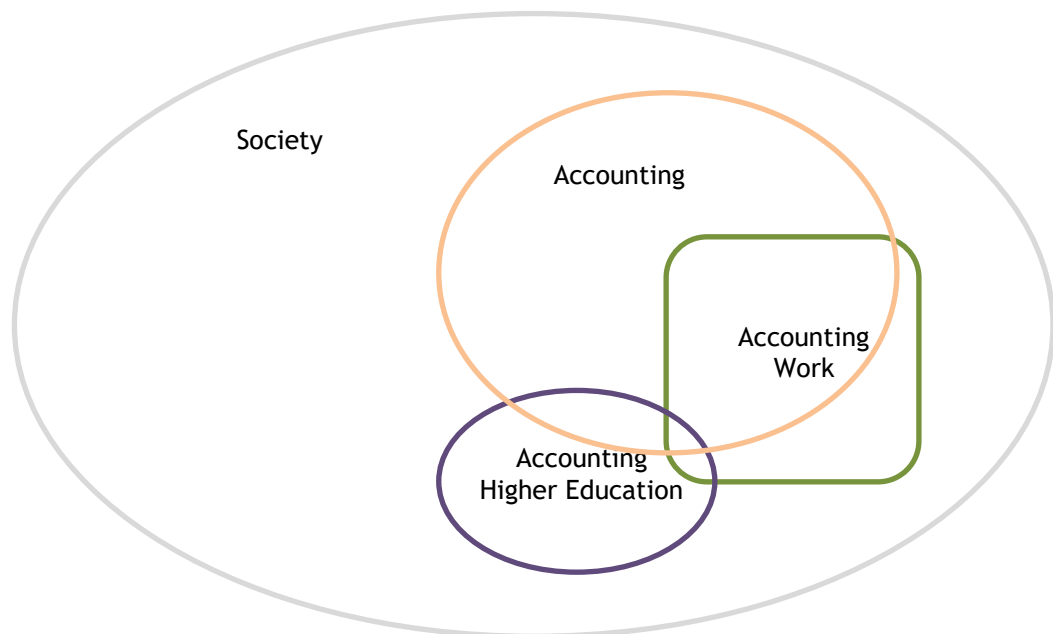
Figure 3-2 The *fields* where prospective accountants' *trajectories* take form

Using the Bourdieusian concepts, this thesis investigates the interplay between the prospective accountants' past, present and perceived future and how these are embodied and/or disembodied to form and construct their professional *habitus* and *illusio* for a particular *field*. The analysis in this thesis will also show the strategies and attributes of prospective accountants as they accumulate *capital* in different social spaces. In turn, it will also show how colonial legacies such as ethnic disparity and segregation embedded within the broader social space, accounting education and accounting work *fields* are implicated in the

underrepresentation of the *Bumiputera*. Thus, the doxic forms of ethnic disparity in accounting education and work *fields* are also explored in this thesis.

Exploring the experiences of prospective accountants from different social backgrounds provides multiple viewpoints on their **journey of becoming**. Comparing these allows for a better understanding of the inequalities that pervade the structure and how individuals with different predispositions and social positions negotiate *fields*. Furthermore, exploring this within a postcolonial context expands the ethnic discourse from the *"…black/white bimodal perspective"* (Annisette, 2009, p. 546) to that of ***Bumiputera* and Malaysian Chinese**. In doing so, this thesis focuses on the following research aspects:

- How do prospective accountants from different social backgrounds envisage their professional trajectory?
- How do prospective accountants' higher education experiences shape their professional trajectory?
- How do prospective accountants from different social backgrounds experience 'graduate to work' transitions to Big4 firms? How does this experience shape their professional trajectory?

The following section explains how the Bourdieusian framework is used to explore possible answers to these research questions.

3.5 The framework for this thesis

Threadgold (2018b) argues that in moving along their lived *trajectory*, individuals hold on to and invest in *"…socially constructed and contextually…"* specific ways of being and life meanings. Exploring the prospective accountants' *trajectory* and subjective life meanings allows us to understand better how and why prospective accountants from different social backgrounds are predisposed to specific *trajectories*. Bourdieusian triad and Bourdieu's conceptual tools *illusio* and *social gravity* form a valuable theoretical framework that could be employed to explore prospective accountants' life meanings (Threadgold, 2018b) and professional *trajectory*.
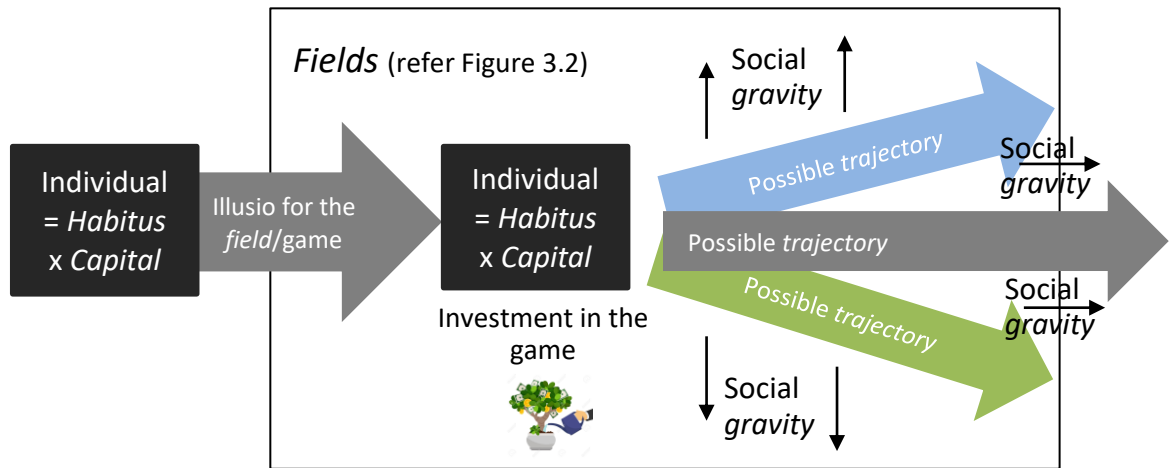
Figure 3-3 Struggle, belief and *trajectory*[17]

Figure 3.3 depicts this thesis interpretation of the Bourdieusian concepts and how they will be applied. The framework underlies a social analysis that examines individuals' practices, choices or actions. It provides an opportunity to explore how the prospective accountants' meaning-making mechanism – *habitus*, *capitals* and their belief in a particular game influences their *trajectory*. This thesis argues that prospective accountants, inclined by their *habitus* and social position, also move along their professional *trajectory* according to their *illusio* for a specific *field*. In the Bourdieusian sense, *illusio* reflects their belief or faith in the *field* and explains why prospective accountants invest themselves – *"…time, effort and emotions…"* in the *field* (Threadgold, 2018c, p. 35). They advance themselves into and across social spaces such as the accounting education and work *fields* by strategising and mobilising their *capitals*.

Once the prospective accountants begin to invest in a specific social path or *trajectory,* they begin to realise the significance and seriousness of the situation and experience *social gravity*. The *social gravity* pulls and pushes them towards various directions while they struggle and strategise, moving along the *trajectory*. These social forces are further intertwined with the individuals' experiences or practices that precede and succeed the present. These experiences, as Hodkinson (2009) highlights, can be confirmatory, contradictory, socialising, dislocating and evolutionary; favourably or unfavourably affecting

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[17] Adapted from Threadgold (2018c) and Bourdieu's (2010, p. 95) formula of practice = [(*habitus*) (*capital*)] + *field*.

the individuals' being and *trajectory*. Threadgold (2018c, p. 36) further argues that *"...a sequence of 'choices' accumulates to create a trajectory..."* and a different set of choices leads to different *trajectories*.

However, once the *trajectory* gains momentum, it is difficult for the individuals to deviate from the path. Possibly not wanting *"...to 'waste' previous investment..."* the individuals are driven to remain on the same *trajectory* that made them who they are (Threadgold, 2018c, p. 36). Thus, choices here do not imply free will but constrained strategies that the individuals practice within what they perceive as pragmatically possible (Threadgold, 2018c). As Bourdieu (1985, p. 734) explains:

> *"The social world is, to a large extent, what the agents make of it, at each moment; but they have no chance of un-making and re-making it except on the basis of realistic knowledge of what it is and what they can do with it from the position they occupy within it."*

The framework depicted in Figure 3.3, therefore, also helps explain why radical changes in the lives of individuals are rare and how social agents are implicated in social reproduction. However, when changes occur, the individual's transformation is bound to result in social suffering and emotional costs (Friedman, 2016; Reay, 2005).

In this regard, this thesis also explores the struggles of prospective accountants as they experience displacement between their predisposition and presuppositions of the *field*, specifically as they transition into work *fields*. Stahl (2015) found similar dislocation in his study where working-class youths, met with a *field* that privileges specific *"social identities"* (p. 26), experience suffering as they lack suitable *capitals* and predispositions to negotiate the *field*. The mismatch between the agent's *habitus* and *field* structures may also lead agents to exclude themselves from the *field* in anticipation of the lack of fit. For example, the pessimism inculcated in the *habitus* of an upwardly mobile may generate the feeling of deficiency that will lead to self-exclusion even before entering the *field* as the *habitus* anticipates their low probability of success within the *field* (Calhoun, 2006). Thus, the individuals' *capitals* and their uneven

distribution highlight how social inequality is an important consideration when making sense of their professional *trajectory*.

The framework, thus, also highlights the co-dependence between structure and agency in shaping the prospective accountants' practice and *trajectory*. As Stahl (2015) explains, the *habitus* which mediates the practice is *"…multifaceted: it is embodiment, agency, a compilation of collective and individual trajectories, fluid/restrained and an intricate interplay between past and present"* (p. 25). Thus, following the Bourdieusian practical sense, the construction of the prospective accountants' social reality is relational, not passive, and likely fraught with tensions and struggles (Threadgold, 2018c). The *"modalities of struggle"* (Threadgold, 2018c, p. 28) reflect the individuals' strategies to accumulate being and advance their social position in specific *fields*.

3.6 Bourdieusian framework in selected critical and interpretive accounting research

Bourdieusian concepts have been deployed and adapted in many interpretive and critical accounting studies (Malsch et al., 2011). The framework was introduced to understand the social processes of society and its participants. In accounting journals such as Accounting, Organisations and Society, Critical Perspectives on Accounting and Accounting, Auditing and Accountability Journal, Bourdieusian concepts have been used to examine how accounting is implicated in reproducing social structures. Among these, literature has examined how accounting practices advance dominant interest within a *field*. For example, Hamilton & Ó hÓgartaigh (2009) used *habitus* to explain how reporting ethos and practices reinforce the status quo within the accounting *field* and the inequality that exists. Killian (2010) and Semeen & Islam (2020) focussed on the implications of the accounting language and disclosures in marginalising and silencing the interest of the dominated. Other researchers have also explored issues of symbolic domination and reproduction by studying different accounting practices within a wide range of settings, for example, development accounting in a marginalised fishing village (Jayasinghe & Wickramasinghe, 2011), participatory budgeting in urban council (Kuruppu et al., 2016), calculative practices in the field of gem mining (Alawattage, 2011) and disaster relief (Sargiacomo et al., 2014), and consensus building at an international consumer

goods company (Farjaudon & Morales, 2013). Many of these studies have employed the relational approach of the Bourdieusian triad – *habitus*, *capital* and *field*.

Bourdieusian concepts have also been deployed to examine the role of **accounting education** within society, whether it is a vehicle for emancipation or domination. For example, studies by Lee (1995; 1999) and Lee & Williams (1999) draw upon Bourdieu's work, *Homo Academicus* (1988), to show how the U.S. accounting academic elite control and reproduce their social status. In maintaining the status quo, they encouraged the reproduction of dominant academic knowledge through existing linkages with key professional associations and academic journals. Fogarty & Zimmerman (2019) further the discussion on elite domination by using the Bourdieusian triad to examine the selective recruitment process of doctoral students in the U.S. and show how the selection favours applicants with specific cultural *capital* acquired through their past associations with elite institutions.

Lombardi (2016), on the other hand, used the Bourdieusian theoretical framework to show how accounting knowledge could be a *"tool of empowerment"* (p.1320). The study argues that accounting skills are essential to succeed in the *"mainstream economy"* (p.1331). Thus, the symbolic power accorded to the bearer of the skills provides underrepresented Indigenous Australians with an avenue to regain empowerment and control over accounting work within their community from non-Indigenous accountants. However, the study also acknowledges that the dominant non-indigenous accounting knowledge imposes upon the Indigenous a particular worldview that does not necessarily represent their value system (Lombardi, 2016, p. 1337) and, hence, a source of *symbolic violence*. Bourdieu & Passeron (1990) argue that because the social construction of a *field* only reflects the dominant and powerful's interests and values, the natural functioning of the *field* is symbolic violence upon the dominated who continues to practice following these presuppositions despite being disadvantaged by them. Baskerville et al. (2016) further suggest that Indigenous people's entry into the accounting *field* may lead to social suffering amongst those who embody distinct Indigenous identities, such as those with strong ties to their community and culture. The logic of their predisposition and

thus how they experience a typically western career would likely differ from those with a similar worldview as that dominant group within the profession.

McPhail, Paisey & Paisey (2010) explored the persistent concern over educational inequalities by examining the relationship between class, deprivation and subject choice by students in Scottish secondary schools. Using the Bourdieusian triad, *habitus, capital* and *field,* the study argues how subject choice is likely socially constructed and will *"reflect the habitus and capital"* of the social spaces the students have socialised with (McPhail et al., 2010, p. 46). The *field* structures thus, encourage social reproduction by shaping the possibilities available to the students based on their social background. The study, however, did not fully explore the aspects of the students' *habitus* and *capital* and suggested future research focusing on *"…investigating the aspects of their [students'] upbringing, values, educational and social activities…"* (McPhail et al., 2010, p. 47).

Studies looking into the **accounting profession** have also adopted the Bourdieusian framework. Apart from exploring the social reproduction of dominant interest, such as that of Big4 firms (Stringfellow et al., 2015), some of the studies in this area also examined discrimination and socialisation of accountants and prospective accountants. For example, Jacobs (2003) and Huang et al. (2016) look into recruitment practices that discriminate against outsiders from entering the profession. Jacobs (2003) examined how the (then) Big5 accounting firms mobilise reproduction strategies through their application forms. The study shows how the selection of recruits is biased towards the middle-class applicants and discriminates against the *"lower classes"* (K. Jacobs, 2003, p. 592) by emphasising the dominant group's values and perspectives, such as attainment of good grades and personal characteristics, leadership and teamwork skills. Thus, *"Individuals raised within the dominant groups in society…"* (K. Jacobs, 2003, p. 575) are more likely to accumulate cultural *capitals* that will ease their entry into the *field*. Huang, Fowler & Baskerville (2016) also employed Bourdieusian concepts to examine the mechanism of discrimination within the accounting profession but expanded the discussion to include the operationalisation of ethnicity. The study argues that discrimination is not only experienced by the most *"salient ethnic groups"* but all of whom

being perceived as *"outsiders"* (Huang et al., 2016, p. 1342). The employers' predisposition toward *capitals,* such as English proficiency, a good understanding of the dominant culture and local accounting work experience is claimed to discriminate against migrants and ethnic minorities in New Zealand. Using Bourdieusian sociolinguistic theory as lens, Spence & Brivot (2011, p. 163) study, also uncovered *"exclusion strategies"* which pervades the accounting *field* dominated by Anglophone professionals that marginalised French speaking professionals during the formative years (1879-1927) of the North American profession.

In another study, Carter & Spence (2014, p. 953) deployed Bourdieu's *habitus* to explore the *"logic and values"* Big4 accounting partners that drives their practices and success within the *field*. Spence & Carter (2014, p. 959) argues that for Big4 accounting firms, accountants who embody a *"commercial-professional logic"* tend to occupy a higher status within the organisational hierarchy compared to those who are inclined towards *"technical-professional logic"*. However, tracking the partners' *habitus* across transnational professional field show that context plays an important role. Their findings show that in a non-western developing context such as Bangladesh, both *"technical ability and commercial sense"* were important *cultural capitals* for senior accountants to make partners (Belal et al., 2017; Spence et al., 2016, p. 14). These studies tend to focus more on the micro-individual perspectives instead of the macro-institutional structures.

In line with this thesis, some relatively recent research deploys Bourdieusian concepts beyond the triad, *habitus*, *capital* and *field* to include *illusio*. For example, Lupu & Empson (2015), in their study, investigated why senior accountants continue to subject themselves to overwork, undue pressure, turning themselves into *"audit machines"* (p. 1330) when they seemingly have a choice to do otherwise. The research argues that those successful at playing the game are *"captured by their illusio"* and have lost *"their ability to question the game"* (Lupu & Empson, 2015, p. 1312). As they continue to embody the *field*, their *illusio* for the game further strengthens and compels them to continue playing it. The study highlights how social agents who they argue are *"…incapable of operating at a cynical distance…"* (Lupu & Empson, 2015, p.

1331), *"…are unable to resist…[and therefore] comply with and perpetuate the rules of the game."* (p. 1330). Spence, Carter, Husillos & Archel (2017, p. 221) similarly used *illusio* to frame the experience of Spanish public sector accountants and how the individuals were *'bewitched'* *"by the stakes that the game has to offer"*.

Daoust (2020) also deployed Bourdieu's *illusio* but focused more on the relation between *illusio* and reflexivity of the social agent. The study examines the tensions in the Canadian undergraduates' experience of the recruitment process and practices and found that the accounting students' *illusio* or *"belief in the seriousness of the recruitment game"* (Daoust, 2020, p. 1) blinds them to other career options. However, unlike Lupu & Empson (2015), Daoust (2020) argues that students are capable of adopting a reflexive stance, and such reflexivity weakens their *illusio*. The study also highlights that the students' recruitment *illusio*, in particular, is built upon their attraction towards *"…the career opportunities offered by the Big Four firms, the appeal of the fun and excitement of a Big Four career, and the desire for the social recognition that comes with such a career."* (Daoust, 2020, p. 1).

In exploring the career path of UK based fund managers, Millar (2021) extended the discussion by highlighting the importance of social background in shaping individuals' *illusio*. However, the literature has yet to fully explore the social conditions under which interests or inclinations are formed, especially in a non-Western context. For example, in a postcolonial, non-Western context imbued with ethnic politics, what role does an individual's ethnicity play in influencing the formation of their *habitus,* which produces the 'appeal', 'attraction' and 'desire' for Big4 jobs?

Thus, this thesis extends the Bourdieusian theoretical discussion by focussing on the micro-individual experience of Malaysian prospective accountants' professional *trajectory* and exploring how individuals from different social backgrounds experience them. For instance, how do their context and past socialisations shape their meaning-making and belief mechanism? Furthermore, this thesis argues for an interpretation of Bourdieusian concepts that is more reflexive and less deterministic and deploys other Bourdieusian concepts such as *social gravity* and *trajectory* to provide a more nuanced understanding of the

Bourdieusian practical sense. Additionally, this thesis also explores how accounting impacts the micro-individual lives of underrepresented and dominated prospective accountants and uses the concepts to examine their social suffering.

3.7 Conclusion

This chapter discussed the theoretical framework used to guide the implementation and analysis of this research project. In Chapter 2, streams of literature were reviewed and justified the use of social theory. In finding a suitable lens to study the prospective accountants' journey of becoming, this thesis acknowledges the divergent epistemological perspectives between structuralism and agency that permeate the body of literature. This thesis, thus, argues for a theory that would be able to transcend the dichotomy. Bourdieu's *habitus,* a concept that encompasses structure and agency, is key to the approach of this thesis.

The earlier part of the chapter discussed the suitability of the Bourdieusian framework in studying postcolonial contexts. This thesis agrees with Go (2013) that Bourdieu's work is part of theories capable of handling postcolonial issues relevant to this thesis. The appeal for the theory is further supported by its promising potential to shed new light upon studies related to ethnic-based professional closure (Baskerville et al., 2016; Huang et al., 2016). The Bourdieusian concept is particularly valuable at accommodating the significant sociohistorical issues that help shape the prospective accountants' professional *trajectory*.

The second part of the chapter introduced the core concepts within the Bourdieusian framework and explained their interrelationship and application as a triad. *Habitus,* a mediating structure of the past and present, the internal and external, agency and structure, is argued to be a suitable tool to explore the prospective accountants' way of being. Along with Bourdieu's concepts of *illusio, social gravity, doxa* and *trajectory,* this thesis examines the impact of social background, education and workplace experience on prospective accountants' professional *trajectories*. Despite criticism against the Bourdieusian framework, this chapter argues that the framework is susceptible

to changes and not as deterministic as it has been claimed to be. Through the functioning of the agents' *habitus* and its dialectic relations with the *field* and *capitals*, the framework also uncovers the hidden mechanisms of societal reproduction and the inequality within it. Furthermore, these concepts, along with Bourdieu's *illusio* and social *gravity,* could also be employed to explore how prospective accountants experience the transformation of selves and professional trajectories within the *field*. Thus, lies the appeal for the Bourdieusian framework for this thesis.

Section 3.6 of the chapter then pulls these co-dependent constructs together to explain their application as a guiding principle in understanding the empirical data collected. The last few sections of the thesis elaborate on how these concepts will be used to understand the prospective accountants' trajectory into the profession. Finally, the last section reviews selected literature from critical and interpretive accounting journals to better understand how Bourdieusian concepts have been operationalised in accounting literature and how the understanding of the theory could be further extended through this thesis.

The next chapter then presents the research design for this thesis and how it was acted upon. The design chapter discusses the data collection protocols employed, their suitability with the Bourdieusian framework and their ability to address the research questions. One of the key considerations is to find appropriate methods that would be able to capture the *habitus,* which does not usually lie within the social agents' consciousness and is not directly spoken of. Such issues are discussed in the following chapter.

Chapter 4   Research Design and Methods

4.0 Introduction
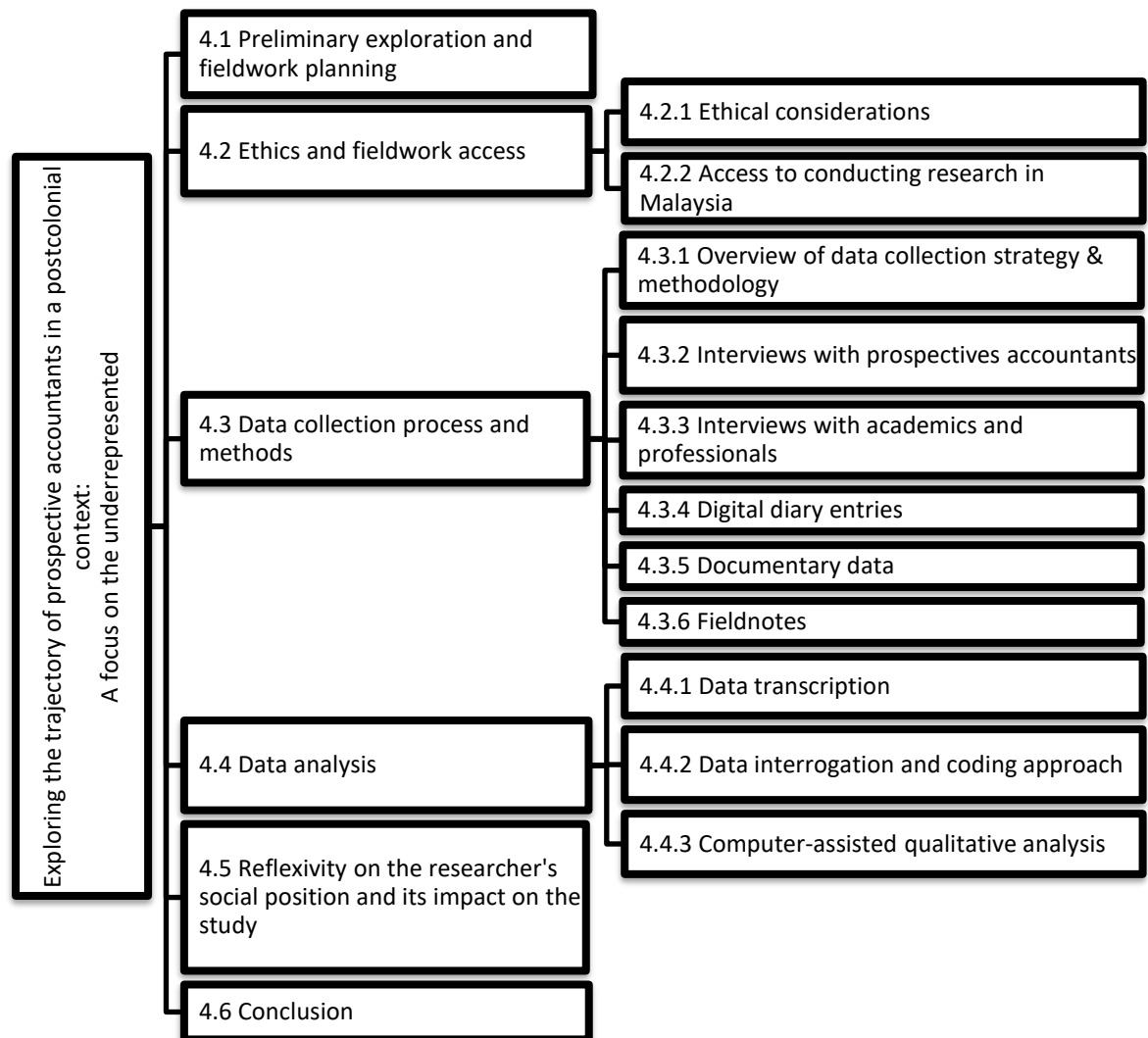
Figure 4-1 Structure of the research design and methods

Chapter 3 presented the Bourdieusian theory and discussed its use as a framework for this thesis. With the Bourdieusian framework in mind, this chapter presents the research design and how it was acted upon. This chapter draws attention to the data collection protocols employed, data analysis approach, their suitability with the Bourdieusian framework and their ability to address the research questions. Here, the researcher shares her experience in planning and conducting the fieldwork; how the research plan was developed and implemented.

The chapter begins by explaining the processes undertaken to develop the research design and how it has evolved into the plan executed for this thesis. The university's ethics approval and access to conduct research in Malaysia were requested based on the research plan.

Following this, section 4.3 outlines data collection methods and processes employed and applied. In this section, an overview of the data collection strategy is first presented, followed by its theoretical underpinnings. This thesis argues that using phenomenological interviews allows us to capture the prospective accountants' experience, *trajectory*, and *habitus*.

In section 4.3.2, the central part of the fieldwork is reviewed. The descriptive account of the methods is initially provided before the rationales behind these choices are discussed. The conduct of this research will demonstrate that finding appropriate ways to capture the *habitus* is not a straightforward process. While interviews with the prospective accountants provided us with an understanding of their *habitus* and professional *trajectory*, interviews with the elite participants, public reports and news articles contributed to the depiction of the *fields* that the prospective accountants were navigating through. The implementation of each method, interviews, digital diary, secondary data, and observation, is described in sections 4.3.2 to 4.3.6.

Section 4.4 discusses the approach taken to organise, manage and interrogate the voluminous data. This section presents the data analysis approach undertaken before describing the data transcription process and how the qualitative analysis software plays a vital role in managing large amounts of data. The concept of *habitus*, alongside other Bourdieusian concepts, guide the data analysis approach.

Since the researcher's reflexivity is an essential part of the Bourdieusian framework, section 4.5 examines the researcher's relation to *field* and research participants and how these shaped her fieldwork experience. This section shows how the researcher's *capitals* and the being that she is, had an impact on the data collection process. This section provides a background of the researcher's social position and how this has shaped the research direction. The chapter ends with a summary of the themes discussed.

4.1 Preliminary exploration and fieldwork planning
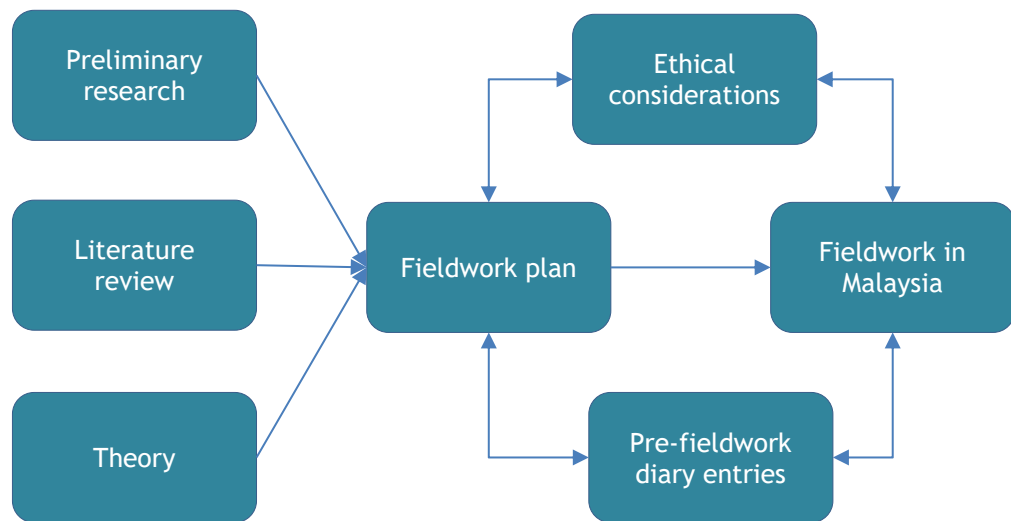
Figure 4-2 Fieldwork planning

Since the inception of this research project, several versions of the research design for the fieldwork were proposed and discussed. Figure 4.2 depicts the multiple reiterations as different aspects of the research were explored and incorporated into the fieldwork plan. In designing the plan, publicly available data was collected and analysed to understand better the social landscape of the accounting profession in Malaysia. Preliminary stage research was conducted by analysing information found online. For example, a review of the Big4 **accounting firms' websites** showed that ethnic and gender representations amongst their top leadership in Malaysia were biased. The *Bumiputera* and women leaders were found underrepresented in all four firms. **A documentary review** of the country's National Budget for 2019 further provided evidence of the government's continued focus on increasing the number of *Bumiputera* 'qualified[18]' professional accountants. In 2014, the report by the Committee to Strengthen the Accountancy Profession (CSAP) in Malaysia highlighted that the majority of the accounting students they interviewed were not keen to pursue

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[18] 'Qualified accountants' refer to those who are certified professional accountants by professional bodies such as ICAEW, ACCA, CPA Australia and MICPA. In Malaysia, those are deemed Accountants under the country's Accountants Act 1967 also include local accounting graduates from accredited institutions who have accumulated three years' worth of relevant experience.

professional accountancy qualifications (CSAP, 2014). The evidence further strengthened the direction of the study and reinforced interest in exploring the underrepresentation issue from the prospective accountants' perspective.

This preliminary exploration supported research planning. It provided the researcher with a better sense of fieldwork and how to best deal with challenges encountered. Alongside the initial exploration of the social context, a review of relevant literature clarified the questions that the thesis aims to explore.

Before a research plan was drawn up, possible theories were also examined to assess their relevance and applicability to the study's objective. Although the researcher was very inclined towards using the Bourdieusian concepts and has shaped the research design as such, other social theories were considered as well. However, after completing fieldwork, applying the Bourdieusian concepts became compelling as it was clear that the framework was most suitable to explain the data, which led to significant findings.

The research plan was also developed according to the university's ethics requirements to ensure that data would be mindfully, ethically collected and managed. The findings and analysis of the first few diary entries collected before fieldwork in Malaysia also shaped fieldwork preparation and execution.

4.2 Ethics and fieldwork access

4.2.1 Ethical considerations

In planning the fieldwork, potential ethical issues were considered. Following the university's requirements, ethical approval for this thesis was obtained from the Social Science Ethics Committee of the University of Glasgow in May 2019. Much thought was given to potential ethical issues that may arise throughout the research and into planning ways to deal with them, especially when these could not be mitigated. At the heart of this ethical research practice is a deep concern for the participants involved directly in the research project.

One of the ethical problems considered was the potential **stress** and anxiety that the research participants may face. Although the data collection does not

involve participation from those conventionally deemed vulnerable, such as those with learning disabilities or impaired mental capacity (UKRI Economic and Social Research Council, 2021), many were expected to be under stressful conditions. Due to the nature of accounting education and profession, it was anticipated that the interviewees might be mentally or emotionally vulnerable (How, 2015; Lupu & Empson, 2015; Nor et al., 2019). Therefore, much care was taken not to burden them beyond what is necessary and to encourage voluntary participation. All participants were above the age of 18 years and could provide informed consent. Consent was requested from each of them before their interviews, and the information sheet was shared with the interviewees prior to this. The consent forms and participant information sheets have been submitted to and approved by the ethics committee at the University of Glasgow. Furthermore, the participants would each have had the opportunity to seek clarification about the research and were reminded at the beginning of the interview that they were free to stop it at any point without giving any reason. They were also informed of their right to skip answering any uncomfortable questions.

During the interview, the effort was made to ensure that unfavourable consequences such as emotional distress, physical stress and harm were mitigated if not averted altogether (Saunders et al., 2009). Attempts were made to minimise possible distress by being attentive to the participants' emotional state. Thus, **being sensitive to their non-verbal cues** such as tone of voice, body language, and facial expressions, were effective ways to ensure that the participants were **not coerced into sharing** more than what they were willing to (Webster et al., 2014).

In situations where the subjects exhibited emotional, psychological, health, education, or other issues, the researcher was sensitive to the participant's feelings and offered comfort and help as needed. Moreover, concerns of well-being were made known to the participants when seeking their official voluntary consent to participate in the study in order to elicit feelings of security and trust.

Equally important is the ethical issue of **subjects' anonymity**. Due care has been given, and measures have been taken to ensure confidentiality throughout the

conduct of this research. The issue was anticipated to be particularly important amongst the smaller group of elite interviewees, including regulators, senior academics and partners of accounting firms (Empson, 2018). As such, participants were made aware that when the data collected will be used in academic publications, reports, and other academic research outputs, great care will be taken to preserve the confidentiality of the information. These were included in the participant information sheet, and consent was obtained from the participants before their interviews.

To protect the identity of the participants, the data was anonymised. Care was taken during data coding and analysis to minimise linkages that could be made between the data and the identity of the interviewees. Subjects are referred to by pseudonyms, and the data is treated as confidential, kept in secure storage with appropriate security measures such as password protection and encrypted devices. The data files are stored in multiple locations to ensure robust backup. However, although all names and other material likely to identify individuals are anonymised, due to the small number of elite participants and essential personal data collected, identifiability may still be possible for all research participants. This risk was also included in the participant information sheet and consent form.

Finally, ethical issues involving the researcher were also considered, as stressful or unsecured conditions are likely to impact the researcher's judgment (Webster et al., 2014). Although the fieldwork was conducted in the researcher's home country and in locations familiar to the researcher, avoiding unsafe conditions was a priority. Interviews were conducted within the secure compound of a higher education institution, workplace, or public space, which were mutually agreed upon between the researcher and participant. Where physical face to face meeting was not possible, interviews were conducted virtually via the researcher's university Zoom account, and these interviews followed the same confidentiality protocols as those conducted offline.

4.2.2 Access to conduct research in Malaysia

The Government of Malaysia requires foreign researchers who intend to conduct fieldwork in the country to be registered with Malaysia's Economic Planning Unit

(EPU) under the Prime Minister's Department. The requirement also applies to Malaysian PhD researchers studying at higher institutions overseas. The registration process involves an online application and a list of documentation that explains the research to be conducted in Malaysia. Approval to conduct research in Malaysia was granted on 15th May 2019.

4.3 Data collection process and methods

4.3.1 Overview of data collection strategy and methodology: Using multiple methods

- 97 interviews with 100 participants
- 71 prospective accountants
- 29 academics and professionals

Interviews

- 7 public reports
- 26 newspaper articles

Secondary data

Digital diaries

Observation

- 25 monthly diary entries (over 12 months) from two prospective accountants

- 80 pages of entries in MS Word
- Over 18,500 words
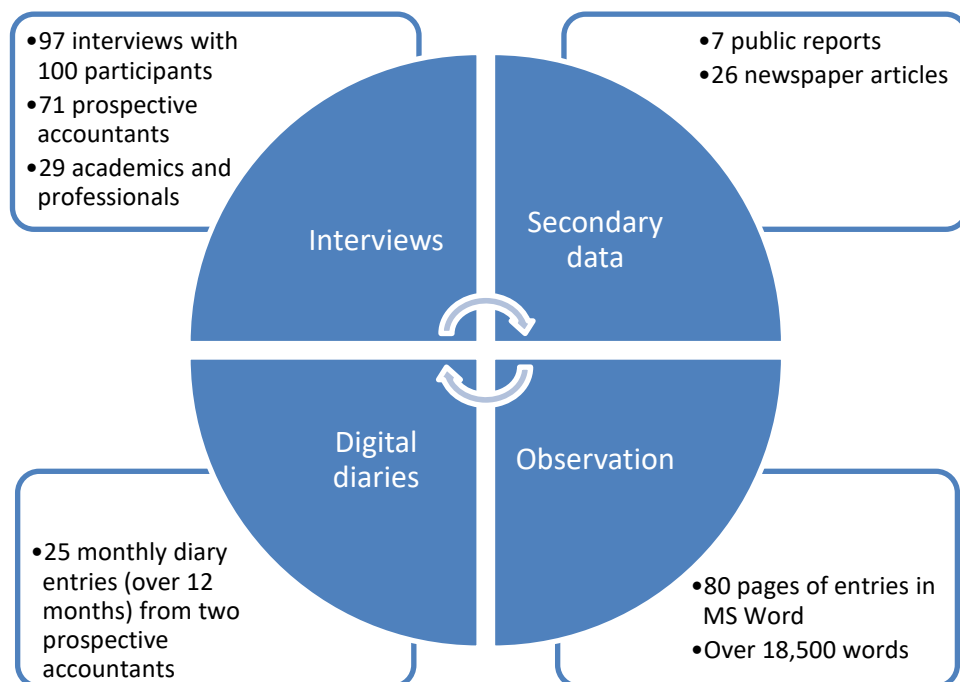
Figure 4-3 Data triangulation through multiple methods

As depicted in Figure 4.3, multiple methods were employed to benefit from the different advantages that each offers. No single approach is without limitations. As such, collecting evidence from various sources and methods strengthens the integrity and validity of the data and, thus, the conclusions drawn from it (Carlson, 2010; Ritchie & Ormston, 2014). The use of multiple methods also provided a diverse yet collective way of looking at the prospective accountants' *trajectory*, where findings are triangulated through different sources of information; interviews, diaries and documents. Such an approach improves the clarity and precision of insights (Lewis et al., 2014).

Furthermore, the use of evidence from multiple sources and methods corroborates findings and facilitates the description of the Bourdieusian social reality that is *"…mutually co-constituted by…institutions and economies; system of categorisations and positions; embodied subjectivities and dispositions…"* (Threadgold, 2018d, p. 39); all of which are essential elements that shape the prospective accountants' *habitus* and *trajectory*. Thus, in this thesis, the interviews with prospective accountants were employed to explore their subjectivities. In contrast, interviews with elite participants focused on exploring the institutions and structures of social spaces that the prospective accountants occupy. In addition, methods such as documentary data and longitudinal digital diary entries by selected prospective accountants provide corroborating evidence that complements the data collected from the interviews. The use of more than one source of data and method is also in line with the Bourdieusian approach, which emphasises *"'scientific rigour' but not 'scientific rigidity'"* (P. Bourdieu, 1992, p. 227; Webb et al., 2017); an approach which strives to be thorough yet pragmatic in accumulating evidence to address the research questions.

4.3.1.1 Using phenomenological interviews to explore prospective accountants' struggle to shape their professional *trajectory*

The driving motivation of this research is to explore possible reasons behind the underrepresentation of the majority *Bumiputera* within the accounting profession. Instead of focussing on the macro-institutional issues, this thesis redirects the attention to the micro-individual experiences of the prospective accountants, an underexplored area, especially within the Malaysian accounting profession context. In particular, this thesis explores the prospective accountants' professional journey to explain their 'individual' career-related 'choices', shaped by the relational struggle between individuals' subjectivities and the social spaces they occupy. This thesis argues that understanding the socio-psychological construction of individuals' career choices and professional *trajectories* is essential to appreciate the complexity behind the *Bumiputera* underrepresentation issue.

With the Bourdieusian framework in mind, the phenomenological semi-structured interview was adopted as the prime data collection method to

explore the prospective accountants' *habitus* and their relational struggle as they negotiate their professional *trajectories*. Such an interviewing approach focuses on capturing the meaning individuals attach to specific experiences and thus, differs from a standard semi-structured interview. This thesis argues that the **lived experience** is a window through which the prospective accountants' *habitus* and *trajectory* could be studied.

Costa, Burke & Murphy (2019, p. 20) interpret *habitus* as *"...an internal archive of personal experiences rooted in the distinct aspects of individuals' social journeys."* Thus, the prospective accountants' professional journey depicted through the description of their lived experiences provides a gateway for the researcher to reflect upon their way of being and the career-related strategies they undertake to negotiate their *trajectory*. Studying their lived experiences through the Bourdieusian lens not only provides insights into the social realities of the prospective accountants but also how they are affected by their relations to the structures.

Literature has shown many ways to study individuals' social reality using the Bourdieusian framework (Costa et al., 2019; Costa & Murphy, 2015). For example, Stahl (2016), in his attempt to explore white working-class *habitus*, adopted the narrative inquiry approach using semi-structured questioning, focus group and observation methods. On the other hand, Bodovski (2010), in studying the impact of parental cultural practices on children's educational achievement, relied upon secondary survey data and structured interviews as methods to collect evidence. In contrast, Burke (2015) suggests the use of the biographical narrative interview method (BNIM) to replicate the more *"conducive"* (p. 61) longitudinal ethnographic approach. This thesis, therefore, follows the lead of Costa & Murphy (2015) and Stahl (2016) that there is not one absolute manner to capture and study individuals' *habitus* or their way of being. Thus, this thesis acknowledges that the research questions have a significant bearing on the methods chosen and the part of the *habitus* that is captured. Hence, the approach employed was designed to fit the purpose (Costa & Murphy, 2015).

To address the research questions, this thesis explored the prospective accountant's *habitus* or perception of social reality through their lived experience. To capture this, the **phenomenological** interviewing approach was

employed (Smith & Osborn, 2003). The aim is to provide an in-depth qualitative examination of individuals' experiences based on descriptions told from their perspective instead of mainly relying on the researcher's statements from observations of the subject (Smith & Osborn, 2003, p. 53). Although the latter approach has its merits, the phenomenological approach is committed to investigating *"how people think what is happening to them"* and *"how participants are making sense of their personal and social world"* (Smith & Osborn, 2003, pp. 53–54), which is the interest of this thesis. Thus, this thesis argues that this approach is well suited to capture the *habitus* that possesses phenomenological tendencies (Crossley, 2001). In other words, such an interviewing approach is better designed to uncover the phenomenological part of *habitus,* which recognises the interpretive, perceptive and *"personal"* nature of human action or practice (P. Bourdieu, 1990, p. 60; Crossley, 2001). Moreover, the phenomenological interviewing process allows the researcher to explore the cognitive and affective parts of the *habitus*, which are more challenging to capture through observation.

The phenomenological interviewing approach differs from both oral history and autobiography as it focuses on exploring the meaning-making mechanisms of the interviewees. Hence, the questions put weight on understanding the story from their perspective and welcome subjective biases and presuppositions. On the other hand, oral history interviews typically involve a broad exploration of a person's objective past and many different parts of the participants' lives instead of focussing on a particular experience. At the same time, an autobiography draws not so much from the researcher's questions but gives the participant significant control over the direction of the narrative (Haynes, 2010). Therefore, although there are many variations of in-depth interviews, the **phenomenological approach** was chosen as it fits the purpose of this research.

The semi-structured format allows the researcher and the subject to engage in a dialogue. The freedom to ask questions as the researcher deems appropriate provides more opportunities to collect rich, personalised data (Arthur et al., 2014) from the subject. A structured approach would have been too rigid and limited the interview direction.

4.3.1.2 Determining prospective accountants' social class origin

At the beginning of the interviews with prospective accountants, the participants were asked a series of questions to probe their social background. These include questions on their age, gender, ethnicity, place of residence, parents' or guardians' occupations and level of formal education. Some of this information was then used to categorise participants into social classes, reflecting their class origin[19]. Inspired by Friedman, O'Brien & Laurison (2017), this thesis defines class origins based on the occupations that the parents or guardians of prospective accountants held during their childhood and years in formal education. According to Wacquant (2016), an individual's *habitus,* which shapes their practice and, thus, *trajectories*, is primarily shaped by their childhood and education experiences. Therefore, information about the prospective accountants' social class origin helps us explore how individuals from different social backgrounds envisage their *trajectories.*

A participant is typically classified as coming from a middle-class background when their parents or guardians are professionals or managers and possess a degree qualification. In contrast, participants are categorised as coming from a working-class background when raised by parents or guardians who are non-professionals in *"routine or semi-routine jobs"* (Friedman et al., 2017, p. 996) and possess up to secondary school level education.

4.3.2 Interviews with the prospective accountants

4.3.2.1 Recruitment of research participants

For this thesis, participants essentially consist of two main groups; prospective accountants and key representatives from accounting organisations. Although this research focuses on the experience of **prospective accountants,** interviews with the key representatives are essential as they contextualise the discussion and provide data for *fields* analysis.

Prospective accountants were recruited amongst final year university accounting students and early career accounting graduates with less than five years of

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[19] The list of prospective accountants' class origin is provided in Appendix 1A.

working experience. As they move from being students into working adults, these critical transitionary years are filled with multiple life turning points. Thus, providing opportunities to explore their journey of becoming. A mixture of interviews with final year accounting students and recent accounting graduates provides different junctures of their journey and depicts the present state of accounting education and work *fields*. Such methods also replicate the qualities of a longitudinal ethnographic approach which tries to capture the prospective accountants' *trajectories*.

Participants were recruited from multiple locations within Malaysia based on **pre-defined criteria** to provide diverse evidence to address the research questions (Smith & Osborn, 2003). The stratified sampling approach allows *"groups that display variation on a particular phenomenon but each which is fairly homogeneous"* to be selected and comparisons to be made (Ritchie et al., 2014, p. 114). To operationalise the purposive selection, the following (Figure 4.4) has been identified as the selection criteria:

Type of interviewees

- Since this thesis is focussed on studying the journey of prospective accountants, participants were selected amongst either final year accounting students or recent graduates. Their journey would reflect the initial experience of those embarking on a journey into the accounting *field*.

Type of institutions or workplace that they are associated with

- As individuals' educational and professional experience shapes their *habitus* (Carter & Spence, 2014; Wacquant, 2016) and thus their practice, a mixture of public and private universities with different accounting accreditations and ethnic compositions were included. Graduates recruited were also employed in various types of accounting firms, corporations and public entities.

Ethnicity

- Literature (e.g. Huang et al., 2016; Tan & Laswad, 2006, 2009) have shown that ethnicity influences the individuals' perception, decision making and experience. Thus, participants from various ethnic backgrounds were selected to reflect the Malaysian context.

Gender

- Literature (e.g. Haynes, 2012) have also shown how the experience differs between genders. Thus, participants from both genders were selected.

Figure 4-4 Criteria to identify and select prospective accountants for interview

Following this, an indicative purposeful sample matrix was developed and used as a guideline in identifying and selecting research participants.

In terms of **locations,** other than Malaysia's capital city, Kuala Lumpur, interviews were also conducted in other states, including Selangor, Negeri Sembilan, Johor, and Sarawak. Kuala Lumpur, Selangor and Johor were selected to represent the locations with high numbers of registered MIA[20] accountants. In contrast, Negeri Sembilan and the city of Miri in Sarawak were chosen to represent the states with lower representations. Apart from the pre-determined criteria, these locations were included to ensure that participants with diverse experiences and social contexts were represented.

In recruiting final year university **accounting students** as participants, the gatekeepers from respective universities were approached for assistance. Some were acquaintances of the researchers. Others were introduced by these acquaintances. These relations greatly facilitated the institutional approval for access to participants. Once access was approved, specification on the type of participants sought was communicated to the representatives from each institution. In consultation with the gatekeepers, the researcher selected suitable participants to interview based on the pre-defined criteria. As much as possible, the selection was made based on the quota required to satisfy the selection criteria. The selection criteria limited the power of gatekeepers from unfairly excluding specific individuals from participating (Webster et al., 2014). Where recruiting via the assistance of a gatekeeper was not possible, participants were recruited for the study using the snowballing method. Although this method is argued to reduce the diversity of the data, the pre-specified criteria were used to mitigate some of the risks (Ritchie et al., 2014). Due to its limitation, the snowballing approach was only used as a supplementary method.

The group of accounting graduates recruited consists of a mixture of those who are working or studying on a full-time basis. The latter group, who are pursuing ACCA **professional examination,** were mainly approached through the trust fund sponsoring the students, and the remaining individuals were initially approached

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[20] These are based on MIA membership statistics as of 30 June 2016 (MIA, 2016).

through social media. These are generally previous students of the researcher. Participants were sent brief messages explaining the study's objective and an invitation to participate. If the participants replied with interest, further information on the study was provided. If they agreed to participate, their names were collated, and interviews would be scheduled based on a mutually agreed date, time and location. Many of the working graduates were recruited using this approach. However, Chinese graduates were approached using the snowballing method, as the researcher has mainly taught students of *Bumiputera* and Indian ethnicity. In Malaysia, ethnic-based education policies have resulted in *"ethnic segmentation"* amongst higher education institutions and created *"ethnic enclaves"* for different ethnic groups (H. G. Lee, 2017, p. 256).

In terms of **sample size**, the question has always been, how many is enough? Mason (2010), in their study of 560 PhD thesis using qualitative interviews, found that the range is between one to 95 participants. Initially, the fieldwork plan was to conduct 60 interviews with prospective accountants. The number chosen was estimated based on the participants' selection criteria developed to ensure a diverse set of evidence. Since this research aims to provide an in-depth analysis of how prospective accountants make sense of their journey of becoming (Mason, 2010), a well-represented and diverse set of data is important to facilitate comparison between the units of analysis and answer the research questions reliably. Apart from the selection criteria (Ritchie et al., 2014), the researcher's interviewing skills (Mason, 2010) were also considered in determining the number of participants that would need to be interviewed before data saturation is achieved. Saturation is defined as the point when additional data no longer provide new insights into the issue under investigation (Ritchie et al., 2014). Although data saturation seems impractical, especially for research with limited time and resources, it is an endeavour, this thesis argues, worth keeping in mind throughout the data collection process. The approach would improve the quality of the research data collected by a qualitative researcher and, consequently, the conclusions derived from them.

During this thesis fieldwork, **recruitment issues** were also experienced while recruiting and interviewing **prospective accountants**. The researcher's social and cultural background posed several challenges in gaining access to specific

participants. For example, some *Bumiputera* participants initially shy away from the invitation because they assumed that the interview would be conducted in English. Their aversion possibly stems from the fact that most of the researcher's communication with them has been in English. Many of them expressed their concern about not being comfortable conversing in English. However, more started showing interest in participating when they were informed that they could speak the national language.

Enlisting prospective Chinese accountants were most challenging as the researcher had limited experience and access to institutions with Chinese students. However, the recruitment of Chinese participants was made successful with the assistance of a *Bumiputera* academic who had access to Chinese dominated institutions[21]. Enlisted *Bumiputera* participants also helped to introduce prospective Chinese accountants from their social network.

Despite these challenges, using the sampling frame as a guide, great efforts were made to recruit a diverse set of participants for this thesis. At the end of the fieldwork in Malaysia, 71 prospective accountants from various social backgrounds were interviewed. The following tables provide the profile of prospective accountants interviewed[22].

Table 1 Prospective accountants by type and ethnic group

Prospective accountants	Bumiputera	Chinese	Indians	Total
Final year accounting students	9	8	3	20
Accounting graduates	36	8	7	51
Total				71

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[21] The higher education field in Malaysia is embroiled with segregation issues and tend to be divided along linguistic and ethnic lines (Raman & Tan, 2010). More in chapter 5.

[22] The list of anonymised prospective accountants interviewed is provided in Appendix 1A.

Table 2 Prospective accountants by gender and ethnic group

Prospective accountants	Bumiputera	Chinese	Indians	Total
Male	16	10	3	29
Female	29	6	7	42
Total				71

Table 3 Prospective accountants and their Higher Education Institutions

Higher Education Institutions	Number of prospective accountants
Public	13
Private - Bumiputera	40
Private – Non-Bumiputera	15
Private - Transnational	3
Total	71

Out of the 71 participants, two participants were enlisted for extended individual case analysis. Besides interviewing these participants, they also contributed written monthly **diary entries** over 12 months. In addition, member of their support system, such as a sibling or good friend, was also recruited for interview.

4.3.2.2 Pilot interviews

The first two interviews conducted served as pilot runs for the topic guides (Arthur et al., 2014). The pilot runs were necessary to test whether the topic guides were well suited for the tasks and functioned as live training grounds for the researcher to practice interviewing skills. After attending interviewing workshops and setting up mock interviews prior to fieldwork, pilot studies provided unique learning opportunities for the researcher. For example, the sessions improved the researcher's familiarity with the interviewing process administrative side, such as inspecting the proper functioning of recording equipment, preparing and filing relevant documents, and scheduling and

sometimes rescheduling the interviews with the participants. Such learning opportunities lead to improved interview administration, design and conduct. These interviews are deemed part of the data set since the pilot sessions did not result in radical modifications to the research topics or process.

4.3.2.3 Topic guide

Based on the research aims of this thesis and with the Bourdieusian framework in mind, topic guides were developed, and possible interview questions were formulated. The guides were set to explore the prospective accountants' lived experiences and how their dispositions shape their professional *trajectory*. The dialogue between the researcher and interviewee was also aimed to permit exploration of the participants' evolving process of approaching the world, their dispositions and *capitals* that reflect their *habitus*. Initial themes and sample questions developed to support the research ethics application were further refined into detailed topic guides during the fieldwork preparation stage. The topic guide for the prospective accountants covered three main themes; their experience that led them to study accounting, their experience as an accounting student at a higher education institution and their experience at their accounting workplace.

Following multiple reviews, topic guides were updated to incorporate feedback from reviewers. Potential interview questions were also mapped to research questions to confirm good coverage (Maxwell, 2009). In addition, terminologies, phrases and words were reviewed and simplified (Arthur et al., 2014) in consultation with another academic with experience with Malaysian students to ensure that they are suitable for the Malaysian context. Although the topic guides seem detailed, they were not designed to be implemented rigidly or inhibit the researcher's creative response during the interview sessions. Instead, these served as a helpful memory aid for the researcher. Furthermore, since the interviews are semi-structured, topic guides greatly facilitated a consistent approach to interviewing and, therefore, improved data reliability (Arthur et al., 2014). The topic guide used to interview prospective accountants is reproduced in Appendix 2A.

4.3.2.4 Design and conduct

The majority of the enlisted participants were **interviewed separately**. Sessions were conducted individually as the nature of the evidence sought is highly personal. This thesis explores the lived experience and way of being of prospective accountants and deals with delicate and complex issues that many would be more comfortable divulging privately (Lewis & Nicholls, 2014). However, on three occasions, **paired** interviews were conducted. These consist of close friendship and sibling pairs undertaken mainly for the participants' convenience and comfort because, in these cases, one participant introduced the other. Thus, interviewing them in pairs reduced the intensity of individual interviews, which is daunting to some interviewees (Lewis & Nicholls, 2014). Furthermore, paired interviews were an option because they could provide evidence of multiple realities on a particular topic or event. In these settings, the researcher had the opportunity to observe the dynamics between prospective accountants and their colleagues, who have supported them throughout their journey.

The interviews were mainly conducted **face-to-face,** but where it was not possible, with the participant's consent, the interviews were conducted via Zoom video conferencing. Due to logistic reasons, two of the interviews were conducted online. Face to face interviews is advantageous as they better facilitate the *"establishment of good rapport"* (Yeo et al., 2014, p. 182) and trust between the interviewer and interviewee. Furthermore, it provided the researcher with better opportunities to observe non-verbal communication (Yeo et al., 2014) that offered a partial view of the participants' embodied *habitus*. Generally, the participants of this research avoided online interviews despite their benefits and convenience (Archibald et al., 2019). Most subjects insisted upon face-to-face sessions even though they had to travel to the mutually agreed location. Interviews were conducted in Malaysia at various local universities, higher education institutions or any public space as mutually agreed between the researcher and participant. Online interviews via Zoom would mean the participants could be interviewed from within the comfort of their homes.

On average, the interviews with prospective accountants lasted about 53 minutes and were conducted either in the Malay (national) **language** or English.

Nearly half of the participants spoke in English. These were mainly Chinese and Indian students and graduates. Most of the remaining participants spoke in both English and national languages interchangeably. Two participants spoke in the national language. In relation to this, research participants were provided with versions of Consent Forms and Participants' Information Sheet that suits their chosen language for the interview. A registered[23] translator translated these documents from English to the national language.

Audio recordings were made for all interviews using digital audio recorders and a smartphone as a backup. Being able to audio record provided verbatim accounts of the interview. In addition, it allowed the researcher to give more attention to the interviewee and ways to approach interview questioning, which varies between each semi-structured interview (Arthur et al., 2014). Although digital audio **recordings** would have sufficed to support this thesis, video recordings were made during the first two interviews to capture non-verbal evidence that may be useful. However, despite their consent, these seem to have made the subjects uncomfortable and had attracted undue attention from the general public, especially when interviews were conducted in a public space. As such, video recordings were discontinued, and any observations made during the remaining sessions were recorded in the research fieldnotes at the end of each interview day. All interviews with prospective accountants were conducted during fieldwork in Malaysia, beginning in August 2019 and ending in December 2019, resulting in over 62 interview hours. For their time and effort, prospective accountants were offered a choice of food or beverage gift vouchers worth RM20 (approximately £4). These were offered as a small token of appreciation.

4.3.3 Interviews with academics and professionals

The second group of interviewees consists of selected elite[24] individuals from the accounting education and work *fields*. These include regulators, academics, partners of accounting firms, corporate leaders and those with experience with professional bodies. These interviews provided information for the accounting education and work *fields* analysis. Although general interviewing protocols were

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[23] Registered with Malaysian Institute of Translations & Books (ITBM) and Malaysian Translators Associations (MTA).

[24] Those occupying senior positions in their *field* or institutions (Empson, 2018; Harvey, 2011)

the same for both interview groups, there were some differences in design and conduct between the two. These interviews were aimed to uncover the political dynamics within the Malaysian accounting *field,* particularly between the academic and the professional elites. The feedback that accompanied the initial rejection to conduct fieldwork in Malaysia highlighted the tension between the two groups. Initially, the Malaysian Ministry of Higher Education (MOHE) declined the researcher's access to higher education institutions. But an appeal for reconsideration was subsequently made and accepted. The rejection, however, highlighted important *field* characteristics discussed in greater detail in chapter 6.

Further investigations showed that the relations between the two groups were particularly strained during this time due to the ongoing debate on the implementation of a new Competency Framework for accountants. Thus, the topic guide was also structured to elicit a discussion on the Competency Framework. Since the interview had different aims, another topic guide was prepared. In contrast with the interview with the prospective accountants, which focussed on their personal experience, the interviews with the elite members of the *field* revolved around generally the structural issues relevant to the process of becoming an accountant in Malaysia with some reference to the new Competency Framework. The topic guide is reproduced in Appendix 2B.

The researcher interviewed 29 individuals for this group[25]. The participants were selected based on the types of education institutions or accounting organisations they were associated with and those familiar with the structural issues relevant to the process of becoming an accountant in Malaysia. Enlisting this group of interviewees for the research was not without challenges. Access to elite participants was mainly mobilised through two key individuals and snowballing. Attempts to directly approach the participants without an intermediary were unsuccessful. Instead, the group of participants were approached with the support and advice from two senior members of the accounting *field*. The assistance of such intermediaries greatly facilitated access to this group of interviewees.

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[25] The list of anonymised participants is provided in Appendix 1B.

Following the same approach as prospective accountants, the first few interviews were opportunities to pilot the topic guide. However, unlike the prospective accountants', the elite participants' topic guide and interview conduct were revised significantly. The interviews were more open during these sessions, even though they were designed to be semi-structured in form. In many of these interviews, the researcher had to be more flexible and responsive toward the issues that the participants would raise and discuss during the interviews and, at the same time, learn to delicately negotiate the discussions to focus on the research issues at hand. All 29 interviews were conducted during fieldwork in Malaysia, beginning in August 2019 and ending in December 2019, resulting in 28 interview hours.

4.3.4 Digital diary entries

Digital diary entries were collected from two prospective accountants who were recruited for extended individual case analysis. Initially, these participants were approached via social media for interviews. Subsequently, they were asked if they would be interested in providing monthly diary entries on their journey. The study period was between June 2019 and May 2020, and participants were encouraged to submit their writing at the end of each month via email.

The data from the interviews captured prospective accountants' *trajectories* by engaging with the participants' lived experiences over an extended period, and diary entries permitted a more detailed examination of their way of being by interrogating their day-to-day practice. In addition, the diary method is known to capture the experience as they occur in daily lives, which is not possible via the interviews (Arthur et al., 2014). Thus, the data collected from both methods are complementary to one another. Also, since the entries were collected pre and post-interview (Bolger et al., 2003), the diary entries supplemented the data collected through the single interview episode (Lewis & Nicholls, 2014).

These two cases represent two *Bumiputera* from different class origins who attended the same higher education institution but took on two different *trajectories*. The selected participants were consistent in their participation over the 12 months. Thus, twenty-five monthly diary entries were collected over the period, even though the participants were not forced to write monthly.

Although general guidelines regarding content expectations and follow-up contact were offered to encourage participation (Hayman et al., 2012), students were free to write whatever they wanted about their journey. The participants' diary entries resulted in over 200 pages of Word document containing over 80,000 words.

4.3.5 Documentary data

Apart from the digital diaries and interviews, secondary data was also collected in the form of relevant official documents. These include seven public reports and 26 newspaper articles[26]. These documents were analysed to contextualise the prospective accountants' journey and provided insightful information to corroborate the data collected from the interviews for *fields* analysis. The interrogation of documentary data began during the preliminary stages of fieldwork planning and continued throughout the project.

4.3.6 Fieldnotes

Additionally, field notes were recorded to capture observational data seen during or outside the interviews that would be relevant to understand better the prospective accountants' *trajectory*. The notes include descriptions such as the interview setting, participants' non-verbal body language, reflections on the interview, or fieldwork in general. The evidence collected complements other data to provide richer accounts of the prospective accountants' social reality.

4.4 Data analysis

Choosing a suitable data analysis approach depends mainly on the research aims. Underlying many qualitative analysis traditions are varied ways to organise, manage and interrogate the data. For this research, the data is viewed as *"…windows of the participants' social world…"* (Spencer et al., 2014, p. 272). Thus, data analysis focuses on interpreting the meanings of the data and how it reflects the subjects' perspectives, the prospective accountants and elite participants. Using the thematic method (Braun & Clarke, 2006; G. W. Ryan & Bernard, 2003), the data is analysed through the Bourdieusian lens to make

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[26] The lists of documents are provided in appendix 3A and 3B.

sense of the prospective accountants' *trajectory* and the social spaces within which their *trajectories* were shaped. The following sections focus on how the data is organised, managed and interrogated.

4.4.1 Data transcription

The audio recordings of the interviews conducted with 100 participants were all transcribed manually and verbatim. The transcription work resulted in over 1200 pages of Word documents containing nearly 575,000 words. These were transcribed in the spoken language using NVivo and MS Word. Raw transcriptions of online interviews were automatically generated via Zoom post-interview. However, the voice recognition software could not accurately capture the spoken English language. As such, for most parts, the transcription was reviewed and completed manually. In line with the European Union General Data Protection Regulation (GDPR), the data was anonymised to prevent participants from being identified, and essential personal data collected for the research is stored following standard security protocols. While paid transcription services were considered, there were insufficient research funds at the researcher's disposal to pursue that option. Furthermore, free transcription software was not employed due to ethical and confidentiality concerns.

All interviews were audio-recorded and transcribed verbatim, and therefore, their accuracy could be validated. Thus, despite the benefits that could be gained from participants' reviewing their transcripts, the large amount of primary data collected would have made subject checking a taxing task for both the researcher and participants. The length of each interview transcript ranges between 10 to 48 pages. More importantly, subject checking could also induce editing of words and undermine the original data that captures the more pre-reflexive nature of Bourdieusian *habitus*. Moreover, strategies such as data triangulation were in place to ensure that the data gained, and conclusions drawn were substantiated and trustworthy.

4.4.2 Data interrogation and coding approach

Data analysis was an ongoing process throughout this research project. For this thesis, the main analytical stage began with the first few diary entries. These

were collected and analysed before conducting fieldwork in Malaysia. The findings fed into the in-depth interview preparation, especially for the two prospective accountants enlisted for the digital diary case studies.
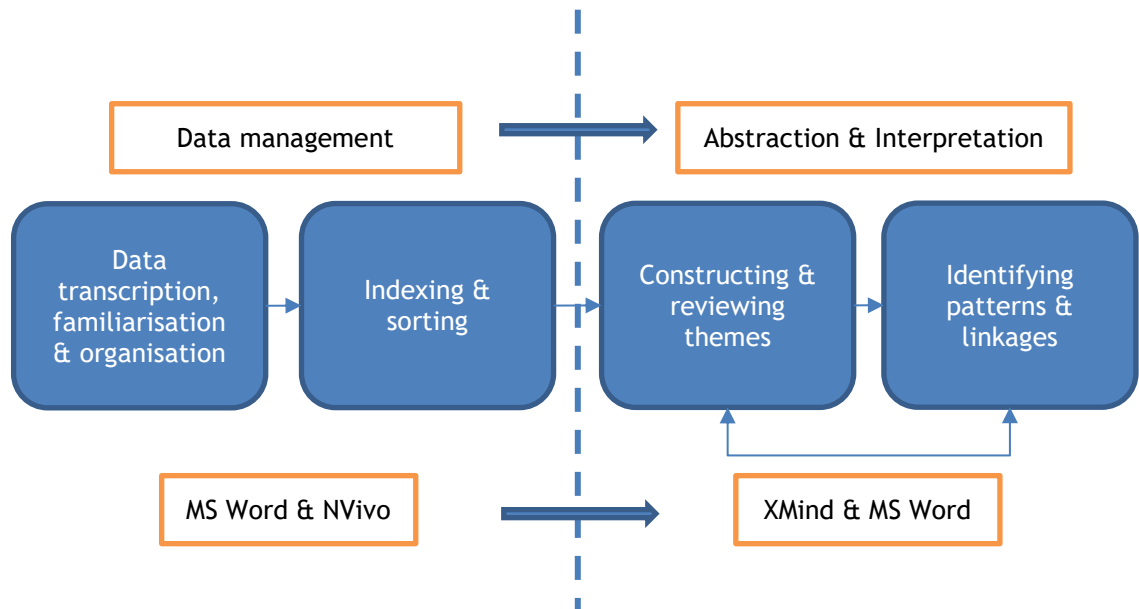
Figure 4-5 Data analysis process. Adapted from Spencer et al. (2014, p. 281)

Figure 4.5 depicts the data analysis process undertaken. Data **familiarisation** and transcription of interviews were done concurrently, and these were mainly post-fieldwork upon returning to Glasgow from Malaysia. Each recording was transcribed and then explored to gain an overview of the interviews. Once data transcription was complete, all data collected; interview transcripts, observations recorded in digital notes, prospective accountants' digital diary entries, and documentary evidence such as news articles and public reports were uploaded and **organised** in NVivo. Each type of data is separated into folders, and a profile for each participant, interview and document was created.

Figure 4-6 Data organisation and management using NVivo12

Proper data organisation facilitated the in-depth and cross-sectional data interrogation that assisted the search for details during the main writing phase. Once organised, the data was indexed and sorted based on the interview topic guides, developed based on the research questions. In doing so, the data was also sorted into the respective *fields* in which the experience occurred. For example, education or work *field*.

The interviews with the prospective accountants were analysed first, transcript by transcript, followed by the elite interviews and then other forms of data. Examining one transcript at a time allowed the researcher to focus on the participants' *trajectory* and identify common themes between participants. Gradually, the codebook was structured following a three-step process cycle where data is explored, coded and reflected upon (Friese, 2011).

In the initial phases of coding, the labelling was done inductively based on words in the text and grounded in the data. This step is in place to minimise theoretical bias that could reduce the opportunity of making unanticipated findings (G. W. Ryan & Bernard, 2003). Moreover, since this thesis emphasises the importance of understanding the participants' lived experiences and sense-making, the interview transcripts were coded based on the spoken language and complete transcriptions, not summaries. The data was only translated into

English when quoted in the thesis. In such cases, the actual quote in the spoken language is also provided.

The data preparation, management, and initial coding stage were completed over six months, and no more than two cases or between 20 to 30 pages of documents were coded each day to keep the mind open and fresh. Each code is given a clear description to ensure consistency in its use, and these were reviewed to maintain familiarity and relevance. Any revisions were logged in the Daily Activities memo in NVivo. While interrogating the data, thoughts, ideas and case summaries were also written down using memos in NVivo. In addition, a thematic map was developed to link different parts of the data together and to the research questions. A mind mapping software, XMind, was used for this purpose.

Based on the mind map, the main writing phase commenced. During this phase, codes and excerpts from the transcripts were revisited to check the interpretations and structure an analytical narrative illustrating the story to answer the research question. In contrast to the initial coding, the labels or themes developed later in the analytical process are more interpretive and theory-related. This data analysis phase was done primarily outside NVivo as the empirical chapters were drafted. At this stage, the Bourdieusian theory was used as a lens to explore the data further, and the NVivo 'matrix coding query' function assisted the process. Running matrix coding queries allowed the exploration between codes such as "University" and "Careership", which helped extract quotes that reference the prospective accountants' university experience and how these have shaped their career strategies. With the Bourdieusian framework in mind, such excerpts were then analysed and interpreted.

Following Burke (2015), Grenfell (2014) suggests that researchers need to adopt a methodology that involves a three-level approach to *field* analysis to put Bourdieu into work. However, for this thesis, the study primarily examines the agents' *habitus*, how it shapes the perspective accountants' engagement to the *field* and their professional *trajectory*. Thus, using this thesis' interpretation of the Bourdieusian framework (presented in chapter 3), the concepts were deployed to explore, interpret and explain the findings. Using the rich data

collected from the interviews with the prospective accountants, the researcher uncovered *"the directive influence of the habitus"* (Burke, 2015, p. 65) through the regularity found in their practices. For example, the regularity found in prospective accountants' *capital* accumulation practices or how they deal with workplace issues. Such evidence also highlights prospective accountants' *illusio* and instances of *hysteresis* that shape their professional *trajectories.* For example, their *capital* accumulation practices tend to be fuelled by their *illusio,* and their lack of *capital* often leads to *hysteresis.* The data analysis, thus, suggests possible explanations that explain how prospective accountants envisage their professional *trajectory.* In exploring this, themes were further identified by focussing on the recurring ideas and regularities found in the prospective accountants' practice. Such an approach has been suggested as a good way to locate the somewhat elusive Bourdieusian *habitus* (Burke, 2015).

The prospective accountants' experience also shows differences in perceptions and strategies mobilised by individuals from different social backgrounds. Further analysis was made by comparing prospective accountants from different social backgrounds, education, and work experience and how these have influenced the way they perceive and engage with *fields*. According to Bourdieu (1977), the individuals' practice is a product of the *habitus,* which is structured primarily by their earlier social experiences in their life. For example, *"the habitus acquired in the family underlies the structuring of school experiences"* and *"habitus transformed by schooling…in turn underlies the structuring of all subsequent experiences"* (P. Bourdieu, 1977, p. 87). Such Bourdieusian sense was vital in framing data analysis for this thesis.

The analysis, thus, suggests possible explanations that explain how prospective accountants from different social backgrounds envisage their professional *trajectory.* The prospective accountants' perspectives were further corroborated by data collected from various sources. For example, the narratives collected from interviews with the elite participants and documents were used to contextualise the prospective accountant's experiences and provided information on the structures and *fields' doxa* that also shape their professional *trajectory.*

4.4.3 Computer-assisted qualitative analysis

The use of a Computer-assisted qualitative data analysis software package (CAQDAS) is essential when dealing with large amounts of data (Spencer et al., 2014). For this thesis, NVivo was chosen amongst CAQDAS as it is the software supported by the University of Glasgow. The use of NVivo significantly assisted data organisation and management. It not only facilitated the analysis of large amounts of data but has also helped to ensure the consistency of the approach employed. Data became more accessible for analysis and could be displayed systematically. Its features are well suited to support the coding task, especially when using the thematic analysis method. However, it is important to note that the use of NVivo does not replace the role of the researcher in data analysis. Thus, the software's usefulness depends on the researcher's experience working with the tool and their ability to use it effectively (Spencer et al., 2014).

4.5 Reflexivity on the researcher's social position and its impact on the study: A personal note

Following Bourdieu's reflexive sociology, examining the researcher's social position is essential to the research (P. Bourdieu & Wacquant, 1992). Bourdieu emphasises the need for researchers to critically reflect upon their position in the social *fields* they are investigating (Malsch et al., 2011). Ormston, Spencer, Barnard & Snape (2014) argue that reflexivity and transparency are necessary to uphold an 'emphatic neutral' stance. In the following paragraphs, I reflect upon my social position and its impact on the research *trajectory*.

4.4.1 Negotiating research motivation

My predisposition towards the *Bumiputera* underrepresentation issue is somewhat personal as it is part and parcel of who I have become. My journey to becoming an accountant was significantly influenced by my mother, who was then an active elite member of the accounting *field*. Despite gaining my education and credentials supported by the 'Bank of Mum and Dad' and having a successful career in the accounting profession, I have 'chosen' what some may perceive as an 'unpopular' or 'unlikely' career pathway for someone with my 'potential'. I am now a lecturer at an institution wholly owned by the

government agency[27] that sponsored my mother's journey of becoming an accountant. A *Bumiputera* herself, my mother's journey was supported by the government's initial effort to improve the representation of the ethnic group in high-income professions. Reflecting upon my mother's and my journey of becoming accountants, I gravitated towards the *Bumiputera* underrepresentation issue. My inclination towards the education *field* motivated me to explore the phenomenon further. Driven by my interest and my relatively junior accounting academic position, I was inspired to explore the ongoing issue from the prospective accountants' perspective. My years of experience as an accounting lecturer and engagement with predominantly non-urban working class *Bumiputera* accounting students have shaped my interest and empathy towards their struggles and issues. Their struggles partly became mine and have, thus, influenced my research inclinations and *trajectory*.

4.4.2 Negotiating engagement with elites

My social position also had some impact on how I negotiated fieldwork. For this thesis, the fieldwork was conducted in my home country, Malaysia, a familiar social space. Born in Malaysia, I have lived in Kuala Lumpur for most of my life. I have been working as a Lecturer at a private higher education institution since 2013 and have also previously worked as a Chartered Accountant with a regulatory body and a Big4 firm in Malaysia. My middle-class *Bumiputera* origin, education credentials and working experience have granted me both privileges and constraints in navigating my *trajectory*. A personal predisposition that I bring to the research and fieldwork. My experience has enabled me to understand better the culture, behaviour, and regulations of higher education institutions in Malaysia and the accounting profession. Thus, rather naively, I believed that access to research sites in Malaysia would be certain, especially for a native.

Not long into the start of the fieldwork, I learned, however, that the access to research sites and effort to build trust with research participants depended much on how I engaged with other social agents within the accounting *field*. For

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[27] MARA (Majlis Amanah Rakyat) is a Malaysian government agency under the Ministry of Rural Development that was set up to encourage economic and social development particularly in rural areas. (See https://www.mara.gov.my/en/index/mara-info/profile/introduction-and-history/)

example, I discovered that my *"in-betweenness"* (Nadarajah, 2007, p. 126), being an academic with professional experience and credentials, affected how the professional and academic elites perceived me. Possibly due to the strained political relations between the professionals and academics[28], my hybrid identity made many participants question my 'allegiance'. Thus, **enlisting the elites** was challenging. However, with the support of my mother and a mentor, I succeeded in gaining access to elite participants. My mother, a retired senior member of the accounting *field*, mediated the process to enlist professional elites, while one of my mentors who holds a leading role in the accounting education *field* supported my effort to enlist senior academics. This approach was in contrast to that used to recruit prospective accountants who mainly were approached directly. Like other researchers' experiences, mine also highlights the importance of *"…network, social capital and trust"* when it comes to gaining access to elites (Thuesen, 2011, p. 620).

Despite the information on the research provided through initial communications, such as emails and participants' information sheets, many elite participants remained cautious of my motives during the interview. Many struggled to position me within the accounting *field* and, therefore, had questions about who I was before engaging with the research.

> *"Gaining access to elites is hard enough; gaining their trust and building rapport with them is even more difficult." (Empson, 2018; Mikecz, 2012, p. 482).*

Thus, accessing and engaging elite participants required me to mobilise suitable strategies and *capital* fit for the situation. Throughout my endeavour to engage the participants, especially during the interviews, different cultural and embodied *capitals* came into play as these were perceived differently by elite interviewees. For example, meeting different groups of elites involved following different dressing and cultural protocols. My fieldwork experience shows how common *capitals* possessed by the researcher, and the elite participants greatly facilitated the interview process. For example, despite being a 'stranger', one of the most comfortable interviews was with a Big4 senior management; an interview with someone who possesses a similar cultural background as the

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[28] More in chapter 5.

researcher. However, in these situations, I made efforts to maintain critical distance with the participants and not assume or take the constructed knowledge for granted (Mikecz, 2012). In such cases, data triangulation also helped to corroborate evidence. Thus, like many other researchers, my social position affected how I experienced fieldwork (Nadarajah, 2007; Siwale, 2015). In my case, in negotiating the feeling of being *"…both an "insider" and an "outsider"…"* (Siwale, 2015, p. 4), I found making fieldwork progress depended much on how I reflected upon my social position and how I then strategically mobilised my *capitals* to advance within *fields*.

4.6 Conclusion

This chapter discussed the research design and methods, focussing on the approaches undertaken during the primary fieldwork and data analysis phases. The plan executed was developed based on the main objective of this thesis and with the Bourdieusian framework in mind. Methods were acted upon to examine the prospective accountants' experience as they move to and from different social spaces to pursue a career in accountancy. Phenomenological semi-structured interviews were used as the main tool to operationalise the Bourdieusian framework, and multiple sources of evidence were collected through observations and documentary sources to provide a more comprehensive picture of the prospective accountants' *habitus, fields* and how they experience their professional *trajectory*.

The preliminary exploration of the context, issues experienced pre-fieldwork, and initial data collected from digital diary entries contributed to shaping the research plan and how fieldwork was eventually manoeuvred and experienced. The reality of fieldwork which at times, found to differ from plans made, is also discussed in this chapter.

Critical decisions made during the data collection and analysis were also reviewed, along with the rationale behind using multiple methods and how they complement and triangulate one another. The chapter also highlights the importance of data organisation and management and their impact on data analysis. Clarity around the matters discussed in this chapter and their

implementation are important as they support the interpretation and claims in establishing the thesis.

The chapter ends with a personal note from the researcher, reflecting upon her social position and its impact upon fieldwork. In this section, she shares how her personal and professional backgrounds were influential in shaping her research trajectory. Whilst acknowledging and accepting the privileges that her social position has accorded her, she also shares her experience navigating *fields* where she is perceived as both an insider and an outsider.

The first four chapters have provided a detailed foundation for this thesis. Chapter 5 will discuss the context of this research which is essential to understanding and exploring research findings. The findings found through the fieldwork will then be addressed in the empirical chapters 6, 7 and 8.

Chapter 5   Contextualising the field: Colonial legacies, globalisation and professionalisation of accountancy in Malaysia

5.0 Introduction
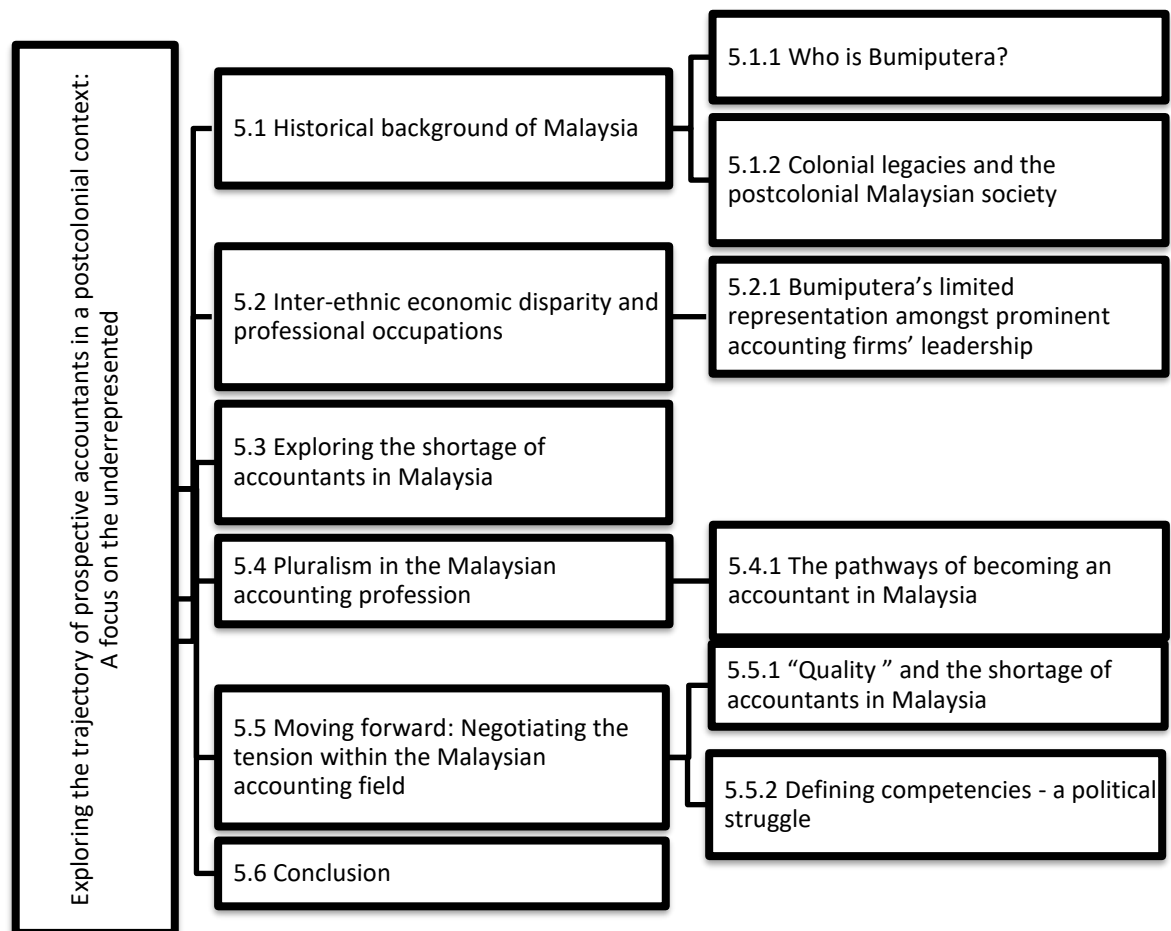
Figure 5-1 Structure for the context chapter

This chapter describes the Malaysian context and significant characteristics of the Malaysian accountancy education and work *fields* relevant to the thesis. It provides the broader setting within which the prospective accountants socialise and endeavour to become professionals. Malaysia, an ex-British colony, inherited various colonial structures that contributed to the country's ongoing class and ethnic issues. These legacies are essential characteristics within postcolonial contexts where nation-building is unlikely to happen without ethnic clashes or compromise. Therefore, to understand the present structure of the Malaysian

accountancy profession, it is crucial to first reflect upon how the country's colonial legacies have structured the context and shaped the professionalisation of the accountancy profession.

The chapter begins with a brief history of Malaysia and highlights the **colonial legacies** which have shaped the postcolonial social structures and norms. The consequence of segregation and ethnic division, which are essential elements of Malaysian society's socio-political and economic life, is explored in this section. The section also discusses the notion of *Bumiputera* and how colonial legacies continue to influence the perceptions and social relations between ethnic groups in the country.

Following this, section 5.2 explores ethnic disparity and how the issue contributed to the underrepresentation of *Bumiputera* within the local accounting profession. The underrepresentation originated from the historical disadvantages shaped by the British colonial rule, is still as true today as it was in the 1960s, albeit with much improvement. Despite the government's success in improving the representation of *Bumiputera* in various professions, the group's representation in some of the high-income professions, such as accountancy, is still unrepresentative of the majority population. Moreover, the disparity is even more distinct amongst the leadership of top accounting practices in Malaysia.

Section 5.3 introduces the Malaysian accounting *field* and how state intervention established the second national accountancy body and multiple pathways of becoming an accountant in Malaysia. The pluralism that characterises the accounting *field* also led to political struggles between dominant groups over the future direction of the profession. Section 5.4 thus, explores the tension within the *field*. Fuelled by the strained relationship between the academic and profession, the debate over what constitutes accountants' quality and competency in recent years stands to impact the structure of the *field* that prospective accountants occupy. The introduction of a new competency framework, which would require all prospective accountants to sit for professional examinations to be recognised as Chartered Accountants (Malaysia), will likely form new barriers against the underrepresented *Bumiputera*.

The chapter ends with a brief discussion of the Malaysian accounting profession, which contextualises the *fields* in which prospective accountants in Malaysia transform into professionals.

5.1 Historical background of Malaysia

Malaya, geographically located in South East Asia, was a colony of the British Empire from the end of the 18th century until its independence in 1957. Before its independence, West or Peninsular Malaysia was known as Malaya and was subsequently renamed Federation of Malaya on 31st August 1957 upon achieving independence. Malaysia was formed much later on 16th September 1963, when the Federation of Malaya united with Singapore, British North Borneo[29], and Sarawak[30]. The union, however, was short-lived as Singapore was *"expelled in 1965"* (Huxley, 1991, p. 204).

The British colonial rule was marked by the resultant multi-ethnic social structure, which persists today. The large-scale immigration of Chinese and Indians to Malaya in the mid of 19th century was politically and economically motivated to cater to the coloniser's interests (Khalid, 2014; Khalid & Yang, 2021) and fundamentally restructured the demographic composition in the colony (Siddique & Suryadinata, 1981). Following this, the influx of migrant labour force was managed in a manner that created a plural society where Malay[31], Chinese and Indian communities lived separately (Al-Atas, 1977; Khalid, 2014; Mohamad-Yusof et al., 2018). Such ethnically driven categories were a critical feature of the colonial society (Siddique & Suryadinata, 1981). Furthermore, each group were deployed in differentiated sectors and governed by different policies (Ong, 2010).

During the colonial period, the majority of the Malays lived in the rural *kampongs*[32] and were farmers or fishers. However, some members of the middle

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[29] British North Borneo has been renamed to Sabah in 1963.

[30] Sabah and Sarawak are referred to as East Malaysia thereafter since the Borneo Isle is geographically separated from West Malaysia by the South China Sea.

[31] In 2010, 81% of Bumiputera are Malays, while the remaining are natives of Sabah and Sarawak referred to in this thesis as non-Malay *Bumiputera*. (Khalid & Yang, 2021)

[32] 'Kampong' is the Malay word for village.

and upper classes were invited into the middle levels of the civil service (Siddique & Suryadinata, 1981). Chinese primarily lived in towns and were either merchants or tin mine workers. Indians were mainly concentrated in rubber estates, working in rubber plantations. However, over time, some immigrants, generally Chinese, also became business middlemen who bridged the relationship between the British colonial administration and the majority population (Siddique & Suryadinata, 1981).

For most of the colonial era, the divide and rule arrangement was the British coloniser's way of controlling the population. As a result, different ethnic groups lived essentially segregated lives (Khalid & Yang, 2021). Furthermore, the cumulative impact of colonial policy also encouraged the distinction between indigenous (*Bumiputera*) and non-indigenous populations (Ong, 2010; Siddique & Suryadinata, 1981). The label *Bumiputera,* popularised in the colonial era, is one of the many legacy issues the Malaysians inherited from colonial rule. The British administration also supported the preservation of ethnic identity amongst groups, which resulted in a separate school system and an emphasis on education in vernacular (the group's respective mother tongue) – Malay, Chinese and Tamil – during periods of British rule. Such a legacy encouraged division and made the country's national integration and development even more challenging post-independence (Siddique & Suryadinata, 1981). Gradually, diversity and segregation had further implications for the wealth gap between the ethnic groups (Khalid, 2014), as most *Bumiputera* and Indians were marginalised in an economy dominated by the British and Chinese (Khalid, 2014; Mohamad-Yusof et al., 2018).

After the country's independence in 1957, Malaya[33] was governed using a multi-party coalition to cater to the plural societal structure inherited from the British colonial era. Each political party within the alliance was established to represent each major ethnic group in Malaya. In the early post-independence period, the focus of *Bumiputera* in Malaya was to consolidate indigenous political power and institutionalising guarantees of *"indigenous 'special rights'"* (Siddique & Suryadinata, 1981, p. 672) and less on building economic power. Thus, historically, the coalition has been led predominantly by the majority

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[33] Malaya became Malaysia when it was formed in 1963.

Bumiputera. In return, the Malaysian Chinese, being the second largest ethnic group, continued to secure their economic interests and, therefore, has been the economically dominant group (Khalid & Yang, 2019). Even though recent data on the nation's growth reflects a more inclusive distribution between income classes[34], the income between ethnic groups remains unequally distributed (Khalid & Yang, 2021). Based on 2014 data, it was estimated that the top 1% income group of Malaysian adults consist mainly of Malaysian Chinese (60%), which makes up about 23% of the Malaysian population. Statistics measuring the relative wealth gap amongst ethnic groups, especially between *Bumiputera* and the Malaysian Chinese, have consistently been a significant backdrop in Malaysia's political field dialogue (Ong, 1990). Thus, the political struggle between these two ethnic groups has significantly impacted the nation's economic policies over the years and, consequently, the development of the country's accounting profession.

5.1.1 Who is *Bumiputera*?

Presently, the citizens of Malaysia consist of three main ethnic groups, namely *Bumiputera* (69.6 per cent), Chinese (22.6 per cent) and Indians (6.9 per cent). The remaining represents other minority groups in Malaysia (DOSM, 2020). *Bumiputera,* which means 'son of the soil' in Sanskrit, is a term used in Malaysia to represent the major segment of the population awarded special status as stipulated in Article 153 of the Federal Constitution Malaysia. The formation of Malaysia in 1963 led to the amendment of Article 153 of the Malaysian Constitution to include aborigines and the natives of Sabah and Sarawak. Henceforth, the term *Bumiputera* is commonly used to collectively refer to Malay, other indigenous people and natives of Sarawak and Sabah. For example, in the Fourth Malaysia Plan, *Bumiputera* was used to refer to Malays and other indigenous people (Siddique & Suryadinata, 1981). Popularized during the British Malaya era, the term was revived post-independence to address the inequality in the ethnic groups' representation in the country's economy (Siddique & Suryadinata, 1981). Under the Malaysian Constitution, the ruling government has the authority to create economic, social and cultural related provisions as a

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[34] "For the period of 2002–2014, the real income growth for the bottom 50% is the highest (5.2%), followed by the middle 40% (4.1%), the top 10% (2.7%) and then the top 1% (1.6%)." (Khalid & Yang, 2021, p. 1)

form of protectionism over the *Bumiputera* group (Fadzel, 2005). The preferential treatment tends to be perceived especially amongst the non-*Bumiputera* as *Bumiputera* 'privileges' (Albury, 2019). The **contestation** between ethnic groups is a phenomenon prompted by British colonial practice and legacies.

5.1.2 Colonial legacies and the postcolonial Malaysian society

Colonial legacies and the resulting social division in Malaysia have also influenced the development of the nation's **education *field*** (Y. S. Tan, 2020), which intersects with the accountancy education *field*. The British rule that encouraged racial segregation within the society also resulted in, among others, the **ethnic-based and vernacular schooling system** that are still in use (Shamsul, 2001)**.** Presently, Malaysia advocates a multi-lingual primary school system which includes mainly the national (Malay-medium) primary school and the vernacular, Chinese and Tamil language-based primary schools. These vernacular schools are conducted in the mother tongue of the two ethnic groups, namely the Chinese and Tamil languages. English is also taught as a second language in national and vernacular primary and secondary schools (Y. S. Tan, 2020). At national secondary schools, the medium of instruction is the national language.

Among the vernacular school systems, the Chinese school experienced the most success as they were able to establish primary and secondary schools—the vernacular schools using the Tamil language end at the primary level. The segregated schooling system has been claimed to not only disrupt ethnic integration but also contribute to the economic disparity between ethnic groups (Y. S. Tan, 2020).

Ethnic division is also prevalent amongst the **higher education institutions** in Malaysia (Raman & Tan, 2010). As the government seeks to restructure society and transcend beyond the impact of the colonial legacies, which left many of the *Bumiputera* in poverty, admission into public universities followed an ethnic-based quota system between the years 1970 to 2002. Although the policy is argued to have been essential in redressing the economic imbalances amongst ethnic groups (Symaco & Wan, 2017), such need was not supported by non-

Bumiputera (Y. S. Tan & Raman, 2017), who were troubled by the policy's *"iniquitous consequences"* (Watson, 1996, p. 11). Furthermore, higher education institutions offering accounting degree programs reflected the deep structural segregation issues. For example, students studying at Tunku Abdul Rahman College are predominantly Malaysian Chinese, while those at MARA Institute are mainly Malay (Chua et al., 2019; H. Lee & Abdul Khalid, 2016; Susela, 2010). Ethnic based preferential policies brought forth the discourse of equal access into public institutions and resulted in the development of sub-*fields* within the higher education divided along linguistic and ethnic lines (Raman & Tan, 2010).

A segregated education system, like that in Malaysia, is likely to impact the **construction of the prospective accountants'** predisposition and career *trajectory*; this is in line with the belief that the educational environment represents one of the main stages of socialisation where individuals learn how to fit into the wider social environment beyond their social origin (Anderson-Gough et al., 1998). This thesis finds that such division seems to structure distinctive cultural and linguistic *habitus* between different ethnic groups, complicating professional socialisation[35] processes of those perceived as 'others' (the minority).

Literature also suggests that pervasive ethnic segregation on university campuses in Malaysia (Swami et al., 2020) has encouraged the development of a **multi-lingual society** sympathetic to maintaining and propagating their respective cultural identities and language (Y. S. Tan, 2020). While attempts were made to assimilate and homogenise the differences between cultures, efforts were resisted, especially by the Chinese, who were against a national culture that mainly reflects the Malays' (R. Mustapha et al., 2009). The cultural struggle created a space where ethnic polarisation is now perceived as *"a neo-culture of the multi-ethnic society in Malaysia"* (R. Mustapha et al., 2009, p. 43). However, in a polarised environment, interethnic socialisation would not be what individuals are predisposed to. The findings of this thesis suggest that global capitalism requires such 'friction' to be removed, compelling prospective accountants to be homogenised in line with the dominant culture within the work *field*. Hence, inter-ethnic relations in the workplace involving minority

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[35] This is discussed further in Chapter 8.

individuals tend to involve social suffering (Hammond et al., 2009, 2012). This thesis also shows that social suffering pervades the experience, especially for *Bumiputera* and Indian prospective accountants.

5.2 Interethnic economic disparity and professional occupations

The representation of ethnic groups within the accounting profession remains disproportionate today as it has been over the years (refer to Figure 5.2) (Rao, 2010; Susela, 2010). The **British colonial rule,** which identified ethnic groups with economic function, encouraged **economic inequality** (Rao, 2010; Ravallion, 2020). Although progress was made to reduce relative inequality amongst groups, *"absolute disparities by ethnicity are now even larger than 50 years ago"* (Ravallion, 2020, p. 1).

During British rule, most *Bumiputera* was limited to the life of peasantry. The group essentially maintained their livelihood through agricultural means and had access to only rudimentary education (Noor, 2009). The colonial regime marginalised the Malays from economic and educational progress, which contributed to the *"ethnicisation of poverty"* in postcolonial Malaysia (Noor, 2009, p. 162; Zawawi, 2004). While the British and Chinese were engaged in *"the modern capitalist sector of the economy"*, the rural Malays were mainly involved in the *"unwaged traditional peasant sector"* (Noor, 2009, p. 162). The *"plurality of the population"* and *"the dualism of the economy"* led to structural isolation between ethnic groups (Noor, 2009, p. 162). Such *field* structure provided the Chinese, who were involved in commerce and tin mining activities and concentrated in urban areas, with economic wealth and advantage (Khalid, 2014). Therefore, the colonial regimes were instrumental in distancing the Malay peasant society from capitalist development, which significantly shaped the lives of the Chinese and Indian immigrants (Ong, 2010).

In the **post-independence period**, the Malay continued to be marginalised in an economy dominated by the British (Susela, 2010) and *"elite Chinese capitalist"* (Mohamad-Yusof et al., 2018, p. 37). In 1966, when the First Malaysia Plan was introduced, the State made its first intervention by allocating a modest percentage of the Plan's expenditure towards Malay economic growth. One of

the reasons for this restrained approach was the *"Bargain of 1957"* (Noor, 2009, p. 162) or *"independence pact"* (Susela, 2010, p. 108) between the two dominant political parties of the ruling coalition; the United Malays National Organisation (UMNO) and Malaysian Chinese Association (MCA). MCA, which comprises *"the wealthy Chinese"*, fought to safeguard Chinese economic leadership while UMNO battled to retain Malaysia's Malay cultural and political dominance (Noor, 2009, p. 162). This compromise appears to have been fundamental to the political stability of a new nation composed of a multi-ethnic society. However, increased political strength amongst the Malaysian Chinese post-independence became apparent when Chinese opposition parties secured significant electoral wins at the 1969 general election. Days after the election, the ongoing inter-ethnic rivalry sparked ethnic riots all over the country (Noor, 2009; Ravallion, 2020). For the Malays, the electoral outcome indicated the weakening of their political dominance and, therefore, put the Malays in an inferior position (Noor, 2009). Furthermore, the riot was also an overdue protest against the *"structural violence"*, which has contributed to the disadvantages experienced by the Malays over the years (Noor, 2009, p. 163).

In 1971, **the New Economic Policy (NEP)**, which was announced as a policy response to the ethnic riots of May 1969, aimed to resolve two key issues (Jomo, 2004). Firstly, to help reduce the ethnic disparity between the *Bumiputera* and other Malaysians, especially the Chinese, consequently eliminating *"the identification of race with economic function"* (Rao, 2010, p. 200) and secondly, to reduce absolute poverty from 49% to 17% by 1990 (Ravallion, 2020). Through the first NEP, the social restructuring of the accountancy profession also began to take place (Sian, 2007), and the Malaysian Accountants Act 1967 was amended to include the MIA Accredited universities pathway[36]. However, the path, which was perceived as an easy solution to increase the supply of accountants, especially from amongst the *Bumiputera* (Sian, 2007), was not received well by the profession (Susela, 2010), which is dominated by Malaysian Chinese. H. Lee & Abdul Khalid's (2016) study highlights how ethnic tension still affects graduates' hiring prospects in the accounting profession. Their experimental study shows that the call back rate for graduate job applications is

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[36] The multiple pathways of becoming accountant in Malaysia is discussed in Section 5.4.

significantly lower for *Bumiputera* than for Chinese applicants from all the investigated firms, including Chinese, foreign, and *Bumiputera* controlled firms.

Furthermore, although the government's effort through the NEP managed to achieve its employment restructuring goal broadly, the representation of *Bumiputera* in some of the *"most lucrative professions"* such as accountancy, continued to be low (Jomo, 2004, p. 14). Compared to other professions such as doctors and engineers, the *Bumiputera* representation within the accountancy profession did not experience improvements of similar magnitude over the years. In 2020, the number of *Bumiputera* accountants registered with MIA is reported to be still below the government's aspiration (Sulaiman, 2020). The following table shows the number of registered professionals by profession and by ethnic group and how it has changed over the years:

Profession	1970				1990				2005			
	Bumi	Chinese	Indian	Others	Bumi	Chinese	Indian	Others	Bumi	Chinese	Indian	Others
Accountants	6.8	65.4	7.9	19.9	11.2	81.2	6.2	1.4	20.8	73.6	4.4	1.2
Architects	4.3	80.9	1.4	13.4	23.6	74.4	1.2	0.8	45.3	53.1	1.4	0.2
Doctors	3.7	44.8	40.2	11.3	27.8	34.7	34.4	3.1	36.7	29.9	26.6	6.8
Dentists	3.1	89.1	5.1	2.8	24.3	50.7	23.7	1.3	44.4	35.3	18.4	1.9
Veterinary Surgeons	40	30	15	15	35.9	23.7	37	3.4	39	32.2	24.8	4
Engineers	7.3	71	13.5	8.3	34.8	58.2	5.3	1.7	46	47.6	5.4	1
Surveyors					44.7	49.6	3.7	2	48.2	47	3.2	1.6
Lawyers					22.3	50	26.5	1.2	38	37.1	24.1	0.8

Figure 5-2 Registered professionals (Percentages) Source: Rao (2010, p. 202)

5.2.1 Bumiputera's limited representation amongst prominent accounting firms' leadership

The ethnic disparity is also visible amongst the leadership of the leading accounting practice in Malaysia. A 2018 review[37] of the top leadership at the

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[37] The review was based on available information provided on the firms' webpage. Date Accessed: 26 October, 2018 Source: https://www.ey.com/my/en/about-us/our-global-approach/our-leaders, https://www.pwc.com/my/en/aboutus/our-leadership-team.html, https://home.kpmg.com/my/en/home/about/overview/leadership.html, http://www.bdo.my/en-gb/about/bdo-malaysia/leadership-team, http://www.grantthornton.com.my/en/meet-our-people/?service=&industry=&location=kuala-lumpur&name=, https://www.bakertilly.my/meet-the-team.

Big8[38] accounting firms in Malaysia showed that *Bumiputera* was only visibly represented amongst the top leadership in five of the eight firms[39]. Of the five firms, the *Bumiputera* makes up less than 15 per cent of the top leadership. The findings also indicate that these leaders have certain types of credentials, educational and social backgrounds. For example, amongst the *Bumiputera* top leadership, 50 per cent graduated from UK institutions, and men dominated these positions. Considering the thousands of local accounting students graduating each year (MIA, 2019), which includes many females, the groups' representation is barely visible in the upper tier of the profession. It is also noteworthy that the only *Bumiputera* female listed amongst the top leadership speaks and writes Mandarin (PwC, 2021), an attribute mentioned explicitly on the accounting firm's webpage. Amongst the *Bumiputera* leaders, more than 70 per cent of the group possess accounting credentials from recognised professional bodies. These attributes, thus, provide a glimpse of the cultural *capitals* needed to progress to the upper tier of the Malaysian accountancy *field*.

5.3 Exploring the shortage of accountants in Malaysia

Although the shortage of accountants is an issue faced by many global economies (Nasir et al., 2009), the situation in Malaysia is somewhat puzzling. The media and political attention on the issue motivated several accounting studies (e.g. Abdul Aziz et al., 2017; Ahmad et al., 2015; M. Mustapha & Abu Hassan, 2012; Nasir et al., 2009) in the area and resulted in useful but inconclusive findings that beg for answers to further questions. For example, extant research shows that the shortage is unrelated to the declining interest of students in accounting programs (Ahmad et al., 2015; Yusoff et al., 2011), contrary to the apparent trend in other countries such as Australia (Jackling & Keneley, 2009). Instead, statistics indicate that the enrolment into accounting programs in Malaysia has been increasing over the years (Nasir et al., 2009). Furthermore, several studies

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[38] In Malaysia, the audit market is dominated by eight international accounting firms which include Ernst & Young, KPMG, Crowe Horwath, Baker Tilly, PricewaterhouseCoopers, Grant Thornton, BDO, Deloitte.

[39] Bumiputera accountants were not seen amongst the top leadership in Crowe Horwath International, Baker Tilly and Deloitte in Malaysia.

have shown that the accounting profession is still popular amongst public and private university students in Malaysia (Ghani et al., 2008; Said et al., 2004).

Following this, researchers explored other possible reasons behind the shortage of accountants in Malaysia. For instance, the concern over the limited number of accounting graduates with recognised professional qualifications prompted Mustapha and Abu Hassan (2012) to investigate the accounting students' intention to pursue post-degree professional examinations. Their study found that accounting students' perception of **the profession** is one of three significant factors in predicting their interest in pursuing post-degree professional qualifications upon graduation.

Mustapha & Abu Hassan (2012) found that only 27.6 per cent of the final year accounting students who participated in their study was sure that they would pursue additional professional qualification upon graduation. The majority (65.7 per cent) of the respondents were uncertain. Other studies of accounting students in Malaysia also noted similar unsettled inclinations from most respondents (Abdul Aziz et al., 2017; Ahmad et al., 2015; CSAP, 2014). Although such studies reported common findings, these investigations lack the much-needed in-depth data to shed light on these *field* dynamics.

Nasir, Ghani & Said (2009) conducted a qualitative study to understand why accounting graduates in Malaysia are not interested in becoming chartered accountants. Possibly one of the few qualitative studies that have been undertaken with regards to the issue. The researcher interviewed ten accounting graduates from an MIA[40] accredited university, where the majority of the students are *Bumiputera*. Participants had more than three years of working experience and represented accounting and non-accounting fields. The findings of the study highlighted some interesting points.

The first point relates to the onerous application process of becoming a member. Interviewee responses seem to show that there was no plan made to apply for membership upon graduation. The inclination for it only arose much

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[40] In such institutions, graduates only need to accumulate three years of working experience in a relevant position to gain the credential C.A (M) (Chartered Accountant in Malaysia) without having to sit for any professional examination.

later. Filling up the practical experience record becomes burdensome when they have *"…changed their jobs…"* or *"…not kept records…"* (Nasir et al., 2009, p. 63). The findings imply that becoming a member turned relevant perhaps when career progression is due. From a *Bourdieusian* perspective, the inclination seems to be structured essentially by the individual's *habitus*. Mustapha & Abu Hassan (2012) also reported that most respondents were indifferent towards sitting for additional professional examination and would more likely take on a wait and see approach.

Next, the issue of paying a one-off membership fee was raised. Although the participants' limited economic capital could be a reason behind their reluctance to pay the amount, it is more likely that their reluctance is due to their perception that does not recognise professional membership as a required *capital* within the *field* they are occupying. Such perceptions, thus, relate to the third point highlighted in the study, that professional membership does not seem to have *"added value"* (Nasir et al., 2009, p. 64) within the context of their respective careers. The study also found that some participants never had the intention to become an accountant, and others changed their minds as **negative perceptions** towards accountants' nature of work formed during their study and their mandatory internship[41] period.

Nasir, Ghani & Said (2009) further highlight the prospective accountants' *"lack of ambition"* but did not explore the structural issues that may have influenced this outcome. It suggests that the higher education institutions should enrol *"…more students who are prepared to become accountants…"* (Nasir et al., 2009, p. 64). From a *Bourdieusian* perspective, *"lack of ambition"* reflects the prospective accountants' lack of *capital* and *illusio* for the accounting *field*, which could be a structural as much as an individual issue. Interestingly, the study suggests that the problem is mainly related to structural issues within the accounting *field* despite focussing heavily on student-centred evidence and issues. Such a narrative tends to follow the neoliberal logic, which tends to

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[41] In Malaysia, institutions that are obliged to adhere to the Malaysian Ministry of Higher Education (MOHE) programme standards would require accounting students to complete six months of internship (Maelah et al., 2014). The internship should be in an accounting-related role and would be jointly monitored and assessed by the institution and employer. The requirement is part of the Bachelor of Accounting syllabus which carries eight credit hours out of the minimum 126 hours of credit that an undergraduate would need to accumulate to graduate (MQA, 2014).

"transform social problems into individual failings" (Annisette & Prasad, 2017, p. 6) and keep structural problems obscure. This thesis thus explores the journey of prospective accountants in Malaysia within their context to make sense of the relational dynamics between the individuals and the structure that shapes their professional *trajectory*. Thus, to understand their experience, it is also vital that the power struggle between the dominant groups which shapes the prospective accountants' *trajectory* be understood.

5.4 Pluralism in the Malaysian accounting profession

The accounting profession in Malaysia, which has also been shaped by colonial legacies[42], is characterised by State interventions and the establishment of not one but two national accountancy bodies (Susela, 2010) that continues to co-exist to this day. The pioneering body, the Malaysian Institute of Certified Public Accountants (MICPA/MACPA[43]), is a private organisation that was established to be the prime national professional body but failed to achieve its objective due to competition from the State established accountancy body, the Malaysian Institute of Accountants (MIA) (Susela, 2010). MICPA, which was also actively involved in accounting standard-setting, now functions primarily as a professional accounting body.

While the formation of MICPA was a market-driven initiative dominated by chartered accountants trained in the UK and Australia, MIA was established to pursue the State's socio-economic goal (Susela, 1999, 2010). Before the establishment of the MIA in 1967, the leadership within the nation's pioneer national accountancy body (MICPA) was dominated by the British and Chinese (MICPA, 2021). MIA, founded by the Accountants Act 1967, operates under the purview of the Ministry of Finance as the national accountancy body. The organisation not only accords the Chartered Accountant (Malaysia) credential to professionals in accountancy but also *"regulates the practice of the profession of accountancy in Malaysia"* (MIA, 2021). Susela (2010) argues that the political

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[42] A timeline of the key historical events that shaped the Malaysian accountancy profession is available in Appendix 4.

[43] Formed in 1958, the Malayan/Malaysian Association of Certified Public Accountants (MACPA), was later renamed the Malaysian Institute of Certified Public Accountants (MICPA) in 2002 (MICPA, 2021).

struggle between MIA and MICPA accountancy bodies had implications for the nation's accounting profession and social topography. One of the significant outcomes is the existence of multiple pathways in becoming an accountant in Malaysia.

5.4.1 The pathways of becoming an accountant in Malaysia

In Malaysia, the title 'accountant' is protected by law, and its use requires individuals to be registered with the MIA. Therefore, to be recognised as an accountant in Malaysia, the Accountant's Act 1967 specifies entry via the following pathways:

- MIA **accredited university degrees** specified in **Part I of the First Schedule**[44] of the Act with a minimum of three years of practical experience in a related area; or
- Membership of **Recognised Professional Accounting Bodies** specified in **Part II of the First Schedule**[45] of the Act; or
- **MIA Qualifying Examination** with a minimum of three years of practical experience in a related area.

Accounting graduates with non-MIA accredited degrees would only be eligible to apply for Chartered Accountant (C.A.) membership with the Malaysian Institute of Accountants once they have completed one of the MIA accredited professional examinations such as MICPA, ICAEW, ACCA or the MIA Qualifying Examination.

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[44] Refer to
https://www.mia.org.my/v2/membership/services/legislation_details_new.aspx?ID=L13406407G
Retrieved July 22nd, 2021

[45] Refer to
https://www.mia.org.my/v2/membership/services/legislation_details_new.aspx?ID=L13406407G
Retrieved July 22nd, 2021
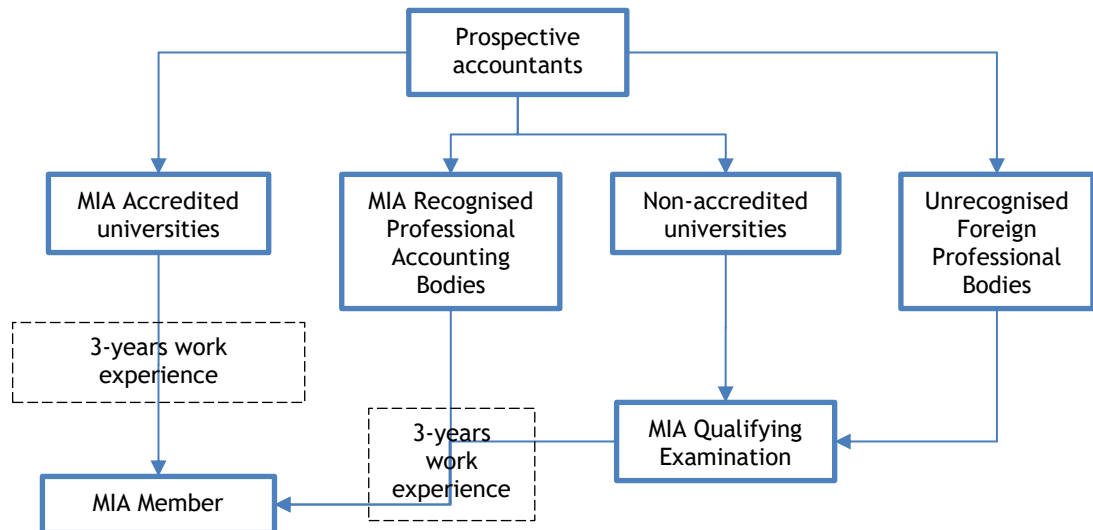
Figure 5-3 Pathways to becoming Chartered Accountant Malaysia (CA (M))

Among the pathways depicted in Figure 5.3, most MIA members came from the MIA Recognised Professional Accounting Bodies pathway (Aruna, 2015; Susela, 2010). MIA memberships were partly established as an alternative to MICPA, which was accused of protecting its *"elitist"* status (Susela, 2010, p. 113). It was implied that MICPA, whose membership in the early 1960s consisted mainly of chartered accountants, qualified with the Institute of Chartered Accountants of England and Wales (ICAEW) credentials (Chua et al., 2019) practised closure. The MICPA/MACPA as a professional body made it difficult for accountants from then non-chartered accounting professional bodies such as ACCA[46] to be recognised as accountants in Malaysia (Sian, 2007; Susela, 1999). The rivalry between ICAEW and ACCA in the UK (Anderson-Gough et al., 2002) is suggested to have impacted the Malaysian accounting professional landscape (Susela, 2010). The establishment of MIA memberships that recognises members of various professional bodies, including ACCA, via the MIA Recognised Professional Accounting Bodies pathway, allowed inclusivity (Sian, 2010) and helped unify the profession (Susela, 2010, p. 112). In 1972, the MIA Accredited Universities pathway was enacted to promote the entry of more *Bumiputera* into the profession, which was already dominated by the non-*Bumiputera* (Susela, 2010).

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[46] ACCA which was previously 'Association of Certified Accountants' received the UK Royal Charter in 1974 (ACCA, n.d.).

Multiple pathways into the profession have also led to a political struggle between groups within the accounting *field* over which pathways or training are sufficiently rigorous to ensure 'quality'. For example, a respondent[47] in Susela (2010) questioned the lack of rigour and *"quality control"* (p.118) in the process of becoming an accountant for accounting graduates from MIA accredited universities who are allowed to enter the profession without having to sit for the professional or qualifying examination. The article suggests that *"...the universities may not adequately prepare graduates to enter the profession..."* (Susela, 2010, p. 118). A concern, as this thesis findings show, remains to these days.

According to CSAP (2014), well-established employers rank professional qualification as a primary criterion when considering recruits. Their preference implies that only accountants of professional accounting bodies such as MICPA, ACCA, ICAS, and ICAEW have market acceptance in Malaysia (CSAP, 2014). Despite being the national accountancy body, the MIA is not acknowledged as a professional body by key players within the profession[48]. As such, accountants entering the profession via the MIA accredited universities pathway are seen to not only occupy a lower position within the accounting work *field* but are also deemed to possess *"...limited professional career opportunities."* (CSAP, 2014, p. 9). This pathway, however, seems to have been the main pathway for the *Bumiputera* to be recognised as accountants in Malaysia, with nearly 80 per cent of the *Bumiputera* MIA members coming from the accredited universities pathway (see Table 4).

In contrast, only about 15% of the non-*Bumiputera* members enter the profession via the same route. Instead, the majority of the non-*Bumiputera* are accountants in Malaysia by virtue of their membership with a recognised professional accountancy body. The following table provides a detailed breakdown of the MIA membership as of 1st July 2004 (Susela, 2010).

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[47] Susela (2010) was based on interviews collected for the author's unpublished PhD thesis submitted to University of Waikato, New Zealand in 1996, entitled "Accounting Standard Setting in Malaysia".

[48] Based on the feedback from discussions with top management of financial institutions and public listed companies conducted by CSAP published in 2014.

Table 4 MIA Membership as of 1st July 2004[49] adapted from Susela (2010)

	Bumiputera		Non-Bumiputera		Total	
	Number	%	Number	%	Number	%
Recognised professional bodies	857 (21.2%[50])	4.2	13,844 (85.7%)	68.5	14,701	72.8
Accredited universities	3,194 (78.8%)	15.8	2,312 (14.3%)	11.5	5,506	27.2
Total	4,051 (100%)	20.0	16,156 (100%)	80.0	20,207	100.0

Recent data (Aruna, 2015) shows that the number of *Bumiputera* accountants from recognised professional bodies has increased to 1,602 from 857 and makes up about 5% of the total MIA membership in 2015. Aruna (2015) further reported that the number of MIA members who are also members of a recognised professional accountancy body has increased to 19,144 from 14,701, making up about 60% of the total MIA membership that year. Thus, the numbers suggest that the MIA Accredited universities pathway is still relevant for accountants despite the industry's perception. Similar patterns were observed for new memberships in 2016 (MIA, 2016). Nonetheless, *"annually [only] approximately 500 individuals from the Part I route go on to become MIA members as compared to the number of accounting graduates produced annually (i.e., approximately 7,000)"* (MIA, 2019). The relatively low percentage of accounting graduates from MIA Accredited Universities progressing to become MIA members raised further concerns about prospective accountants' interest in the profession.

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[49] Although membership has grown in number to 37,746 (MIA, 2022) the percentage represented by each group is estimated to remain relatively similar based on anecdotal evidence.

[50] 857/4,051x100.

5.5 Moving forward: Negotiating the tension within the Malaysian accounting field

5.5.1 "Quality[51]" and the shortage of accountants in Malaysia

When the State moved to intervene and establish the MIA in 1967, the State, via the institution, was also seen to have attempted to engineer social transformation aimed at reducing the economic inequality among different ethnic groups in Malaysia by increasing the number of *Bumiputera* accountants (Chua et al., 2019). Even though improvements were made, the *Bumiputera* remains underrepresented within the profession.

In recent years, globalisation further prompted the need for more *"qualified accountants"*[52] (World Bank, 2012, p. 15) to support Malaysia's economic development. The World Bank 2012 report on Malaysia's observance of standards and codes in accounting and auditing highlighted various stakeholders' concerns (World Bank, 2012, p. 15) on the shortage. As Malaysia moves forward to be a developed nation from a middle-income country, the structure and size of the economy are expected to continue to evolve following its existing capitalistic tendencies. The Malaysian equity market, which is predominantly owned by domestic investors, would be welcoming of more foreign investments as it develops into a mature global capital market (CSAP, 2014). Thus, to support the nation's economic expansion, the accountancy profession must be well-equipped to meet future requirements (CSAP, 2014).

To address the issues raised by the World Bank, the Committee to Strengthen the Accounting Profession in Malaysia (CSAP) was established in 2013 (Oh, 2015) with the approval of the Ministry of Finance (MOF). In line with the World Bank's perspective, CSAP (2014, p. 8; World Bank, 2012) argues that economic expansion would not only demand growth in numbers but also in the *"quality"* of services provided by professional accountants, which would now need to cope with the dynamic demands of international accounting and auditing standards. In

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[51] "Quality" is a jargon that is repeatedly used in public documents to discuss the issues of shortage of accountants.

[52] In Malaysia, there are three pathways to attain the Chartered Accountants (Malaysia) credential. However, only those who attained membership via the MIA recognised professional bodies pathway are recognised by key market players as professionally qualified.

doing so, the improved quality of financial reporting in Malaysia is expected to attract foreign investments and encourage efficient resource allocation to support productive economic expansion (CSAP, 2014). This need, therefore, increases not only the demand for *"competent accounting graduates"* (Wong, 2013, p. 1) but also the debate surrounding the notion of quality and competency. For example, a statement from the 2013 President of the Malaysian Institute of Accountants (MIA) argues that *"suitable candidates are hard to find"* and that more emphasis ought to be placed upon *"the level of competency in the English language"* since it is *"the language for commerce"* (Wong, 2013, p. 2). The struggle to define a *"suitable"* recruit thus highlights the politics of *"quality"* and *"competency"* that is dominated by professionals who are inclined to adopt colonial and global concepts of quality and competency.

Additionally, CSAP (2014) assessment and findings highlight that leading employers within the accounting *field* prefer to recruit those who are 'professionally qualified' and that accountants lacking credentials from the likes of ACCA, ICAEW or MICPA are known to have *"limited professional career opportunities"* (p. 9). It is argued that these qualifications meet the international standards and stakeholders' expectations (CSAP, 2014). Although the MICPA qualification is well recognised among practitioners, this thesis findings show that many prefer foreign qualifications. As such, foreign, mainly British/colonial accounting credentials, which meet the employers' perception of quality and competency, continue to be highly sought-after *capitals* within the *field*. Based on the number of new members admitted into the MIA in 2016, most are members of foreign professional bodies such as ACCA and CPA Australia. The market's propensity towards foreign professional qualifications (CSAP, 2014; Susela, 2010) not only encouraged further propagation of Anglo Saxon based credentials by Northern global accounting firms and professional associations but has also limited the development of local accounting credentials. A common finding in postcolonial contexts (Bakre, 2005, 2006).

Therefore, while the accounting research has focused chiefly on the issue of quantity, the practitioners' debate is essentially on perceptions of quality. For example, Mustapha & Abu Hassan (2012, p. 2) highlighted the national accountancy body's (MIA) concern over the shortage of accounting graduates

with *"higher professional accounting qualification"*. But what could be further inferred is that professional certifications will raise the accounting graduates' *"competency"* and hence, quality to be at par with *"foreign accountants"* (M. Mustapha & Abu Hassan, 2012, p. 2). Such perceptions are also reflected in the MIA's statements, repeatedly reported by the media over the years, which given market demand, has manifested into the focus on British or international post-graduate professional qualifications (e.g. Aruna, 2015; Bernama, 2017; M. Lee, 2018; Sulaiman, 2020). This thesis findings show that professional accounting memberships with Malaysian bodies such as MIA and MICPA tend to be perceived as local and not global. Such perceptions have, thus, pushed these organisations to form international collaborations. For example, in 2009, MICPA signed a Memorandum of Understanding (MoU) with Chartered Accountants Australia and New Zealand[53], which grants graduates of MICPA two professional qualifications – CPA (Malaysia) and CA (ANZ) (MICPA, 2021).

The following section explores the finding of this thesis in relation to the perceptions of status in the Malaysian accounting profession and depicts the political struggle between professionals and academics in defining accountants' competencies.

5.5.2 Defining competencies – a political struggle

When the researcher's access to higher education institutions was initially denied by the Malaysian Ministry of Higher Education (MOHE), it was on the basis that the research would have limited contribution because *"there's no real necessity for them (graduates[54]) to undertake other professional qualification to pursue their career in accountancy"*. Although this is not entirely true[55], it is essential also to note that in Malaysia, the structure of the accounting degree has been designed to closely match the syllabus of professional qualifications such as ACCA and ICAEW to gain accreditation from the professional bodies.

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[53] Previously Institute of Chartered Accountants Australia (ICAA).

[54] Accounting graduates from MIA accredited universities.

[55] At Big4 firms, for example, the general policy is that employees are only promoted to managerial positions if they have completed their professional examinations with professional bodies that are recognised by their employer.

Fareedah (AO94), a senior academic at one of the MIA accredited universities, highlights:

> *"So, we…the faculty…we normally benchmark with all these professional papers. For example, I'm teaching Tax…I will benchmark with the ACCA F6 papers…I will benchmark with the MICPA papers […] basically if I refer to the course, content…all these Tax courses already cover all the topics included in the ACCA papers…in the MICPA papers."*

Therefore, for some academics, the local accountancy degree program is deemed at par with professional qualifications for some academics. Aman (AO85), a senior academic in another MIA accredited university, explains:

> *"So, this differentiates Malaysian universities from [for example] the UK universities. Local universities, when they want to become an approved institution under the Accountant's Act [1967]…their syllabus need to be aligned with those from professional bodies…we use ACCA text and exercises in class. So, it is like a…combination of university plus professional qualification…we aligned it that way."*

The alignment, thus, partly justifies the degree holder's admission to the Malaysian Institute of Accountants (MIA) as a Chartered Accountant through the MIA accredited universities pathway post-degree and after accumulating three years of working experience in a relevant position. However, what complicates the issue is that these degree holders are only *"given partial exemptions by various professional accountancy bodies, sending a signal to the market that they [degree and professional qualifications] are not equal."* (Hasyudeen, 2019, p. 1). For example, graduates from many MIA accredited universities are only awarded exemptions[56] for nine out of 13 ACCA Professional Examination papers. Hence, an MIA accredited university degree holder would need to sit for at least four ACCA exam papers before being recognised as an ACCA member.

Furthermore, fuelled by concern over the *"political"* influence involved in the universities' accreditation process, some professionals argue that the *"competency of a university graduate…may not be at a sufficient level to…[be] a professional accountant."* (Sushant, AO78, senior professional) and they believe that many of the MIA accredited universities do not deserve to be on the

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[56] Further discussion in Chapter 7.

list. Nonetheless, Sushant (A078) adds that if the graduates possess equivalent proficiency, *"then let them be verified by a professional exam."*. Such narratives, therefore, seem to question the credibility of the degree programs accredited by the MIA. An issue that has also been highlighted by Susela (2010). The World Bank, in its report, proposes that *"…[more] ongoing monitoring and enforcement [of university accounting degree programmes] should be conducted to ensure appropriate quality standards are consistently being achieved"* (World Bank, 2012, p. 5). CSAP (2014, p. 44) further recommended that:

> *"Accountancy programmes at all local institutions of higher learning which are recognised under Part 1 of the First Schedule of the Accountants Act 1967 should be reviewed and restructured to be aligned with the professional accountancy programmes. Such exercise is necessary to reduce the competency gaps between the competency of graduates and professional accountants."*

The discourse on quality and competency has thus led to the development of the new MIA Competency Framework for accountants. During this research fieldwork in 2019, the relationship between the academic and profession was particularly strained due to the ongoing debate on the new Competency Framework, which highlighted the political struggle between the two opposing groups.

The framework that the MIA Education Board developed in response to CSAP (2014) recommendation *"defines the baseline competencies and skill sets required to become accountancy professionals"* (MIA Education Board, 2020). Although the framework *"helps to assure the market"* (MIA Education Board, 2020, p. 7), its implementation received resistance from some academics. In the new framework, it was proposed that all Chartered Accountants (Malaysia) must have passed professional examinations, unlike what is presently accorded by the Accountants Act 1967. Graduates without professional qualifications are likely to be deemed to possess only *"intermediate level of proficiency"* (MIA Education Board, 2020) and thus would be classed as Accountant A(M), while those with professional qualifications[57] would be deemed to have achieved *"advanced level of proficiency"* and thus classed as Chartered Accountant CA(M). In other words, those entering the profession via the MIA accredited universities pathway are now not only perceived as *"second class"* (Abbas, AO96, senior professional)

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[57] Likely include those who have sat for MIA Qualifying Exams.

within the accounting *field* but based on the proposed competency framework, would be awarded a different credential compared to those who have completed their professional examinations, regardless whether they are degree holders or not. The different recognition given to these two pathways is what some influential academics are *"dead set against"* (J. Jacobs, 2014).

Zakaria (AO35), a senior academic, further argues against a *"blanket rule"*:

> *"Sometimes we found that…those after form 5 [secondary school] …if they go through this [professional exams] process…and especially those who get 50 marks… and pass…or those who sat [repeat] a few times…would you say they are much higher than the first class or second upper [graduates]…of a very good university? Because if you put that as a blanket rule…it means that…you're saying that having professional [qualification] irrespective whether you get 50 or 90 marks…working in a bank…the competency they have achieved…makes them a full-fledged accountant? Rather than those who decided not to do professional…but got good second upper, first-class…and have 3- or 4-years working experience in an audit firm…which is better? In that sense…that has not been addressed…."*

Saleha (AO31), a senior professional, however, argues that:

> *"Graduate accountant [A(M) is] not necessarily bad…they have a degree, yes, they are relevant. They work in banks, in accounting firms. But if you want to sign, want to be an audit committee member…if want to be a CFO, sign the statutory declaration of audited accounts…those people, we want them to have professional qualification. Because then you be at a different level…having CPD [Continuing Professional Development], know accounting standards…be at the forefront."*

However, the final version of the competency framework imposes the same CPD hours for both A(M) and CA (M). Aman (AO85), a senior academic from an MIA accredited university, further believes that *"the industry [profession] has 'captured' the regulator [MIA]"*. He suggests that there is:

> *"…power struggle in the board[58] of MIA…which was controlled by the Big4 and most of them are coming from professionally qualified accountants. And then the move actually by CSAP is actually by influential people from ACCA. So, you see where we are going? So,*

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[58] The MIA Board or Council comprises not only practitioners but also academics representing MIA accredited universities. For more on the constitution of MIA Council.
https://www.mia.org.my/v2/membership/services/legislation_details_new.aspx?ID=L13402084G

> *they're promoting ACCA in their own country…so we are trying to moderate that…giving alternative view on this issue. Is it really that we [university graduates] are not competent [enough]?"*

He further adds:

> *"Competency framework is okay…but if their [accounting degree holders'] competency is like that in advance level…then you should allow them to become a [Chartered Accountant] member. It is not because of qualification…because that competency framework [is] assuming something. Competency is competency…it is not qualification."*

The issue of quality and the debate on defining the competency of accountancy professionals thus show how those with neoliberal tendencies which emphasises meritocracy would be inclined to individualise the problem. Such a narrative assumes that those who are not 'competent' are so, mainly because of their lack of will or individual failings. The perspective thus tends to conceal structural issues behind the notion of meritocracy, which puts less privileged individuals at a further disadvantage. Aman (AO85) explains:

> *"…not all Bumiputera…have that…resources to become qualified accountants […] So, by having university degree approved as equivalent to professional qualification…therefore, we can avoid that, and more Bumiputera can become professional accountants. So, when they [CSAP] want to abolish that…we are seeing that as a threat to the Bumiputera…and we are being put at a disadvantage."*

Umar (AO97), a *Bumiputera* partner at a medium-sized accounting practice, further argues against requiring degree holders from *"economically challenged"* backgrounds such as the *Bumiputera* to sit for professional exams before recognising them as a Chartered Accountant because it further disadvantages them. He compares the *Bumiputera* graduates' pursuit for a career in accountancy to a race that they will never win:

> *"We [Bumiputera] are not only economically challenged, we are [further] handicapped…So, you give Ben Johnson, 100-meter champion, you give him starting at 90 meters. You, that have never gone into international competition, 100 meters. You at 100 meters. You tell me how to beat the champion? At 100 meters also, you will lose to him; you are giving him the advantage of another 10 meters."*

He adds that *"promoting everybody to become ACCA [professionally qualified]"* is indirectly a *"non-confidence vote…towards the education system.".* The tension between the profession and academics shows how the discourse of quality and competency is used to structure new barriers, especially for the *Bumiputera.* The evidence presented also highlights the challenges faced to localise professions in postcolonial contexts (Bakre, 2006). Despite some progress, acceptance and inclusion remain an ongoing contest (Sian, 2007). In Malaysia, the political struggle between these dominant groups is thus an essential feature of the accounting *field* as it influences what constitutes *capital* within the profession and the structures that would affect the prospective accountants' professional *trajectory.*

5.6 Conclusion

Using the *Bourdieusian* framework, this thesis explores the prospective accountants' journey to become accountants in a postcolonial context. This chapter provides context by bringing light to what it means to be an accountant and a professional accountant in Malaysia. The country, which was subjected to the British colonial regime, inherited many structural legacies that shaped the development of the nation post-independence. The legacies are embedded in the Malaysian social structure and continue to divide the society through ethnic affiliations, religious ties and linguistic tendencies.

The largest ethnic group in Malaysia*, Bumiputera,* has historically been over-represented amongst those living in poverty (Swami et al., 2020), making them less equipped to access high-income occupations such as accountancy. Although the government's efforts through the New Economic Policy (NEP) to improve the representation of *Bumiputera* in various professions have been successful, *Bumiputera's* representation within the accountancy profession is still low, albeit with some improvement over the years.

The economic disparity between the main ethnic groups in Malaysia has also led to the State's intervention in the Malaysian accountancy profession. The intervention resulted in the establishment of the second national accountancy body and the development of multiple pathways for prospective accountants to be recognised in Malaysia. The pluralism that characterises the Malaysian

accountancy profession and the impact of globalisation has further led to ongoing power struggles between the dominant groups within the accounting *field* on accountants' quality and competency issues.

This chapter, thus, highlights key characteristics of the Malaysian accountancy *field* and provides the broader context within which the prospective accountants socialise and transform themselves into professionals. The following chapters examine prospective accountants' lived experiences in becoming accountants and use the Bourdieusian framework to make sense of their professional *trajectories*.

Chapter 6   Findings and Analysis I: Making sense of prospective accountants' trajectory

Exploring the trajectory of prospective accountants in a postcolonial context: A focus on the underrepresented

6.1 Prospective accountants' struggles for a career in accounting

6.2 Making sense of the accounting graduates' trajectories

6.3 Conclusion

6.1.1 Mei-Yoong (SG084): The power of inherited capital

6.1.2 Ho-Yin (SG058): Assembling capitals through education

6.1.3 Rina (SG036): An atypical journey of a Bumiputera

6.1.4 Dylan (SG063): Habitus transformation and emotional costs

6.1.5 Selvam (SG074): A working-class struggle for capitals and mobility

6.1.6 Amal (SG044): Gaining confidence through internship

6.1.7 Saadiah (SG002): Internalising meritocratic tendencies

Figure 6-1 Structure of the Findings and Analysis I

6.0 Introduction

This chapter is the first part of the findings and analysis discussion. It focuses on exploring possible answers to the research questions that revolve around prospective accountants' journey to become accountants. Specifically, this chapter explores how prospective accountants perceive and experience their professional *trajectory*. Their journey is examined to understand better how prospective accountants with different social backgrounds are predisposed to different career *trajectories* – attracted to different sub-*fields*. How can we make sense of their *trajectories*? And how does the Bourdieusian framework presented in chapter 3 illuminate our understanding? In particular, this thesis is

interested in exploring whether and how prospective accountants from different classes and ethnic backgrounds are predisposed to distinct career pathways.

The data that is the focus of discussion in this chapter was collected through fieldwork in Malaysia and comprised mainly of interviews with 51 accounting graduates. These research subjects graduated between less than one to five years before their interview from a private, public or transnational university in Malaysia. Six were employed in a Big8 accounting practice, and four were employed in a small to medium-sized practice. The remaining were either engaged in a mix of international or local non-practice firms, self-employed, unemployed or pursuing professional examinations full-time. Each graduate's professional *trajectory* allows an exploration of their career strategies as they advance to occupy positions within a *field* of accounting work.

In this chapter, the findings are presented in a series of mini-case studies of individual students to allow an in-depth depiction of prospective accountants' journey that demonstrates the social construction of individuals' *trajectories*. These seven examples were carefully selected based on their distinct social backgrounds to show how these have shaped their struggles and *trajectories*. However, despite their individualities, their stories exhibit universality with others from similar ethnic and class backgrounds. Thus, these examples also reflect common struggles faced by individuals from similar social backgrounds.

Section 6.1 of this chapter presents selected prospective accountants' journeys. Each sub-section focuses on the journey of different graduates from diverse social backgrounds and how they perceive, experience, strategise and struggle to shape their professional *trajectory*. Section 6.2 then discusses career *trajectories* patterns and shows why it is necessary to look **beyond 'objective' individual choices** and expand the focus to include the significance of social context in shaping prospective accountants' professional *trajectories*.

The chapter ends with a summary of key findings and highlights how regularity in the patterns of these journeys shows that possible *trajectories* are not merely choices made by individual rational actors but are complex interplays between their past, present and the perceived future.

6.1 Prospective accountants' struggles for a career in accounting

One of the primary accounting work sub-*fields* that the prospective accountants engage with is 'the accounting practice'. Employment in the accounting practice, particularly in a Big4, has generally been perceived by prospective accountants as a source of symbolic *capital* (Daoust, 2020; K. Jacobs, 2003; Spence et al., 2016; Zhu et al., 2021). In Malaysia, the dominant appeal is not limited to internationally well-known firms such as Ernst & Young, Deloitte & Touche, PricewaterhouseCoopers and KPMG. Here, the audit market is dominated by eight international accounting firms and is, therefore, perceived as dominant accounting firms. Ranked by their audit market share based on their number of audits, eight firms[59] control more than 75 per cent of the market (Raza et al., 2019). Despite the numbers, when referring to the 'Big4', most accounting graduates interviewed still refer to Ernst & Young, PricewaterhouseCoopers, KPMG and Deloitte. This term of reference is therefore retained throughout this thesis. The other four firms from the list are referred to as OtherBig8 firms, which include Crowe Horwath, Baker Tilly, Grant Thornton, and BDO.

Out of 51 accounting graduates interviewed for this thesis, only four[60] remained working with Big4 accounting practice in Malaysia. Three of them graduated from private universities and one from a public university. Two are *Bumiputera,* and two are of Malaysian-Chinese ethnic group. Although these research participants came from different social backgrounds, they were all predisposed toward employment at Big4 firms. The individuals interviewed did not only aspire to work for Big4 firms but demonstrated a willingness or ease to adapt to the firms' culture. They understand well what is expected of them, possess a good support system at work and home and are attracted to the Big4 firms' reputation. They believe that working in a Big4 will make them more confident and knowledgeable. An appeal shared amongst prospective accountants who are predisposed to employment at Big4 firms more generally (Daoust, 2020;

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[59] 1.Ernst & Young 2.KPMG 3.Crowe Horwath 4.Baker Tilly 5.PricewaterhouseCoopers 6.Grant Thornton 7.BDO 8.Deloitte

[60] Many other interviewed have exited Big4 firms and their experience is further explored in chapter 8.

Gebreiter, 2019). Bourdieu (1990) describes such belief or interest as *illusio*. In this case, the prospective accountants' belief or commitment to the Big4 *field*.

Furthermore, the findings show that invested individuals who *"value"* the experience accumulated from the Big4 *field* are compelled to remain in it. Once individuals begin to invest in a particular *field*, the momentum and *social gravity* make it challenging to reshape their *trajectory*. Ummu (SG052, *Bumiputera*, middle-class background) explains:

> *"…the thing that still keeps me here is because I 'sayang' [value-don't want to waste] the knowledge…client is nice, I learn a lot from them…and I do believe Big4 will 'bentukkan' [mould] anyone…into somebody…it'll make you feel more confident, more knowledgeable…it's nice to be in an environment where everyone is so competent. It's very nice."*

In Ummu's (SG052) case, her fascination with the social game and willingness to be *"moulded"* propelled her to build *capital* and advance within the *field*. Ummu (SG052) is one of the many accounting graduates interviewed predisposed and invested in the Big4 *field*[61]. The journey of these accounting graduates also illustrates different nuances and possible *trajectories* (P. Bourdieu, 1990, p. 60), which are reflected in the following series of mini-case studies of individual students.

The following life stories are presented to explore how the prospective accountants' social background, predisposition, *capital* and *illusio* for specific *fields* shape their professional *trajectory*.

6.1.1 Mei-Yoong (SG084): The power of inherited capital

Mei-Yoong (SG084), a Chinese female, comes from a middle-class background. She was raised in a family of engineers but was guided to study accounting due to concern over job opportunities. Influenced by her interest in numbers and her mother's experience in bookkeeping, for Mei-Yoong (SG084), pursuing a career in accounting was the obvious option. During her secondary school education, she learnt that professional qualifications such as ACCA are highly valued within the

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[61] Ummu (SG052) case is discussed further in Chapter 8.

profession. Her teacher advised her to pursue ACCA qualification immediately upon completing secondary school, but her mother believes that having a degree is equally important. This trail of decisions and choices led Mei-Yoong (SG084) to study accounting at a transnational university not far from her family's residence. At this institution, she gained access to two crucial *capitals* that propelled her *trajectory* towards the Big4 accounting firm that she is working with now.

The accounting degree she was enrolled in had an accelerated program that permitted her to start her professional education in her second year. The accelerated program, coupled with encouragement from her mother, led Mei-Yoong (SG084) to decide to take on the additional qualification for *"future opportunities"*. Although studying for both degree and professional exams was stressful, Mei-Yoong (SG084) believes that sitting for the exams while working with a Big4 would have been worse as they require very different capacities. She explains that it would be easier for her to study for ACCA examinations *"while I'm used to studying"*. Mei-Yoong (SG084) further shares how seeing her colleagues at the Big4 firms struggle to *"study outside their working hours"* to complete their examinations convinced her that it would have been more *"stressful"*. For Mei-Yoong (SG084), studying for the degree and professional exams were not unrelated experiences:

> *"Like, for example, those standards are actually the same, more or less the same…and sections are actually the same…as what I'm doing in ACCA, so I don't have to study for two times. I already have the basic knowledge already. I just need to pick up the answering skills for ACCA in order to score."*

In Mei-Yoong's (SG084) case, the biggest challenge in completing both at the same time was time management. Mei-Yoong (SG084) completed her ACCA exams a few months after graduating from her degree program, passing them *"in one go"*.

Mei-Yong's (SG084) case shows how a prospective accountant's *trajectory* is propelled and shaped through the *"internalisation of familial ethos"* (Threadgold, 2018c, p. 46). Patfield, Gore & Fray (2021) argue that familial *habitus* or inherited ethos is crucial in shaping individuals' aspirations. The

family 'inheritance' is not just about the volume of *capital* but also the prospective accountants' tendencies towards *capital* accumulation. For example, how 'aggressive' should one be in accumulating *capital*? (Threadgold, 2018c). The family inheritance that Mei-Yoong (SG084) is privileged with is *capital* that seems missing from the *Bumiputera*[62] and Indian prospective accountants' stories. Unlike Mei-Yoong (SG084), most Bumiputera and Indian prospective accountants' parents are not professionals and thus possess limited *capital* relevant to the accountancy work *field*. Therefore, their child-rearing strategies would differ from what Mei-Yoong (SG084) is privileged with. Bodovski (2010) shows that differences in child-rearing strategies between parents of different social classes, gender, and races impact the individuals' educational outcomes and, thus, would likely shape their *trajectory*.

The close relationship between Mei-Yoong's (SG084) lecturer and a Big4 partner also sparked her interest in joining the practice upon graduation. She further explained that within her context, Miri[63], a city in the state of Sarawak, Malaysia, not many international accounting firms are represented. And since she preferred to work at a global Big4 firm, she only had two options. Furthermore, her unfavourable internship experience with an OtherBig8 firm pushed her to seek employment at the Big4. Thus, in Mei-Yoong's (SG084) case, her series of 'choices' fuelled significantly by her familial *habitus* propelled her towards the Big4 firm.

Compared to other prospective accountants, Mei-Yoong's (SG084) perception of her journey to a Big4 firm shows a reasonably smooth and straightforward transition. Following the Bourdieusian framework, Hardy (2014) explains that where the individuals' *habitus* and *field* are well-matched, changes of the *habitus* take place gradually and in anticipated ways, which results in an appearance of a 'well-planned' *trajectory*. This thesis findings show that such experiences are common to those with cultural *capital* and a solid commitment to the Big4 *field*. Therefore, Mei-Yoong's (SG084) inherited ethos, social

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[62] More in Chapter 7.

[63] After Kuching, Miri is the second largest city in the state of Sarawak with over 350,000 in terms of population (Sarawak Government, 2021). It received its city status in 2005 (Council, 2021) and deemed as a developing region within Malaysia (Haigh, 2020). The petroleum industry is one major mover of the city's economy.

position, and education experience have shaped her predisposition, belief, and *trajectory* towards an elite position within the accounting *field*. At the same time, possible strategies available to her and paths that she was inclined to undertake, which led her to assume a role in a Big4 firm, also reflect the social group she belongs to.

6.1.2 Ho-Yin (SG058): Assembling capitals through education

Although Ho-Yin's (SG058) *trajectory* bears similarity to Mei-Yoong's (SG084), his is a slightly different journey. A Chinese male from a modest entrepreneurial family selling Chinese medicine in a small community on the East Coast of Peninsular Malaysia, his experience highlights the struggles experienced by someone from a working-class group. For Ho-Yin (SG058), his accounting journey began and evolved somewhat forcefully. He shares his experience during secondary school:

> *"…that time my principal [headmaster], because his daughter is doing accounting, ACCA. So, he forced all the Science students to take accounting as well."*

The evidence also highlights the role of education in social reproduction (K. Jacobs, 2003). Initially, Ho-Yin (SG058) struggled to understand the subject, but his experience improved when he started learning accounting from a teacher who was also a Chartered Accountant. His learning was also somewhat assisted by his aunt, a part-time bookkeeper for the family's business. His secondary school experience significantly shaped his future strategies, which revolve around his *illusio* for professional qualifications. For example, his main selection criterion for choosing an accounting program to enrol into was the number of professional paper exemptions that the degree would accord him. That said, when he first started his degree, he admitted that he *"never thought of being a CA yet"* and how it was not easy to build such a *"mindset"*. He shares that there were not many students at the public higher education institution that he was enrolled in who were interested in professional qualifications. He explains:

> *"Uni_P [Public Research university] degrees graduate are not much of them are going for professional papers…Most of them grad…go for the kind exec job or AR [Accounts Receivable], AP [Accounts Payable]*

> *that's it. ...because of the stress and also the working time and then it's near their house...so they are fine with that."*

For Ho-Yin (SG058), his experience joining extra-curricular activities, particularly the accounting and business competitions, exposed him to the possibilities within the accounting work *field*. He shares:

> *"I think out of the three years, during the 1st year and 3rd year, the sponsor for that quiz is Ernst and Young, EY, so, I think since my year 1, EY has already got our info la. So, sometimes EY will spam us with like the career invitation thing that kind la."*

Through these career fairs, he explained how he would *"...go to all the booths for the professional bodies...ACCA, CIMA, CPA Australia, MACPA and ICAEW."* and began comparing what each has to offer. He describes that his choice to sit for ICAEW examinations was not an entirely *"rational"* decision but one that hinges upon his position at the time of judgment. He further explains:

> *"...because I have started the degree in Public University P...whatever pass is a sunk cost already. If, in the end, I opt for ACCA, then...I'm wasting time la because I should have done it via SunwayTES [or] TAR College, the faster road, right? ...so, I would see that ACCA would not be my consideration anymore lah. CIMA...because...too management accounting. So, put it aside. Then for MICPA and CPA Australia, I think it's quite localised lah. It's like MICPA people will talk, Malaysian only, that kind of perception, but for ICAEW is, I think it's globally recognised. It's similar to ACCA lah...so, in the end, I opt for ICAEW la that time."*

Ho-Yin's (SG058) commitment to sit for ICAEW exams and *"terrible"* internship experience at an OtherBig8 accounting firm led him to apply for a trainee position at a Big4 firm upon receiving his final degree exam results. In Malaysia, students studying accounting degree programs accredited by the Malaysian Qualifications Agency (MQA) must complete a six-month internship in an accounting-related role[64]. Therefore, their internship experience would have a bearing on their *trajectory*. Ho-Yin (SG058) explains:

> *"So that point of time I put Big4_B as my first choice...then for Big4_A...So, in the end...I got both interviews in the same week... ...because I did not do my internship in Big4_B...they offered me a contract position...For Big4_A is a permanent. So, because of this*

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[64] More in Chapter 5.

> *ICAEW like, I need to accumulate the 3-year experience, right? And based on my understanding, contract is not counted…So, to be safe, I go for Big4_A la."*

Like Mei-Yoong (SG084), Ho-Yin (SG058) seems predisposed to a Big4 working environment. However, Ho-Yin's (SG058) journey shows that unlike Mei-Yoong's (SG084), his was heavily shaped by the opportunities carved out from the structure of the education *field*[65]. Unlike Mei-Yoong (SG084), who was influenced significantly by her family values and upbringing, Ho-Yin's (SG058) journey was propelled by the structures within the education *field* that he experienced, a common experience amongst the upwardly mobile group (Bathmaker et al., 2013; Bathmaker, 2021). When comparing the individuals' journeys based on their class backgrounds, the findings also suggest that graduates from different ethnic groups experience their *trajectory* differently, as suggested in the following case.

6.1.3 Rina (SG036): An atypical journey of a *Bumiputera* prospective accountant

Rina (SG036), a *Bumiputera* female, grew up in Selangor, one of the wealthiest states in Malaysia. Like Mei-Yoong (SG084), Rina (SG036) comes from a family of professionals, but none of Rina's (SG036) family members was an accountant. Unlike the Chinese, it is uncommon for the *Bumiputera* prospective accountants to have accountants amongst their family or friends. As a child, Rina (SG036) aspired to be a doctor, following in her uncle's footsteps. However, during her secondary school education, like Ho-Yin's (SG058) experience, a science student like her was required to study accounting. But unlike Ho-Yin's (SG058) experience, Rina (SG036) was surprised at how easy it was for her to grasp the subject, which inclined her to continue studying it. To her:

> *"…debit-credit, and the value of money…kind of interesting because it's a daily life routine…which [you] can see in everything that you do, so you can pick up…quite fast".*

She later explained that her father, a financial investor-trader introduced her to accounting and finance concepts at a young age. The ease she experienced in

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[65] This is discussed further in Chapter 7.

understanding accounting and finance concepts and her excellent performance during the final secondary school examination reinforced her belief and propelled her to pursue a degree in accounting. Her strong *illusio* in accounting seems to have also convinced her that she was not *"good enough"* to be a doctor. Rina (SG036) shares:

> *"I went to matriculation [pre-university], and actually I applied for science stream again but then last minute I changed to accountancy stream…I don't think science is for me. Indirectly, I have been introduced to accounting and also finance during my young age from my father…so, I think accountancy is my path compare to science…."*

However, unlike Ho-Yin (SG058) or Mei-Yoong (SG084), who were introduced to professional qualifications during their secondary school, a seemingly common practice in Chinese schools, Rina (SG036) was only introduced to these during her undergraduate years at a private higher education institution. There she learned that:

> *"….to be an accountant it's not just an accountant […] how do I say, it's not just doctor, architect or engineer got the titles, accountants have it too. So, it's in the professional level, which is that what I want to pursue…Because I like to join the talk organised by the university or sometimes, I just join and heard, oh, they got the ACCA qualification, ICAEW, MICPA and also CPA…it's quite interesting."*

Unlike Mei-Yoong (SG084) and Ho-Yin (SG058), who saw the qualification as a requirement for career advancement within the *field*, Rina (SG036) views it as a form of personal prestige. Prestige and recognition were also the main force that drove her towards employment at a Big4 which led her to sit for professional exams part-time.

Rina's (SG036) journey shows that her upbringing and education experience shaped her inclination towards the accounting *field* and influenced her belief in successfully performing in different *fields*. This belief, in turn, shaped the strategies she eventually undertook to arrive at her current position. Unlike other *Bumiputera* prospective accountants, Rina's (SG036) early exposure to accounting fuelled her interest in the *field*. Like Mei-Yoong (SG084), Rina's (SG036) experience is akin to what Bourdieu would describe as *"a 'fish in the water': it does not feel the weight of the water"* (P. Bourdieu & Wacquant,

1992, p. 127). However, in the following life story, Dylan (SG063) did not share Rina's (SG036) predisposition towards the accounting *field* and struggled to find his place.

6.1.4 Dylan (SG063): Habitus transformation and emotional costs

In contrast with Rina's (SG036) experience, Dylan's (SG063) professional *trajectory* was imbued with reluctance. Dylan (SG063), a male *Bumiputera*, comes from a working-class family in a rural village in Sabah[66], East Malaysia. He shares how his parents *"work so hard"* to raise him and his brother and how he began taking on random jobs since young, collecting firewood to buy presents for Christmas.

Dylan's (SG063) interest in accounting began out of curiosity for his parents' complaints about tax returns. He shares that his parents always found it challenging to complete their annual self-assessment tax returns, and in search of a way to help, his teachers guided him towards accounting. During his secondary school education, Dylan (SG063) began to build his interest in accounting. However, Dylan (SG063) was never really interested in attending school or university despite his good academic performance. He was more interested in working and becoming financially independent. Dylan's (SG063) experience resonates with individuals experiencing class change. Franceschelli et al. (2016, p. 364) argue upwardly mobile individuals often encounter emotional, more *"hidden injuries"* that stem from their experience of *"displacement"* or *"alienation"* in their attempt to occupy a *field* that is unfamiliar to their *habitus*.

Dylan (SG063) was a successful national debater from a very young age, and that accorded him with many scholarship opportunities, which gave him access to elite education since primary school. Still, the education environment was an unfamiliar space to which he struggled to relate. Reay, Crozier & Clayton (2009, p. 1104) likens working-class students in elite universities to *"strangers in*

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[66] Other than Sarawak, Sabah is another state in Malaysia that is part of East Malaysia with nearly 4 million in total population. In 2018, its GDP per capita is about £4,500, amongst the poorest state in Malaysia. The nation's average GDP is slightly over £7,800 (Department of Statistics Malaysia, 2021).

paradise", suggesting that the experience does not come easily despite the evident reward. The struggle stems from the *habitus* that tends to propel the individual towards familiarity – a structuring structure that tends to blind individuals from unacquainted possibilities (P. Bourdieu, 1990). Thus, when Dylan (SG063) completed school, he was more inclined to work than study.

However, like many middle or working-class parents, Dylan's (SG063) mother firmly believes that formal education would lead to upward mobility (Gorman, 1998). Thus, to accommodate his mother's wishes, Dylan (SG063) made a pact with her. He recalled saying, *"…if I'm using one penny of your money, I wouldn't go to school. But if I got a scholarship, then I will go to school"*. His attempts for medical scholarships, however, were not successful. So, Dylan (SG063) continued working for a while. However, his mother, wanting more for her eldest child, intervened and applied for other universities and scholarships on his behalf:

> *"So, right after SPM[67] [secondary school], I went to Genting to work…suddenly January like tons of scholarship rushing into my mom mailbox. And most of the scholarship, Accounting, Accounting, Accounting & Finance, Accounting…So, I was like, damn, man. It's not that I'm not into Account. I can do it, it's not a problem for me, but it's just that it doesn't feel right here [puts his hand over his chest]. But I know I can do it. So, my mom said, 'What you promised me? If there's a scholarship, you will study.' So, I was like, ya lah. Mother right. So, ok lah."*

Like other prospective accountants, Dylan's (SG063) *trajectory* was, therefore, an outcome of a negotiation between his predisposition, *capital*, and the *field's* structures. In Dylan's (SG063) case, his close relationship with his mother and family ethos compelled him to return to study. Also, his mother's investment in time and *"emotional labour"* (Reay, 2002, p. 31) played an essential role in shaping his *trajectory* towards studying accounting at a private university. However, upon graduation, he admitted that he suddenly felt very lost. He shares:

> *"I was thinking…so I'm done with my responsibility and promises to my mom completing studies, so you know like I only promise for*

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[67] National examination before leaving secondary schooling.

> *studies, so I was like ok, I'm done with promises, so I was like thinking which way to go?"*

Hodkinson (2009, p. 6) argues that an individual's career decision making is bounded by their *"horizons for action"* or *"vision"*. Their view is limited by their social position, *field* and predisposition, making specific options visible and blinding them from others. Dylan (SG063), who was more inclined to pursue a career in tourism, did not know how to leverage the accounting degree he had just completed.

Although Dylan (SG063) had a successful internship experience based on which he was recognised as the *"Best Industrial Intern"* for his cohort, it never crossed his mind to search for a job in accounting and finance again. Instead, he tried tourism for six months and customer service for three months, after which he received an employment offer from a Big4. The offer was customarily made to the *"Best Industrial Intern"* for each cohort at his university. However, despite the recognition received, he still had reservations:

> *"So, damn, I was like…a Big4, so I was like, 'No!' And then my mom said, 'Go for it!' Go for it; it's like future for yourself. I said no, I don't think so. I don't think I can make it in Big4."*

From a Bourdieusian perspective, Friedman & Laurison (2020, p. 173) argue that individuals from disadvantaged backgrounds, such as Dylan (SG063), tend to *"self-eliminate"* from unfamiliar *fields* due to their anticipation of the *"very real"* barriers and challenges that they will face. Likewise, Bourdieu (1990, p. 54) argues how the *habitus* tends to exclude *"improbable practices…as unthinkable"* and, therefore, compels the individual to *"refuse what is anyway denied and to will the inevitable"* in search for a befitting social space. However, Dylan (SG063) decided to try the job with some encouragement. Dylan's (SG063) university Professor, who supervised his final year project, reached out to Dylan (SG063) when the Big4 approached him for a recommendation and encouraged him to take the offer. But Dylan (SG063) left the job several months later after experiencing significant dissonance. He shares:

> *"So, it's kinda like quite challenging job…it looks nice. The name is sound nice but inside…yeah. So, I was…like torturing my work-life balance because…I don't like work work until like no life."*

Although Dylan (SG063) mobilised his *capital* and gained access to the Big4 firm, he struggled to fit in[68]. Friedman & Laurison (2020) argue that an individual class origin and *capitals* have a long-lasting impact on the individual's *trajectory*, suggesting that gaining access to the *field* does not mean that the individual would progress well in it.

Dylan (SG063) left the practice and took up a Quality Assurance and Quality Control job at a multinational corporation that he liked very much. However, after a few months of working, Dylan (SG063) was told that he was too good for the present job but needed more qualifications to progress into a middle management position. His immediate superior suggested that he studies ACCA or CIA full-time. Then, his thought was:

> *"Hmm…if I do full time, I will go back to my study life. I was like, damn man, this is not fun at all…then I told myself if I got a scholarship to do ACCA, I will pursue it. If no, I wouldn't go. It's the same thing la [comparing his experience to previous opportunities] I got scholarship. One is PNB, and one is Khazanah."*

Dylan (SG063) admits that his journey to complete ACCA examinations brought him many new challenges. Despite completing his ACCA examinations, he feels that the experience turned him into *"the other person"*. He shares:

> *"I was like, what happened to my life?! So, maybe that is the turnover for me la…So, suddenly I become serious in life. Which is like normally I wouldn't become serious, I would be like ha-ha-ha…but at that point, yeah. During ACCA, a lot of shit happening la. Like personal things, family things, education-wise. A lot of things happened because I turned into something that is not me. Which is like ACCA make me."*

Even though he was on an upward *trajectory*, Dylan (SG063) shared how he felt conflicted and resented letting go of his former self to progress. Hodkinson & Sparkes (1997, p. 40) explain how individuals' life turning points can be

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[68] Chapter 8 explores the experience of prospective accountants at the Big4 firms and the relational dynamics that propelled some to exit the firms.

"dislocating". In these cases, the individuals tend to turn into someone they do not like.

Furthermore, Stahl (2016, p. 671) argues that the notion of *"loyalty to self"* significantly shapes how white working-class boys think about aspiration and highlights that *"being yourself"* is highly valued. Dylan (SG063) further explains:

> *"So, I just go for it, lah...at some point, I regretted taking ACCA. Because for me, I wasted my two years not becoming who am I actually...I don't like the person that I become that time. Because for me, it's like that's not me. I started to cast away all people that is near to me. Because for me they are like burden...My mom, my dad, my brother, my girlfriend...long [time] friends. Because it pressures me at some point, I can see my other friends that is not taking ACCA working. And like having their life which is that is what I plan."*

Dylan's (SG063) experience suggests that some aspects of his *habitus* were changing, which changed his family values and caused rifts in his relationships. Curl, Lareau & Wu (2018, p. 895) suggest that in learning new cultural dispositions, individuals would need to negotiate *"the uneasy relationship"* between the *"supplanted"* and primary dispositions that remain. Dylan (SG063) continues:

> *"But I hate it when I cast away my near people la. That...I hate the most lah because that is not so me. And then...because during my childhood time until now I always become the questioner, the arguer, the challenger. But during ACCA no. I was like become absorbent. Like I just absorb everything. Because the more fight, the more I getting behind. So, I was like, is it wrong for me to act this way in ACCA? Yeah, that is where I hurt the most, lah. Like one is like putting people away from me. And the second not being me as me."*

Dylan's (SG063) experience also highlights that the process of domination and *symbolic violence* occurs gradually. While the individuals internalise new experiences and structures, such experiences also tend to induce silence amongst the dominated. Fuelled by *illusio*, Dylan (SG063) persevered despite his sufferings. He was already too invested in it. Hage (2011, p. 88) argues that when individuals invest their time and effort in a specific social path, they become mindful of the *"gravity"* or seriousness of the situation. Threadgold (2018c, p. 36) further explains that after *"a sequence of 'choices'"* have been

made, *trajectory* forms and gains momentum, which compels the individual to remain on the *trajectory*.

When Dylan (SG063) completed his ACCA examinations, he was relieved that *"finally, the misery ended"*. He explains:

> *"It's like I'm…just happy to end the worst part of my life…I appreciate life more than materials…for me. I want to go back [East Malaysia] …open business, and I want to help Sabahan [people originating from the state of Sabah] quality of life. Which I saw the motivation I saw for teenagers for Sabahan [who] went here [Peninsular Malaysia] or went overseas to study or even working that doesn't contribute back to Sabah…which is for me a waste of talent…a waste of knowledge. So, what I plan is that I want to have a steady job…after ACCA. So, I just want to have a steady job for me to have capital. For me to do something that I want…That is me contributing back la to Sabah or even other needing people."*

Following the footsteps of his ACCA classmates, Dylan (SG063) decided to apply to work with an accounting practice but chose to apply to an OtherBig8 firm. Although Dylan (SG063) acknowledges that working for a Big4 is a symbolic *capital* within the accounting *field*, he decided not to return to the Big4 because he believes he *"can't learn a lot from a big firm"*. Dylan's (SG063) 'choices' highlight the lingering impact of his primary *habitus,* which is dominated by his earliest experiences. According to Bourdieu (1990, p. 60), *"…early experiences have particular weight because the habitus tends to ensure its own constancy…."* and reproduction, even amid transformation.

Dylan's (SG063) professional *trajectory* shares many similarities to how other upwardly mobile prospective accountants experience their journey of becoming. His debating success, education experience and opportunities have accorded him a pathway towards the upper-tier of the accounting *field*. However, his journey was not without significant emotional injuries. His experience in private and elite education environments has resulted in much discomfort resulting from the *habitus* encountering a *field* that it is not familiar with (Reay et al., 2009). The experience left him having mixed feelings about education. Dylan's (SG063) feelings of insecurity when entering the Big4, a *field* unfamiliar to his predisposition, was also seen to weaken his interest in the *field* initially. But the investments that he has made to learn accountancy, his encounter with an

international working environment, career aspirations and scholarship opportunities all played a role in propelling him back towards the profession.

That said, his return to full-time study to complete his professional accounting exams resulted in a significant cultural conflict between himself and the people closest to him. A common finding amongst upwardly mobile individuals who experienced changes in interactions with family and friends as their *habitus* transforms (Curl et al., 2018). For Dylan (SG063), not being himself brought him much *"misery"*; an *"emotional cost"* (Reay, 2005, p. 921) that he paid for becoming different to his previous self.

The journey to Big4 and OtherBig8 accounting firms represent only a small group of prospective accountants interviewed for this thesis. Most of the interviewees did not advance toward the top-tier accounting firms but to organisations such as small and medium practices, multinational corporations, local businesses or government agencies. A small number of the interviewees became entrepreneurs. The following sections discuss some of these stories.

6.1.5 Selvam (SG074): A working-class struggle for capitals and mobility.

Selvam (SG074), an Indian male, comes from a poor urban background. After his parents separated when he was five years old, he was cared for by his grandmother, who earned her living as a plantation worker. Financially, Selvam's (SG074) livelihood was also supported by an uncle who works as a Civil Enforcement Officer in Malaysia's capital city, Kuala Lumpur. Selvam's (SG074) first encounter with accounting was at secondary school when his grades were not good enough to get him into science classes. He was, therefore, assigned by school administrators to study accounting. With much encouragement from his teacher at school, he persisted in developing his interest in accounting. At the end of his secondary school period, his effort and time invested in studying accounting paid off when he was recognised as one of the best students in accounting. His reasonably good performance at the end of his high school period accorded him the opportunity to continue his education at university. However, despite receiving an offer to study at a public university, Selvam (SG074) rejected the offer for two reasons. First, the university was far from his

home, and Selvam (SG074), who felt responsible for his grandmother's and sister's well-being, did not want to leave them behind. Secondly, the offer was for a degree in Entrepreneurship. His *"passion"* then he shares were only two; *"to be a policeman"* or *"accountant"*; a policeman because his family *"wanted a policeman in the family"* and an accountant, encouraged by his experience and practice during secondary school. Selvam's (SG074) plan was to complete his degree in accounting first before joining the police force. Thus, to Selvam (SG074), his 'best' option was to study at a nearby private university.

Unlike Dylan (SG063), whose path depended on a scholarship, Selvam (SG074) believes that education was his path out of poverty. Selvam's (SG074) belief in the outcome of pursuing a degree not only propelled him towards university but compelled him to take up a student loan and work on a part-time basis throughout his 4-year degree program. Selvam (SG074) believes that a degree would accord him with *"a better job in the future"* that would get him and his family out of poverty and into a job *"in an office environment",* an aspiration that is shared with other working-class prospective accountants. Selvam (SG074) explains:

> *"Before…taking degree, I also work…which I need to stand, morning until night. So, like it becomes a nightmare for me, very tiring job…that's why I pursue my…degree, in order to get a better job in future."*

While studying for his degree, he became familiarised with Big4 firms through lecturers, lectures and field trips. During which, he began to develop an interest in working for such firms. Upon graduation, Selvam (SG074) began searching for employment not only in Big4 firms but also in reputable multinational corporations. Amongst many things, his experience gave him the realisation that a degree would not be enough for him to access those fields. Bathmaker (2021, p. 78) suggests that graduates need an *"assemblage of capitals"* to progress into employment successfully. The growing emphasis on graduate employability raises the question of the role of higher education[69] in enabling the development of *"graduate capitals"* (Bathmaker, 2021, p. 78). In exploring UK students' perceptions of the role of education credentials for their future employability,

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[69] Chapter 7 explores the prospective accountants' experience at higher education insititutions.

Tomlinson (2008, p. 57) highlights the importance of non-academic or *"soft credentials"* in navigating a competitive labour market. In Selvam's (SG074) context, his applications to many firms were unsuccessful, not because of his academic results but his *"terrible"* English communication skills and lack of professional qualifications. He explains:

> *"I went to 4 interviews. One of the interviews…they conduct the interview I totally [feel] lost. My English was very terrible that time. So, they rejected on the spot. So, I feel…down that time, but I still never give up. I still fight. Sorry. [apologised for being emotional and on the verge of tears]."*

Here, English excludes prospective accountants who are not fluent in English, who are more likely from amongst the working-class group. The barrier Selvam (SG074) experienced in trying to enter the Big4, and his favourable internship experience in small accounting practice (SMP) influenced his return to an SMP upon graduation. Selvam (SG074) believes that his employment at the firm is *"essential to gain experience"* before reapplying for a job at the Big4. His belief in the Big4 recruitment *illusio* (Daoust, 2020) compelled Selvam (SG074) to strategise ways to overcome entry barriers. Selvam (SG074), who has a *"long-term dream"* to work at the Big4, was attracted to the material gains, jet-setting *"lifestyle"*, and the social recognition that comes with Big4 jobs, which Daoust (2020) argues are crucial factors in compelling accounting students to play the recruitment game.

Selvam's (SG074) experience on social media, career fairs, and job applications also taught him the need for professional qualifications to enter the reputable *field*. He shares:

> *"I just have degree, so, in order [to improve] …chances to get the opportunity of jobs…I need to be upgraded [have a degree and ACCA] in order to be equal [to other candidates]."*

Through his attempts, Selvam (SG074) learned that his capitals were insufficient to gain entry into top tier firms in the profession. In his interview, Selvam (SG074) shared his plan to enrol in a program but realised that he needed more money:

> *"It's about gaining like money. If you have money, then you can do whatever you want, right? So, I think money is quite [an] obstacle. So, that's the reason why I need to work [a second job] [sighs]."*

Bathmaker, Ingram & Waller (2013) highlight how economic *capital* plays a significant role in enabling the development of *capital*, which promotes higher chances of success in graduate employment amongst middle-class students. But for those from a working-class background, such as Selvam (SG074), who possess limited economic *capital*, working two jobs seems to be his 'best' next step. Furthermore, scholarships for non-*Bumiputera* prospective accountants are limited and very competitive.

Selvam (SG074) plans to do odd jobs during his spare time to accumulate funds for ACCA, an endeavour that he plans to start *"maybe next year"*. Time and individuals' *"temporal consciousness"* are also *capitals* shaped by social and historical experiences (P. Bourdieu, 1986; C. L. Xu, 2021, p. 10) that not everyone would possess. Xu's (2021) findings show that how individuals reckon 'time' is partly influenced by their familial backgrounds and social origin. Thus, like Dylan (SG063), individuals from a working-class background, such as Selvam (SG074), may not have the *capital* to envision too far into the future.

Furthermore, although Selvam's (SG074) aspiration to work with a Big4 persists, at this juncture, Selvam (SG074) believes that his present job as an Audit Associate is already a job that he is happy with; a dream come true. For Selvam (SG074), his education, internship experience, the structural barriers he experienced and his Big4 *field's* recruitment *illusio* inadvertently propelled him towards a social position that he is proud of; an office job at an SMP.

6.1.6 Amal (SG044): Gaining confidence through internship

Amal (SG044) is a *Bumiputera* female who grew up in a poor working-class family. She and her nine brothers and sisters were raised almost single-handedly by her mother. So, life was extremely challenging for many years, and attending school was unimaginable. *"The only thing she [her mother] have in her mind is like to bring food on the table"*, shares Amal (SG044).

Amal (SG044) did not start schooling until nine years old. She shares that she was never a *"bright student",* but she was good at sports. Her talent earned her a scholarship to study at a sports school, but the opportunity did not change her perception of learning. Unlike Dylan (SG063), Amal (SG044) not only struggled to fit in but to perform as well. Apart from accounting, Amal (SG044) continued to perform poorly in other subjects. But in the final year of her secondary school, Amal (SG044) encountered life-changing experiences that she began putting in serious effort for her examinations. She recalls a piece of valuable advice she received from a man she looks up to as a father:

> *Original: "I never had a dad remember? Then that pak cik he told me that "Tahulah pandai lari, tapi sampai bila nak lari daripada your life?...From your future and everything habis sekolah macam mana?... It hit me. You know, because I never have someone like father figure to told me all this kind of thing."*

> *English translation: "I never had a dad remember? Then that 'pak cik' [uncle] he told me that 'I know you're a good runner, but until when are you going to keep running from your life? … From your future and everything. What happens when you finish school?'…It hit me. You know, because I never have someone like father figure to tell me all this kind of thing."*

Amal's (SG044) encounter with the *"pak cik",* and later her mother's cancer diagnosis shook and reoriented her worldview. Amal (SG044) shared her thoughts:

> *"What if she's [mother] gone just like that, so meaning I have no one. I have no dad, and she's like my mom and my father all this while. And I never been like, I never make her proud and everything…maybe it's time for me to do something for her."*

Amal's (SG044) mother's health condition not only transformed her perception of the time she had with her mother but made Amal (SG044) question her *trajectory*. Amal's (SG044) improved academic performance led to several offers to study Engineering and Accounting at public and private higher education institutions. However, although she was personally interested in Engineering, her mother was against it. *"'Bagi dia [To her mother] engineering maybe 'perempuan' [girls] you cannot survive".* Cooke & Xiao (2014) argues that society's conventional perception of men's and women's roles shapes individuals' career expectations. However, unlike the norms within the western

context that tends to perceive accountancy as *"men's work"* (Haynes, 2017; Kirkham & Loft, 1993, p. 59), the findings of this thesis show that working-class parents, regardless of ethnicity, tend to be more receptive to the idea of their daughters pursuing accountancy than engineering. Furthermore, like Mei-Yoong (SG084) and Dylan (SG063), Amal's (SG044) mother's perception of the work *field* significantly shaped her *trajectory*. Patfield et al. (2021, p. 603) argue that parents' *"projection"* of their *"hopes and dreams"* and *"life lessons"* structures the familial *habitus*, which in turn orientate *"first-generation"* students entry to higher education. Determined to keep her mother happy, Amal (SG044) eventually enrolled herself in an accounting pre-university program. She explains, *"…why should I like be selfish and follow my dream if…it's no harm for me to do what she wants?".*

Near the end of the one-year pre-university program, Amal (SG044) experienced another major life incident. Her best friend, whom she met while studying for the program, died in a road traffic accident that she was also involved in. Although she managed to complete the program, Amal (SG044) did not pursue her degree immediately. However, after a few months had passed, Amal (SG044) was compelled to continue. Amal (SG044) shared that she had invested much time and effort that getting *"off the path"* was no longer an option (Threadgold, 2018c, p. 36). Amal (SG044) had already started her journey for an accounting degree, and *"It's not that bad. I mean, I love what I learn…I can do better, but it's just that that thing [accident] happened at that time"*. Amal (SG044) was not only critical of the potential loss in terms of investment made but also believed that moving on is part of surviving, something she embodies well and when practised daily, *"It's like, yeah it's fine."*. She adds:

> *"It's just basically for her (mother) la. I'm not going to say it's just because of…I can lie saying that it's because I love accounting…Yeah, but it's not the story […] What I'm going to do with my life if I quit this? I don't think so I'm going to like go back from scratch. No. I don't think so…"*

Amal's (SG044) *"pragmatic"* decision making (Hodkinson & Sparkes, 1997, p. 33) and acknowledgement of what is at stake and the *gravity* of the situation, fostered a sense of accountability that propelled her to continue along the *trajectory*.

Amal (SG044), who had attention and support from friends and lecturers who knew her background, eventually secured internship positions with four employers. Two were Big4s, and two were oil and gas multinational corporations. Although she was inclined to join a Big4, the internship timing proposed to her by the firm would not have allowed her to enrol for summer school, which she needed to graduate on time. So, Amal (SG044) opted for the next offer that she received, which was from a multinational oil and gas corporation. During this period, Amal (SG044) began to believe in her capabilities that she could be successful in accounting jobs. She explains, "...*the joy after finish and he [the manager] said "Oh you did great" Yeah. I managed to do this even though...quite struggling for me because that's the first step in the real world. The joy when I can complete...The achievement.*" As Amal (SG044) gained familiarisation with the *field*, she became increasingly confident in her capabilities and more invested in the *field*.

Amal's (SG044) favourable internship experience and her knowledge of her friends experiencing discrimination in local companies led her to apply for employment and work with the same organisation upon graduation. She explains:

> "*I didn't apply any other company at that time. I only apply for MNC_A...I didn't aware that they will pay me this much. [...] Even though I have like others Chinese and Indian here but...everyone is friendly to everyone. There's no marginalisation and discrimination...that's good.*"

Amal (SG044) is among many underrepresented prospective accountants who anticipate ethnic discrimination in the work *field*. Bathmaker (2021) argues that "*psycho-social class-inflected*" fear and insecurities are crucial factors shaping how the graduates' careers unfold. In a postcolonial context such as Amal's (SG044), anticipatory ethnic conflict is a concern that has influenced many prospective accountants' *trajectories*. In Amal's (SG044) case, her choice to return to her internship environment was not only propelled by her past experience at the multinational corporation but was also influenced by her perception of competing accounting work sub-*field*s. Amal (SG044) shares:

> "*...my Malay friend, I think they work in company like it is only Indian and Chinese...how they treat the Malay, it's like, it's quite rough. It's*

quite tough on them. Yeah. But it's totally different here. That's why even though it's quite hard in here, it's the thing that keep me survive. The environment. The people from multi-national (many countries) there."

Amal (SG044), who works in a shared services organisation, works in an international working environment where many of her colleagues are expatriates and thus are respectful of their diversity. A social space that she believes protects her from ethnic marginalisation.

Like Mei-Yoong (SG084), Ho-Yin (SG058) and Selvam (SG074), Amal's (SG044) experience also highlights the influence of internship experience in shaping her professional *trajectory*. Many accounting studies have shown the benefits of internship experience for accounting students (Beard & Humphrey, 2014; Maelah et al., 2014). For example, Beck & Halim (2008) found that students' internship experience helps shape their career expectations and goals, while Wilujeng et al. (2018) highlights how internship experience may alter students' self-efficacy and, consequently, their career preferences. From a Bourdieusian perspective, this thesis argues that the *gravity* of the prospective accountants' internship experience and how it interacts with the individuals' predispositions and *fields'* doxa push and pull individuals towards specific accounting work sub-*fields*, which in Amal's (SG044) case is the MNCs.

6.1.7 Saadiah (SG002): Internalising meritocratic tendencies

Saadiah (SG002), a *Bumiputera* female, is the youngest child. She grew up in a rural environment where her father earned his living as a palm-oil settler. Saadiah's (SG002) parents did not receive education beyond primary school, which shaped their emphasis on education. Being the eldest in his family, her father had to work to help raise his siblings, and Saadiah's (SG002) mother was deprived of further education for 'being a girl'.

When Saadiah (SG002) began her journey in accounting, her position was far from ideal. After performing poorly in her pre-university program, Saadiah (SG002) failed to gain entry to an English degree program at a reputable university. Saadiah's (SG002) limited *capital* made her tertiary education experience challenging, made it difficult for her to understand *"how the*

foundation [program] works", and gave her a *"culture shock"* which led her to make 'choices' that resulted in poor academic performance. Her failure, which weakened her *illusio* to study English, prompted a reassessment of her *trajectory*, and her sister, an accounting lecturer at a private university, suggested that she study accounting. Saadiah (SG002) shared what was said to her:

> *Original: "I think this is the only 'choice' for you, nak tak nak, you kenalah kalau tak you nak jadi apa?"*
>
> *English translation: "I think this is the only 'choice' for you, whether you like it or not, you have to. If not, what would become of you?"*

When Saadiah (SG002) received her pre-university exam results, she was working as a factory worker. She described how hard life was for her. So, for Saadiah (SG002), accounting was her *"only last hope"*, the path towards becoming upwardly mobile, and she did not want to be the sibling who brought *"disgrace"* to the family. Saadiah's (SG002) familial *habitus* is what Patfield et al. (2021, p. 605) coined as the *"meritocratic familial habitus"*, where families such as Saadiah's (SG002) believe that good education is crucial for social mobility. However, in adopting this belief, families tend to focus on the individuals' efforts and make individuals accountable for failures imbued with structural issues.

Saadiah's (SG002) meritocratic tendency was reinforced through encounters with educators who would continue to inculcate beliefs that 'you get what you put in'. For example, she recalls how her teacher in secondary school would taunt her for not performing well in his classroom:

> *Original: "Kalau you kan, Saadiah, kalau tak nak belajar nanti pakai baju biru naik bas biru."*
>
> *English translation: "Saadiah, if you don't want to study, you will end up in a blue uniform and riding a blue bus to work."*

Saadiah's (SG002) internalisation of the familial *habitus* thus, structures her disposition, practice and, consequently, *trajectory* (Threadgold, 2018c).

While studying for her accounting degree, Saadiah (SG002) began to internalise the significance of having professional qualifications. Saadiah (SG002), who graduated with an accounting degree from a non-MIA accredited university[70], shares that she believes that *"…people…trust you more if you have that CA title"*. Her siblings, who are also inclined to the same idea, strongly supported her decision to pursue the professional qualification. Her sister, Anizah (AO89), who was also interviewed, shared how the *"…siblings and the rest of the family…"* are attentive to Saadiah's (SG002) emotional needs. They would visit her, bring her out for dinners and make vacation trips whenever Saadiah (SG002) needed a break from her study. Furthermore, to reduce resistance from their parents, Anizah's (SG089), who is an accounting lecturer, had always tried to assure their parents, *"why Saadiah needs to do this, why she has to complete this, what are the benefits that she will get if she has a professional paper"*. Unlike Dylan (SG063), Saadiah (SG002) did not experience much cultural conflict with her family as her siblings have also internalised similar meritocratic tendencies. Hence, their enduring support of Saadiah's (SG002) pursuit for professional qualifications. Saadiah's (SG002) economic and cultural *capital* inherited from her siblings helped ease her struggle. But like Dylan (SG063), Saadiah's (SG002) journey was not without emotional injuries. She shares her struggle to *"fit in"* through her diary entries:

> *"I went out with my ACCA friends…realised…how different I am from them, and it slowly stress me out. We are too different from appearance-wise, lifestyle, social interaction, etc. At the end of day, I realised I'm trying too hard to fit in that it added to my stress. They are all nice people; it's just me.*
>
> *I guess that I cannot give the same vibe. So, I guess I just be myself.*
>
> *But I seriously need class (training) on my social interaction thingy."*

Unlike Dylan (SG063), who prides being himself, Saadiah (SG002) tends to blame herself for not being able to *"fit in"* and that she is not only accountable for her

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[70] Unlike holders of an MIA accredited degree, accounting graduates with non-MIA accredited degree would only be able apply for membership with MIA once they have completed one of the MIA accredited professional qualifications such as ICAEW, ACCA etc or the MIA Qualifying Examination.

failures but she also needs to 'do better'. The findings suggest that such predispositions tend to cause individuals social suffering.

Despite her confusion, Saadiah's (SG002) *habitus* and *illusio* in the accounting profession propelled her to continue investing in the *field*. Saadiah's (SG002) experience reflects a *"painfully fragmented" habitus* (Friedman, 2016, p. 132) that, while internalising unfamiliar *field* structures, is compelled to assume multiple identities. Saadiah (SG002) has recently completed her ACCA professional exams and has been offered an audit associate position at a Big4 firm upon graduation but struggles to 'fit in'. Her struggles resonate with those discussed in chapter 8.

6.2 Making sense of the prospective accountants' trajectory

From a Bourdieusian perspective, the prospective accountants' *trajectories* are essentially a dialectic relation between individuals' social position, *fields'* structures, and *habitus* that shapes their perception of possibilities. The interplay between prospective accountants' *habitus*, *capital*, and *field* shapes their investments in *fields* and, thus, their professional *trajectories*. Many of the literature looking into the prospective accountants' career-related choices[71] tend to assume that decisions are made systematically and rationally (e.g. Awadallah & Elgharbawy, 2021; Schoenfeld et al., 2017; L. M. Tan & Laswad, 2006), but as we are able to observe from the findings, that is rarely the case. For example, Hodkinson and Sparkes (1997, p. 33) argue that career decisions are *"neither technically rational nor irrational"*. The Bourdieusian framework employed in this thesis allows us to move away from the subject/object or structure/individual dichotomy and view social agents as *"…emotional individuals investing themselves in an array of social struggles…"* (Threadgold, 2018a, p. 37). Social agents navigate through *fields*, constrained by the structuring structure of realistic probabilities, accumulate being by gathering *"things, relations and experiences"* (Threadgold, 2018a, p. 39). Thus, in Bourdieusian terms, to assume that social agents possess unfettered will would be inaccurate.

Although the literature examining accounting students' career aspirations have identified and discussed various factors influencing the students' career preferences (e.g. Crossman, 2017; Hammour, 2018; Schoenfeld et al., 2017), these tend to simplify the complexities of the decision making. This thesis argues that it is necessary to look **beyond objective individual choices** and expand the focus to include the significance of *"…social context, distinction and negotiation"* (Stahl, 2015, p. 25) to understand the prospective accountants' inclination towards a particular career *trajectory*. The data analysis shows that one way to understand the prospective accountants' journey is through their *"practical sense"* (Threadgold, 2018a, p. 38) or *habitus* constructed based on

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[71] See section 2.4 in chapter 2.

their past experiences, social position, *illusio* and their perception of possibilities. Their practical sense and social position also shape how *collusio* for a specific work sub-*field* is interpreted and thus shape the direction and orientation of their professional *trajectory*. A *collusio*, what Bourdieu termed as *"a shared sense of purpose within the field"*, is internalised as an individual's *illusio* once they begin to invest in it (Threadgold, 2018a, p. 43). However, it is also essential to highlight that the prospective accountants are **not simply pulled into a routine** by their surrounding social structure but are able to mobilise, albeit in a **constrained** manner, individual **agency**. The Bourdieusian perspective avoids *"passive determinism"* and acknowledges the *"myriad possibilities"* an individual has (Threadgold, 2018c, p. 37). This relational perspective provides an opportunity for us to explore the complex relations between the social structures and micro-individual strategies that could explain the forces that propel and compel the prospective accountants toward particular *trajectories*.

6.2.1 *Illusio*, struggle and trajectory

The analyses of the prospective accountants' experiences show that their journey of becoming carries not a singular meaning. Instead, each individual holds on to a collective purpose but internalises it as their own 'raison d'être' or **illusio,** which provides *"a subjective sense"* and *"a direction, an orientation, an impending outcome, for those who take part and therefore acknowledge what is at stake"* (P. Bourdieu, 1990, p. 66). Threadgold (2018c, p. 35) argues that individuals cling to such meanings *"to make life liveable"*. The findings show that those with accounting predispositions, such as Mei-Yoong (SG084) and Rina (SG036), are more likely to continue along the *trajectory* because of their *"passion"* for accounting, while others make non-accounting commitments. For example, for Amal (SG044), her journey was mainly about her mother. For Saadiah (SG002), accounting was her *"only last hope"* for a reasonable life. Different meanings or beliefs help explain why prospective accountants gravitate towards their career paths.

It is important to note that *illusio* is socially constructed and is thus, acted upon within a social context, shaped by social structures. These structures introduce specific regularities and struggles in the prospective accountants' experience

and *trajectory,* which are also observed in the findings. For example, a common finding in the data is that individuals from different class origins and ethnic backgrounds envisage and move along their *trajectories* differently. In addition, the analysis shows that **family background and ethos** play significant roles in shaping the prospective accountants' professional *trajectory.* For example, Rina's (SG036) predisposition towards accounting was initially shaped by her father, who introduced her to accounting and finance concepts at a young age. As she continues to practice the subject, it becomes *"a daily life routine"* for her. When her practice resulted in successful outcomes, she became more confident of her capability in the subject. Rina's (SG036) perception of her capability then shapes her belief that accountancy rather than science is her path. Rina's (SG036) experience is similar to children raised in an *"art-loving family",* which have been found statistically more likely to have strong inclinations towards art and acquire proper skills to be successful at it (Crossley, 2001, p. 83).

The findings also highlight the influence of **higher education institutions** in shaping the prospective accountants' *trajectory.* For example, Mei-Yoong's (SG084) *trajectory* to the Big4 was significantly facilitated by structures available to her by the university. However, it is essential to note that Mei-Yoong's (SG084) *trajectory* was also propelled by her *capital* and predisposition towards accounting, making the path a viable option. In addition, her acknowledgement of what is at stake and family support in the form of economic and cultural *capital* allowed her to capitalise on the perceived opportunities.

Furthermore, the findings collectively suggest that graduates from different ethnic groups experience their *trajectories* differently. For example, amongst the interviewees, no Indians successfully negotiated entrance into the Big4 *field,* and it was the same for most working-class *Bumiputera* accounting graduates. Examination of the data also found that cultural *capitals* such as English language competency and professional qualifications are critical barriers for prospective accountants trying to access the Big4 firms. Thus, in Selvam's (SG074) case, his strategy to access the Big4 follows a different *trajectory* from a middle-class *Bumiputera* such as Rina (SG036), whose more fluent in English. In exploring the underrepresentation of black South Africans in the accounting

profession, Hammond et al. (2009) also found that language and cultural competencies were deployed as professional closure to exclude the South African majority population from the profession. This thesis findings further show how colonial legacies fuelled by globalisation continue to structure prospective accountants' investments and *trajectories* in a postcolonial context.

Finally, the findings of this thesis also show how *illusio* or belief in the 'game' keeps the prospective accountants in its *field* and makes it normal to do so. As Bourdieu explains, *"..this is illusio in the sense of investment in the game and the outcome, interest in the game, commitment to the presuppositions - doxa - of the game"* (P. Bourdieu, 1990, p. 66) is what gravitates individuals to the *field* and *trajectory*. Schubert (2014) suggests that when individuals are too deeply invested in a *field*, it is only common sense that they continue to play the game. Such predisposition validates and reproduces the *field* and keeps the game going. However, the reproduction of dominant interest is also a source of symbolic violence and social suffering upon the dominated, which weakens their *illusio*. Thus, although *illusio* can keep the player to the game, this thesis argues that experiences of symbolic violence and the social gravity of a competing *field* may lead prospective accountants to disengage from the *field*. These themes will be further explored in the following empirical chapters.

6.3 Conclusion

In line with the Bourdieusian approach, this chapter explores the prospective accountants' social background and lived experiences to understand better how these have shaped their predisposition and the micro-strategies that influenced their *trajectory*. The findings suggest that prospective accountants from different classes and ethnic backgrounds are predisposed to different career *trajectories*. For example, those from working-class, non-Chinese backgrounds tend to struggle to find their way into the profession, especially Big4 firms. Proponents of neoliberal meritocratic perspectives would be quick to individualise such career outcomes, which detracts attention from *field* dynamics that also shape the prospective accountants' *trajectories*.

The findings of this chapter show, unsurprisingly, that at the micro-individual level, the prospective accountant's life experiences are different from one

another. However, collectively, they also show that individuals from similar social backgrounds share similar predispositions and, thus, move along their *trajectories* in a similar manner and direction, for example, in cases such as Mei-Yoong (SG084) and Rina (SG036). Evidence confirms that prospective accountants from different social backgrounds accumulate distinct ethnically inclined experiences or histories that affect how they inhabit the education and work *field* they are occupying or attempting to occupy. The dialectic relation between the prospective accountants' position within the *field* and the accounting *fields'* conditions, mediated by their *habitus,* shapes their perception of life possibilities and propels them on particular *trajectories*. This thesis argues that possible *trajectories* are not merely choices made by individual rational actors but are complex interplays between the past, present and the perceived future.

The prospective accountants' *trajectory* also allows us to explore the sociohistorical rationale behind their predisposition towards particular *fields* by examining how their way of being and *illusio* in the *field* is constructed. The findings show that once prospective accountants begin to invest in a specific *field* or career, their series of 'choices' develops momentum and gravitates them to a particular direction and outcome. However, it is essential to note that such *trajectories* are not permanent structures. Instead, they are made possible through the projection of the individuals' *habitus,* interactions with the *field* and mobilisation of present combination and volume of *capitals*, which continues to change with time and experience.

The significance of *capitals* in mobilising the prospective accountants' journey also reflects the inequality in their distribution and how such experiences and struggles influence their *trajectory*. Those with inherited capitals, such as Mei-Yoong (SG084), tend to experience a 'well-planned' *trajectory*, while prospective accountants like Selvam (SG074) continue to struggle to access a *field* that is more likely to exclude him. Furthermore, those like Saadiah (SG002), who are subjected to neoliberal meritocratic gaze, would experience much suffering, accounting for structural failures as their own.

In the next chapter, the discussion on the implications of social inequality and the *field's* social reproduction is further developed by exploring prospective

accountants' experience at higher education institutions. The significance and contribution of the findings presented in these empirical chapters will be discussed further in chapter 9.

Chapter 7 Findings and Analysis II: The prospective accountants' accounting higher education field experience and its influence on the professional trajectory

7.0 Introduction
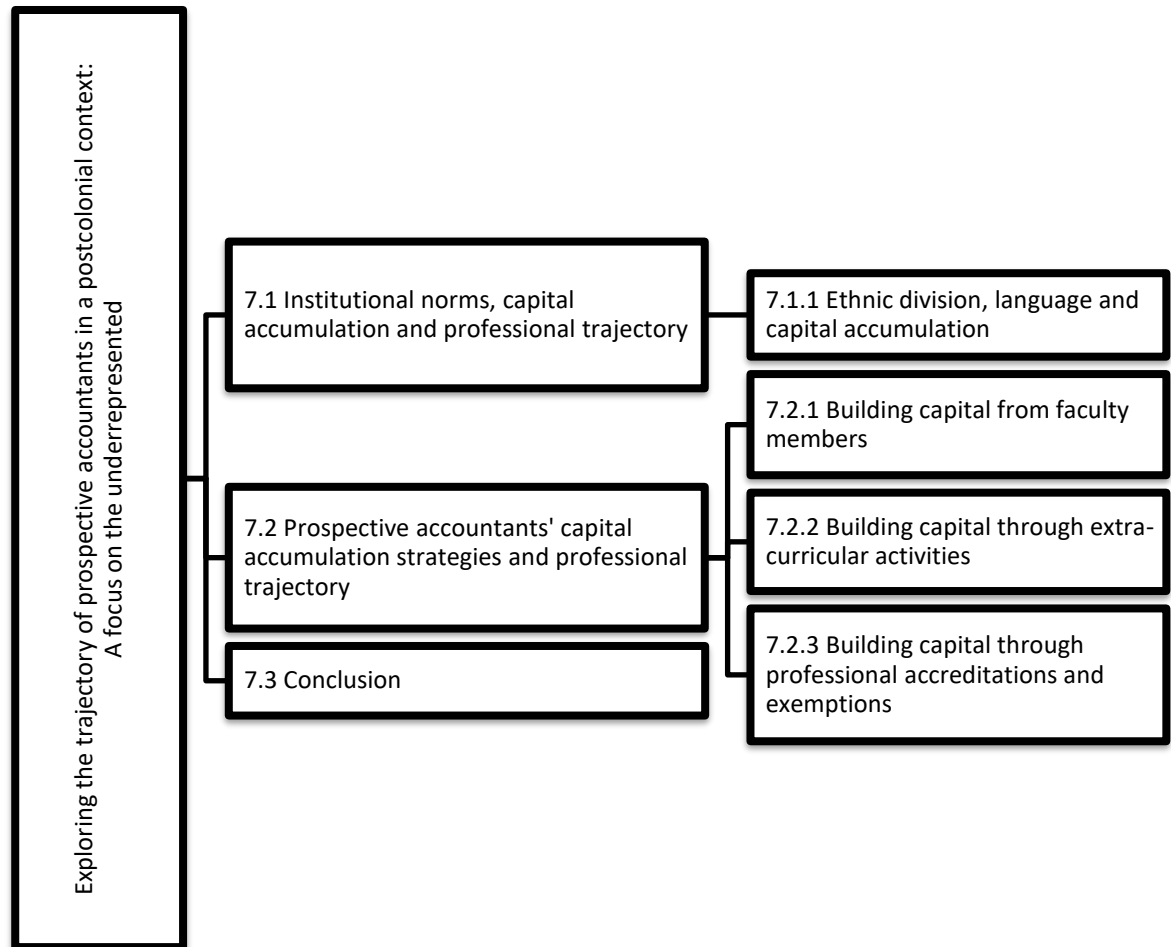
Figure 7-1 Structure of the Findings and Analysis II

Graduates' transition from undergraduate study to employment has been an increasingly important issue to policymakers over recent years (Bathmaker, 2021). The unequal distribution of resources within the education *field* is especially of concern for students from less privileged backgrounds. The inequality affects their access and mobility within the work *field,* particularly in elite professions such as accountancy (Friedman & Laurison, 2020). Thus, one of the critical socialisation processes of becoming a professional accountant is

during their delicate early years of transitioning from education to the work *field*.

In a postcolonial setting such as Malaysia, the issue of widening participation within the accountancy profession is not only a class issue but one that involves ethnic disparity and conflict (Jomo, 2004). The British colonial regime, which marginalised the *Bumiputera* from economic and educational progress, contributed to the *"ethnicisation of poverty"* in postcolonial Malaysia (Noor, 2009, p. 162; Zawawi, 2004) and limited the *Bumiputera*'s participation in some of the *"most lucrative professions"* including accountancy (Jomo, 2004, p. 14). The literature further indicates that *Bumiputera* accounting students from local higher education institutions are primarily uncertain of their preferred career pathway (Abdul Aziz et al., 2017; Nasir et al., 2009), a concern raised in the Malaysian Committee of Strengthening of Accountancy Profession (CSAP) (2014) report. The prospective accountants' wavering desire to enter and remain in the profession is also reflected in the relatively low number of accounting graduates progressing to become accountants in Malaysia[72]. However, the literature tends to focus on the *field* issues while their micro-individual struggles are seldom explored.

This chapter explores the journey of prospective accountants to examine their struggle and strategies of *capital* acquisition as they traverse the accounting education *field*. In negotiating their professional trajectory, prospective accountants' early socialisation through higher education institutions is crucial for their acculturation process. However, professional socialisation literature has mainly focussed on the socialisation issues of Big4 auditors at various stages of their careers (e.g. Anderson-Gough et al., 1998; Kornberger et al., 2011). Recently, literature such as Gebreiter (2019) and Mistry (2021) extends the discussion by focussing on the accounting students' engagement with the profession before they transition to the work *field*. While prospective accountants' core predisposition is mainly formed during the early years of their childhood, their *habitus* continues to grow and change (albeit more conservatively) during later parts of the individuals' life and primarily through

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[72] Based on CSAP (2014) report, only 27 per cent accountancy graduates from MIA accredited universities has registered themselves with the institution over the years.

formal education (Wacquant, 2016). Therefore, higher education experience plays a significant role in influencing the prospective accountants' predisposition and strategies in negotiating their professional *trajectory*.

The chapter begins by discussing the dominant structures and norms practised at different institutions within the local education *field* and how accounting students then engage with such norms and structures to accumulate *capital* and negotiate their professional *trajectory*. Section 7.1 also explores the impact of postcolonial legacies on the professional *trajectory* of the accounting students and how ethnic division structures distinct cultural and linguistic predisposition that influences the accounting students' *capital* accumulation process. Section 7.2 then focuses on the significance of prospective accountants' social origins in influencing their *capital* accumulation strategies within the constraints of their education *field's* dominant structures and norms. Each sub-section explores the prospective accountants' dimensions of *illusio* and their engagement with the *field* through anticipatory professional socialisation, which creates a *trajectory* that builds momentum towards a particular accounting work *field*. Finally, the chapter concludes with a discussion of key findings.

7.1 Institutional norms, capital accumulation and professional trajectory

Evidence collected during fieldwork shows that different higher education institutions seem to encourage the accumulation of specific *capitals* that lead their graduates to take on particular *trajectories*. According to Bourdieu, the *habitus,* a *"way of seeing and sensing the world"* (Threadgold, 2018c, p. 39), continuously structures and restructures through the individuals' experience, particularly during their childhood and formal education. The individuals' *habitus* transforms as a result of negotiation between their predisposition, dominant structures and norms within the education *field*. For most universities visited during the fieldwork, accounting practice, specifically audit firms, seems to be the institutions' preferred early career destination for their graduates. Marina (AO88), an academic, explains that at her institution, Uni_K, accounting students are encouraged to undertake their mandatory six-months internship with an accounting practice and that 80 per cent of the students would typically

be trained to perform audit work. Anizah (AO89), a lecturer and the internship coordinator at Uni_L, does the same. She argues:

> *"No matter what…you must go to audit firm. But of course, there are some…just a small number of them, I can say about 10 per cent…tak nak pergi [do not want to go to] audit firm and I cannot force them. They usually go to Petronas, Sime Darby, Schlumberger [multinational corporations] and any non-audit SMEs…."*

Such common belief is part of what Bourdieu (1992) would term *doxa*. Doxa, which refers to the *"pre-reflexive, shared but unquestioned opinions and perceptions"*, therefore shapes the *"natural practice and attitudes"* internalised by the individuals within the *field* (Deer, 2014, p. 115). Liyana (AO57), an academic at Inst_A, further points out that such audit-focused institutions would commonly invite *"audit manager, audit director"* to speak at university organised events and tend to exclude representations from other accounting and finance jobs. A shared common sense that 'goes without saying'. Marina (AO88) further admits that at Uni_K, the *"exposure is mainly on Big4 firms [and] not so much [on] SMPs"*. Therefore, such *doxa* propels some accounting students such as Ani (SG041) to undertake an internship in a Big4 firm.

> *Original: "Mula-mula…tak sure…tak terfikir nak intern PwC…tak rasa pun nak buat intern di audit…but then…my audit lecturer cakap…you go to audit first then you know…you boleh exposed to accounting, audit and also tax."*
>
> *English translation: "At first…I was not sure…I never thought of interning at PwC…in fact, didn't even want to do intern at an audit firm…but then…my audit lecturer said…you go to audit first then you know…you would be exposed to [all areas] accounting, audit and also tax."*

Therefore, most students are seen to accept the cultural hierarchy set by their institutions except for a small minority that rejects such doxic assumptions. The imposition of the cultural hierarchy marginalises the point of view of the accounting students and is a source of frustration for individuals such as Ariana (SG062), who believe that *"audit is not everything"*. Accounting student Prakash (SG022), who aspires to work in a multinational corporation, shares his frustration:

> *"In Uni_K, accounting students even the lecturers all…not many lecturers but some lecturers…[and] you see all those posters all they stick anything related to tax, audit or Big4s that's the only thing I've been [seeing]. So, it's like they're trying to…like everyone has the mindset. Ok, after finish degree…straight Big4 audit. We want to see other exposure because, for instance, if I say I wanna go to commercial accounting like many of them say… "you're supposed to do [audit] why are you not doing audit?" Then I said…I feel like audit [is] one of the pathways is not the only pathway, and everyone is like [going] into audit Big4 is like something compulsory like that…their mindset is like that."*

Such pedagogic action is what Bourdieu & Passeron (1990) would deem as a form of symbolic violence. It imposes cultural arbitrary that serves the auditing profession's interests at the expense of the prospective accountants'. Prakash (SG022) shares how he struggles to accept the cultural hierarchy that he was experiencing at the university:

> *"It's like I don't know why the culture is like that when you say auditors, you are one step higher than the accountants. Especially if you [are] audit in Big4 companies. Means it's like the status is very high. Additional credit…but actually, when we start digging more about what they do, what is their other achievements it's like everything is not much. Because they spend most of their lives in office and seems they don't get time for anything else. Working in Big4, it's like their major identity like that. They try to live in that identity like for instance, in Uni_K itself, there are students that if, for instance, they attend workshop in Big4, they are so proud of wearing the t-shirts of one of the Big4 companies. And I don't feel…I feel like just because it's Big4…doesn't mean that it's going to benefit you in any way, or you can't take it as it's a status in your life. So, that's what I believe."*

Here, Prakash (SG022) highlights how those who have accepted the cultural hierarchy help construct and strengthen what one deems 'legit' within the *field*. However, he also points out that everyone does not passively accept such norms. The students' predisposition plays a significant role in how they choose to engage with the dominant *doxa*. Only those who have *"misrecognised"* such values and knowledge as *"natural and necessary"* would be complicit in enacting the norms of the *field* (Threadgold, 2018c, p. 47).

At Uni_M, Uni_C and Uni_P, their institutional focus has expanded towards preparing their graduates for global shared services (GBS). Malik (AO75), a senior academic, explains:

*"We have been engaging the free trade zone players in the state...
whereby we have already implemented global business services...and
Uni_P is championing this GBS after Uni_C and Uni_M, the students,
really like it because...it gives them exposure to the real-life...how
the shared services are working outside there...how students can
participate and then what sort of privileges will they enjoy...in fact,
they're going to be paid much higher than...if you're working in the
audit line...."*

Such universities differentiate themselves from other universities by legitimising
a different cultural hierarchy within their institutions. Aman (AO85), a senior
academic from Uni_C, further adds:

*"We created one special course named Global Business Services...GBS.
Under it...we get about ten industries to work with us, and the
students will be placed under each group for each company. For
example, IBM, Shell, Schlumberger, HP...they will take a group and
train the students in terms of Business Process Outsourcing (BPO),
processes, issues and challenges. And then later it is like a project-
based, and finally, they will present to panel from the industry...they
will give marks for our students. We created different learning
environment here...it's not only lecturer based...lectures,
tutorials...no...we work with the industry right now. So that is I
think...a good approach that is actually manifested from all these
issues...because we want to improve our students."*

Aman (AO85) explains how the ongoing debate on accounting graduates'
competencies and employability has motivated the institution to change its
academic approach. However, instead of accepting the norm within the larger
accounting education *field*, a norm that is prone towards the Big4 firms, the
institutions are instead focussing their support towards the development of the
digital economy. Uni_C has been eager to open up sponsored labs to cater for
emerging trends like *"Cloud"* accounting:

*"if our students can portray that they have...competency and
skills...it's enough. They can prove themselves in the company...some
of them [employers] are really coming back. Like IBM consistently
come to Uni_C...to get new staff...interview our students...and
Schlumberger. The shared services...sometimes they ask us because
some new companies from Switzerland, Germany wanted to establish
their BPO here...they come to Uni_C for our professors to explain.
Because we [are] involved so much in that industry...we want to
become more industry leader...in that digital economy...."*

Alternatively, Uni_F is involved with a traditional *"teaching accounting firm"* program that prepares accounting students for small and medium practices. Wajdi (SG027), who was selected to participate in the program, shared his experience:

> *Original:* *"Sebelum habis degree ada satu program di university...cooperation dengan Salihin [SMP] namanya 'teaching accounting firm'...I have been chosen to the program...saya exposed untuk buat audit. Dia bagi satu dormant and active company tapi not too big...program tu bagus bagi saya sebab bagi exposure awal kepada student...cuma dia bagi masa tu untuk kerja audit saja dulu...saya buat dalam tu ada enam orang...saya dapat bahagian asset dulu...try belajar...di bantu dengan staff dia...Disitu the first exposure...untuk kerja audit."*
>
> *English translation:* *"Before I completed my degree, there was this one program at the university...cooperation with Salihin [an SMP] it's called 'teaching accounting firm'...[and] I have been chosen to the program...I was exposed to audit tasks. They gave me one dormant and one active company [to work on] but not too big...that program is good because it gave students [like me] early exposure...it just that at the time, they only gave us audit work...there were six of us...I was assigned to do audit on the assets of the company...I tried to do it...with help from the staff...That was my first exposure...in audit work."*

Wajdi (SG027), whose father works as a security guard, explains how he was able to practice and prepare for the specific work *field* through the program. Such socialisation plays a vital role in reducing the anxiety and insecurity that many accounting graduates experience as they transition from education to the work *field* (Anderson-Gough et al., 1998; Bathmaker, 2021). He adds:

> *"I like the concept my university made...teaching accounting firm [TAF]...When you go to work, you know what to do, and you can see...give a proper picture [but] maybe [I should also] see corporate finance...how different they work...in the first place when I enter the corporate finance...I don't know what to do...because I don't see the picture...how the work done...for the corporate finance department...for advisory...for audit, maybe I see...sebab [because] I just enter the TAF...teaching accounting firm...."*

Wajdi's (SG027) statement also highlights how the program helped him practice and internalise particular processes, predisposing him to a specific work area. Thus, when choosing a place for his mandatory internship, Wajdi (SG027) decided to work with the same medium-sized firm. When asked about his career

plan, Wajdi (SG027), already an accounting graduate studying for ACCA professional exams, still plans to return to work for a small and medium practice after completing his exams. He argues that SMPs provide him with the preferred learning experience. Wajdi's (SG027) case shows how *habitus* instils *"a sense of one's place"* (P. Bourdieu, 2010, p. 468) and subtly guides individuals towards employments that appear normal to it. A job which Bourdieu (2010) would argue is befitting of the individuals' social position. However, it is essential to note that although the *habitus* is inextricably linked to personal history, *habitus* is also *"permeable and responsive"* (Reay et al., 2009, p. 1104) to the *field*. Thus, the individuals' current circumstances are not merely acted upon but are internalised and added to the layering of the *habitus*. Just as the family forms the basis that structures individuals' school experiences, the *habitus* transformed based on education experiences will, thus, shape the individuals' work experiences (Reay, 2004).

Similarly, Lukman (SG038), who studied at another university, Uni_S, an Islamic public university, chose to accept a job offer at a medium-sized firm despite receiving an offer to work in a Big4. He explains that the Islamic accounting qualification he is currently pursuing is more valued at the medium-sized firm than the Big4. Furthermore, the low number of paper exemptions accorded to his degree program puts him at a disadvantage within the Big4 *field*[73]. Thus, consistent with his *capital* accumulation, Lukman (SG038) gravitated towards a mid-sized firm.

7.1.1 Ethnic division, language and capital accumulation

In a multi-ethnic and multilingual postcolonial country like Malaysia, ethnic division and segregation have significantly impacted social, education, and professional structures. It is common for the journey of *Bumiputera* and Indian students within the education *field* to be segregated from students of Chinese ethnic background. The British colonial rule, which tends to identify ethnicity with economic function, has also encouraged segregation and economic disparity amongst ethnic groups, leading to Chinese dominance within high-income professions like accountancy (Jomo, 2004). Even in the present time, the ethnic

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[73] Further discussion in Section 7.2.3.

division continues to impact the structure of **higher education institutions** in Malaysia (Raman & Tan, 2010). Evidence collected for this thesis shows that the legacies of colonial segregation remain. Thus, for the *Bumiputera* and Indians' prospective accountants who have had restricted socialisation opportunities with the Chinese, their limited interethnic understanding complicates their transition into a predominantly Chinese accounting work *field*. For example, Lukman (SG038), who studied at *"religious schools until secondary"* level and then at an Islamic public university, has had limited socialisation with other ethnic groups throughout his education years. He shares how participating in extra-curricular activities revealed his limited socialisation skills, especially when interacting with prospective accountants from other ethnic groups. He shares:

> *"…during my university, I join a lot of programs that being held by other university…I didn't talk with other ethnicity, but I just watch. Then, like I feel, I want to talk, but I'm afraid."*

Lukman (SG038) admitted that the fear was mainly due to the cultural and linguistic barriers that he felt existed. His distinct cultural *capital* made him feel inferior and uncomfortable, which manifested in his hesitation to communicate with students from different ethnic groups. Furthermore, Lukman's (SG038) limited socialisation with other ethnic groups does not provide him with additional opportunities to practice interethnic socialisation.

Like Lukman (SG038), Humaira's (SG028) experience also highlights that English, instead of the national (Malay) language, seems to be the dominant *lingua franca* between prospective accountants from different ethnic groups in accounting education and profession. However, many studies have highlighted that speaking English is not common in Malay communities (e.g. Rajadurai, 2010a, 2010b). Furthermore, some studies reported that using English in a social context when interacting with fellow Malays would risk the speaker being marginalised and alienated by friends and society (Abdullah & Wong, 2017; S. K. Lee, 2003). Therefore, *habitus* shaped in such a social space would find it challenging to socialise within a *field* that normalises unfamiliar practices such as speaking in the English language. Like Lukman's (SG038), such *habitus* tends to limit interethnic socialisation between prospective accountants. Humaira (SG028) also claims that studying in a *Bumiputera*-dominated university lowered

her English proficiency, which she claims was better when studying at a non-*Bumiputera* dominated secondary school. She shares:

> "I studied in Convent school, which are all girls. So, actually uh…a lot of friends non-Bumi…Indians and Chinese and also other races…I love to [be] friends with them. But when I enter the degree and ACCA, so there are lots of Malay friends, so actually uh…my English not so fluent as during my school."

Despite having completed her ACCA professional examinations, Humaira's (SG028) limited command of the language seems to have also affected her opportunity into the Big4 firms, which then propelled her to work for government-linked agencies. She shares:

> "I did interview with the Big4…I got assessment online. I have done that. Then they ask me to put my details on their website…so I just currently waiting for interview with the manager…it passed for two months. So, I think I didn't get the job."

Although some may view the act of self-exclusion as a form of individual weakness or deficiency, in a Bourdieusian sense, it can be argued that the structure internalised by the prospective accountants' generated a feeling of discomfort that compelled them to exclude themselves from social spaces that *"they are already excluded from"* (Threadgold, 2018c, p. 51). In this case, Humaira's (SG028) *trajectory* is thus propelled by her *habitus* that would anticipate the disadvantage that she would face upon entering the *field*.

However, Ananthy (SG021), who speaks fluent English, points out that her experience studying in a Chinese dominated university did not help her better understand the group's culture.

> "I think I haven't…understand their culture…cause here, we are just students like we are not meeting like each other every day. So, like if we go to the work-life…we're gonna see the same person every day. We're gonna see the same environment. Even though I understand their culture, I think there will be barriers if they didn't understand us back at the same way."

Although Ananthy (SG021) was surrounded by Chinese classmates, she argues that not everyone is predisposed toward interethnic engagements. Furthermore, communicating with the dominant within the *field* in a group setting is

challenging because they commonly speak to each other in their mother tongue. She shares:

> *"…it's really quite uncomfortable because they talking among each other [in their mother tongue] but like I don't know what's going on. I'm like waiting for someone to respond to me."*

Ethnic segregation has become a common characteristic of the Malaysian social *field* (Swami et al., 2020), and such segregation tends to discourage students of different ethnic groups from interacting with one another. Consequently, the normalisation of such practices encourages a divided work *field* and complicates the early career socialisation of the ethnic minority.

Additionally, Ho-Yin's (SG058) experience highlights how accounting students in many institutions in Malaysia do not seem encouraged to practice the English language. Although English is the primary medium of instruction in most local universities, most students still naturally prefer to interact with individuals from the same ethnic group; many would also prefer to communicate with each other in their mother tongue. Ho-Yin (SG058) shares:

> *"I see my batch 100 students, I think. Forty of us are Chinese, and out of 40, 30 of them are from Penang, so there is a tendency for them to speak in Mandarin and then do everything is like a very Penangite mindset la, which I really don't like it la."*

Ethnic segregation, thus, reinforces distinct linguistic predisposition, which further complicates interethnic socialisation. Sharifah (AO77), a senior academic at Uni_D, elaborates on the phenomenon. She explains:

> *"Sometimes they come from the same school…have the same gang [clique]… and at the end…of course their CGPA is excellent but…when you don't speak other languages…speak Chinese all the time…then at the end of the day…technically yes they are very excellent [academically]…[but] when you need to speak with your clients…."*

Sharifah's (AO77) statement also highlights how prospective accountants can be academically excellent but still not good enough for the profession. She further explains that:

> *"The Chinese [students], they come from Chinese school…throughout their lives…so when they come to the university…they find it a bit difficult."*

Therefore, the prospective accountants' linguistic predisposition would propel them towards specific social groups and build distinctive linguistic predispositions valued in particular work *fields*. Zainal (AO76), senior management at a government link agency, shares his observation:

> *"So, the degree holders come here…pertama sekali [first of all] I can see…English are not good…even though they come from reputable universities…tapi [but] English not good. I say, how come? [The graduates would say] Yeah, I can read English…but communication…there's a different quality there…."*

Thus, for some accounting employers, the ability to speak in English correlates with the *"quality"* of the accounting graduates.

For some local public universities such as Uni_C, the medium of instruction is the national (Malay) language. Aman (AO85), a senior academic at Uni_C, points out how it is a norm in specific work *fields* to use the English language as a proxy for graduate competency and, thus, employability. He shares:

> *"I always give my perspective to my industry fellows…but in the end, whether they believe it or not is another thing…so we need to prove it. For example, even I mentioned to them…even some of the industries really, they focus on communication…Uni_C uses [national] Malay language…and then they [graduates] are not well-versed in English…but given time for three years for example…they can't [build their English competency] because they don't have that environment here in Uni_C. But when they want to go for an interview…first screening is in English."*

Aman (AO85) further explains why teaching in the national language is vital to the institution:

> *"We purposely do that [conduct lectures in national language] not because we are not capable of teaching in English [but] because I think this is the only university on the earth that teach accounting in Bahasa. So that is the last bastion of our Bahasa [preserving the national language] …under Uni_C."*

Aman (AO85) also argues that, in his opinion, English is a skill that could be trained on the job. Still, many accounting graduates are prematurely excluded from the *field*, especially from the likes of Big4, because of their English language and not technical competency:

> *"...they [employers] don't give any...benefit of the doubt [to the graduates] to try...because they [the graduates] are technically competent and EQ is very good...and they can be trained. Even they work within Big4...within a few months, they can speak English. So that is another one which I always...think about whether English has been overrated...because some of them are really good...it's just the language."*

In such instances, it can be seen how the English language is no longer *"a neutral form of communication, but a medium of power"* (Threadgold, 2018c, p. 49). A tool that has been used to exclude the majority non-English speakers from the accountancy profession. A common finding in postcolonial settings (e.g. Hammond et al., 2012). The tendency to use English as the preferred lingua franca between ethnic groups also highlights the deep segregation issues. While nationalistic Malays' disinclination towards using English, the colonial language, is driven by the group's resistance against British colonial legacies, the Indians and Chinese prefer using the language for its perceived neutrality within an ethnically segregated postcolonial context (Rajadurai, 2010a).

Aman (AO85) further shares the institution's struggle to accommodate the industry's *doxa* while maintaining the institutional academic direction:

> *"...but English now we increase...because we conduct everything in Bahasa [national language] we improved our intake not to take those in the lower MUET [local English language test] qualification [for university admission]. Because if they are lower than that...and then not trained [to speak English] in Uni_C...of course, their English is really bad...so we take only those who are competent in English...and those who are not competent they can be trained...for example in Uni_E...because they provide the environment whereby English is used...so they can improve there."*

The misrecognition of the cultural hierarchy that is in place in the industry has now also influenced the institutional structure at the university that would, in effect, exclude applicants with low cultural *capital* from entering the institution. The excluded applicants who would likely be from the rural,

working-class background will now be deprived of a pathway that may be well suited for them as the primary medium of instruction in Uni_C is in the national language. Aman (AO85) also shares that because of the use of the national language, many of their graduates have been employed by the government, whose dominant language is the national language.

For the Chinese dominated university, Uni_K, which is known for being the most affordable private university among Chinese prospective accountants, their lecturers expressed their struggle convincing Chinese students, who prefer to communicate in their mother tongue, Mandarin, to speak in English. Cindy (AO87), an academic at the university, shares:

> *"…when it comes to intern visit, I met the supervisor, I think for the Uni_K students, the supervisor will…comment…student too obedient [passive]. And they will just like if no job allocation to them, they will sit there and do nothing. I mean, it's so like passive. So, they're so passive, obedient, and their English level will be…they dare not speak in English…They get used to the environment that always in Mandarin."*

Therefore, the dominant ethnic and linguistic predispositions shared between the individuals within the *field* are important elements of *doxa* that shape the prospective accountants' engagement with the accounting work *field* and, thus, their professional *trajectory*.

7.2 Prospective accountants' capital accumulation strategies and professional trajectory

Interviews with senior professionals and academics also highlight the ongoing concern about the development of accounting graduates' employability skills. For example, Zainal (AO76), top management at a government-linked company, actively involved with the local accounting profession and higher education *field*, believes that many prospective accountants lack the cultural *capital* to play the career game. He shares:

> *"…no one told them [prospective accountants] about building a career…everybody telling them about…get a degree…and then you get a good job… [but not about] building a career."*

Based on his interaction with students and graduates over the years, Zainal (AO76) believes that knowing how to *"build a career"* is an important *capital* that could significantly improve the success of prospective accountants within the work *field*. From a Bourdieusian perspective, the relational struggle between the individuals' *habitus* and their social reality influences their *capital* accumulation strategies and career outcomes. For a *Bumiputera* prospective accountant such as Eva (SG090), who slowly inherits the disposition towards *capital* accumulation through the internalisation of familial ethos (Hage, 2011), her career strategy is significantly influenced by her sister's experience, who previously interned at a Big4 firm and now works as a financial analyst at an investment bank. However, at the same time, Eva (SG090) was also influenced by her educational experience. Thus, despite her interest in corporate finance, Eva (SG090) shares that she was eager to *"give audit life a try"*. She explains:

> *"…like people around me [really] want to do accounting…[but]…that's just not me, and I think I realised that in my third year…cause I just followed what people wanted me to do and even like for intern [what] I'm gonna be doing is [still] audit, but I find like…I just want to give it a try. Like a six months trial period."*

She further adds that:

> *"People [senior classmates] would like brag about it [working at a Big4 firm]. They say it's stressful…I wanna try it out."*

Although Eva's (SG090) sister *"didn't say good things about it [the Big4 firm]"*, the symbolic *capital* that the Big4 firm accords and bonding experience with her sister compelled her to begin her career by interning at a Big4 firm. The path was chosen because she claims she could *"at least relate to it [the field]"* through her sister. The knowledge she gained from her sibling's experience has not only given her the *"feel for the game"* (P. Bourdieu, 1990, p. 66) but also the confidence to *"try out"* the *field*. Eva's (SG090) case highlights how capital accumulation strategies are primarily influenced by the individuals' interaction with family, social origin and, therefore, class-related.

For less privileged individuals such as Ka-Wai (SG011), her education experience was instrumental in propelling her towards a global accounting *field*. She shares:

> *"Before that, I don't know anything about the RSM also. I just don't know where to choose for my intern. Then I ask. Then I send, try to send then…I send one or two only then which one are respond to me, I just go."*

Unlike Eva (SG090), Ka-Wai's (SG011) limited knowledge of the *field* encouraged her to rely on available guidance and assistance from her institution, Uni_K and educators. Therefore, Ka-Wai's (SG011) experience highlights the significance of social position, structures within the education *field*, and the role of education in shaping the prospective accountants' professional predisposition and career *trajectory*.

Similarly, Nina (SG004) learnt the significance of working in a Big4 firm during her undergraduate study at a private higher education institution, Uni_L. Her experience with educators and peers essentially shaped her predisposition towards a career at a Big4 firm. She became aware of the career opportunity when Big4 was often mentioned by many around her and how these *"good"* jobs are *"difficult"* to secure. Nina's (SG004) interaction with such values and knowledge within her institution then shaped what Nina (SG004) perceives as her *"dream"* job and pursued the path for employment. Nina's (SG004) university experience and subsequent investment in the Big4 recruitment *illusio* propelled her to work with a Big4 firm. Similar to Eva (SG090), Nina's (SG004) desire to obtain a Big4 position was fuelled by the *"social recognition"* (Daoust, 2020, p.

1) that the employment accords which she internalised through the dominant structures within her educational institution.

Additionally, while some prospective accountants such as Eva (SG090) are more predisposed towards following family's advice, for accounting students with low inherited cultural *capital* like Ariana (SG062), the *"educators know better"*. She explains:

> **Original:** *"...the students...diorang lebih percaya teachers...daripada parents... kalau I dulu...rasa kalau teacher cakap...I buat, sebab rasa diorang lagi tahu..."*

> **English translation:** *"...the students...they believe in their teachers...more than their parents...for me...if the advice comes from my teacher...I'd do it because I feel that they know better...."*

Unlike Eva (SG090), who could learn more about the accounting work *field* from her sister, Ariana's (SG062) anticipatory socialisation with the profession is mainly through the education *field* and, therefore, her reliance on opportunities that the education *field* accords. She argues that educators should be exposed to and trained to share with their students about available career options and the career progression in becoming an accountant. However, as Matthew (AO66, senior academic) highlights, not all universities have similar institutional structures to assist prospective accountants' transition to the profession. He shares:

> *"As a student last time, I myself feel that the exposure is very lacking. ...now whenever the time is right...when people ask for input, I will just tell them how I experience and what I've seen...[but] that kind of things not all other institutions have...."*

One of the factors influencing the characterisation of the institutional structure is the dominant institutional norms of respective universities. For example, in Malaysia, research-focused universities tend to employ PhD holders, while teaching-focused universities are more inclined to hire academics with professional backgrounds. For instance, for teaching institutions like the one Ben (SG013) is in, many educators are professional accountants before becoming an academic. Therefore, Ben's (SG013) strategy in navigating the work *field* is more profession-oriented. He explains:

> *"Actually…all my lecturers are also like that [professionals] […] Because like they share their experience to us that after [they] completed their accounting course […] she shares also the ACCA experience and the MIA experience […] Yeah. I like it. And after the class, we would go make a consultation with her…."*

Ben (SG013), whose childhood *"dream"* was to become a construction supervisor like his father, was encouraged through his educational experience to pursue a career in accountancy. Ben (SG013), who struggled to perform well for his science subjects, was compelled to study non-science subjects in secondary school, where he was exposed to accounting principles and bookkeeping. His secondary school experience then propelled him towards Uni_K, where he was further influenced by his lecturers' professional journey to pursue a career in accountancy.

In contrast, Lukman's (SG038) experience in a research predisposed university was different. Lukman (SG038), who has limited knowledge of the profession, was first introduced to Big4 firms during his pre-university program. Although his belief in the profession has since propelled him towards an internship program at a Big4 firm, many of his lecturers were more interested in him becoming an academic. He shares:

> *"I think only few of my lecturers just ask me to pursue professional qualification. Because actually, some of them first ask me whether I want to be academician. Actually, I think I cannot be an academician. Because, first I need to achieve my old ambition, to be accountant. Because actually during my internship…I feel like I very satisfied with my career now […]. I think I want to try more."*

For Lukman (SG038), his investment in the work *field* and achievements experienced during the internship[74] gave him the momentum to remain on the professional *trajectory*. Once there is momentum, the social *gravity* pushes and pulls them towards the *field,* making it difficult to change their *trajectory*. Thus, these prospective accountants' experiences show how their *capital* accumulation strategies which shape their *trajectory*, are a struggle between the individuals' predisposition and the structures of the *field*. Ben's (SG013) and

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[74] In Malaysia, institutions that are obliged to adhere to the Malaysian Ministry Higher of Education (MOHE) programme standards would require accounting students to complete six months of internship. More in Chapter 5.

Lukman's (SG038) cases highlight how interactions with faculty members can play an essential role in shaping the prospective accountants' *trajectory*.

7.2.1 Building capital from faculty members

The gap between the profession and academics has sparked debates on the kind of accounting faculty that should be involved in the education of prospective accountants (e.g. Beattie & Smith, 2012). In Malaysia, accounting faculty members in research-focused universities tend to be academics with doctoral qualifications rather than professional credentials or experience. However, the academics' inclination towards the profession has grown over the years, driven by changing requirements imposed upon MIA accredited universities. Njoku, Van der Heijden & Inanga (2010) suggests that the *"accounting faculty expert"* ought to possess a *"fusion"* of practical professional expertise and academic study. Anizah (AO89), an academic from a teaching-intensive university, Uni_L, firmly believes that *"you need to have accountants to produce accountants"*. She argues:

> *"It's not necessary for accounting lecturers [to] have PhD…having an accountant to be a lecturer is much better than having PhD holder… because accounting is different than other [business] courses…because we are professional, we want to produce professionals…but not having professionals in the department? At least some of the lecturers are professionals then should be ok rather than without […] sebab nak [because we need to] bridge the gap [between] the industry [practice] dengan [and] academic."*

Such views are supported by many prospective accountants who seem to favour learning from lecturers with professional experience. For Ira (SG016) and Saadiah (SG002), it was the additional motivation and career guidance they gained from an *"experienced"* lecturer. For Yeoh (SG086), *"having someone from the industry to teach certain topics [is] much clearer than how a lecturer explains it"*. Integrating practical accounting work and experience in classroom teaching has been argued to offer the students' an enhanced learning experience (Njoku et al., 2010).

For Zafrul (AO79), senior management at a Big4 firm, having a Big4 partner as a lecturer *"set the scene"* for his career in auditing. He recalls:

"…I studied in a local university. Graduated back in 1990s—accounting degree. So, I've heard about auditing firms when I was in the university. One of my lecturers is actually a partner in one of the Big4 firms [and] that basically set the scene for me to start thinking about looking into auditing as a career."

Zafrul (AO79) adds that he began learning the *"requirements"* of the *field* during the classroom encounters and insists that these meetings were pivotal in shaping his professional *trajectory*. He further explained why he believes that having a practitioner involved in the classroom is crucial:

"I mean if you have a person who is a partner and teach auditing, for example, whatever that he said we can understand [that] it's all coming from his practical experience and it makes us wonder…Woah…this guy…[has] wealth of experience coming…to teach us…and we really respect them for that […] Compared to a lecturer who has always been lecturing, teaching the same subject, you will have a different perspective altogether. Perspective is one and different perception of the capabilities as well."

Here, Zafrul's (A079) statement highlights that predisposition plays a vital role in influencing prospective accountants' engagement with their lecturers and learning experience. However, Myra's (SG005) case proves that the engagement is not without tension. She shares that her encounters with lecturers with professional experience sometimes made her question her choices. She explains:

"I think it affects you when your lecturer is someone from the industry […] they can give you insight…like, if you want to be an auditor this is what the work will be like. They give you more like [a] professional view of the situation…like overview. Rather than they're saying, "Oh…it's not good to take accounting, you'll be tired, and I'm tired when I'm working" (laughing) Yeah. It's actually true. There are some lecturers, who said like "Accounting you have to work long hours". Not knowing maybe for me, I wouldn't mind working long hours. Because I…it's not I have my own plan laid out, it's just that when I work, I want to go all out while I can. So, it wasn't a problem for me. But when they mention, "Oh, you don't have life…You will all the time at work", which is like really set me back la. Is it a good choice if I took accounting? Will I be tired? Will I have a social life after?"

Both Zafrul's (AO79) and Myra's (SG005) cases highlight the educators' role in anticipatory socialisation and the inherent struggle prospective accountants may experience when engaging with the education *field*. The exposure prospective accountants gain from their educators influences their perception of the work

field and, therefore, their career-building strategies. Although Myra's (SG005) encounters with some lecturers sometimes affected her belief in the *field* unfavourably, most lecturers that she encountered were more predisposed towards the profession and, thus, have encouraged her to continue on the professional *trajectory*. Myra's (SG005) case also shows that her interest in the profession ebbs and flows and does not remain constant over the entire journey as she engages with the education *field*. She shares:

> *"But then it's really up to your motivation at the end. I think what really helps me…was most of the lecturers don't really give me bad insight. Of course, it's tiring, but it's rewarding at the same time. I think that what helps me to boost me further to take accounting."*

Myra's (SG005) experience shows how prospective accountants hold on to and invest in certain life meanings. Still, the construction of their *trajectory* is a struggle, relational, unsystematic and far from passive. The struggle between the individuals' predisposition and the social context affects their *capital* accumulation and belief, thus, shaping their professional *trajectory*.

7.2.2 Building capital through extra-curricular activities

For prospective accountants such as Ho-Yin (SG058), who comes from a working-class family, the education *field* became a social space where he became aware of the *doxa* of the accountancy work *field* and internalised different forms of *capital* that propelled him towards a career at a Big4 firm. His socialisation with the profession through his secondary school teacher and later through extra-curricular activities during his undergraduate study helped structure his perception of the accountancy profession. He shares:

> *"…after I join Uni_P, I have never thought of being a CA [Chartered Accountant] yet la. During my degree, because I have a few close friends, I think three or four of us. We always, mainly because study boring already, especially accounting, so we join a lot of activities particularly all the competitions and that's the way we know more lah on this accounting field…We joined the MACPA [MICPA] quiz, which is open to all undergrads […]. Then during my second year, we have a career fair actually in Uni_P, so of course la…I go to all the booths for the professional bodies, so I have ACCA, CIMA, CPA Australia, MACPA and ICAEW…Then, of course, la, I'm like the housewife doing the bargain in the shop during the shopping they will compare lor."*

Ho-Yin's (SG058) investment in time and effort, learning about the profession through competitions and career fairs, gravitated him towards professional qualifications, which propelled him to build a career within the Big4 *field*. He further points out that his involvement in such competitions also helped him acquire *"value-added skills"* that enhanced his educational experience and eased his transition to the work *field*. Moreover, like many graduates, Ho-Yin (SG058) is very much aware that *"the degree is not enough"* (Tomlinson, 2008, p. 49). He explains:

> *"I think another thing is because of…the competition all those, some of the competition that we have joined the CIMA Global Business Challenge, Deloitte Tax Challenge and…the HSBC Business Case Competition. All these are…it's a case study format. So, I think because of all these competitions, there is some value added to our existing degree program lah. So, for other students, I don't know how they can…whether they acquire similar skills or not la. I think it depends on the person lor."*

Ho-Yin (SG058) also highlights that although the competition is *"open to all undergrads"*, not everyone would have the same inclination to participate in such activities. Roulin & Bangerter (2013, p. 43) argues that most students' involvement in extra-curricular activities is *"out of personal reasons…interest or passion, continuing something started as a child"*. A predisposition claimed to be more common amongst privileged middle-class students (Bathmaker et al., 2013). However, the findings of this thesis seem to show that ethnic background also plays a pivotal role. For example, in Ho-Yin's (SG058) case, despite coming from a working-class background, the exposure to the profession he gained from his secondary education in a Chinese school encouraged him to strategically build on potential *capitals* that he could mobilise in the accountancy work *field*.

Instead, for most Bumiputera with low inherited *capital* like Lukman (SG038), the university's extra-curricular activities taught him the significance of having a professional qualification. While Ho-Yin (SG058) was driven much earlier by his interest in professional exams, Lukman (SG038) was propelled by his aspiration to work in the Big4 *field*; a predisposition that he only began to internalise through his engagements with a lecturer during his pre-university study.

Lukman (SG038), whose parents are primary school teachers, often participates in extra-curricular programs *"to know more"* about the profession. He shares:

> *"…in seventh semester. Because my faculty always conducts programs with MIA, ACCA and other Big4 firms. I always attend the programs because I want to know…my heart said I want to know more…and I get to know what is and the higher, next level of accounting qualification… and I got to know about ACCA. Oh, I need to study again…habis [finish] degree ada lagi [there's more]…."*

Like Ho-Yin (SG058), Lukman (SG038) too had to internalise unfamiliar *field doxa* by investing their time and effort participating in extra-curricular activities to improve their positioning in the Big4 *field*. A practice that Crawford & Wang (2019) argue is shared amongst students from a working-class background. However, unlike Ho-Yin (SG058), who had begun sitting for professional examinations during his undergraduate study, Lukman (SG038) was just becoming aware of the existence of professional qualifications during the final months of his undergraduate program. Thus, while sitting for professional exams is already part of Ho-Yin's (SG058) professional 'plan' and *trajectory*, for Lukman (SG038), having to sit for professional exams, although in line with the *field's doxa*, involves unanticipated modification of his career plans. Ho-Yin's (SG058) and Lukman's (SG038) cases highlight that *trajectory* is not merely 'planned' but is shaped through the individuals' interaction with the *field*s they occupy.

Similarly, for Anis (SG017), who has spent time and money on a specific *trajectory*, taking up professional qualifications would mean investing more economic *capital* and time in the education *field*, a commitment that she was not prepared and able to make. She shares:

> *Original:* *"Masa saya degree, ada exposure to ACCA…MAICPA… everything…semua tu. Saya terfikir…motivated…nak ambil…so ada terdetik nak ambil benda tu…cuma bila nak isi tu…betul ke nak ambil ni? Rasa…degree dah tiga tahun…diploma dah tiga tahun…so macam fikir umur. And then fikir nak kerja…"*
>
> *English translation:* *"During degree, there was exposure to ACCA…MAICPA…everything. I thought of it…and was motivated…to take it on…it did spark my interest…but when asked to fill the application forms… [I thought] am I really sure about this? I*

felt…degree already three years…diploma three years…so I thought of my age. And then thought of working…."

However, like Siti (SG024), Anis's (SG017) perception of professional qualification changed after entering the work *field* and propelled her to take the examination. For Siti (SG024), her working experience highlighted gaps in her knowledge and skills that she was not previously aware of. She shares:

> *Original:* "*Masa dulu awal-awal pergi study macam biasa and then along the way, lecturer ajak pergi company visit…ada accounting club…saya ni suka benda-benda tu…involve in an organization…jumpa lagi ramai kawan…disitu baru belajar ada MIA…tak pernah tahu kewujudan…lepas ni boleh pergi Acca, oh okay… sebelum tu tak pernah terfikir…and along empat tahun belajar degree… orang tanya, nak ambil ACCA ke? Tak nak…takkan sambung. Tapi tiba-tiba bila dah habis degree…bila masa tu kerja sekejap…after intern sambung lagi enam bulan…company panggil…kerjalah…masa kerja…banyak lagi aku tak tahu rupanya…disitu okay nak improve lah diri…disitu barulah decide untuk ambil ACCA.*"

> *English translation:* "*During early stages of my undergraduate study, I had a straightforward plan, and then along the way, lecturer took us on company visits…there was the accounting club…I like all these things…to be involved in an organisation; made many friends, there I became aware of MIA…never knew of its existence, after degree there's ACCA, oh ok…before this, I have never thought of it…and along four years studying for degree…people would ask, would you take up ACCA? I said I don't want to…never will. But suddenly, after I have completed my degree…I worked for a while…after intern, I continued working for the same company for another six months…it was during this period that I realised that I didn't know a lot…that's when I decided to improve…take up ACCA.*"

Siti's (SG024) predisposition, mobilisation of internalised *capitals* and engagement with the work *field* propelled her on a *trajectory* that eventually pushed her to sit for professional examinations. However, at a much later point in her lifetime than Ho-Yin (SG024), who entered the work *field* with most of his professional exams completed.

With few exceptions, as highlighted in Bathmaker et al. (2013), students from middle-class backgrounds are more inclined to participate and, therefore, benefit from extra-curricular activities. For Farhana (SG080), participating in extra-curricular activities allowed her to learn more about available funding opportunities. For Yeoh (SG086), participating in accounting club field trips gave

him a glance at the accounting work field and professional qualifications to construct an ideal aspiration. Something that he would not be exposed to if he did not engage in such activities. For other prospective accountants such as Ira (SG016), her anticipatory socialisation with the profession through participation in *"events"* organised by the university helped her to gain *"exposure"* to *"professional accountancy"*. Similarly, Izuan (SG051), who was studying at the same institution as Ira (SG016), adds that his involvement in such events was an eye-opening experience. He shares:

> *"I think…it's more related to exposure to the accounting field right? I think it's really good for me. Because during my study in Uni_L, I got to know Big4s, which I don't know at all during my diploma days…I got to know about ACCA, MIA...So, I think that one really opens my eyes on the accounting world."*

However, unlike Ho-Yin (SG058) and Lukman (SG038), who had begun to familiarise themselves with the structures and the norms of the Big4 *field*, Farhana (SG080), Yeoh (SG086), Izuan (SG051) and Ira (SG016) were only beginning to learn the existence of the *field* during the final stages of their undergraduate study. These cases show that *"the social world is not transparent, open-ended and instantaneous, but endowed with gravity, opacity and asymmetry"* (Wacquant, 2014, p. 118). While Ho-Yin (SG58) was more 'conscious' of his *trajectory*, prospective accountants such as Farhana (SG080), Yeoh (SG086) and Izuan (SG051) became 'conscious' through their educational practice and opportunities. The findings highlight how the individual's present *trajectory* is based on their present predisposition, *capitals* and *field*, but these changes with time and experience. Thus, the prospective accountants' *trajectories* should not be conceived as a permanent direction or orientation but as one that could change over time depending on the individual's social position, their engagement with *fields* and 'choices' made. In this section, the evidence shows that participating in profession-related extra-curricular activities has positive implications on the *trajectory* of becoming an accountant and how inequality embedded within *field* structures is an important part of the equation.

7.2.2.1 Institutions' unequal access to the profession

The variations in forms of *capital* that the accounting students could accumulate through extra-curricular activities in their respective institutions and the different timing when such accumulation was made possible, however, also highlight the inequality within the structures of the education *field*.

Fareedah (A094), a senior academic at Uni_E, further points out that not all institutions would have the same access to the industry. She argues that her position in a professional body and good relationship with the industry allowed her to *"tap that opportunity"*.

> *"...network is important...teamwork is important with all these people from the industry. If we have a good relationship with these people, they're willing to assist...so far, I'm now with ProfBody_A...everybody willing to assist our students. It's just that whether we can tap that opportunity and bring to the universities so that our students can meet the expectations."*

Sharifah (AO77), a senior academic at Uni_D, further highlights that the university's location and reputation also play a role in *"maintaining the relationship with the firms"*.

> *"We are in KL [Kuala Lumpur, capital city of Malaysia]...so strategically we have no problem in terms of maintaining the relationship with the firms and also the professional bodies...especially through the student club...they are very, very active...and they get full support from firms...I know the firms need to support them if they want the students to join them after they graduate...so it always like we see as win-win."*

Thus, students' anticipatory professional socialisation at the university also depends on the institution's social position within the education *field*. Therefore, students from privileged institutions are likely to have better access to *capital* accumulation opportunities.

7.2.3 Building capital through professional accreditations and exemptions

Another important anticipatory socialisation mechanism is found through professional accreditations and exemptions accorded to institutions. Such

accreditations allow accounting graduates from accredited programs to be exempted from the initial stages of the professional body's examinations (Apostolou & Gammie, 2014), which gives prospective accountants awareness of *capital* within the *field*. The accreditations are designed to encourage students to gain memberships in these professional accounting bodies, which has been found to enhance the prospective accountants' technical development and employability skills (Mistry, 2021).

In creating conducive social spaces for prospective accountants to build *capital*, some universities not only have their accountancy programmes accredited but also have an optional pathway for accounting students to concurrently sit for their professional exams while completing their undergraduate degrees. Such investments made by the university benefit prospective accountants such as Ho-Yin (SG058), who are already predisposed to professional qualifications. Ho-Yin (SG058), who studied at a public university, shares his experience undertaking such programs.

> *"...there is a special arrangement lah, between the [professional exam] tuition provider and Uni_P. Whereby the tuition provider's lecturer will travel to Uni_P to teach during our long semester break. When other students go back to their hometown, we are in Uni_P lor. To do the papers."*

Moreover, in Ho-Yin's (SG058) case, his lecturer secured scholarships from a government agency to fund his professional exam fees.

> *"...at the point of time, [my lecturer] during my time he was the Deputy Dean. So, he actually look for alternative arrangement. I don't know how he got it. So, my first two papers, we got the sponsorship from a government agency."*

Ho-Yin (SG058) first sat for his professional exam in his second year of accounting degree and continued with the following paper in his third year. His *illusio* in professional qualification and the opportunities available to him through his education institution compelled him to invest his time and effort to sit for his professional exams while completing his undergraduate degree. Ho-Yin's (SG058) pursuit of professional qualification also propelled him to work with one of Malaysia's top eight audit firms. Ho-Yin (SG058) was required to commit to a training contract with an approved employer before sitting for his

professional exam. Thus, his strategies and engagement with the *field* and the opportunities accorded to him through his institution formed a *trajectory* that gathered momentum and propelled him towards the Big4 *field*.

Another increasingly popular pathway provided by universities is the ACCA Accelerate programme. The fast-track programme offers accounting students from accredited programs to independently study towards their final ACCA Professional-level exams while completing their degree. Students following the pathway are seen to benefit from the accreditation as they would enter the work *field* not only as accounting graduates but also as either an ACCA Student or Affiliate, which enhances their employability. Izuan (SG051) shares his observation during a Big4 recruitment process. According to Izuan (SG051):

> *"Even though you are still pursuing the ACCA…the chances you gonna be hired is quite high [compared to a degree holder]. […] Yeah. I think so. Because last time I got a few friends who didn't manage to finish their ACCA, but they got conversion to permanent staff…I think their P [professional] papers got two or three more."*

Presently, many accounting graduates from ACCA accredited programs in Malaysia only need to sit for the final four ACCA professional papers to gain the ACCA Affiliate status. The remaining nine papers are exempted upon successful completion of the degree program. Professional accreditation, therefore, is *capital* for prospective accountants seeking employment or promotion at accounting firms such as the Big4, which are committed to sponsoring their employees' professional development.

Like Ho-Yin (SG058), accounting graduates such as Mei-Yoong (SG084), who have been predisposed towards professional qualifications since secondary school, the ACCA Accelerate pathway allowed her to complete her degree and professional exams at the same time. This thesis's findings show that such strategies are regular occurrences among Chinese accounting students compared to other ethnic groups. In these cases, the institutions they attended were structured to enable them to sit for professional examinations while completing their degree. Marina (AO88), a lecturer at a predominantly Chinese university, further shares:

> *"I think normally I see…at least 10 per cent will be taking ACCA while they are in year four normally […] And mostly when I go for*

internship visits…same thing. They are doing ACCA…so we have a lot that have started ACCA. […] Because of the Accelerate program that we have with ACCA, where they can start…I think they can start in their Year three. They can start doing their ACCA. So, a lot of them has gone through. There are a few students, yang [who are] interested to do CPA Australia as well, ICAEW, MICPA, CIMA pun ada [also]. It's just that they cannot start while they're doing degree."

She further adds that parents of these students, regardless of economic background, are highly aware of such programs and pathways:

Original: "So, parents memang normally akan tanya from so anak dia…how many papers can be exempted. Not necessary parents yang in that line and not necessarily educated parents. Sometimes parents yang they can't speak English pun, so ada translator kat sebelah pun wants to know about professional papers. So, they will ask […] They will speak in Mandarin with their kid, then I heard 'ACCA'. Then anak dia akan tanya. Can I take ACCA later and all that? So, probably those students come from background yang parents encourage them juga lah […], Chinese parents, punya awareness on professional accounting memang tinggi compared to Malay parents la kot or at least masa I was doing [my degree] when I was studying I don't really hear my university mates yang parents cakap yang parents tanya bila nak buat ACCA. Not really. But here, yes. Memang diaorang cakap, my parents wants me to do this. My parents want me to take ACCA. Diaorang start awal."

English translation: "So, parents do normally ask on behalf of their child…how many papers can be exempted. Not necessary parents who are in that line and not necessarily educated parents. Sometimes, parents…they can't speak English would also ask…so there would be a translator beside them and they want to know about professional papers. So, they will ask […] They will speak in Mandarin with their child, then I heard 'ACCA'. Then the student will ask. Can I take ACCA later and all that? So, probably those students come from background where parents encourage them […] Chinese parents' awareness on professional accounting is really high compared to Malay parents, I think, or at least when I was doing [my degree] when I was studying, I don't really hear my university mates say…parents would ask when are they going to do ACCA. Not really. But here, yes. The students would say,…my parents want me to do this. My parents want me to take ACCA. They start early."

Marina's (A088) observation, thus, highlights how the prospective accountants' *trajectory* is shaped not only by the available opportunities structured by the *field* but also by inherited *capitals* that the individuals already possess. In line with Lareau (1987), these cases also show that parents' cultural capital and involvement in their children's education greatly influence the prospective

accountants' predisposition for professional qualification and professional *trajectory*. However, Modood (2004, p. 101) suggest that social structures, cultural *capital* and familial ethos only partly explain such phenomenon but *"does not exhaust the contribution of ethnicity"* (p.101), which he argues is instrumental in overcoming social disadvantages. Shah et al. (2010, p. 1111) demonstrate how ethnicity has *"material impact"* in shaping their educational success and career aspirations through their study of British Pakistanis youth.

In a postcolonial context with interethnic tension and ethnically segregated *fields*, such as Malaysia, prospective accountants' *trajectories* are also influenced by their ethnic backgrounds. With structural constraints affecting individuals' educational and career opportunities, ethnically segregated *fields* encourage not only the unequal distribution of resources but also facilitate the transmission and accumulation of distinct cultural and social *capitals*. Thus, within such a context, ethnicity is *capital* in that it grants individuals distinct privileges, social power, and predispositions capable of conferring them cultural legacies and co-ethnic ties (Zhou, 2005) to succeed within the accounting profession. This may be in transmitting strong *illusio* towards becoming an accountant, as experienced by prospective accountants from Malaysian Chinese ethnic backgrounds when they enter particular accounting sub-*fields*. Amal's (SG044) experience highlights the distinct career aspirations between *Bumiputera* and Chinese. She explains:

> *"I also heard that it's not easy to be an accountant. You want to go to this industry cause most of them conquer by certain…[ethnic group] yeah. Ethnic group. Yeah. First is the mindset. But I believe that the Malay itself, they don't really like think that accountant is something big. […] They didn't see this as a professional job. That's what I'm trying to say."*

Amal's (SG044) and Marina's (AO088) observations thus show how ethnicity can be a vital resource in shaping the prospective accountants' predisposition and *trajectory*.

Although accounting educators have been critical of the impact of accreditation on the university's curriculum content and assessment (Apostolou & Gammie, 2014; Ellington & Williams, 2017; Sangster et al., 2020; Stoner, 1999), the findings suggest that not being accredited or not following the *doxa* within the

profession further complicates the prospective accountants' *trajectory*, especially for those from a less privileged background. Lukman (SG038) shares his frustration:

> *"...I feel frustrated...because my university only get a few exemptions in ACCA. Like only four papers [as opposed to nine papers]. I need to take nine [more] [...] The standard...in our subject that one is the same [compared to other accounting programmes]. But in terms of the connection, our networking with the professional body that makes us a little bit back[wards]."*

Unlike most accounting programs in Malaysia, the program Lukman (SG038) is graduating from is not awarded the same number of paper exemptions. Lukman (SG038) argues that the university's political connection instead of its *"standard"* contributed to the outcome.

Fazilah (AO43), who is a senior academic at the institution, further elaborates:

> *"I'm helping this organisation...helping the students to get more exemption papers for ACCA. Because we have issues...our own organisation in regards to the number of papers for the exemptions... we are among the lowest...[amongst] university that offers accounting courses...most universities they got nine...but for us, we only got four...so now...the challenge is first with the lecturers...not all lecturers understand...how professional paper works."*

She explains that one of the critical barriers in getting a higher number of paper exemptions is the support from the lecturers. Ellington & Williams (2017) highlight that educators who perceive themselves as academics rather than accountants tend to express passive resistance against professional accreditations and exemptions.

Fazilah (AO043) further adds that structuring the curriculum based on multiple accounting education standards, which are not aligned with one another, complicates the situation.

> ***Original:*** *"Because tak sync...Halatuju (Malaysian Qualifications Agency standard) cakap macam ni...ACCA pulak tak fikir halatuju...fikir associate yang international...so bila tak sync...create a gap...kita pula nak kena follow as an institution...nak accredited by MIA [...] especially Uni ni lebih pada Islamic...kita banyak include the*

integration of Islamic subjects...because for us we want to...develop Muslim accountant...."

__English translation:__ "Because it's not synchronised...Halatuju (Malaysian Qualifications Agency standard) says do it this way...then ACCA does not consider Halatuju...their focus is on producing international associates...so, when it's not synchronised...create a gap...and then as an institution...we also want to be accredited by MIA [...] [and] especially this university which is Islamic inclined we...include the integration of Islamic subjects...because for us we want to...develop Muslim accountant...."

Thus, in line with the extant literature (Apostolou & Gammie, 2014, p. 668; Ellington & Williams, 2017; Stoner, 1999), their findings highlight how different accreditation requirements limit institutions' *"academic freedom"* in shaping the structure of the *field*. However, Fazilah (AO43) admits that not embracing the *doxa "very much"* affects their graduates' *trajectory*.

__Original:__ "Macam those students...once graduate they nak pursue ACCA...they won't get the full exemption like the others...so they will be...impacted in terms of the cost...timing to finish the papers. Basically, students didn't realise until they dah graduate...waktu dia nak pursue tu baru they realise."

__English translation:__ "Like those students...once graduate they want to pursue ACCA...they won't get the full exemption like the others...so they will be...impacted in terms of the cost...timing to finish the papers. Basically, students didn't realise until they have graduated...or not until they want to pursue their professional education."

Moreover, Shafiqah (SG042) explains that the number of paper exemptions awarded affects the financial cost she would need to assume to undertake the professional qualification and scholarship opportunities. According to Shafiqah (SG042), most organisations will only sponsor the final stage of the ACCA Professional examination and award scholarships to accounting graduates who have received an exemption from the nine lower-level papers. Therefore, excluding graduates such as Shafiqah (SG042) from many funding opportunities. Furthermore, without financial assistance, Shafiqah (SG042) would have to raise her funds on her own, which is challenging with education loans to pay for.

Ani (SG041) further adds how paper exemptions could also affect graduates' employability at Big4 firms. Ani (SG041), a final year accounting student, is

hesitant about returning to work with the Big4 firm she interned with out of job security concerns. She explains:

> *Original:* *"Depends...because Uni_S tak ada exemption...for [the other] five ACCA papers... ada senior daripada Uni_S sambung Big4_B...but then tak tahu dia boleh lepas untuk continue with Big4_B...kawan dari Big4_C...dia kata Big4_C bagi masa sampai May tahun depan untuk habiskan five papers...yang foundation tu...then baru boleh masuk balik Big4_C."*

> *English translation:* *"Depends...because Uni_S do not have exemption...for [the other] five ACCA papers...a senior from Uni_S returned to Big4_B [after graduation] but is still not sure whether can continue with Big4_B...a friend from Big4_C said...Big4_C gave time until May next year to complete the five papers...the foundation papers...only then can she return to Big4_C."*

Ani (SG041) points out how some Big4 firms are only willing to offer conditional employment to graduates without the nine papers exemption. Shafiqah (SG042) shares her frustration on the matter:

> *Original:* *"...kita ni public universities by government tapi kita tak recognised...for me in terms of syllabus...okay...lecturer dah cuba sampai tahap orang kata...same standard...bukan tak sama...I think [that] must [be] enhanced...the recognition part...so dapat jimat masa students...and then dapat bagi semangat...tak patahkan semangat diorang untuk terus belajar..."*

> *English translation:* *"...we are from public universities by the government, but we are not recognised...for me in terms of syllabus... okay...lecturer has already tried to achieve the same standard...it's the same...I think [that] must [be] enhanced...the recognition part...so can save students' time...and then it would give them encouragement...not discourage them from continuing their education...."*

Here, Ani's (SG041) statement highlights how professional accreditation may serve to exclude less privileged prospective accountants from the Big4 *field*. For Shafiqah (SG042), Ani (SG041) and Lukman (SG038), their low number of paper exemptions, in effect, excluded them from the Big4 *field*. Their feeling of inadequacy affected their belief in their capability to progress in the Big4 *field* and therefore created a self-fulfilling prophecy that predisposed them to non-Big4 *fields*. Bourdieu argues that in such cases, the individuals tend to succumb to the *habitus*, *"adjusting their expectations to their chances"* and accept that

such *field*, for example, is *"not for the likes of us"* (P. Bourdieu, 2010, p. 473). Furthermore, prospective accountants who are in dominated positions, such as Shafiqah (SG042), Ani (SG041) and Lukman (SG038), are always left feeling one step behind despite their effort as the *field* continues to mirror the image of the privileged. Thus, exposing less privileged prospective accountants with limited *capital* to *symbolic violence*. The different levels of professional accreditations structured across institutions in the education *field* would also influence the accounting students' social position and how they would strategically engage with the work *field* to build a career that 'befits' them.

7.3 Conclusion

This chapter discussed the journey of prospective accountants as they struggle and strategise to accumulate *capital* within the constraints of their social position and dominant norms within the local higher education *field*. The findings highlight that the unequal distribution of *capital* within the education *field* mediates prospective accountants' experience and *capital* accumulation and propels them on a particular career *trajectory*. While the privileged, such as Ho-Yin (SG058) and Mei-Yoong (SG084), strengthened their social position toward the Big4 *field*, prospective accountants such as Lukman (SG038) are compelled to work within a non-Big4 *field*.

The first section of the chapter focused on the dominant societal and institutional norms practised at institutions within the local education *field* and how these affect the prospective accountants' *capital* accumulation strategies. Although most institutions are predisposed towards preparing their graduates for the Big4 *field*, some institutions are inclined to different approaches and propel their graduates towards non-Big4 *fields*. For example, Uni_S, an Islamic public university, is predisposed to developing Muslim accountants, which leads to the accumulation of specific *capitals* that are not necessarily in line with the dominant point of view within the Big4 *field*.

In a postcolonial context such as Malaysia, students' *capital* accumulation experience is further affected by colonial legacies. Ethnic segregation has become a common characteristic of the Malaysian social *field* (Swami et al., 2020) that such social segregation tends to encourage a divided education *field*

(H. A. Lee, 2012; H. Lee & Abdul Khalid, 2016) and complicates early career socialisation of ethnic minority within the work *field*. The dominant ethnic and linguistic predisposition shared by the individuals within the *field* are critical cultural norms that shape not only the prospective accountants' *capital* accumulation strategies but also their *trajectory* and employability within the accountancy work *field*. For example, Wai-Yi (SG047), a Uni_K graduate, chose to leave the Big4 firm to work with a predominantly Chinese and Mandarin-speaking firm even though it would mean working for a seemingly less reputable firm and receiving lower monetary compensation. From a Bourdieusian perspective, the findings show how such practices tend to encourage social reproduction as prospective accountants are likely to gravitate towards a position that they are culturally invested in, which may not necessarily be the Big4 *field*. Accounting literature continues to highlight how a Big4 career is desirable to many accounting students (Daoust, 2020; Gebreiter, 2019). However, this thesis's findings suggest that such desire is likely a product of *habitus* predisposed to westernised neoliberal practices such as speaking in the English language. Westernisation has been argued to be a *"symbolic status and elitism"* to societies in postcolonial contexts (Aburous, 2016, p. 156; Yapa, 2011). However, for prospective accountants such as Wai-Yi (SG047), her predisposition and practices propelled her towards a non Big4 sub-*field* that she is more culturally comfortable in.

Section 7.2 then focussed on the significance of prospective accountants' social position and how it affects their strategies to accumulate *capital* within the education *field*. The prospective accountants' childhood and education experience, significantly influenced by social origin, shape their predisposition and *capital* accumulation strategies. For example, Mei-Yoong (SG084) was able to capitalise on the opportunities within the education *field* because of her inclination towards professional qualifications shaped by her family's support and exposure to such qualifications during her secondary school education. For accounting students with limited *capital*, guidance and support received from lecturers are essential enablers. Nina (SG004), for example, learnt the significance of working in a Big4 firm during her undergraduate study at a private higher education institution. Her experience with educators and peers essentially shaped her predisposition towards a career at a Big4 firm. Nina's

(SG004) desire to obtain a Big4 position was not only fuelled by the *"social recognition"* (Daoust, 2020, p. 1) that the employment accords but also by the encouragement she received from engaging with dominant structures within her institution.

Section 7.2.2 then explored the prospective accountants' experience participating in extra-curricular activities. For Lukman (SG038), the university's events taught him the importance of pursuing a professional qualification. The events for Ira (SG016) gave her first exposure to *"professional accountancy"*. The findings suggest that prospective accountants' participation in extra-curricular activities not only has positive implications on the *trajectory* of becoming an accountant but benefits them differently. For example, for Ho-Yin (SG58), such activities strengthened his *illusio* in professional qualifications, while for Izuan (SG051), such events were an eye-opening experience that reshaped his *trajectory*. Thus, these cases highlight that *trajectory* is not merely 'planned' but is shaped by individuals' interaction with the *fields* they occupy.

Section 7.2.3 then discussed the significance of professional accreditations and exemptions for institutions and accounting students. Although accounting educators have been critical of the impact of professional accreditation on the university's curriculum content and assessment (Apostolou & Gammie, 2014), the findings suggest that unaccredited programs limit prospective accountants' social mobility. For prospective accountants such as Shafiqah (SG042), Ani (SG041) and Lukman (SG038), their degree accreditation status limited their perceived prospects within the Big4 *field,* which shaped their career strategies. The prospective accountants thus tend to perceive such limitations as a form of violence as it limits their immediate opportunities. However, this thesis also contends that such professional accreditations are a form of *symbolic violence* as the pedagogic action imposes structures that serve Big4's interests at the expense of prospective accountants, limiting their broader future and perspectives.

Higher education experience, thus, plays a vital role in shaping the prospective accountants' professional tendencies, career strategies, and *field trajectory*. This chapter showed how prospective accountants engage with the education *field* for *capital* accumulation. Their struggle and strategies create a *trajectory*

that builds momentum towards particular accounting work sub-*fields*. However, the *trajectory* is not merely 'planned' but is shaped through the individuals' interaction with the *fields* they occupy. The findings highlight how the individual's present *trajectory* is based on their present predisposition, *capitals* and *field*, but these changes over time and with experience. Thus, the *trajectory* should not be conceived as a permanent direction or orientation but one that could change depending on the choices made. The variations in forms of *capital* that the accounting students could accumulate through extra-curricular activities in their respective institutions and the different timing when such accumulation was made possible also highlight the inequality within the structures of the education *field*. Thus, exposing prospective accountants with limited *capital* to symbolic violence. In the next chapter, the discussion on the implications of social inequality and the *field's* social reproduction is further developed by exploring the transition of prospective accountants' as they negotiate the Big4 *field* and why the gravitational pull of the *field* is at times not strong enough to propel prospective accountants to continue to play the game.

Chapter 8   Findings and Analysis III: Negotiating the Big4 field

8.0 Introduction
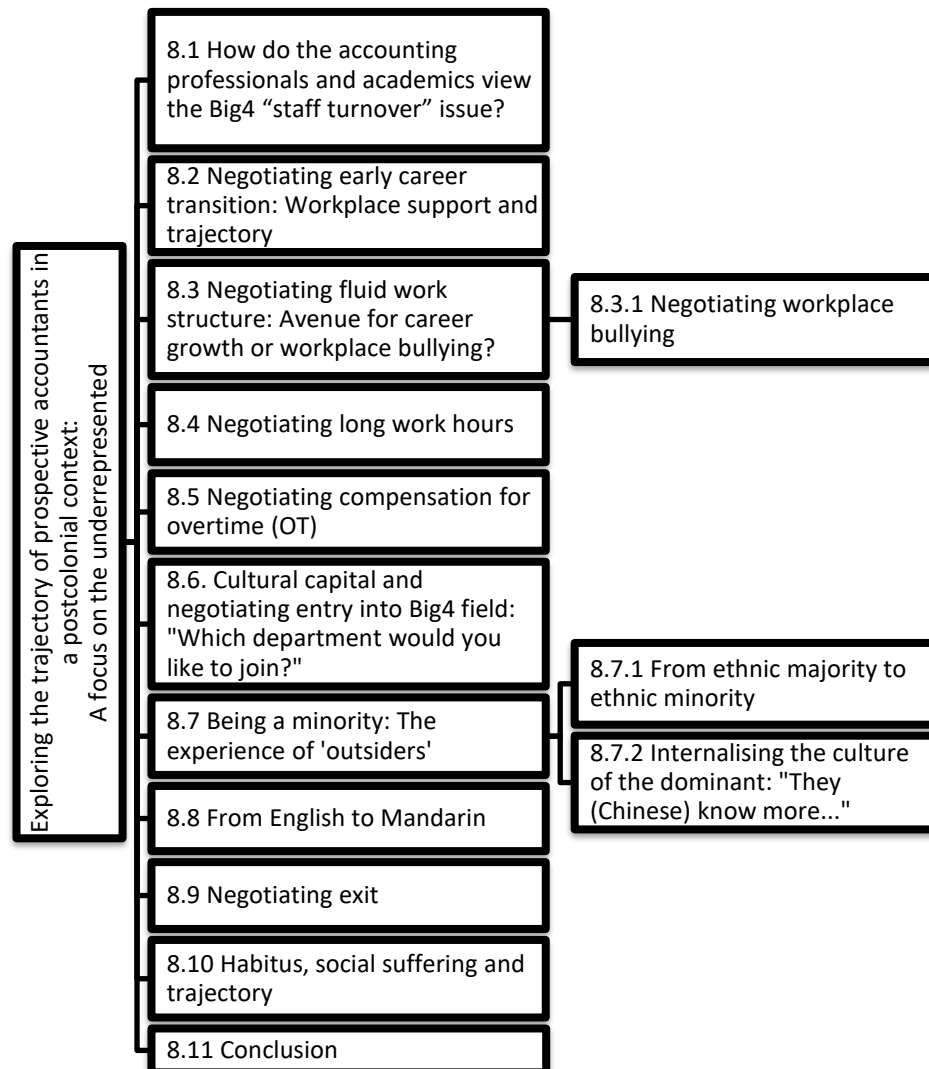
Figure 8-1 Structure of the Findings and Analysis III

The previous findings and analysis chapters discuss the professional trajectories of prospective accountants. It highlights how prospective accountants from different social and educational backgrounds invest and propel themselves towards particular career paths. This chapter focuses on the work experience of prospective accountants at Big4 firms and how some are 'pushed' to leave. Players within the accounting profession perceive employment at Big4 firms as symbolic capital (K. Jacobs, 2003) and, thus, a *"dream"* job for many. However, the Big4 firms' diminishing *"material and symbolic power"* (Spence et al., 2016,

p. 4) and prospective accountants' weakened *illusio* have propelled them to leave the firms. This chapter, therefore, describes the experience and emotional burden of the prospective accountants as they negotiate their *trajectory* within the Big4 *field*.

Previous critical and interpretive accounting literature has focussed on issues of socialisation and recruitment at the Big4 firms (e.g. Anderson-Gough et al., 1998, 2002; Daoust, 2020; Gebreiter, 2019; Lupu & Empson, 2015). In this chapter, using the Bourdieusian concepts, the evidence is analysed to make sense of the prospective accountants' work experience at Big4 firms and how it shapes their professional *trajectory*. The findings contribute to the literature by focusing on the professional socialisation experience of accounting trainees or Audit Associates at Big4 firms, particularly exploring the conditions that propel some of them to leave their *"dream"* job after having secured one. The discussion in this chapter is, thus, drawn essentially from the experiences of a sub-set of interviewees who possess Big4 employment experience. The findings reflect the journey of 17 prospective accountants, documentary evidence and reflections from academics and professionals on the underrepresentation issue within the Big4 *field*. Having interviewed prospective accountants from diverse social backgrounds, only four out of 17 prospective accountants interviewed remained. Only two intended to re-enter the *field* upon completing their full-time studies. Seven full-time employees experienced significant dissonance and exited the *field,* while ex-interns were not eager to return. The finding came somewhat as a surprise considering the symbolic power that employment in a Big4 represents and thus, motivated the writing of this chapter. The list of prospective accountants' experiences drawn upon this chapter is provided in Appendix 6.

The chapter begins with a discussion of the staff turnover issue in public accounting firms, where the issue has been perceived as a *"significant and long-term problem"* but remains a challenge even for the Big4 firms (Nouri & Parker, 2020, p. 294). Although the issue is a global phenomenon, the literature has given less consideration to non-western contexts (Aryee et al., 1991; Nouri & Parker, 2020). This section, thus, explores the issue with reference to a postcolonial context where the development of the accounting profession is

typically entangled with colonial legacies and ethnic disparity. Section 8.1 explores the staff turnover issue and the contrast in views between the employers at Big4 firms, academics and prospective accountants within the context.

Section 8.2 discusses the prospective accountants' experience in negotiating their early career transition in the Big4 *field* and how workplace support reinforces their commitment to the *trajectory*. On the other hand, those left feeling lost throughout their initial months of working experience are more likely to exit the Big4 *field* in search of a work environment more suited to their *habitus*.

Section 8.3 explores the fluid working structure at the Big4 firms, which is a major source of *hysteresis*[75] for some prospective accountants. Although prospective accountants with *capital* and solid acceptance of the rules of the game are able to adapt to such structures with ease and perceive it as an avenue for career growth, for many others, such work arrangements lead to perceived unfair distribution of work and toxic workplace behaviours. Following this, section 8.4 explores how prospective accountants internalise long work hours and negotiate norms at Big4 firms. For many prospective accountants with strong *illusio* and are thus, gravitated to the Big4 firms, overtime is one of the many tolerated norms. However, when employees believe they are experiencing workplace injustice, such as perceived unfair compensation, the experience weakens their *illusio* in the *field* and reshapes their *trajectory*. Section 8.5 discusses how prospective accountants experience overtime compensation.

Section 8.6 highlights how cultural and social *capital* accumulated during the internship can make a difference in the prospective accountant's experience and thus their *trajectory*. Following this, section 8.7 explores the experience of minority groups within the Big4 firms and investigates how such experiences shape the prospective accountants' being and career progression. Section 8.8 then discusses Chinese prospective accountants' cultural and linguistic tendencies and how some are more culturally invested in non-Big4 *fields*.

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[75] Hysteresis occurs when *habitus* encounters an unfamiliar *field* or when the *habitus* and the *field* are no longer in sync. The hysteresis effect refers to *"...the mismatch between habitus acquired in one setting (field) and that needed for success within a different field."* (Hardy, 2014, p. 134).

Following this, section 8.9 explores how prospective accountants negotiate their exit from Big4 firms. Section 8.10 evaluates the critical findings of the chapter and concludes with section 8.11, which provides a discussion of the key lessons learned.

8.1 How do the accounting professionals and academics view the Big4 "staff turnover" issue?

When asked about the turnover issue at the Big4 firms, employers hold different views on the phenomenon compared to the prospective accountants interviewed for this thesis. For example, Zafrul (AO79), Big4 senior management, perceives staff turnover indicates the employees' marketability. He explains that Big4_D is proud to be the *"training ground"* for prospective accountants in Malaysia and sees employee turnover not only as a norm but as a compliment to the firm:

> *"Like I said, they are very marketable […] So, staff turnover is always an issue, and we always see that, and we acknowledge that market force probably see audit firm as a training ground, but that's fine with us. We are happy to contribute to the economy by getting more and more professionally qualified. And we are proud of that."*

High staff turnover seems to be viewed as a natural occurrence by the employers and has been well accepted as a *field* norm rather than a long-term unresolved issue (Nouri & Parker, 2020). Ho-Yin (SG058), a senior associate at a Big4 firm, further shares a Big4 recruiter's view of the situation. According to Ho-Yin (SG058), recruiters seem to insist that employees leave the firm because of higher salaries and *"not because the [firm's] culture is not good"*. He shares:

> *"So, because it's like if you say in Malaysia, you are doing audit that [Big4] is the highest salary you can get already. So, what is next? Everyone go to Singapore. […] That's what, according to our HR la. Because I think they did mention during the townhall like we have high turnover rate and the reason is not because the culture is not good."*

However, Ho-Yin (SG058) commented that while the employer views the turnover issue as pay related, he believes that employees are leaving the firm because of the workload and work-life issues:

> *"But what the partner's mindset is like, it can be done, I don't care, I pay for this price, and if really no one wants to do the job, I offer a higher salary which we know that the issue now is not with the salary, but it's more on the workload and the work-life la."*

A survey by PwC in collaboration with the University of Southern California and London Business School in 2011-2012 found that their Millennial employees *"around the globe aspire to achieve a greater balance between their work lives and their personal lives"* (Moritz, 2014, p. 42). Moreover, the survey also showed that work/life balance issues have a more substantial bearing on employees' commitment and turnover. The discrepancy between the employers' and employees' perspectives is rather odd. However, Bourdieu (1977) argues that *"common sense norms"* (Threadgold, 2018, p. 47), which present and impose as the *field's* universal point of view, essentially represent the point of view of the dominant and, as the PwC (2011) survey and Ho-Yin's (SG058) statement show, tends to exclude the point of view of the dominated.

However, Fattah (AO95), senior management at a Big4 firm, did point out that he believes generational factor worsens the employee turnover issue:

> *"Nowadays there are also other factors...nowadays I think it's very difficult to compare...in the past...it's easier...but now you would have seen the study that said, nowadays everybody...some people are in like 30 jobs in their lifetime...before they settle down even or they never even settle down after 30 jobs unlike...me I've been only in one job... the whole of my life...is unheard of. So that...may have an effect."*

Moritz (2014, p. 41;43) claims that managing staff turnover is more about keeping the Millennials *"engaged"* and shares that the Millennials are more focused on cultural fit *"and less on pay",* which is also evident through the findings of this thesis. Moritz (2014) explains that Millennials are more interested in the organisation's purpose and whether it is in line with their values. Thus, instead of focusing on economic rewards, Big4_A, for example, attempts to propagate new forms of institutional engagement to retain more employees. As Fattah (AO95) explains:

> *"So again, if the profession does not evolve...adapt to this new environment...we may not have Chartered Accountants left in the future. So, we [are] cognisant in this, even in the firm...nowadays we*

> *do all kinds of things…where we recognise people's skillset in areas like analytics, etc. …they get bronze, silver, gold, platinum badges. So that gives them the additional recognition that nothing else, no other institute gives that kind of recognition…So the younger ones are excited about this…."*

However, none of the prospective accountants interviewed spoke of this.

It is also important to note that from the employers' perspective, staff turnover, changing jobs is more of an individual choice and has little to do with the structure or context the prospective accountants are in. However, a World Bank Report (2012, p. 19) highlighted the relationship between the *"low audit fees"* and the *"high staff turnover"* issue in Malaysia. It states:

> *"The concern around low audit fees in Malaysia is not restricted to small firms. For the larger audit firms, the problem is compounded by high staff turnover. These firms invest considerable resources in training accountants and auditors who will have usually acquired an internationally recognised accounting designation in the process. After two to three years of post-graduation experience, they are able to command significantly higher wages in foreign markets, including Singapore and China, as well as outside of the accounting industry."* *(World Bank, 2012, p. 19)*

While the report states that the high staff turnover compounds the low audit fees issue, Sharifah (AO77), a senior academic who is very familiar with the accounting profession in Malaysia, suggests that the low audit fees contribute to the high turnover:

> *"I think especially for Malaysia…the profession is in crisis…especially the audit firms…but when we speak to them…we lose our top students to Singapore for example…Singapore dekat [is near] so they can always come back weekends…, and I think for the last ten years…many of our first-class students they actually go to Singapore; KPMG, EY…so I said, we train them, and we lose them…[a loss for] you firms rugilah…you need [to] keep on training…but always the answer…they say, the market capitalisation is not big. Hence the fee is small…they have to take many jobs to survive so yang teruknya [the worse off are] the junior auditors…have to be slaving themselves…manager ambil je [just take on] jobs…so the junior ones have to do the job."*

Although the issue of high workload resonates with the experience of prospective accountants interviewed for this thesis, none of the participants interviewed for this thesis has left the Big4 firm for a higher salary. Very few

have expressed interest to work in Singapore. That said, many of the prospective accountants interviewed for this thesis do agree that they are *"underpaid"* (Ummu, SG052) relative to the additional hours and *"effort"* (Rina, SG036) that they have to put in as a Big4 employee.

It is also essential to highlight that many interviewees perceive that there are plentiful opportunities for *Bumiputera* prospective accountants outside of the Big4 firm in Malaysia. For example, Fattah (AO95), senior management in Big4 firm, explains:

> *"It's different. Mainly because the Bumiputera [accounting graduates] are much more in demand…in the marketplace…you can easily go out and get significant pay increase. Even though in the longer run…in, the shorter terms, there are definite short-term benefits, longer-term is different. I think…yeah…Bumiputera…more opportunities out there in Malaysia."*

The finding raises the role of ethnicity in influencing turnover at public accounting firms. Literature has suggested that ethnicity does affect turnover intentions. For example, Viator (2001) found that African American public accounting employees have stronger intentions than their Caucasian colleagues to leave public accounting. The study suggests that African Americans experience barriers to career advancement, such as access to informal mentoring relationships and support, which encourage them to leave the *field*.

Iqbal (AO99), a *Bumiputera*, who used to work with a Big4 firm, shared his view of the *Bumiputera* underrepresentation within the profession and his experience leaving the Big4 firm to join a regulatory body:

> *"Because when I first joined audit firm, there are Bumiputeras that joined at the same time. But after three years…probably left with a few in the firm who…really like to work in audit firm. Because probably it requires 'certain [type of] people' to stay in the audit firm. Because one thing, there are push and pull factors that might affect the underrepresentation…of Bumiputera in the accounting profession. Be it in the small firms, big firms, medium-sized firms. There's always underrepresentation."*

Iqbal (AO99) explains that he did not see he could accumulate appropriate *capital* to do well in the firm. He shares that in his case, he realised then that auditing is not something that he wanted to do *"in the long run"* and admits that

there are *"issues that affect the retention of Bumiputera in the audit firm"*. Similar to Nina (SG004), Dylan (SG063) and Ariana (SG062), who left the Big4 firm, Iqbal's (AO99) working experience seems to reinforce his belief that his career progression in the Big4 firm would be limited and that he would be *"better off"* in another *field*. He shares:

> *"Because I myself don't see myself progress in such organisation be it personal reasons or opportunity. Personal reasons could be that I may not be competent, I may not like the work, and other reasons could be promotion opportunities. Probably they don't get the promotion opportunity. Due to whatever reasons."*

He further explains that for the *Bumiputera,* the norms within the Big4 *field,* such as poor work/life balance, along with the *gravity* from a competing *Bumiputera* dominated work sub-*field* such as from the government organisations, will likely propel the *Bumiputera* prospective accountants to change their professional *trajectory*:

> *"Bumiputera, I guess there are other opportunities for them outside. They can go to the government. Many of my friends go to government. GLCs (Government Linked Companies). So, there are a lot of other opportunities for them which could potentially be better off than the audit firm."*

He adds comparing the two work sub-*fields* GLCs and the Big4 firms, GLCs:

> *"can pay higher and more work-life balance…and the volume of work is manageable…why would you want to stay [in a Big4 firm?]."*

Thus, unlike the perception of Big4 employers who believe that the prospective accountants left the firm for a higher salary, the prospective accountants' experiences seem to suggest a more complex and dynamic interplay between the *field* structure and norms, individuals' predisposition and *capitals* at play. As Iqbal (AO99) explains, to retain the talent, the compensation *"package must be good, work-life balance must be there"*. However, according to Sharifah (AO77), this may not be something the accounting practice could or is willing to offer. Moreover, in Malaysia, the small market capitalisation of audit business and the *"price-competitive"* (World Bank, 2012, p. 4) nature of the *field* complicates the situation and, in the long run, may threaten the accounting profession's traditional ethos to serve and fulfil its public interest. This chapter, therefore,

discusses the complex and relational dynamics of staff turnover issues from the perspectives of present and former Big4 firms' prospective accountants, particularly how and why some are compelled to leave the Big4.

8.2 Negotiating early career transition: Workplace support and trajectory

The socialisation process of becoming a professional accountant is especially critical and delicate during the early years of transition from accounting higher education to the work *field* (Anderson-Gough et al., 1998; Coffey, 1994). During the early years, change exposes prospective accountants to various professional norms and cultures that may differ from their predispositions and, thus, a source of cultural dissonance or *hysteresis* – a disconnect between the individuals' way of being and the requirements of the *field*. The less *"taken in"* or invested they are in the *field*, the *"less worth"* they would see in *"playing"* the game (P. Bourdieu & Wacquant, 1992; Gale & Parker, 2015, p. 88), and prolonged dissonance will likely lead to the prospective accountants' dissociation from the *field*.

The findings of this thesis show that prospective accountants who leave their Big4 positions tend to do so because they feel 'out of place'. Bourdieu (2010, p. 468) argues that the individuals' *habitus* orients the *"sense of one's place"* and guides them towards a social space where the norms appear natural to the *habitus*. Thus, when structure and opportunities propel individuals into a social space where the *habitus* becomes aware of its lack of fit with the *field*, the individuals will experience what Bourdieu terms *hysteresis*. In this thesis, the findings show that the sense of dissonance not only complicates the prospective accountants' professional socialisation but also makes solving work-related issues challenging and puts less privileged individuals in a disadvantaged position within the *field*.

There are many sources of dissonance reported by the prospective accountants, one of which relates to early career transition support. To Zafrul (AO79), Big4 senior management interviewed for this thesis, supporting early career transition is essential and *"to cushion…challenges to a new joiner, as much as possible,"* the firm provides them with formal training. However, most prospective

accountants interviewed mainly spoke of their struggles of not receiving enough support. Saleha (AO31), an elite member of the profession, points out that with staff shortage and workload, supervisors' time is *"stretched"*, and the expectation is that prospective accountants are to *"learn"* independently. She shares:

> *"You need to come up with audited reports…four months after…with PLC. In fact, they're thinking of shrinking it to two months…it's still an ongoing debate…can you imagine how stretched they are? Towards the year-end, to do the end dates…there is no such thing as not using the Bumiputera or throw you one small corner and give you…small meaningless jobs…it doesn't work that way…because everybody is stretched… it's up to you to learn [independently]."*

Fauzana (AO56), who is now an accounting lecturer, also recalls a similar experience at a Big4 firm and implies that independent working culture is part of the *doxa* because *"…everyone is overloaded with their own work…so kena banyak [a lot of] self-learning… [must be] very independent…"*.

Some prospective accountants embrace such a working culture well, but not others. For example, Mei-Yoong (SG084), who comes from a middle-class Chinese background, was well prepared for the Big4. Her predisposition and *illusio* in the *field* were significantly shaped not only by her educational experiences but also by her inherited *capitals* and familial ethos. When sharing her experience after completing secondary school, she said:

> *"I already knew what I wanted to do. Back in my secondary school, my teacher at that time…got advised me..."*

When she was studying for a degree, through her lecturer, she became acquainted with a Big4 partner who encouraged her and her classmates to join the firm. It is important to note that all the while, Mei-Yoong (SG084) has been educated in Chinese dominated *fields*.

Mei-Yoong's (SG084) investment in having a career in the accounting profession began in secondary school, long before she entered the Big4. Capitals that she inherited from her class and ethnic origin were easily converted into social *capitals* that facilitated the transmission of information that guided her educational and career strategies. By the time she completed her accounting

degree, she had also completed her ACCA professional exams. Mei-Yoong (SG084) thus, entered the *field* well-equipped with *capitals* that helped her transition into the Big4 *field*. In such cases, an *"independent"* working culture seems to be motivating rather than *"frustrating"*.

However, for some, especially those with limited *capital* and investments in the *field*, adapting to an *"independent"* working environment is a struggle. In such instances, workplace support is crucial. But as Ka-Kit (SG019), an intern at a Big4 firm, observes, getting such help seems rare and a matter of *"luck"*:

> *"For me, I am lucky that my external audit teammates…are very supportive…not like…some other teams. If you are unlucky, if you join them, they might not really guide you."*

For Ka-Kit (SG019), the support he received reinforced his commitment to the team, and he was more than willing to contribute beyond what the job expects of an intern. The Big4 firm's policy is that interns do not work beyond regular working hours as they receive no compensation. However, some like Ka-Kit (SG019) do so voluntarily. He explains:

> *"…for me…I will try to give more contribution by staying longer OT (overtime) even though they ask me to go back because I feel responsible for the team. It's the peak period la, basically. And the signing day 20 of March, so that time was after Chinese New Year. After Chinese New Year, we don't work. So, all the work pile la."*

Accordingly, findings show that leaving employees to cope independently, especially those with limited *capital,* such as Nina (SG004), a *Bumiputera*, is a source of significant dissonance. For example, Nina (SG004), struggling to adjust to her new workplace, described becoming increasingly frustrated because she could not relate to the task at hand.

> *Original:* *"I macam tak feeling benda tu…so that's why I frust waktu I buat audit […] I sit dengan kawan…cakap I tak tahu apa yang buat…I macam tak puas…macam kenapa I audit sedangkan I tak betul-betul faham?"*
>
> *English translation:* *"I can't relate to the task [at hand] …so that's why I [was] frustrated when I was auditing […] I sat with a friend…shared with her that I didn't know what I was doing…I was not*

> *satisfied...like why am I auditing when I haven't thoroughly understood [the task]?"*

Nina (SG004), who needed and expected support from her superior, found it difficult to fit into the working culture within the *field* that expected her to learn independently through practice. Instead, Nina (SG004), whose parents are teachers, is accustomed to learning in a more supportive learning environment and anticipates the same from her superiors at the workplace. She shares her frustration:

> *Original: "I mula frust...and boss tanya macam I tahu semua benda. I macam still fresh tak betul-betul faham lagi...even kawan-kawan I di Big 4...I tahu actually they don't know what they do..."*
>
> *"...I rasa tak boleh...I kena cari boss yang...sebab awal-awal...untuk I kerja I kena cari orang yang boleh guide I. Mungkin boleh...mungkin kita boleh jadi hebat ke duduk bawah dia tapi how? Dia ikut orang la. That's how I decide...sebab i tak ada orang nak betul-betul nak guide I...macam mana?...I left la. I left."*
>
> *English translation: "I got frustrated...and my boss asked me questions as if I knew everything. I was still fresh and didn't really understand the job yet...even my friends at Big4; they don't actually know what they do...."*
>
> *"...I don't think I can...I have to find a boss that...because in the beginning...for me to work, I need to find people who can guide me. Maybe...maybe we can be great under her [superior in Big4], but how? [I guess] it depends on the person la. That's how I decide...because I didn't have anyone that really wanted to guide me...what am I supposed to do?...[so] I left la. I left."*

Rina (SG036), a *Bumiputera* who works in the same Big4 firm as Nina (SG004), also shared a similar experience:

> *"My first engagement, I don't think I learn a lot. I just do the job because I wanna get things done; I don't know what I'm doing [...] Because it's like you don't have anyone to ask. You need to dig down to get the information by yourself, but you don't know where to get. You don't know where can I find the solution, but your senior just want the solution. Do not want to hear any of the problem. So, that was like my first engagement."*

When Nina (SG004) sought advice or assistance from her superior, her cry for help was met with hostility because she was not *"independent"* enough. The

disconnect between Nina's *habitus* and the expectations of the *field* not only highlights the disconnect experienced by prospective accountants but also shows how the 'swim or sink' approach can be discouraging for those who are less prepared for the *field*.

As Dylan (SG063) observed, Big4 is not for everyone. For Dylan (SG063), a *Bumiputera* from a working-class background, such dissonance forced him to become a *"different person"*. He shares:

> *"Because when I'm working, I'm a different person. But when I'm outside, I'm a different person. And then this is like this is Big4 la, Big4 is like this...Which is like good for some people but not good for some people."*

Dylan (SG063) shares that his employment at the Big4 is *"like damn...torturing [his] work-life balance"*. Dylan (SG063), whose personal ethos and way of being differ from the *field's* doxa, didn't appreciate the *"work work until like no life"* culture. Eventually, Dylan (SG063) left the sub-*field*, searching for a social space where he experienced a sense of belonging – an employment at a warehouse where he observes operational quality assurance and control.

Such struggles are also experienced by Chinese prospective accountants like Wai-Yi (SG047). She shares how she had *"plenty of time, just that I don't know how to do it [the task]"*. She further adds:

> *"they'll assign you just one person or two very fresh staff...just like me and then to audit one company. So, like we are inexperienced, and we don't know how to do some like very complicated part, and then the managers is very busy also many engagements...That's the stressful part. I don't know how to do."*

Wai-Yi (SG047), who had experience working at an OtherBig8 firm, shared how different the working culture and structure are. Unlike the Big4, in the OtherBig8 firm, common practices within the *field* allowed her to easily convert her ethnic *capital* into social *capital*, which assisted her learning and progress. She explains there Mandarin instead of the English language is dominant, and employees who *"90% are Chinese"* are *"all quite attached"* to one another. However, in the Big4, the expectations of the *field* are different. Employees are expected to be more independent and individualistic and converse in English

instead of a local language. All of which favour the well-equipped and become a source of significant *hysteresis* for those who are not.

The prospective accountants' experiences show how such working culture, which also reflects the extent of commercialisation in the Big4 *field,* has had a significant impact on prospective accountants' professional *trajectories*. The *field's* market-oriented tendency also seems to cast doubt upon equitable opportunities for the less equipped and raise questions about the quality of work provided by early-career employees.

For Nina (SG004), Dylan (SG063), Wai-Yi (SG047), and Rina (SG036), their professional *trajectory* led them into a social *field* and relations for which they were not prepared. From a Bourdieusian perspective, as the prospective accountants interact with unfamiliar social structures, their **habitus,** which is limited by the historical and social conditions of its production, tends to experience *hysteresis,* as seen in the cases of Nina (SG004), Dylan (SG063), Wai-Yi (SG047), and Rina (SG036) (P. Bourdieu, 1990). In Nina's (SG004) case, prolonged *hysteresis* without sufficient support eventually left her feeling inadequate, eroded her *illusio* and compelled her to question her *trajectory*. However, when given access to supervisory support, as seen in Rina's (SG036) and Ka-Kit's (SG019) cases, their *illusio*, confidence and commitment to the *trajectory* and thus, the *field,* were significantly improved.

Although Rina's (SG036) first assignment left her demotivated, moving to a different audit team for her next job altered her perception of the firm. In the new group, she encountered a *"better senior"* and team members who were more willing to support her. For Rina (SG036), the guidance she received satisfied her learning predisposition, allowed her to accumulate knowledge (*capital)* within the *field* and motivated her to *"stay [in the firm] longer"*. She shares:

> *"When I gain knowledge, I feel I achieve something; when I achieve something, that's how I develop my motivation to stay longer."*

In the Big4 *field*, working with different teams over short periods is the norm. Thus, transitioning between teams may also be a potential source of dissonance.

The findings show that each team represents a distinct micro-social space composed of different individuals and a team culture driven by interactions with various parties such as clients and engagement partners. As Izuan (SG051) explains:

> "...for the period of five months you got like five or six companies assigned to you...in short period...one week then two weeks, one month it's like that. So, you got to meet a few teams. Few team members."

Experience with different teams would then shape the prospective accountants' perception of the *field*. For example, Rina's (SG036) Big4 *trajectory* taught her not only the kind of *"good senior"* that she could expect in the firm – to Rina (SG036), *a "good senior" is:*

> "...like a good friend... It's like a sister...whenever I stuck, I ask her, and she will reply to me and tell me this step, this step, this step, this step until I get the result. And she will share her real-life experience...So, that's how I learn...."

But also to expect that such support is not guaranteed. Rina (SG036) shares:

> "at least I can get my mental prepare for next peak. I never know whether I got good manager or not after this."

Thus, unlike Nina (SGG004), Rina's (SG036) *"good"* experience gave her hope that the game was still worth playing. Furthermore, it is also important to note that what is 'good' for Rina (SG036) is influenced by her *habitus,* which may not be the same as other employees. Therefore, from a Bourdieusian perspective, good work experience is not merely about the structure or the individual but a relational process between the prospective accountants' tendencies and the dominant *doxa* of the *field*.

For Wai-Yi (SG047) and Nina (SG004), whose experience was less favourable compared to Rina's (SG036), they learned that working with a Big4 firm means that employees are required to work independently, *"do everything"* with *"minimal guidance"* (Wai-Yi, SG047). Their limited *capital* and the limited early career support that they received amplified the insecurity they experienced, especially as new employees. Such dissonance restricted their ability to perform

on the job leading them to believe that they were not progressing well within the *field,* weakening their *illusio* and, consequently, believing that the game is no longer worth playing.

8.3 Negotiating fluid work structure: Avenue for career growth or workplace bullying?

Another source of dissonance for the prospective accountants stems from the fluid work structure in place in the Big4 firms. Under such a structure, it is a norm for employees to assume roles beyond their rank. For example, within the first six months of her employment, Nina (SG004), a *Bumiputera*, was assigned tasks fit for a Senior Associate. However, instead of viewing the assignment as a vote of confidence from her superior, Nina (SG004) perceives it as mainly a short-term solution to a human resource constraint issue. Thus, even though some prospective accountants view such arrangements as promising avenues for career growth, others who are insecure about their capability, like Nina (SG004), perceive them unfavourably and, in anticipation of failure, resist such assignments. Wai-Yi (SG047), a Chinese, explains a regular practice at the firms:

> *"In Big4…they won't say you are a senior, so you do this, or you're a junior you only in charge of this. Like if you are junior you want to know more is better…more chance…exploration."*

Rina (SG036), a *Bumiputera*, shares Wai-Yi's (SG047) view and further adds that in Big4 firms, work tends to be done *"as a team"* and not *"based on your rank"*:

> *"…because in Big4, we got this ranking from A1, A2, S1, S2, S3 and then you become manager and then after you become a manager you have title M1, M2, M3 until you become partner. But actually, this ranking is not like you do work based on your rank. You will do work as a team. If you are the only A1, which is the only junior, sometimes you need to cover some part of senior job and sometimes your senior need to cover some part of your manager job."*

Prospective accountants like Rina (SG036) not only understand the working culture within the firm but tend to normalise what is perceived by Ho-Yin (SG058) and Nina (SG004) to be less acceptable. Unlike Rina (SG036), Ho-Yin's (SG058) and Nina's (SG004) predispositions were no longer in sync with the *field's doxa.*

For Azreena (SG001), taking on tasks beyond rank is admirable. She shares in her diary entries how Linda, her colleague and a Senior Associate at a Big4 firm, took on a role of a manager while still being paid a Senior's salary. She writes that Linda was *"ambitious in…taking the challenge…hoping she could be promoted"*. However, Azreena (SG001) also shared that other *"colleagues thought it was silly of Linda"* to take on the role. Azreena (SG001), nonetheless, saw *"no harm"* in it and believes that Linda is accumulating relevant *capital* by taking on the additional responsibility.

However, in Nina's (SG004) case, a junior associate who had recently joined the firm became frustrated when assigned such tasks but did not receive support and guidance from her superior. She shares:

> *Original: "She remind me, "You will be the senior in charge for this company" [tapi] dia macam tak very supportive…looking down…dia rasa macam I tak capable something like that…waktu tu I…frust…."*
>
> *English translation: "She [my superior] remind me "You will be the senior in charge for this company" [but] she was not very supportive…looking down…she seems to feel that I am not capable [of] something like that…at that time I [was]…frust[trated]…."*

Ho-Yin (SG058) shares a similar experience:

> *"…for that job I have no S2, I have all A1, and that time I was a new A2 lah…. So, end up [doing] a lot of things for the whole team…So, no choice lor. I also know la…when the A2 has to do the consolidation rather than senior, then…we know there must be some problem with the senior already lor…I learn a lot, but I don't like the lifestyle la, because I work until very late. Not late, very early in the morning. It's very healthy. There is a proverb ar like "Sleep early and wake up early", right? Yeah, I do. I sleep at 3 a.m.; I wake up at 6 a.m. Very early. [sarcasm]"*

Unlike Azreena (SG001), who perceived additional roles as an avenue for career progression, Ho-Yin (SG058) says he does it out of obligation:

> *"I think as a CA to-be we are bounded by the Code of Ethics ar."*

Dominated prospective accountants such as Ho-Yin (SG058) and Nina (SG004), whose *habitus* tends to differ from the field's *doxa,* feel forced to accept dominant practices within the firm that are not in line with their beliefs and

values. Thus, making them vulnerable to *symbolic violence.* For example, Nina (SG004) was further tested when she committed a mistake while completing her 'out of job scope' work while feeling *"very sleepy"*. As a result, Nina (SG004), still struggling to adapt to a work *"culture"* unfamiliar to her, was propelled into working conditions beyond her capacity, which led to mistakes and subpar performance. Unfortunately, instead of her superior, the audit client called out the error. As a result, Nina's (SG004) series of unfavourable experiences weakened her *illusio* and, thus, led her to believe that the Big4 was not her place and that she was not good enough to succeed in a Big4 firm.

Nina's (SG004) exit from the firm was further fuelled by her distrust in the workplace which stopped her from seeking help from her work counsellor. In Big4_A, employees are assigned to an internal workplace counsellor who has the responsibility to help mentees to sort out their work-related issues, especially when their relationship with their superiors becomes dysfunctional. But, Nina (SG004) explains, *"I have this perspective that I can't trust my counsellor…"*. She further added that even when she experienced verbal abuse, she kept her silence:

> **Original:** *"Walaupun boss I siap cakap I still tak nampak you punya potential…I still I keep silence…"*
>
> **English translation:** *"Even though when my boss said "I still don't see your potential…I still I keep silence…."*

Such findings highlight that mentoring relationships are of little help to those experiencing *symbolic violence,* for, without proper encouragement, they are compelled to silence.

Furthermore, in social spaces where neoliberal tendencies that transform structural issues into *"individual failings"* (Annisette & Prasad, 2017, p. 6) are dominant, acts such as seeking help or not taking on additional roles tend to be perceived as a form of weakness. As Ummu (SG052) explains:

> *"You don't like something about your manager, about the team, you go talk to your counsellor. Counsellor will do something lah. That's the whole purpose of having a counsellor [but] then the counsellor acknowledge la, everyone yang [who] comes out from [challenging] teams would be very independent [resilient] because you are used to*

do things that [are] beyond your rank lah. But not good thing is you will feel very stressed."

Thus, although prospective accountants such as Rina (SG036) and Azreena (SG001) tend to view additional beyond the rank tasks positively, prospective accountants with limited *capital* like Nina (SG004), who were imposed with such responsibilities, tend to be put in a vulnerable position which exposes them to persistent social suffering.

8.3.1 Negotiating workplace bullying

For prospective accountants in a vulnerable position such as Nina (SG004), the additional tasks were even more challenging when confronted with her supervisor's derogatory comments. Comments such as:

> *Original: "First of all, I paling benci pada orang yang confuse pada diri sendiri."*
>
> *English translation: "First of all, I hate people who are confused with themselves."*

And when Nina (SG004) asked for guidance, the remark she received tended to demean her capabilities:

> *Original: "'Ala…cashflow?…You tengok je la duit keluar masuk…"*
>
> *English translation: "'Ala…cashflow? …You just look la at cash going out and coming in…."*

And during her last few days at the firm, her superior said to her, *"Nina…wherever you go…you will not survive"*. Nina's (SG004) predisposition and distrust in people such as her counsellor, who could have been her allies, made her even more susceptible to workplace bullying and suffering.

Ho-Yin (SG058), who is also working in the same Big4 firm as Nina (SG004), also spoke of verbal abuse and further explained how the issue is not an individualised problem but relational, tends to be tolerated and socially reproduced. He shares:

> *"...the word my manager used was "All the things you did was rubbish"*
> *and "You got brain or not?"...Because I think this manager right*
> *previously, she worked with another partner. The partner also did*
> *the same way to her [...]; she's used to it already, la."*

Although Ho-Yin (SG058) disapproves of such behaviour, he shares how he was trained for such situations. Furthermore, he credits his extra-curricular activities while he was in secondary school for helping him to be more *"resilient"* when dealing with such remarks:

> *"For me, I don't like it...but I still can withstand because my secondary*
> *school I join the...The Student Reporter Club...we are actually trained*
> *to all this la. Because let's say in the future you become a journalist*
> *you should be able to take criticism or the rejection from the public...*
> *Don't take it personally, la [...] ...I think it's [the training] good la, to*
> *make me more resilient compared to the rest which never gone*
> *through all this before."*

Unlike Nina (SG004), Ho-Yin (SG058) perceives himself to be more *"resilient"* because he was able to tolerate such behaviour. Although this would require further investigation, Ho-Yin's (SG058) resilience highlights the dominated's role in reproducing toxic behaviour within the firm. Tolerating verbal abuse as a natural and 'part and parcel' of the job would establish such practices as norms and continue to put cases such as Nina (SG004) at a disadvantage. Ummu (SG052) shares another example of how such behaviour is normalised and tolerated by leadership within the firm:

> *"That's he's kind of style la...a lot of partners like him la, because he*
> *gets the job done...he even scolded the client [...] He's not the type*
> *[of auditor] at the end of the day this thing cannot do la because we*
> *tried to ask client, but client didn't give us anything."*

Unlike Ho-Yin (SG058), for Nina (SG004), the verbal abuse contributed to her disillusionment and exit from the firm. Pessimism shaped by her experience in the Big4 firm generates a feeling of deficiency and a perception that she will not progress within the firm.

The finding also highlights that *"resilience"* in Big4 includes an implicit tolerance for what may be perceived as toxic behaviour. Although the bullying individual possesses *"fear capital"* (Armstrong, 2011, p. 632), tolerance from individuals such as Ho-Yin (SG058), which comes with perhaps unquantifiable emotional

costs, provides social and economic returns to prospective accountants wanting to advance within the Big4 *field*. However, it is essential to note that tolerance is not merely imposed upon or duly accepted by passive individuals but is an active negotiated process between the prospective accountants' predisposition, investment in the *field*, and the *field's doxa*. The more investment made within a particular *field*, the social gravity becomes stronger and grounds the individual (Threadgold, 2018c). For individuals such as Ho-Yin (SG058), who is heavily invested in the *field*, changing their professional *trajectory* becomes difficult. At this point, the perceived loss of *capital* from leaving the *field* would seem much higher than remaining in the *field*.

8.4 Negotiating long work hours

Taking on additional tasks and roles beyond rank has also raised other issues. Like Nina (SG004), Rizman (SG010) also received additional assignments. However, Rizman (SG010) could not accept the different standards applied to various audit departments. He explains:

> *"Because other Associates they were only given one or two tasks at one time…but I was given five tasks, big tasks at one time and I had to do one of the big task myself…."*

To Rizman (SG010), it was *"not fair"* that the workload affected audit associates of the same rank differently and, for some, led to long work hours all year long.

Lupu & Empson (2015) suggest that senior professionals continue to overwork and comply with organisational pressures due to their desire for the symbolic *capital* that the Big4 firms could accord them. Although the evidence collected for this thesis supports this, the data also highlights other nuances. For example, senior management at a Big4 firm, Fattah (AO95), claims that working long hours is not only a well-accepted norm within the Malaysian context but an attribute that is perceived positively by many Asians. He shares:

> *"Unfortunately, the work hours and the work culture here…is really tough. We, as employers we know it…we've been trying to do a lot of things to change it, but unfortunately, this is a cultural thing…to me, to a certain extent…is ingrained already in Asians. We work long hours…means good. Whereas in the UK…long hours means you're not productive! There's something wrong with you…So to change that*

culture takes a long time...and that's always been my ambition...if I, one day I'm in a position to help to change this...I would like to change it...I'm still trying to do it! Until now...it's still difficult.

Despite it being the norm within the *field*, many still perceive long working hours unfavourably. Ghani & Said (2009) further found some differences between *Bumiputera* and Malaysian Chinese prospective accountants' perception of work, implying that Chinese accounting students are more likely to tolerate taxing working conditions.

Fattah (A095) compared his experience working as an auditor in the UK and further implied that the long working hours in Malaysia are partly attributed to the additional work that needs to be done when servicing clients within the Malaysian context. He shares:

> *"...I was never used to going home after 6:30...my clients are all very professional, they're all Chartered Accountants, you go and do the audit...everything is already in place...come back here Malaysia everything is all over the place...and it's still is the case now...."*

Rizman (SG010) also shared his challenges and frustration handling such jobs:

> *"...you can say that some of the clients we are handed out in a very messy condition of the accounts, so we had to make very voluminous adjustment and we had to assess the risk is very very high, so you have to assess more [...] So, that's why I can say that actually they say audit Big firm they have off-peak period and peak period in my department we don't have any off-peak period...So, it is very unfair for me."*

Despite the structural issues, the onus remains heavily on the individual. From a Big4 senior management, Fattah's (AO95) point of view, prospective accountants working in a Big4 firm would need to have *"very strong self-discipline"*, especially during the first few years of their career while they are sitting for their professional exams:

> *"So given that situation...an accounting graduate coming to the firm... would have to have very strong self-discipline...to be able to do professional exam at the same time whilst working. Got to have very good time management and got to be committed. Got to set the mind up say, I'm going to suffer the next three years...to get my professional qualification after which I can do whatever I want. It's got to be that kind of mindset."*

In Big4 firms, it is a norm that promotion to managerial positions will only be awarded after the individuals have completed their professional examinations. The statement further implies that only accounting graduates with a 'resilient' predisposition and who have accumulated cultural *capital* in the form of accounting credentials would progress well with a Big4 firm. However, in a social space dominated by neoliberal tendencies, few would acknowledge that such predisposition and *capital* are not individually but socially constructed.

Zafrul (AO79), senior management at another Big4 firm, further explains that it is normal for some people to leave the firm because of personal stress tolerance levels. He explains that*:*

> *"…different people has different tolerance on stress level, so, a person who probably work…continuously like 12 hours a day, they might give up after certain period of time."*

Fattah (AO95) further adds that for him, managing *"work-life balance"* was a learning process. His statement thus highlights how such skills are grown over time and through practice. He also explains that accumulating valuable knowledge kept his interest focused on the professional *field* while he developed *"a skill to manage…to find a balance that is acceptable to [his] personal life"*. He adds that *"…because of the diversity of industries…,[working in an audit firm] is the fastest way…to gain insight into how businesses are run…in different industries."*. An advantage that Fattah (AO95) believes that no other work *field* could offer. Thus, his case shows how progress and social mobility require active negotiation between the individual and the *field*. In Fattah's (AO95) case, his strong *illusio* for the *field* and the accumulated *capitals* helped him progress and kept him grounded on the *trajectory*.

Thus, resilience' is neither linear nor immediate upon entering the *field* but is negotiated between the prospective accountants' predisposition, *field* experience, and *capitals* involved. For example, Ummu (SG052), who did her internship with a Big4 firm, shares how she was already accustomed to *"work long hours"* when she rejoined the firm upon graduation. Her friends, however, had no working experience with the firm and were struggling to *"adjust"*.

> *Original:* "Macam Rina (SG036) and Nina (SG004), they are more adjusting to Big4_A punya life. For me, I'm adjusting audit punya life. Basically, you have to work long hours semua. For them, they are bit culture shock la. Macam, for me, I know, it's normal."

> *English translation:* "Like Rina (SG036) and Nina (SG004), they are more adjusting to Big4_A's life. For me, I'm adjusting to audit life. Basically, you have to work long hours and all. So, for them, they are bit culture shock la. But, like for me, I know, it's normal."

Having completed her internship in a Big4 firm, Ummu (SG052) used her internalised disposition to ease her transition into audit working life. However, Rina (SG036), who was new to the firm, expressed her struggle:

> "…we have the flexible working hour…it's flexible for you to come and go from the company from client [but] you work 24 hours. So, you need to get ready if like you got MC [medical leave] …or AL [annual leave]. You have to get ready if your phone ringing, you have to answer because your colleagues might want to get some information. Because they cannot get information from client, so they need to get the information from you. So, you need to get ready."

Rina (SG036), who comes from a middle-class *Bumiputera* background, had a strong interest in working with the Big4. Her social position and *capital*, thus, helped her to *"survive"* in the firm while she struggled to negotiate her *trajectory*. However, she also acknowledges that the struggle is *"very tiresome"* and at times weakens her belief or *illusio* in the *field*. She continues:

> "You have to be prepared mentally, but you need to have passion in this career. If you don't have any passion, I don't think you will last long. You just need to survive (sighing)."

Furthermore, Rina (SG036) also emphasises that a **good sense of the game**, having **good work support** and *"strong passion"* is an essential combination of cultural and social *capital* that helps her through the struggle:

> "So, my colleagues is there. We share the same situation…It's just what comes goes. I cannot take it to heart. You will get scold, but that's how you learn. And also, you need to have strong passion. If you like audit, you love audit; then you have the willingness to learn. When you have the willingness to learn, we will become strong automatically strong."

Rina's (SG036) statement also highlights how the prospective accountants' perception and predisposition fuel their *"willingness"* or motivation. Then, if their practice results in an expected outcome, it will reinforce their predisposition and commitment to play the game. Moreover, unlike prospective accountants with limited *capital,* such as Nina (SG004), Rina's (SG036) exit strategy would be to leave the firm to enter another Big4 firm or go into a different specialisation within the accounting practice such as tax, without changing the work sub-*field* altogether. Furthermore, similar to Fattah's (AO95) view of the profession, Rina (SG036) also believes that no other work *field* would allow her to accumulate the knowledge that she is predisposed to learn. Thus, Rina's (SG036) predisposition and social position compel her to remain on the Big4 *trajectory.*

Compared to Rina (SG036) and Nina (SG004), who showed symptoms of anxiety, Ummu (SG052) seems to be less disturbed when speaking about working long hours. However, she, too, has her share of struggles. Ummu (SG052) explains:

> *Original:* "...during that 12 days tak balik rumah. Slept in office. Book meeting room. You tido pun...tido atas meja. Dua hari sekali, baru you can get proper sleep. Itu pun kat surau. You boleh baring kat surau. Shower room is there. It's very...I brought luggage to office. Mandi, sebab ada shower room. Tapi, it's very uncomfortable lah. And then the thing is you tak dapat proper sleep. You tido macam ni [resting her head upon her folded arms on the table] and only two hours a day. It's very tiring, la...."

> *English translation:* "...during that 12 days...[I] didn't return home. Slept in office. Book meeting room. You just sleep...sleep on the table. Once in two days, only you can get proper sleep, and that's only in the Muslim prayer room. In the prayer room, you can lie down. Shower room is there...I brought luggage to office. Bathe, because there's a shower room. But it's very uncomfortable lah. And then the thing is you don't get proper sleep. You sleep like this [resting her head upon her folded arms on the table] and only two hours a day. It's very tiring, la...."

Despite her struggles, Ummu (SG052) points out that what keeps her motivated is getting to do things that she *"likes"*; in a Bourdieusian sense, to practice what is familiar to her predisposition:

> *"…Different clients, different nature of business…and another interesting fact is that I suka [like] build relationships with my client."*

Ummu's (SG052) *"likes"* and Rina's (SG036) *"passion"* shows that *field* experiences in line with the prospective accountants' predispositions keep them satisfied and function to reproduce their commitment and *illusio* for the *field*. The findings also highlight how their predisposition is built out of inherited *capital*. For example, Ummu's (SG052) father is an entrepreneur; thus, the skill of building client-relationship is also likely an inherited *capital* that Ummu (SG052) possess and was able to use to ease her task as an auditor. She shares how her senior would address the clients in a *"very professional"* manner while she prefers to address the client more informally. Ummu (SG052) uses cultural-based salutations such as *"Kak"*, which means 'sister', instead of their name or other forms of salutations when liaising with them, which has resulted in more favourable experiences.

While most middle-class prospective accountants tend to mobilise inherited *capitals*, some Chinese prospective accountants tend to capitalise on their business acumen. For example, before joining the Big4 firm Ka-Kit (SG019), he was already a small business entrepreneur, *"…selling storage media, pen drive, memory card power bank"* for two years while completing his accounting degree. For Ka-Kit (SG019), his inclination towards learning the functioning of businesses in various industries influenced his preference for external over internal audit, even though it meant working longer hours. He explains:

> *"Internal audit is more relaxing…compared to external audit…very seldom you need to have OT (overtime). But external audit...better, the advantage is that you learn a lot about the business."*

Thus, working long hours is not usually an issue amongst prospective accountants predisposed to the Big4 *field*. Furthermore, the overtime off-days that Big4 firms offer to their employee are also perceived by such employees as good rewards for working long hours. As Rina (SG036) shares, *"So far, I'm happy enough because I got 35 days [of] OT [off-days]."* In Big4 firms, employees should be able to get a day off for every eight hours of overtime served, subject to the team leader's approval.

However, for those who left the Big4 firm, their view of the working environment is very different. For Nina (SG004), working long hours was an imposed culture that worsened her experience with the Big4 firm:

> *Original:* "...lepas tu I kena stay back malam-malam...dan keadaan I letih...terpaksa ikut culture...dan I letih buat benda ni macam ada sekali tu...I buat AFS [Audited Financial Statement] I ngantuk...I tak tahu apa yang I buat...I ngantuk sangat...pukul tiga pagi macam tu..."

> *English translation:* "...on top of that [lack of support] I have [to] stay back at night...and I'm tired...forced to follow the culture...and I'm tired doing these things...like one time...I did AFS [Audited Financial Statement] I was sleepy...I didn't know what I was doing...I was sooo sleepy...it was around three in the morning like that...."

Nina's (SG004) overwork turned into mistakes that clients spotted, an incident that was the tipping point that changed her *trajectory*. The series of negative struggles and her limited *capital* made her believe that she was not good enough for the *field* and that the game was no longer worth playing. The prolonged suffering and hopelessness, akin to Bourdieu's concept of *hysteresis*, weakened Nina's (SG004) *illusio* for the Big4 and propelled her to exit the *field*.

Ariana (SG062) also shared how long working hours is one of the reasons why she *"quit"* working for the Big4 firm:

> *Original:* "Resign lagi satu sebab...actually Big4...the environment tak seperti yang disangka orang cakap...dia macam kalau you bernasib baik...you dapatlah environment [baik] macam tu...kalau tak bernasib baik...macam I... you tak dapatlah semua benda tu...sebab masa buat audit...that four months...memang...macam mana boleh manage buat that audit for two entities sebab...diorang tak bagi balik...my senior tak bagi balik...so stay... tiga-empat pagi... every day and my client in Shah Alam... I duduk KL... so tiga-empat pagi hantar my senior dulu...then sampai rumah around five...tidur bangun balik...have to be there at nine...so jadi almost stressed out... sebabkan benda tu...senior asyik marah-marah je...that's one of the reason why I quit Big4."

> *English translation:* "Resign...another reason because...actually Big4...the environment is not as expected...as what people say...it's like if you're lucky...you get the [expected] environment...if you are unlucky...like me...you don't get all those things...because during audit...that four months...how I managed to complete that audit for two entities because...they won't let me go home...my senior won't let me go home...so stay...three to four in the morning. Everyday...and my client in Shah Alam...I live in KL...so three to four in the morning, I

would send my senior [home] first...then arrive home around five...sleep, wake up...have to be there [Shah Alam] at nine...so I was almost stressed out...because of that...senior always scolding me...that's one of the reasons why I quit Big4."

For Ariana (SG062), the environment she encountered *"was not as expected"*. Here, there is a mismatch between the prospective accountants' predisposition and what is needed for success in the Big4 *field* (Hardy, 2014). Ariana (SG062) also highlights that the inequality within the firm's complex structure leads to uneven distribution of *capital* to employees where getting a suitable working environment is a matter of *"luck"*. Ariana (SG062) adds:

> *Original: ...rasa macam... you buat lah macam mana pun...tak tidur satu minggu tu...diorang jumpa salah sikit je you kena...diorang tak appreciate benda apa you buat...so rasa...not that!...tak nak [hadapi] situation macam tu [lagi]."*
>
> *English translation: ...it feels like...that whatever you do...not sleeping for one week...the minute they spot your mistake, you'll get it...they don't appreciate what you have done...so I feel...not that! ...I don't want [to be] in that kind of situation [anymore]."*

For Ariana (SG062), unfavourable work conditions such as being forced to work long hours led to feelings of insecurity. This sense of unfairness, hopelessness and not being appreciated are common themes amongst those who left the Big4 firm. Ming-Chong (SG020), who completed his internship at the Big4 firm, also highlights something similar:

> *"I can see how hard-working, how many effort they [senior] have put into their work, they doing OT [overtime]. It's not even OT at 8 p.m., you know. It's like OT until the midnight. Cannot sleep because work haven't done yet. They sacrifice A LOT...They do even work on weekend. But end up when do some mistake they got scold. I mean, they kena [get] scold in front of all [everyone] in the office. It's like I don't really like that way, la."*

Ming-Chong's (SG020) series of disturbing experiences at the Big4 firm also made him not want to return to the Big4 firm after graduation.

Ariana (SG062) further explains why her senior was predisposed to working long hours:

Original: *"...senior jenis yang...orang Philippines...so dia tak ada family sini...so hidup dia kerja, kerja, kerja...so he expects us to be like that...bila kita orang cakap, can we go back now? Cannot, cannot go back. He actually mention cannot... sebab tu kita orang tak balik..."*

English translation: *"...senior is the type...he's from the Philippines...so he has no family here...so his life is work, work, work...so he expects us to be like that...when we say, can we go back now? Cannot, cannot go back. He actually mentioned cannot... that's why we didn't...."*

For Ariana (SG062), working overtime interfered with the time she wanted to spend with her family, especially her father, who was battling cancer. She shares:

Original: *"...sebab masa di Big4...my father wasn't...very well....masa belajar and kerja shared services...tiap-tiap minggu balik...nak tengok my dad sebab...my dad kena cancer masa year two degree...so memang tiap-tiap minggu balik jumpa diorang in Perak [about two hours' drive from Kuala Lumpur]. Masa di Big4...my first engagement boleh balik... sebab ramai sangat orang buat kerja yang sama...macam got so much time boleh balik...[but] because have to work from sembilan until tiga empat pagi...including weekends...so tak ada masa balik...then by the time balik...tak fikir apa dah...fikir nak tidur je...of course parents bila lama tak balik...diorang keep on asking...dahlah tengah buat audit...my mom sibuk-sibuk call...balik tak balik...sometimes marah-marah dengan diorang...diorang tak layak untuk dimarahi...so rasa this thing is very... berat for me."*

English translation: *"...because while in Big4...my father wasn't...very well....when I was still studying and working in a shared services company...I would visit them every week...I want to see my dad...my dad was diagnosed with cancer in my second year of degree...so every week, I would drive to Perak [about two hours' drive from Kuala Lumpur]. When I joined Big4...my first engagement I could still go back...because we had many people in the team doing the same tasks...got so much time that I could go and visit them...[but] because [I] have to work from nine until three to four in the morning...including weekends...so I had no time to go back home...then when I got home...I could not think about anything else...only thought of going to sleep...of course, parents when you don't visit them...they would keep on asking...I was already struggling with audit work...my mom would be busy calling me...asking whether I was coming to visit them...sometimes I would be very harsh with them...but they don't deserve to be treated as such...so I feel this thing is very...heavy for me."*

Leaving the workplace without her superior's consent was not something that Ariana (SG062) was accustomed to, possibly due to fear of not building the

required *capital*. As a result, Ariana (SG062) was left torn between two opposing cultural norms, her employer's expectations and her family's. Curl, Lareau & Wu (2018) argue that changing dispositions typically would result in the individual experiencing cultural conflict with family members. In Ariana's (SG062) case, the conflict contributed to her exit from the Big4 *field*.

Ariana (SG062) further compares her experience with another superior:

> <u>*Original:*</u> *"Kalau my senior yang lama…engagement lama dia stay back… cumanya dia cakap, you can go back if you want to…and most of us pergi balik rumah…kita orang buka laptop balik sebab ada deadline…benda tu okay lagi kalau you bagi balik buat kerja dirumah…[tapi] bila you suruh duduk situ…client pun tak ada…you nak tanya siapa…rasa macam tak function sangat…"*
>
> <u>*English translation:*</u> *"If my previous senior…prior engagement…he would stay back…only he would say, you can go back if you want to. And most of us would go home…we switch on our laptop again because there's a deadline…that's still okay…if you go back and do your work at home…[but] when you are asked to stay back in the office…client also is not around…who can you ask? So…I feel that there is no sense in that…."*

Both Ariana (SG062) and Nina (SG004) expressed their inability to make sense of the work culture and their feeling of powerlessness against the structure. Such feelings of displacement, the lack of support within the *field*, and Ariana (SG062) not visiting her parents over the weekends propelled them to leave the Big4 firm. For Ariana (SG062), spending time with her parents became even more meaningful since her father was diagnosed with cancer a few years ago. In a Bourdieusian sense, their struggle to fit in a social space that they were not culturally equipped for further inhibited them from accumulating *capital* to progress within the *field*.

The evidence also highlights that working long hours is generally not something Big4 prospective accountants would be opposed to and, therefore, unlikely to influence them to alter their *trajectory*. However, paired with other unfavourable experiences such as perceptions of unfair treatment and long work hours may disenchant insecure prospective accountants and reinforce their pessimism of progress within the *field*. Such belief would consequently reshape the prospective accountants' professional *trajectory*.

8.5 Negotiating compensation for overtime

Unfair compensation is a common complaint raised by the Big4 prospective accountants interviewed for this thesis. Literature shows that *"organisational justice",* defined by Folger & Cropanzo (1998, p. xii) as *"the conditions of employment that lead to individuals to believe they are being treated fairly or unfairly",* is strongly linked to staff turnover (Cohen-Charash & Spector, 2001). This thesis findings show that amongst those who decided to leave the Big4 firm, the experience of perceived unfairness tends to be a regular occurrence and would contribute to weakening the prospective accountants' *illusio* in the firm and, thus, their exit. For example, after experiencing perceived organisational injustice at the Big4 firm, Rizman's (SG010) encounters with the *field* reinforced feelings of distrust. After which, he began to perceive his work experience unfavourably and decided to leave the firm.

Like many other prospective accountants entering a Big4 firm, Rizman (SG010) *"was aware how audit staff in Big audit firm…work".* Thus, working long hours was something that he had already expected. However, his experience turned sour when his hours were not compensated. Rizman (SG0010) explains that by right, every employee in the firm should be able to get one day off for every eight hours of overtime served. However, this was not the case. Rizman (SG010) explains:

> *"…as soon as I got accepted in the firm. I was given a task that the previous team, the whole previous team resigned already. And before they resigned, they claimed for everything, they claim for mileage, for the toll, for the foods…they took up a large portion of the [budget] allocation, so that's why I didn't get any time off. Some people they work overtime for only one month and two months. But for me, I work [for seven months] from the first day I start until the day I resigned work until three or four a.m. without any time off given because the allocation already burst."*

In Rizman's (SG010) case, his superior used budgetary controls to justify the lack of compensation. To which Rizman (SG010) was left feeling *"devastated".* He explains:

> *"I want my work to be justified, to be appreciated by the firm. So, I said I want my overtime back. My manager didn't allow me to any*

> *time off. Because he said, the [budget] allocation already burst. So,*
> *you can't just simply take the time off."*

Rizman's (SG010) case shows how accounting mechanisms can be used as tools of symbolic violence. However, unlike Nina[76] (SG004), who, when experiencing violence, was compelled to silence, Rizman (SG010) resisted and voiced his contempt.

In response to Rizman's (SG010) protest, his manager seems to have tried to 'compensate' Rizman (SG010) by giving him an opportunity at another *"big job"*. Instead of dealing with the issue of unpaid overtime compensation and budgetary controls directly, the manager attempted to re- 'negotiate' the terms with Rizman (SG010). An act that Rizman (SG010) did not appreciate and perceived as a form of punishment. Reinforced by recent unfavourable experiences, Rizman (SG010) expected a similar adverse incident in the next job. Armstrong (2011, p. 632) argues that such budget based practice *"present opportunities for managerial bullying"*, something that Rizman (SG010) seemed to be experiencing.

In Rizman's (SG010) case, the negative emotion further weakened his trust and belief in the work *field,* which eventually led to his exit from the *field*. His counsellor tried to convince him otherwise, yet again, by offering him opportunities to work with other teams, but Rizman (SG010) was convinced that his predicament would not change unless he changed department. He shares:

> *"I was very tired of audit because I was soooo devastated. I was sooo*
> *frustrated with the situation, and I had the perception that you*
> *maybe gotten out from the 'lion's den', but you are going to go*
> *inside a Crocodile's mouth…something like that…it will be the same.*
> *It cannot be worse actually […] So, in my opinion, the situation can*
> *only get better if I get to change my department…because…I got very*
> *frustrated when my friend from other departments said they were*
> *busy for only one month, but they got up to 20 or 30 time off*
> *[days]…."*

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[76] In section 8.3.

Again Rizman's (SG010) encounters with the *field* highlight the processes of how mid-level managers are compelled to reproduce the *field's doxa,* which serves the dominant.

Despite his resentment, Rizman (SG010) requested a change of department, but his appeal was then rejected. Although perceived organisational justice issues are associated with job satisfaction, burnout, and organisational commitment, which mediates turnover intentions (Nouri & Parker, 2020), little is known of the relational dynamics behind actual turnover experiences and why some are tolerant of similar incidents.

Prospective accountants such as Rina (SG036) view overtime compensation differently. For example, Rina (SG036), who is also working in the same firm as Rizman (SG010), explains that time-off claims are not a given right but a form of reward that is negotiated and depends *"on the job"*, *"budget"* and *"your manager"*:

> *"Because from what I heard every manager they will try to increase clients' audit fee and also try to not to burst their OPE [operating expenditure budget] …Because auditors in their team can only claim some per cent from the audit fee that charge to client. So, from that percentage, if we can manage not to burst the budget, then it's still ok for the manager. But if it's burst not good for the reputation of the manager. […] But it rarely…happen because at least you can get 50%. [of the time] …if engagement is big, you can claim more…if you have lesser people in your team. If you have a very big team… [you claim less]".*

Rina (SG036), whose predisposition is more in tune with the logic of the *field*, facilitates her understanding and acceptance. Her explanation further highlights the possible conflict faced by the managers in teams such as Rizman's (SG010), which partly explains the manager's attempt to negotiate the compensation with Rizman (SG010). The manager's reputational *capital* with different parties was at stake, and his negotiation reflected his struggle to reduce the loss that he would suffer.

Furthermore, when asked whether the compensation she received was reasonable, Rina's (SG036) opinion was relative to her context:

> *"For me, if you compare to all my friends, I would say it's reasonable, but if you compare to what effort that I put to get the job done is not reasonable. Because I work 24 hours, but the salary is paid like normal working job."*

Unlike Rizman (SG010), whose experience weakened his interest in audit work, Rina (SG036) remains working for the Big4 because of her continued *"passion"* for audit and the superior position the employment accords her relative to her friends. This desire for social recognition is common among prospective accountants who are predisposed toward a career at Big4 firms (Daoust, 2020).

Ummu (SG052), who is also working in the same Big4 as Rizman (SG010), shares Rina's (SG036) view. She further highlights that the issue of being *"underpaid"* is a norm amongst Big4 firms:

> *"Every day also you OT [overtime]. But then you cannot claim OT everyday lah. Maybe during the six months of the period 20 days that you can claim OT […] But then, in terms of OT tu, [it] is a norm in Big4_A whereby we are being underpaid. And then we cannot claim OT as much as what actual as per incurred lah. Ya, I think normal. All Big4 lah […]."*

Here, tolerance again comes into the picture, a predisposition that mediates a changing *habitus*. Like Ho-Yin[77] (SG058), Ummu's (SG052) tolerance for the *doxa* within the Big4 enabled her to continue accumulating *capital* and advancing within the *field*. Moreover, such tolerance seems to exist based on understanding and acceptance, born out of the prospective accountants' cultural and social *capital*, such as through their good relations with their superiors.

However, such tolerance is not without emotional conflicts or struggles. Ummu (SG052) admits that she sometimes struggles to make sense of the norm, especially regarding the process of earning time off for the overtime served. She explains:

> **Original:** *"I really hate the thing [process] […] "Please charge effective working hours for your OT", then I was like…siapa yang willing to do OT kalau tak effective. Apa benda yang you cakap ni kan? […] I really hate that thing. I have to work and, in the end, siapa pun yang profit. I really hate. … Then that's the time yang you feel*

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[77] In section 8.3.1.

> *very stressed...Dah lah tak cukup tido, kerja banyak, cannot claim OT,*
> *... That's the time I contemplating la...worth it ke ni?"*
>
> ***English translation:*** *"I really hate the thing [process] [...] "Please*
> *charge effective working hours for your OT", then I was like...who*
> *would be willing to do OT if it's not effective? What 'on Earth' are*
> *you talking about? [...] I really hate that thing. I have to work and, in*
> *the end, who profits from it? I really hate. [...] Then that's the time*
> *you feel very stressed...Not only I'm not getting enough sleep, I have*
> *loads of work cannot claim OT...That's the time I [would be]*
> *contemplating la...is this worth it?"*

Thus, in line with Armstrong's (2011, p. 639) argument, budgetary controls not only are capable of inculcating *"fear"* but may also compel prospective accountants, whose experiencing transitioning *habitus*, to tolerate certain *field* norms that they are in disagreement with.

Additionally, Mei-Yoong (SG084) highlights that even if an employee is allowed to accumulate time off, redeeming the off days requires a different negotiation process:

> *"Yeah, but then we can't. I mean, we don't have that flexibility to*
> *actually take such long leaves."*

For now, Ummu (SG052) is still 'taken in' by the *field* that she tolerates such practice and continues to invest in the *field*. Thus, highlighting the relationship between prospective accountants' tolerance and the *illusio* for the *field*. Ummu (SG052) also justifies the problem of being *"underpaid"* and believes that it is partly due to the unreasonably low *"audit fees"*:

> *"If only they employ more staff. If only they increase their audit*
> *fees. Sometimes audit fees is not reasonable la. Incur so much than*
> *what they charge...They want the job, but they didn't take into*
> *account...do they have enough resources?"*

Ho-Yin (SG058) further elaborates how such fees issues are common amongst the firms in Malaysia that low-ball for jobs:

> *"The proper term is low-balling [...] If this job can be done previously*
> *by maybe six-person where another firm took over, they will maybe*
> *book three or four-person only, with less experienced staff then, of*
> *course, the cost will be lower mah, and you can charge lower audit*

fees but whether it will compromise audit quality or not we don't know."

Despite their awareness, Ummu (SG052) and Ho-Yin's (SG058) investment and belief in the *field* continue to compel their allegiance.

Furthermore, for Ummu (SG052), her mother's encouragement and her existing cultural and social *capitals* reinforced her optimism about the future *capital* she expects to accumulate from working with the Big4 firm. Thus, encouraging her to remain on the *trajectory*:

> <u>*Original*</u>: *"Macam my mom she say, alah, stay lah kat Big4 …it's not [just] a job …job ada future. My mom always say la. It's just a matter of time [before you complete ACCA exams], you got nothing to lose. You duduk dengan Mama. You bukannya kena gosok baju ke, ada laki ke, nak jaga anak ke. So, just go and work la. Gain as much as you can…And then my mom [ingatkan], jangan lupa, nanti increment 1k every year."*

> <u>*English translations*</u>: *"Like my mom, she says, alah, stay lah at Big4 …it's not [just] a job … [it's a] job with future. My mom always says la. It's just a matter of time [before you complete ACCA exams], you got nothing to lose. You live with Mama. You don't have to iron clothes, have a man to take care of, or a child to provide for. So, just go and work la. Gain as much as you can…And then my mom [reminded]… 'Don't forget, increment 1k every year.'"*

Ummu's (SG058) statement, however, highlights her tentative future involvement within the *field*, especially after getting married and becoming a mother.

8.6 Cultural capital and negotiating entry into Big4 field: "Which department would you like to join?"

The prospective accountants' experience also highlights that knowing how best to move within a *field* is critical cultural *capital* in navigating their professional *trajectory*. An 'unlucky' move, as Rina (SG036) explains, may further inhibit the accumulation of *capitals* within the Big4 *field*:

> *"I would say Nina (SG004), she got bad luck. Because first thing first, she wasn't introduced to the audit procedure, audit area, how to do the work…so I can understand her concern. But then because she*

[also] got very bad team which is very, very bad supervisor, if I were in her shoes, I might be decided what [she] decides now la."

Thus, knowing which department or firm is culturally suitable to work for and how to communicate with counsellors and colleagues of different ethnicities are strategies that successful prospective accountants know well. Ummu's (SG052) Big4 interview experience shows how she strategises her entry into the firm:

> *Original: "…she [recruiter] asked me which department nak masuk? Kan ada empat. And then that time I know Hospitality masuk you mati. Ever since I dalam tax dulu, Hospitality you masuk, you mati. Cross, tak nak. Financial Services that time, I was thinking of taking Financial Services, but I'm scared it's too specialised lah because we're doing financial institutions punya. Tak kot. Then she said, Energy or Telecommunications lah. Got la. And then at that time, I said mana-mana you nak bagi I, I cannot decide. Just put me as long I can get an interview slot there. Then she said, ok, lah."*

> *English translation: "…she [recruiter] asked me which department I would like to join? There's four. And then that time I know Hospitality go in, you die. Ever since I was in Tax, Hospitality you go in, you die. Cross, don't want that. Financial Services that time, I was thinking of taking Financial Services, but I'm scared it's too specialised lah because we're doing financial institutions'. I don't think so. Then she said, Energy or Telecommunications lah. Got la. And then at that time, I said whichever you want to give me, I cannot decide. Just put me as long I can get an interview slot there. Then she said, ok, lah."*

Such knowledge is vital as there seems to be a relationship between the employee turnover and the department they were working in. For example, Nina (SG004), Rizman (SG010), and Dylan (SG063), who left the Big4 firm, were all from the same department. Ummu (SG052) explains:

> *Original: "…a lot of jobs, Hospitality memang been the only industry yang takkan cukup staff. Because from all these four industries, Hospitality yang high turnover, it's very, very high turnover because their job is crazy tak cukup staff. The problem is that tak cukup staff cause the staff keep on resigning every month ada."*

> *English translation: "…a lot of jobs, Hospitality has been the only industry that would be understaffed. Because from all these four industries, Hospitality has a high turnover. It's very, very high turnover because their job is crazy…not enough staff. The problem is that not enough staff cause the staff keep on resigning every month."*

Ummu's (SG052) internship experience with the same Big4 firm allowed her to accumulate *capitals* that she then used to ease her mobility within the Big4 *field*. Thus, evidence shows that such cultural *capital* can make a difference in the prospective accountants' experience and *trajectory*.

8.7 Being a minority: The experience of outsiders

Another common issue raised by those who decided to leave the Big4 firm has to do with their experience of being culturally different. Huang et al. (2016, p. 1342) suggest that the consequence of being different is not only experienced by *"the most salient ethnic groups"*, but all of whom are perceived as *"outsiders"* by the dominant group within a *field*. For example, those from a minority class background may be viewed as outsiders by the majority, especially upon entering the *field*. This section of the thesis focuses on the experience of those who are perceived and perceive themselves as outsiders. This thesis argues that being part of an outsider group entails a multitude of issues that involve a sense of belongingness to a group of people. Such issues do not merely involve different languages or skin colour but an ongoing struggle between the subordinated individuals' predisposition, *capitals* and cultural norms of the *field* they occupy.

For Ming-Chong (SG020) and Wai-Yi (SG047), practices of *"formality"*, *"not knowing everyone"*, the perceived superficial relationships amongst employees and speaking in English with a fellow Malaysian Chinese made them feel out of place and propelled their exit from the Big4 *field*. Ming-Chong (SG020) believes that being in accounting limits how he interacts with people. The firm's culture is very different from his cultural disposition and thus resulted in uncomfortable emotions that weakened his *illusio* for the *field*. He shares:

> *"Initially…I still like…willing to pursue my accounting as my future career […] [but] my mind has been changed after I being intern […] I think being in accounting is very less interaction with people…even if do so, it's like more on the formal way. To interact with client. That's not what I want. I mean, I want to be just a friendly talk to my colleague. Very nice office talking […] [but] It's like every day talking to the machine people. It's very boring."*

Ming Chong (SG020), who spent much of his after-school days as an assistant in a mini-market, had different perspectives of client interaction. Thus, Ming Chong's (SG020) cultural background, especially when interacting with clients, limited his socialisation process and fit with the Big4 firm's culture. According to Grey (1998), the issue of 'fit' is often rationalised from clients' perspectives, and those without relevant cultural competencies would struggle to advance within

the *field*. Hammond et al. (2009) argue that the lack of cultural competencies became social barriers that excluded black South Africans from the profession, even though they possess technical competencies to become accountants. Using the Bourdieusian perspective, this thesis extends the discussion and focuses on the relational role of *habitus* in shaping the prospective accountants' position-taking within the *field*. Threadgold (2018c) argues that the *habitus* instils the sense of place in an individual, and this *"sense of one's place"* (P. Bourdieu, 2010, p. 468) may manifest in, for instance, Ming Chong's (SG020) reluctance to seek cultural experiences that are unfamiliar to his *habitus*. In other words, individuals with limited cultural experiences, such as Ming Chong (SG020), are inclined to exclude themselves *"from which they are excluded from"* (Threadgold, 2018c, p. 51). Thus, the prospective accountants' *trajectories* are shaped by not only the norms of the *field* but also by the relational dynamics between the individuals' *habitus* and the *field*.

Ming-Chong (SG020) continues to share how the nature of work within the Big4 firm also affects the kind of interaction that they could have amongst employees:

> *"…because of the high workload, pressure. They don't really have time to really sit down and to have a lunch together […] So, it's like we don't have proper time to interact with each other. I think it's very different from…my NGO firm."*

Wai-Yi (SG047) describes a similar experience and attributes distant relationships to the structure of the Big4 firm:

> *"…because in Big4_B, there are too many staff…they are not so attached. […] And they seldom stay in office because we go to client's place… and…I don't like really…everyone they go to client's place right while I was in the office, I was alone. And then I don't have seniors to ask when I encounter any problems. But then, in the otherBig4_A firms [her previous employer], we can ask the manager because the manager is there any time. So, and then seniors, everyone will be in, because the practice of the firm is carpooling, so, everyone will come to office first. Go to the client together. And when we come to the office during the morning time before we left and then we can like ask anything la. Ask anyone anything we don't know; we don't understand. So, it's like easier to solve my issues compared to Big4_B."*

In Wai-Yi's (SG047) case, the organisational norms in the Big4_B limited her socialisation with colleagues and made *capital* accumulation challenging for someone with low cultural capital like her. Wai-Yi (SG047) explains how her superior would be *"very busy"* with multiple engagements that she would need to wait for the manager to come into the office before she could seek guidance and ask questions. Thus, unlike prospective accountants such as Rina[78] (SG036), who could develop good relations with her superior, Wai-Yi's (SG047) opportunities were limited. She further adds:

> *"…then like [in Big4_B] for one engagement we know this person like one month. Then after that, we move to another engagement. Very seldom you have a chance to like contact or meet all those in the previous engagement. So, but then in OtherBig4_A is different. Everyone can meet in the office. So, more attached. I prefer the culture here (OtherBig4_A)."*

Cultural dissonance experienced in the Big4 firm and *habitus* conforming experience in competing accounting work sub-*fields* propelled Ming-Chong (SG020) and Wai-Yi's (SG047) exit from the Big4 *field*. Even though Wai-Yi (SG047) acknowledges that the Big4 firms provide better compensation packages, it was not enough to keep her on the Big4 *trajectory*:

> *"…They [Big4] really like can provide the benefits that otherBig4firm…cannot provide. Because in Big4, they can claim [allowance], otherBig4 don't have OT (overtime) allowance…[only] OT like compensation time. That means you can claim more holidays lah…And the claims also very good. Everyone can claim."*

Moreover, Wai-Yi's (SG047) confidence in navigating a firm structure that is more familiar to her predisposition encouraged her return to an ex-employer.

8.7.1 From ethnic majority to ethnic minority

In Ummu's (SG052) case, being an ethnic minority (*Bumiputera-Malay*) within the Big4 firm was difficult because she had to adjust to using English instead of her mother tongue as her dominant spoken language. Hammond et al. (2009) also discuss similar challenges faced by black South African accountants and how their limited competencies in the English language made them feel excluded.

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[78] In section 8.5.

Even though Ummu (SG052) could speak English well, she was not used to practising it all the time. Outside of her workplace, Ummu (SG052) is often surrounded by Malay people who speak her mother tongue. She shares:

> *Original:* "I actually encounter that thing; it was very hardcore masa I intern. Transfer pricing, there was only two Malay, tu pun guys. So, in transfer pricing, everyone is Chinese, Indian ataupun they are not local. So, every day you have to speak English with them. So, macam in university kan, cakap Melayu je. So, it was a big struggle for me."

> *English translation:* "I actually encounter that thing; it was very hardcore when I was an intern. Transfer pricing, there was only two Malay, but guys. So, in transfer pricing, everyone is Chinese, Indian, or they are not local. So, every day you have to speak English with them. So, like in university right, [I] only speak in Malay. So, definitely, it was a big struggle for me."

Here, Ummu (SG052) explains how the majority in the Big4 firm are not able or predisposed to speak Malay and prefer to speak in either English, the business' official language, or the majority group's mother tongue, Mandarin. Moreover, the legitimisation of English as a lingua franca in transnational organisations such as the Big4 made the language an essential *capital* within the *field*. Therefore, Ummu (SG052), committed to the Big4 *field,* was compelled to practice English as her dominant language to progress within the *field*:

> *Original:* "He [my colleague] cannot speak fluent Malay. Then I have no choice, la. Kalau I nak cakap ngan dia, I kena cakap in English la kan dia tak boleh speak Malay. My English is better than his Malay. Then have to converse with him in English, and then the rest of the department pun have to converse in English."

> *English translation:* "He [my colleague] cannot speak fluent Malay. Then I have no choice, la. If I want to talk to him, I have to speak in English. He can't speak Malay. My English is better than his Malay. Then have to converse with him in English, and then the rest of the department also I have to converse in English."

The legitimacy accorded to the non-native language through the cultural norms of the Big4 *field* undermines the use of the native languages familiar to the prospective accountants' *habitus*, which results in cultural dissonance, especially amongst the ethnic minority. The dissonance, Bourdieu (2010, p. 63) explains, is the result of the *"deculturation"* or *"correction"* process, an effort to leave behind that would limit the individual's mobility within the *field*. Unlike

cases such as Myra (SG005), whose English proficiency is limited, Ummu (SG052) was more prepared and, therefore, more tolerant of the struggle because of the *capital* she initially inherited from her mother, who is an English teacher.

More interestingly, when explored further, Ummu's (SG052) reluctance to speak in English does not seem to stem from her insecurity of speaking in a second language but was mainly driven by her reluctance to be-friend a non-*Bumiputera*. She explains:

> ***Original:*** *"...from there [experience with one non-Bumiputera] I tried to mingle around with Chinese, also Indians apa semua. Macam kalau back in school, Indian...Indian, Chinese...Chinese, dia ada kelompok, Chinese, Indian tak masuk sangat, Chinese...Chinese, Indian...Indian, Malay...Malay. But in TP [department], Chinese and Indians come together. And then Malay pun since we are minority, takkan la, macam ni je kan? So, we have to masuk sekali. I was always thinking Chinese, Indian berlagak pandai like that kind of thing. And they're racist semua. But actually, it's not. Maybe sekolah dulu ye la kot. But then now not lah."*

> ***English translation:*** *"...from there [experience with one non-Bumiputera] I tried to mingle around with Chinese, also Indians. Like, if back in school, Indian...Indian, Chinese...Chinese, there were cliques, Chinese, Indian can't really get along, Chinese...Chinese, Indian...Indian, Malay...Malay. But in TP [department], Chinese and Indians come together. And then Malay also since we are minority, we can't just sit in a corner, right? So, we have to join in. So, I was thinking Chinese, Indians, always act cocky, like that kind of thing. And they're all racist. But actually, it's not. Maybe that was the case back in school. But then now not lah."*

Ummu (SG052) shares how her secondary school and higher education experience heightened her sense of place and limited her socialisation with non-*Bumiputera*. Her education experience thus shaped her cultural views of different ethnic groups and encouraged her to remain amongst the *Bumiputera*. However, her predisposition and *illusio* for the Big4 *field* propelled her into a social space where such practices no longer benefit her. Therefore, in her struggle to advance in the Big4 *field*, Ummu (SG052) was compelled to embrace dominant norms, undermining her ethnic roots. Ummu (SG052) further adds:

> ***Original:*** *"...in Big4_A, Malays are very minority. Macam, very, very minority. Tak, I think Indian. Indians are minority. Malays are slightly banyak lah. But then in tax department memang dominate by Chinese*

lah. Malay and Indian tak berapa banyak. That's the challenge for me lah."

English translation: "…in Big4_A, Malays are very minority. Like, very, very minority. No, I think Indian. Indians are minority. Malays are slightly more lah. But then in tax department really dominated by Chinese lah. Malay and Indian, not many. That's the challenge for me lah."

Here, Ummu (SG052) admits how being a minority is a challenging experience for her. Having progressed socially and educationally in predominantly *Bumiputera* social spaces, she further adds how she now, after more than a year working in the Big4 firm, views non-*Bumiputera* as *"normal"*, and she can get along with them.

Original: "And then from there I actually boleh masuk Chinese and Indian apa semua kan…It's not a big issue. They are normal."

English translation: "And then from there, I [realised] actually [I] can join Chinese and Indian all…It's not a big issue. They are normal."

Although Ummu (SG052) was initially glad when she was placed with *Bumiputera* teammates when she rejoined the firm upon graduation, Ummu (SG052) soon realised that she was more comfortable mingling with her Chinese than *Bumiputera* colleagues but could not explain why. Bourdieu (1999, p. 511) explains such discordance as the *"habitus divided against itself"* (Reay et al., 2009, p. 1103). After experiencing transformation upon encountering an unfamiliar *field*, the individual's *habitus* develops a 'cleft' that poses tensions with the agents' relations to their present self and social origin (Friedman, 2016). Ummu (SG052) explains:

Original: "So, bila I masuk Big4_A, audit…thank God my team ni banyak Melayu (Bumiputera). Tapi, I tak berapa masuk dengan these Malays. I lagi suka masuk dengan those Chinese…Erm…something macam off sikit la with them, I macam tak tahu kenapa. Tapi I lagi selesa [with the Chinese] …"

English translation: "So, when I joined Big4_A, audit…thank God my team has many Malay (Bumiputera) [in it]. But I couldn't seem to get along with these Malays. I get along better with those Chinese. […] Erm…something like a bit off la with them (Bumiputera), I don't know why. But I am more comfortable [with the Chinese] …."

Bourdieu (1999, p. 511) explains that the cleft or splintered *habitus* is *"doomed to a kind of double perception of self, to successive allegiances and multiple identities"* like Ummu (SG052) is experiencing.

Rina (SG036) had a similar experience and highlighted how she shared similar values and interests with her Chinese rather than her *Bumiputera* colleagues. She explains:

> *"…they [Bumiputera colleagues] gossiping a lot. And they talk in like very loud […] you can be loud, but if you're not very close [chummy] enough I do not want to, you must put some barrier."*

Ummu (SG052) also shared the experience of Rina (SG036) and Nina (SG004), who related their working experience at a Big4 firm to their university experience:

> *Original:* *"Rina (SG036) and Nina (SG004) they feel culture shock, "Eh, tak sangka…everyday kena cakap English…Kita dulu [kat] university mana cakap English? Everyone was shocked la…Tu la, bila you masuk Big4 firm, Malay tu boleh tolak tepi, cakap ngan cleaner. Cleaner pun cakap English ngan you!"*
>
> *English translation:* *"Rina (SG036) and Nina (SG004) they feel culture shock, "Wouldn't have guessed…that…every day [they] have to speak in English…at university where speak in English? Everyone was shocked la…so, when you join a Big4 firm, Malay language can cast aside, when you speak to cleaner, even the cleaner speaks to you in English!"*

The statement depicts that the social norms Ummu (SG052), Rina (SG036) and Nina (SG004) were accustomed to are not in line with the norms in the Big4 firms. Furthermore, their education experience was inadequate in preparing them for the Big4 *field*. Ummu's (SG052) statement also shows how the Big4 *field* within the postcolonial context serves as a cultural cleansing space where prospective accountants, especially the ethnic minority, are expected to detach from their traditional norms and embrace particular global practices to progress within the local *field*.

However, an academic, Anizah (AO89), who is employed at the university that Ummu (SG052), Rina (SG036), and Nina (SG004) attended, further highlighted that the *"communication"* issue is not limited to the Big4 firms but affects other

accounting work sub-*fields* in Malaysia where *Bumiputera* prospective accountants are the minority. She explains:

> *"Those that went to Malay audit firm. No feedback on that from the Malay audit firm...because when they go for those firms...they use Malay. They deliver, they communicate in Malay. But the problem is when they go for...medium size, the Chinese firm...or Big4... multinational corporation...those feedback from them...communication skill."*

The multiplicity of accounting work sub-*fields* in Malaysia means that different *capitals* are required to progress in different sub-*fields*. But such distinctions, as Bourdieu (1999) explains, would likely become a source of positional suffering.

Azreena's (SG001) diary entries further highlight that being comfortable communicating in English is essential in many accounting work fields, especially in *"big"* multi-racial companies. She writes:

> *"I'm not sure whether others notice this or not [but] if you join in a big company that consist multi-racial, among colleagues...maybe not all ya...but most of them they converse in English, if you notice most senior level which is non-Bumiputera they don't speak Bahasa (national language), even Bumi (Bumiputera) staff in management level also speak English among other Bumi staff when [it] comes to work."*

Azreena's (SG001) statement highlights how the English language is essenti*al* for prospective accountants who aspire for lucrative positions within particular accounting work sub-*fields*. Moreover, Azreena (SG001), who has experience working in multiple sub-*fields,* insists that her willingness to speak English has somewhat eased her socialisation and *capital* accumulation within such organisations. She shares:

> *"My previous company, all the non-Bumi there speak with me and my friend [in] English, because they know we can speak and they always want to work with us, compare with those that can't speak [in English] as us, is not that [they] ignore, but just talk when necessary."*

Azreena's (SG001) writings also suggest that such *field doxa* tend to marginalise if not make it challenging for individuals with low *capital* to progress within the *field*. Like Ummu (SG052), Azreena (SG001) also seem to partially blame the

"education system" for not preparing *Bumiputera* graduates well for such workplaces. Azreena (SG001) shares:

> *"I feel sorry, but what to do? I can't be helping if they don't help themselves, [it] is not their fault either it's the education system and culture."*

8.7.2 Internalising the culture of the dominant: "They (Chinese) know more...."

The preference for different languages thus creates multiple sub-fields within the accounting work *field*. Each requires a different set of *capitals* for prospective accountants to access and flourish in. Within such sub-*fields*, prospective accountants such as Myra (SG005) have shown willingness to accept subordination even if it puts them at a disadvantage. Recollecting her experience working in a Big4 firm, Myra (SG005) describes that on her floor:

> "70 per cent was Chinese…*At certain point, it really makes you feel different. I would say […] when you be in a group let say, group of five, three are Chinese, and two are Malay, or on certain engagement, I'll be the only Malay, so, I feel like intimidated at certain situations where…they can converse with each other in a different language […], but you know sometime you don't feel like do I say that it is inappropriate to them, I don't know them culturally. It really limits myself what I can do and what I cannot do. What is acceptable and not acceptable."*

Myra's (SG005) social position within the context and her predisposition resulted in insecurity over being different and a minority. Unlike Ummu (SG052), who would deny the superiority of the dominant group, Myra's (SG005) experience was influenced by her general perception that *"Chinese people […] know more"*, which in turn affects her belief in her professional competency. She explains:

> *"Generally, like you know Chinese people, I'm not sure why, but they more planned, I would say. Once they complete their study, they know what to do next...But for us [*Bumiputera*], we see what opportunity comes our way because we are what you call…Bumiputera? So, there is certain advantage that we have along the way."*

Myra (SG005) perceives that generally, the *field* structure distributes *capitals* unequally between the *Bumiputera* and the Chinese and thus, shapes each group's predisposition differently:

"For me, I think…they [Chinese] know more and […] even though I know that [what the Chinese are saying] is wrong but when they say…I'll say "Oh, yeah, maybe you're right". It's like "Ok, you know better" […] then I cannot say anything when she say…she know better, she knows the industry better, and she have more knowledge than me. You don't really want to be…too outspoken. You just go with the flow."

Myra (SG005) further explains that her reluctance to challenge her Chinese colleague's opinion was *"out of respect"* and influenced by her predisposition and unconditional acceptance of the hierarchy within the *field*:

"I think it's because out of respect. I'm just an intern. And…personally, I'm not really outspoken."

For Rina (SG036), a *Bumiputera* minority at a Big4 firm, empathy is key. She shares:

"Because I can understand sometimes language can be a barrier. To make you understand more maybe some persons, they think that if I [am] talking I speak in my mother tongue, it's much more easier for me and also my friend who I'm talking to understand more. Compared to you know, I talking to (in) second language. I don't think they do it intentionally […]. They will explain. I will ask [and say] "I don't understand, please speak something that I can understand." They'll be like, oh sorry, sorry."

However, cases such as Ani (SG041) point out less acceptable behaviours:

*<u>**Original</u>:** "Depend on teams…ada yang Cina tu macam…like cakap belakang in Chinese…dia marah-marah kita tapi dia cakap Chinese…kita tak faham…cakap depan and tunjuk-tunjuk kita…the other team okay…diorang helpful…"*

*<u>**English translation</u>:** "Depend on teams…some Chinese are like…like they talk behind your back…[some] they would speak angrily about you but in Chinese [amongst themselves] …you can't understand [their conversation] …but you would see them speaking to each other while pointing at you…[but] the other team okay…they are helpful…."*

Unlike Ani (SG036), who experienced the use of the Chinese language as a form of exclusion, Rina's (SG036) experience suggests that the practice is a matter of cultural preference and the functioning of the *habitus* that is unfamiliar to an inter-ethnic social space.

Rina (SG036) not only defended the practice but is more than willing to accept the norm. She realises that to relate better and progress within the *field*, she would need to play by the rules of the dominant. To Rina (SG036), the Chinese language is also an important *capital* within the Malaysian accounting profession:

> *"...Specifically in accounting industry...we have more Chinese than Malay and also Indian. So, if you can understand the mother tongue of the majority community, it will really, really help you [...]. They will become more informal to you. They can talk. I mean, you will blend well. Talk about movie something like personal."*

For Lukman (SG038), despite not having any Chinese friends before working at a Big4, he got along with his Chinese colleagues exceptionally well. He attributed his ease to the extra-curricular activities he joined during his undergraduate study. Due to the structure of the education *field* in postcolonial Malaysia, which tends to segregate by ethnic groups[79], he shared that he would observe *"other ethnicity"* during these activities to learn more about them. Still, he was too *"afraid"* to approach them. He explains:

> *"Because actually, during my university, I'm joining a lot of program that being held by other university, that one I just, I didn't talk with other ethnicities, but I just watch. Then like I feel I want to talk, but I'm afraid...Maybe the language la. I can say the language."*

Lukman's (SG038) predisposition towards not speaking in English, his lack of interethnic experience and the structure of the *fields* that he occupies limited his interaction with other ethnic groups. But this changed when he joined the Big4 firm as an intern, where he was *"pushed"* to speak in English:

> *"Because I think my English improve when I work at Big4 because they try to push me, push me to talk in English. Yeah. I never talk in Malay [in Big4]. Although I work with Malay staff. But they ask me to talk in English. Because they want to train me to be a better person."*

Thus, unlike Wai-Yi (SG047), who left the Big4 to work in a firm where English is not the dominant language, for Lukman (SG038), who is still very invested in the Big4 *field*, the English language is seen as the communication tool that helped him to *"be a better person"* and advance within the *field*. However, it is

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[79] More in chapter 5 and 7.

essential to note that the dominant neoliberal tendencies prevalent in the Big4 *field* impose on the marginalised that to be *"better"*, one must speak in a homogenised non-native language, in this case, English. Such *doxa* tends to undermine not only the native language but also the position of prospective accountants who are less exposed to English, who are likely from less privileged backgrounds. Lukman (SG038) further shares how such endeavour makes him uncomfortable:

> *"At first, I feel like uncomfortable la…I have no experience working with other ethnicities, and then I need to communicate in English. So, actually, my language still broken. So, I need to brave myself. To talk with them. At first like very uncomfortable. But they try and support me like although my English is broken. They help me like correct my pronounce. And then about the work, I think I love work with other ethnicity rather than Malay."*

Here Lukman (SG038) explains how his predisposition for the Big4 firm propelled him into a social space that he was not prepared for. Lukman's (SG038) limited *capitals* also made the transition uncomfortable for him. However, his belief in the Big4 *field* gave him tolerance and kept him on the *trajectory* while he struggled to adopt the cultural norms of the *field* he was trying to occupy.

Fauzana (AO56) also identified with the experience of dissonance at a Big4 firm but never really gave much thought to it. Fauzana (AO56) entered the Big4 *field* at a later stage of her career and therefore was more prepared for the *field* due to her accumulated *capital*:

> *Original:* *"Maybe di Big4_A pernah rasa sekali [dissonance]…sebab kalau I audit bank…usually…ni majority Chinese…kalau macam department Hospitality…majority boleh kata Melayulah…so kadang-kadang tu rasa mungkin ada…I rasa macam…whatever…another one year…it's okay just one year…"*

> *English translation:* *"Maybe in Big4_A I have experienced [dissonance] once…because if I audit bank…usually…majority Chinese…if like department Hospitality…majority can say Malaylah…so sometimes…the feeling might be there…I feel like…whatever…another one year…it's okay just one year…."*

Fauzana (AO56) further explains how she planned to remain in the firm for a year until she received her Chartered Accountant credential. Therefore, she

tolerated certain norms and used her *capital* to continue to advance within the *field*:

> *Original:* *"Even I audit one big bank…Melayu hanya I think ada two to three je…lain semua Chinese…so mungkin…waktu pergi makan…waktu tu rasa… kadang-kadang diorang sembang Chinese juga…I bother juga tapi…I still ada yang macam…junior yang sama level dengan I…Chinese so kadang-kadang dia tak adalah masuk dengan senior sangat…so we talk…so still okay tapi adalah…benda tu adalah…tak adalah cakap tipu sangat kan…adalah…[but] not that bad…okaylah…"*

> *English translation:* *"Even I audit one big bank…there were only two to three Malays…the others were Chinese…so…during lunch…during those times…sometimes they would speak in Chinese…I was bothered…but there was still…juniors, same level as me…Chinese but can't really get along with the seniors…so we talk…so still okay, but such dissonance does exist…I would be lying if there aren't any…[but] not that bad…okay lah…."*

In Fauzana's (AO56) case, she did not feel entirely excluded because there were still like-minded teammates whom she could get along with.

8.8 From English to Mandarin

Apart from *Bumiputera*, prospective Chinese accountants with low *capital*, such as Wai-Yi (SG047), also struggle to adapt to the *field's* norms. Fontaine & Richardson (2003) suggest that Malaysian Chinese such as Wai-Yi (SG047), educated in Chinese schools, identify strongly with Chinese traditions. It can be argued that their education experience has structured distinctive cultural and linguistic tendencies that are not in line with the norms within the Big4 *field*. The attachment to a non-Big4 cultural hierarchy thus complicates their socialisation within the *field*. For example, although Azreena (SG001) found it easy to speak in English even if it is with another *Bumiputera*, Wai-Yi (SG047), on the other hand, seems to find speaking in the English language with a fellow Chinese odd:

> *"In Big4_B, although there are more Chinese, my manager she will also speak English…even if she's not talking to the Malay or Indians…she will also speak English. Unless she is personally talking to a Chinese. [Not work-related but personal conversation] So, I think that environment is better for people who don't understand Chinese."*

She further explains that speaking in her mother tongue with fellow Chinese is the norm at the OtherBig8 firm that she is working in. But in the Big4, the norm is to communicate and socialise using the English language:

> "...in OtherBig8_A, because they are really a lot, I think 90 per cent are Chinese, so we get to speak Mandarin...Cantonese also."

Therefore, speaking in her mother tongue eases her accumulation of *capital* and advancement within the *field*. Although such norms benefit prospective accountants who speak Mandarin, such norms are reasons for the exit of non-Mandarin or non-Cantonese speakers from Chinese dominated OtherBig8 or small and medium accounting practices (SMPs). Ruben (SG061) shares his experience with a Chinese dominated SMP:

> "It was very difficult cause it was like...half the time discussions are in Chinese in Mandarin, and you don't really understand the language, and you're very lost [...] Like office lunch and all. So, conversations just go around in Mandarin. Which I feel it's quite impolite. They start laughing and all. And you're just lost there...."

Ruben (SG061) also points out that such practice limits his accumulation of knowledge:

> "Like sometimes in a team...I mean, it's ok if you're talking individually. If it's in a team when there's an audit discussion and all. It's gonna be carried out in Mandarin. It's gonna be a huge drawback for people actually wanna learn something."

Ruben (SG061) was very much aware of his limited *capitals* and how it inhibited his progress within the *field*. Frustrated with the situation and believing that most accounting practices *"was filled with Chinese"*, Ruben (SG061) was compelled to move towards an *"English-speaking"* organisation, where he could progress better. Therefore, the inclination for the dominant group to speak in their mother tongue, Mandarin, was not only seen as an issue amongst *Bumiputera* prospective accountants but also amongst prospective Indian accountants.

Cindy (AO87), an academic in a predominantly Chinese university that enrols many prospective accountants from less privileged backgrounds, explains:

"I get a shock when students ask me [questions] in Mandarin during the class [...] the moment they saw ok, Chinese, ok, Mandarin. They say, "Miss no…my English no good" …no good never mind. My English is also no good [...] If they say that I dare not speak English…and then I don't want to speak English. So, that's why when they join companies right, one of the comments will be the student dare not speak English…level will be like very low."

She compared her experience teaching in another university that enrols more students from affluent families:

"Uni_M student is quite outspoken then they dare to speak in English. Uni_M students also speak in Mandarin. It's just that when we force them to speak in English right, they will try. Here [Uni_K] a bit not to try. I mean the daring la. [no courage to try]."

According to Cindy (AO87), Uni_M's students' predisposition towards speaking English differs from the Uni_K students she presently teaches. The difference stems partially from the social background of the students enrolled in each university, highlighting the critical role of the education *field* in preparing prospective accountants from deprived social backgrounds. The prospective accountants' education experience is discussed in chapter 7.

8.9 Negotiating exit

Amongst the prospective accountants interviewed, at least seven[80] of them had left the Big4 sub-*field*. This section explores the work-related experience of prospective accountants after leaving the Big4 firms. For cases such as Wai-Yi (SG047), a non-Big4 accounting firm, seem to suit her *capitals* and predisposition best. Wai-Yi (SG047) shares that she prefers the firm's *"culture"* she is presently working with over the Big4 firm. She compares her present work experience with experience at a Big4 firm:

"In OtherBig8_A, we can ask [seek guidance from] the manager because the manager is there any time [unlike Big4 managers] …seniors, everyone will be in…everyone will come to office first [and then] go to the client's [office] together. When we come to the office during the morning time before we left…we can like ask anything la.

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[80] See Appendix 6.

Ask anyone anything we don't know; we don't understand. So, it's like easier to solve my [work] issues compared to Big4_B."

The *doxa* at OtherBig8_A encourages team socialisation and provides Wai_Yi (SG047) with access to informal mentoring relationships, which helps her accumulate *capital*. Moreover, the firm's high number of Chinese employees comforted her as the regular practices within the firm are familiar to her *habitus*. According to Wai-Yi (SG047), 90 per cent of the employees in OtherBig8_A are Chinese. Thus, it is well-accepted for colleagues to communicate in Mandarin, even though the firm's primary business language is English. Hence, Wai-Yi (SG047) was predisposed to invest in OtherBig8_A, where the practices appear more relatable. Wai-Yi's (SG047) case shows that employment at Big4 firms may not necessarily be a desirable career outcome for prospective accountants. The Big4 *field doxa* tends to undermine and eradicate all forms of cultural distinctions and familiarity that are part of the individuals by imposing a transnational homogenised cultural setting.

However, unlike Wai-Yi (SG047), most *Bumiputera* accountants who left the Big4 *field*, did not return to work for a public accounting practice. For example, Nina (SG004) went on to work for a *Bumiputera* fintech medium-sized enterprise. Ariana (SG062) returned to work with a past employer, a multinational shared service organization, and Rizman (SG010), who was still in between jobs at the time of the interview, had just received a job offer from a government-linked agency. For Rizman (SG010), his professional *trajectory* was partly influenced by the *doxa* within the accountancy *field*. According to Rizman (SG010), *"Mandarin is a standard language for business operations"*. He shares how he began to internalise the point of view during his undergraduate degree, where he was encouraged to learn Mandarin as an elective subject. Rizman's (SG010) experience during job searches reinforced the belief. Rizman (SG010) shares:

"Because when I was searching for a job, most of them said that if you have a basic understanding of Mandarin, then it would be advantageous for you to get a job. So, I think it is very important for a job, like it or not, if you're Malay [Bumiputera] or Indian...because it is...our working culture. Most of the business they operate in the Mandarin language, and they want someone that can communicate with their client in Mandarin so, that's why I think Mandarin is an added language and then can add value [to] your profile if you know. I think that pretty much can help in your job seeking."

Rizman (SG010) highlights that for prospective accountants from *Bumiputera* and Indian ethnic backgrounds, the profession may be less accessible than for those from Chinese ethnic backgrounds. The postcolonial legacies that shaped the prospective accountants' social and educational experiences made the accounting firms seemingly more attractive to those who share common understanding and practices with the Chinese. According to Bourdieu & Wacquant (2013, p. 298), "*...that which is said to be natural and which is sedimented in language, a demeanor, manners, a lifestyle, or even in things...*" would be taken for granted *"by those who belong to it"* and *"is invested with value in the eyes of those who want to be of it"*. However, despite having studied basic Mandarin, Rizman (SG010) is *"sceptical"* of companies that *"require"* their employees to speak in *"Mandarin"*. He shares:

> *"Because once I saw an advertisement of the career job of the company that requires Mandarin. I had a very sceptical mind... [I believe] this company don't really value, respect... other ethnicities...."*

Ruben's (SG061) experience (section 8.8) shows how working in such firms would be a source of dissonance. From a Bourdieusian perspective, this thesis argues that the recognition of linguistic *capital* exerts *symbolic violence* upon the dominated. Therefore, like Ruben (SG061), Rizman's (SG010) relational struggle between the prospective accountants' predisposition and *field* structures pulled and pushed his *trajectory* towards organisations that appear normal to his categories of perceptions. For Rizman (SG010), this was a *Bumiputera* dominated government-linked company.

Izuan (SG051), whose case was slightly different, was amongst many fresh graduates offered a contract position during the Big4 peak period. Depending on the employees' performance, some contract workers are accepted as permanent employees. However, Izuan (SG051), whose contract was not renewed, had to leave the firm. He shares his struggle to secure employment after exiting the Big4:

> *"I think...is quite hard because I got Big4 inside my resume, then I want to apply for SMPs right. They [SMP employers] got [to] think twice because they need to think about my salary. Because the basic salary in Big4 is RM3,000...but only for five months...I mean, my*

> *experience is quite limited, so to pay me with that kind of salary, I think they need to reconsider. I think that's hard."*

Izuan's (SG051) experience shows that his employment at the Big4 firm is no longer a symbolic *capital* but a stigma that is accounted for on his resume. Nina (SG004) shares how employers who view Big4 employment as symbolic *capital* find it difficult to comprehend why someone would leave the Big4. Thus, for prospective accountants such as Izuan (SG051), leaving the Big4 involves renegotiating jobs and pay, which may lead to less 'reputable' accounting roles.

Among the Bumiputera interviewees, only Dylan (SG063), who identifies himself as a Kadazan-Sabahan[81], moved to another reputable accounting practice among Malaysia's top eight audit firms. Dylan's (SG063) experience further shed light on the distinct linguistic predisposition within the *field*. Dylan (SG063), who describes his department as *"90 per cent Chinese",* shares how he was one of two non-Chinese in the department. The Indian employee recently resigned because *"she cannot accept… she's alone".* Similar to Ruben's (SG061) case, the firm's linguistic practices made her feel excluded. In trying to convince her to stay, Dylan (SG063) argued:

> *"Then I also say like I'm also outsider like you, I'm not a Chinese but she [replied] "different la…you can speak Chinese…sometimes when they speak Chinese, I can't understand…sometimes I feel they are talking about me". Then she said, "I think this is not the right place for me lah". And then now it's 100% Chinese except for me la. It's like 99.9 [per cent now]"*

Dylan (SG063) also insists that he *"chose"* to mix with the Chinese despite feeling like an outsider. Dylan's *illusio* for the *field* compelled him to mobilise his linguistic *capital* to try to fit in. However, Dylan (SG063) still prefers the non-Big4 environment because he believes he gets to *"learn a lot"* from such firms. Dylan (SG063), who also believes that he would not *"make it in Big4",* like Wai-Yi (SG047), argued that the structure within the Big4 firms inhibits his *capital* accumulation and, therefore, his progress within the *field*.

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[81] A Kadazan-Sabahan is an indigenous ethnic group originating mainly from the west coast of Sabah, a state in East Malaysia.

8.10 *Habitus,* social suffering and *trajectory*

The cases, such as Wai-Yi (SG047), Ming-Chong (SG020) and Ruben (SG061) presented in this chapter, show that the experience of being the minority within the accounting *field* is not just about having different skin colour but also about their social class origin, different values and cultural tendencies. Thus, for prospective accountants from amongst the subordinated group, the struggle to shape the *trajectory* can be confusing and messy and would likely lead to uncomfortable situations and social suffering. As the *habitus* interacts with unfamiliar structures, those with limited *capitals* may reach a point where remaining on the professional *trajectory* no longer makes sense. Therefore, this thesis argues that leaving the Big4 *field* is a negotiated process, an interplay between the *field* structure, *capitals* at play and the prospective accountants' views and perceptions; a process that is likely to involve what Bourdieu terms *"positional suffering"* (P. Bourdieu et al., 1999, p. 4). A form of social suffering that the subordinated group commonly experiences within a *field*.

From a Bourdieusian perspective, as the prospective accountants move along their *trajectory* and interact with the social structures of the *field,* their **habitus** continuously transforms (DiMaggio, 1979; Hardy, 2014). Under normal or stable conditions, for prospective accountants with economic, social and cultural *capitals*, their entry into the *field* tends to be well-coordinated akin to Ho-Yin's (SG058) or Mei-Yoong's (SG084) experience. Change experienced by these prospective accountants is steady, measured and tends to meet their expectations. In such cases, the individuals' experiences are analogous to *"a fish in water"* (Hardy, 2014, p. 127).

However, there may be situations when the gap between the individual's *habitus* and the doxa of the *field* that they are trying to occupy is too wide. For example, Nina (SG004) and Ariana (SG062) found it challenging to make sense of the *field's* norms, such as working for long hours. Here, the prospective accountants' *habitus* and the *field* misalign, causing them to experience *hysteresis* (Hardy, 2014). In the cases presented in this chapter, the *hysteresis* effect refers to *"…the mismatch between habitus acquired in one setting (field) and that needed for success within a different field."* (Hardy, 2014, p. 134). In such situations, the experience of transition and transformation become less

synchronised or even chaotic akin to *"a fish out of water"* (Franceschelli et al., 2016, p. 354).

For the **dominated group,** such as the minority cases (e.g. Rina (SG036), Ummu (SG052)) presented in this chapter, social suffering is also a result of *"…dominant symbolic systems [that] work as instruments of symbolic violence…"* (Schubert, 2014, p. 189). In their struggle to play the game, members of the subordinated groups are compelled *"…to adopt the cultural beliefs, values and fashions…"* of the dominant group within the *field* (Schubert, 2014, p. 189) such as long work hours, workplace bullying and accepting additional workload even when it seems that they are unfairly compensated for. Exploring the prospective accountants' experience as they negotiate their *trajectory* within the Big4 *field* thus allow an appreciation of the nature of their *habitus* transformation, *capital* accumulation, mobility and the effect upon their being.

Using the Bourdieusian framework, the prospective accountants' experience of social suffering also allows us to explore the lingering impact of such vulnerability upon their *trajectories*, especially the *trajectories* of the underrepresented groups. For example, prospective accountants such as Nina (SG004), Rizman (SG010) and Ariana (SG062), that lack suitable *capitals* and predispositions, found the *field* very challenging to negotiate. Hence, compelling their exit from the Big4 *field*. Their *illusio* for the *field* was weakened through a series of unfavourable experiences, fueled by their limited capitals, to the point that pessimism for success within the *field* is ingrained within their *habitus*. Such *habitus,* thus, tends to generate the feeling of inadequacy within the individuals and projects a low probability of success in the *field* (Calhoun, 2006), which then compels the prospective accountants' self-exclusion from the *field*. Moreover, the social gravity from a competing work *field* (such as OtherBig8 firms for Wai-Yi (SG047) or government agencies for Rizman (SG010)), coupled with the *symbolic violence* experienced and the pessimism that the *habitus* generates, together, help explain why some prospective accountants leave the *field* and choose to deviate from their *"dream" trajectory* after investing themselves in it. This thesis thus, not only extends the discussion on *hysteresis* and *symbolic violence* but also shows how such incidents fuel staff turnovers,

especially amongst prospective accountants who are less equipped for the profession. Understanding such subtle forms of dissonance, which are linked to individuals' social backgrounds, is key to widening participation within the *field*.

8.11 Conclusion

The previous chapters discussed the influence of prospective accountants' social origin and education experience on their professional *trajectories*; this chapter focuses on their work experience at Big4 firms. Even though employment at Big4 is a *"dream"* job for many, it has not stopped prospective accountants from leaving the firms. Staff turnover has for decades been a challenge for public accounting firms. Although the issue is a global phenomenon, the literature has mainly focused on the western context (Aryee et al., 1991; Nouri & Parker, 2020). This chapter explores the issue with reference to the postcolonial context where accounting profession issues are typically entangled with colonial legacies and ethnic disparity. The findings of this thesis show that leaving the Big4 *field* and, therefore, the problem of staff turnover is not simply an individual's choice (Nouri, 2016; Nouri & Parker, 2020) or an outcome of *"low audit fees"* (World Bank, 2012, p. 19). Instead, this thesis argues that leaving the Big4 is a negotiated process between the *field's* structures, *capitals* at play and the prospective accountants' views and perceptions.

Furthermore, the findings show that colonial legacy such as ethnic divisions structure and restructure distinctive cultural and linguistic tendencies that complicate the socialisation of the minority within the *field*. For example, within the Malaysian context, being amongst the underrepresented, a *Bumiputera* prospective accountant not only must learn to negotiate the Big4 workplace using the English language but also learn to navigate unfamiliar interethnic relational dynamics to advance within the *field*.

Additionally, the Big4 firms within the postcolonial context seem to serve as a cultural cleansing social space where prospective accountants are expected to deculturalise, internalise and conform to particular institutional practices that benefit the Big4 firms and propagate colonial neoliberal tendencies. The dissonance between prospective accountants' predisposition and the *field's* doxa is a source of much positional suffering. *Hysteresis* amplifies the prospective

accountants' feeling of insecurity about their inadequacies and pessimism for success within the *field*, weakening the prospective accountants' *illusio* and Big4's *social gravity*. A weakened *illusio* and *gravity* pull compels prospective accountants to move towards organisations where there is better agreement between the *field* and the prospective accountants' categories of perception.

The structural issue within the Malaysian accountancy profession, such as low audit fees, shaped by the competitive and small market capitalisation for audit work, also impacts the working conditions within the Big4 firms. Such *field* issues have compelled prospective accountants to internalise and tolerate long work hours at Big4 firms in return for the symbolic *capital* that a career with such firms promises to accord (K. Jacobs, 2003; Lupu & Empson, 2015; Spence et al., 2016). For some prospective accountants such as Ho-Yin (SG052) and Ummu (SG058), overtime is a tolerated norm, even at their disadvantage. However, the findings show that when overtime is paired with dissonances such as perceived unfair compensation (Rizman, SG010) or work-family conflict (Ariana, SG062) and leads to positional suffering, their *illusio* and the social *gravity* of the Big4 *field* are weakened. Therefore, urging prospective accountants to question and renegotiate their *trajectory* towards organisations that befit and satisfy their predisposition.

Moreover, the findings also show that knowing which department to work in and how to socialise with superiors and counsellors are crucial dispositions in negotiating professional *trajectory* within the Big4 *field*. This thesis findings show that prospective accountants transitioning to the Big4 *field* and who possess low cultural *capital* tend to feel lost throughout their initial months of working experience, even with assigned mentorships. As a result, they are likely to exit the Big4 *field*. While prospective accountants with a suitable predisposition, *capital,* and *illusio* can transition well, those without found accommodating the unfamiliar *field* challenging, especially without practical early-career transition support. Through the prospective accountants' experience, this research found that workplace support is vital in reinforcing prospective accountants' commitment to their career *trajectory*. Although prospective accountants at Big4, for example, Big4_A, are assigned to counsellors, who essentially play the role of a formal mentor, those with limited

social and cultural *capitals*, such as Nina (SG004), and Rizman (SG010), struggled to trust and engage with their mentors. Literature has shown that having a mentor supports employees' career development, lowers turnover intentions (Viator & Scandura, 1991), and provides career-related benefits (Scandura & Viator, 1994). However, studies have mainly focused on nonformal than formal mentor relations. According to Dirsmith & Covaleski (1985, p. 158), mentor relationships tend to be *"nonformal in nature"* and *"not wholly spontaneous"*. It is a relationship fostered upon mutual acceptance, understanding and *"shared identity"* (R. E. Viator, 2001, p. 543). Therefore, this thesis highlights the limitation of formal mentorship, which tends to ignore the relational dynamics that need to be sorted out between the mentor and protégé before mentoring relationships can begin (Dirsmith & Covaleski, 1985; R. E. Viator, 2001).

From a neoliberal perspective, it may seem inefficient or 'wasteful' for someone to leave their *"dream"* job after successfully getting one and those who do not fit well in their workplace lack the motivation or resilience to be in the profession. But this thesis argues that what propels the prospective accountants' *trajectory* is not entirely personal or simply dictated by the social order but a relational struggle between the individual and the *field*. This thesis also highlights, using the Bourdieusian framework, the complex and fluid dynamics of the staff turnover issue. Interpreting the prospective accountants' experiences using a Bourdieusian sense also means that the accounting graduates are likely to gravitate towards accounting work sub-*fields* that they are invested in, in sync with, not excluded from, and subsequently, can progress therein. Such a *field* may not necessarily be the Big4.

The following chapter discusses the findings presented in the empirical chapters to draw out contributions and possibilities for change.

Chapter 9   Discussion, contributions and conclusion

9.0 Introduction
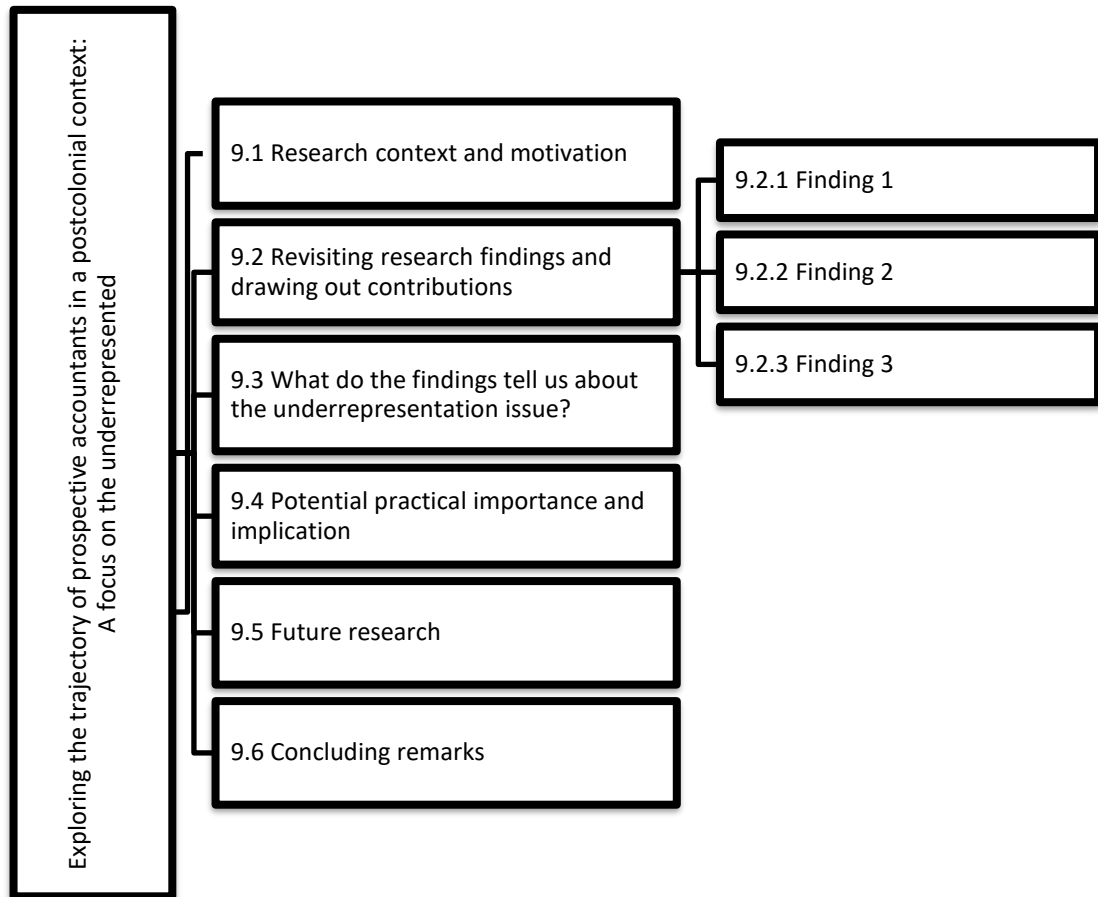
Figure 9-1 Structure of the concluding chapter

This chapter brings together the thesis to make sense of prospective accountants' *trajectories* within a postcolonial context and explore possible reasons behind the *Bumiputera* underrepresentation issue. The chapter begins with a reiteration of the research context and motivation, followed by a discussion of key findings to address the research questions while highlighting this thesis' contribution to the literature. Following this, its practical importance is highlighted, along with research limitations and potential further studies. The chapter ends with concluding remarks.

9.1 Research context and motivation

This study was essentially driven by the author's interest in the issue of underrepresentation, where the majority ethnic group struggles to access and fit within an accounting profession imbued with colonial tendencies. The *Bumiputera*, the largest ethnic group in Malaysia, is significantly under-represented within the accountancy profession and even more so amongst highly regarded 'qualified accountants' (Aruna, 2015; MOF, 2018; Sulaiman, 2020). Although the government's concern and efforts have improved *Bumiputera's* participation within the profession, the group's representation remains relatively low (Jomo, 2004; MOF, 2018).

Malaysia, geographically located in South East Asia, was once a colony of the British empire. The legacy of colonial rule is embedded within the resultant multi-ethnic social structure that persists to this day. The large-scale immigration of Chinese and Indians to Malaya in the mid-19th century was politically and economically motivated to cater to the coloniser's interests (Khalid, 2014; Khalid & Yang, 2021). Consequently, the British rule managed the influx of migrant labour force to create a plural society where Malay, Chinese and Indian communities lived segregated lives (Al-Atas, 1977; Khalid, 2014; Mohamad-Yusof et al., 2018).

In the present postcolonial context, the citizens of Malaysia consist of three main groups, namely Bumiputera (69.6 per cent), Chinese (22.6 per cent) and Indians (6.9 per cent) (DOSM, 2020). The remaining one per cent represents other minority groups in Malaysia. British colonisation infiltrated the political and economic space of the country, altering the composition and segmentation of the society. Over time, social segregation affected the wealth gap between the ethnic groups, leading to ethnic tension (Khalid, 2014). With limited economic and educational progress, the majority population, *Bumiputera,* has historically been overrepresented amongst those living in poverty (Swami et al., 2020), making them less equipped to access high-income professions such as accountancy. This underrepresentation issue has been a government concern since the 1970s and is still an ongoing concern, albeit with some improvement in the numbers of *Bumiputera* accountants over the years.

9.2 Revisiting research findings and drawing out contributions

The underrepresentation issue has also been observed amongst the majority population in other national contexts with colonial legacies (e.g. Annisette, 2003; Bakre, 2014; Hammond et al., 2009; Sian, 2010). For example, Annisette (2003, p. 665) discusses how colonial legacies structured a *"common sense"* that ties occupation to race in Trinidad and Tobago. In this article, race instead of class or culture became the focal point of the study. Hammond et al. (2009) also studied the underrepresentation issue in South Africa, and here it was about persistent colonial inequities that limited fair access of the majority into the profession. Each of these studies made significant contributions to the body of knowledge. However, the literature has been mainly macro-institutional focussed. Kaifala et al. (2019) is one of the articles that shifts the unit of analysis from the accountancy profession to the professional accountant and examined how the accounting professionalisation in ex-colonies implicates the construction of professional accountants. This thesis extends the discussion by exploring the lived experiences of prospective accountants from diverse social backgrounds as they traverse through accounting education and work *fields*. Framed by the Bourdieusian theory, this research was designed to make sense of prospective accountants' professional *trajectory*. This thesis provides possible answers to these research questions:

1. How do prospective accountants from different social backgrounds envisage their professional trajectory?

2. How do prospective accountants' higher education experiences shape their professional trajectory?

3. How do prospective accountants from different social backgrounds experience 'graduate to work' transitions to Big4 firms? How does this experience shape their professional trajectory?

Consequently, the findings also contribute to possible explanations for the underrepresentation phenomenon within the postcolonial context.

9.2.1 Finding 1

Many works of literature examining prospective accountants' career-related choices tend to assume that decisions are made systematically and by rational actors (e.g. Awadallah & Elgharbawy, 2021; Schoenfeld et al., 2017; L. M. Tan & Laswad, 2006). However, as we can observe from the findings, that is rarely the case. Proponents of rational action theory argue that individuals are free to choose, and they tend to ignore the relational struggle individuals go through in making choices. This thesis argues that it is necessary to look **beyond objective individual choices** and expand the focus to include the significance of *"…social context, distinction and negotiation"* (Stahl, 2015, p. 25) to understand the prospective accountants' inclination towards a particular career *trajectory*. Chapter 6 explores the prospective accountants' experience and highlights the tension between structure and agency. The chapter shows how at the micro-individual level, prospective accountants from different social backgrounds each envisage their professional *trajectories* differently. Each struggle to find their place in the accounting work *field* while aligning and realigning their material existence with their professional ethos. At the same time, their experiences also show how individuals from similar social backgrounds share similar predispositions and, thus, move along their *trajectories* in a similar direction and orientation. Their *trajectories* can be interpreted as a series of constrained choices, strategies and negotiations shaped by the relational dynamics between the individuals' *habitus*, *capital*, *illusio*, *gravity* and *field*. The dialectic relation between the prospective accountants' position within the *field* and the *field's* structures, mediated by their *habitus*, shapes their perception of life possibilities, *illusio*, strategies and thus, *trajectory*. Therefore, this thesis argues that possible *trajectories* are not simple, unconstrained choices made by rational actors but are complex interplays between the individuals' past, present, and imaginable or projected future.

From the Bourdieusian perspective, the individuals and their social world are *"mutually constitutive"* (Threadgold, 2018c, p. 28). Therefore, this thesis agrees with Hodkinson & Sparkes (1997) that career choices are not a product of simple 'freedom of choice'. Instead, this thesis argues that these 'choices' result from negotiated strategies shaped by the relational dynamics between the individuals and the social space they are trying to occupy. The individuals' inclinations and

tendencies, which affect their belief in a particular *field*, along with the *capitals* they can deploy to traverse the social space, propel their investment and effort in a specific *field*. This thesis further argues that the prospective accountants' notion of 'achievement' or 'success' is not only determined in mere economic terms but contingent upon the individuals' 'satisfaction' born out of the agreement between their way of being and the practices of the *field*. This agreement fosters investment towards the *field,* which shapes the direction of the *trajectory*. Once the *trajectory* gains momentum, the *gravity* pull of the *field* and the individuals' awareness of the weight of the situation make changing pathways difficult so as not to *"waste previous investment"* (Hage, 2011; Threadgold, 2018c, p. 36). However, this thesis' findings also show that neither the direction nor the orientation of the *trajectory* is permanent. With new experiences, prospective accountants are presented with opportunities to reshape their *trajectory*. Still, transformations that defy the *habitus* are rare and do not come without *"emotional cost"* (Reay, 2005, p. 921), especially for the dominated.

Additionally, such transformations highlight the importance of *capital* in shaping the prospective accountants' *trajectory*. In chapter 7, this thesis explored how prospective accountants from different social backgrounds experience and endeavour to accumulate *capital* through an education *field* structured by social inequality and ethnic disparity.

9.2.2 Finding 2

Recent literature on accountancy professionals' socialisation has expanded to include discussion on accounting students' engagement with the profession before their transition into the profession (Gebreiter, 2019; Mistry, 2021). In line with Gebreiter (2019) and Daoust (2020), this thesis found that students' socialisation with the profession began years before entering the profession. This thesis further extends the discussion by focussing on the significance of prospective accountants' social backgrounds in shaping their *capital* accumulation opportunities, strategies and thus, professional *trajectory*. This thesis findings show that for prospective accountants from privileged backgrounds, their socialisation begins at home through inherited *capitals*. As a result, this group of prospective accountants requires less guidance and is

seemingly proactive and well-planned. However, for those coming from less privileged backgrounds, education experience was vital in shaping professional motivations, career strategies, and *trajectories*. That said, for less privileged prospective accountants, limited *capitals* also mean a limited view into the foreseeable future. Therefore, opportunities to socialise with, for example, accounting professionals may be less meaningful to them than prospective accountants who are already predisposed to the profession.

In a context structured by colonial legacies, the professional *trajectories* of accounting students are significantly influenced by social division (Annisette, 2000, 2003; Hammond et al., 2012; Sian, 2007), and for Malaysia, this includes persistent conflict over ethnic disparity. This thesis argues that ethnic division contributes to the inequality within the education *field,* which affects the anticipatory socialisation process and *capital* accumulation opportunities experienced by the prospective accountants. In such context, the socialisation experienced is made complex by colonial legacies which have structured the *doxa* within the accounting higher education *field*. The findings show that ethnic division and conflict encourage distinct cultural and linguistic predispositions that complicate accounting students' *capital* accumulation efforts. The linguistic predisposition accumulated by prospective accountants throughout their academic years subsequently becomes a tool of symbolic violence in an ethnically segregated accounting profession. Therefore, depending on their social background, the prospective accountants' education experience accords them with different *capital* accumulation opportunities, influencing their professional *trajectory*.

However, this thesis argues that *trajectory* is not merely determined but is shaped through the dialectic struggle between the individuals and the social spaces they occupy. The struggle that the prospective accountants live through highlights their predisposition, *illusio* and strategies that they deploy to engage with the education *field* and accumulate *capital*. Subsequently, a series of choices builds momentum towards a particular accounting work sub-*field*. However, it is also essential to be mindful that the individuals' present *trajectory* is based on their present predisposition, *capitals* and *field,* which may change over time. Thus, the professional *trajectory,* albeit persuasive, should

not be conceived as a permanent direction or orientation but one that weaves its way through the *fields*, negotiating the games at play.

In chapter 7, the findings further showed the different ways prospective accountants engage with education *fields* for *capital* accumulation. The variations of cultural *capital* that accounting students could accumulate, for example, through their extra-curricular activities in culturally distinct institutions and the different linguistic tendencies within which such accumulation was made possible, highlight the cultural inequality within the education *field's* structures, which at least in part is a reflection of its postcolonial context. Furthermore, accounting students with limited *capital* are compelled to live with such disparities and are therefore exposed to social suffering. More often than not, prospective accountants in dominated positions are left feeling 'lost' or 'one step behind' despite their effort, as the *field* continues to mirror the image of the privileged. Such a predicament is a form of *symbolic violence* as it imposes *"cultural arbitrary"* at the expense of the 'other' (P. Bourdieu & Passeron, 1990; Threadgold, 2018c, p. 49). The interaction between the accounting students' predisposition, *capitals* and the *field* thus may result in class inflected violence which influences how the prospective accountants' careers unfold. Hence, unlike the neoliberal logic of meritocracy, which tends to blame individuals for their failures (Annisette & Prasad, 2017), this thesis argues that the act of self-exclusion by less privileged prospective accountants is less about individuals' weakness or deficiency but more about individuals' social position and capacity to strategically engage with the *field* to build a career that 'befits' them, and this may not necessarily be with a Big4 firm.

9.2.3 Finding 3

Despite the symbolic *capital* that employment at Big4 accords, some prospective accountants continue to leave these firms. This thesis shows that one way to make sense of the early-career staff turnover at Big4 firms is by exploring the relational and dynamic struggle between the individuals' *habitus, capital, illusio, social gravity* and *field* structures. The findings of this thesis show that the issue of staff turnover cannot be simply explained through the neoliberal logic of individuals' 'choice' (Nouri, 2016; Nouri & Parker, 2020) or an outcome

of structural issues. Instead, navigating *trajectory*, this thesis argues, is a complex and fluid negotiated process between the individuals and the *field* that pushes and pulls towards work sub-*fields* that they 'belong to'. This sense of belongingness or cultural fit, analogous to *"a fish in water"* (Hardy, 2014, p. 127), is experienced when the individuals' beliefs or expectations are attuned to the normal practices of the *field*. Conversely, when individuals are less attuned, they become aware of their 'lack of fit' and experience *hysteresis*. Thus, for accounting graduates from less privileged backgrounds, unfamiliar Big4 *field* practices that encourage individualism, *"formality"*, or adopting English as the lingua franca disrupts their sense of being and trigger a feeling of deficiency. Subsequently, their experience of displacement and limited *capital* propel their exit from the firm. Furthermore, their 'lack of fit' in the Big4 firms and *habitus* conforming experiences in competing work sub-*fields* were seen to compel prospective accountants with limited *capitals* to move towards *fields* where they feel adequate and not punished for structural inequalities; even though it means entering a seemingly less 'prestigious' *field*.

In the postcolonial context, distinct ethnic and linguistic tendencies also impact the negotiation process. For the *Bumiputera* prospective accountants, their endeavours are made complex by colonial legacies that propagate ethnic division. Their struggles include entering predominantly Chinese work sub-*fields* where being a *Bumiputera* may not be a privilege. Being amongst the underrepresented (*Bumiputera*) at the local Big4 firm was difficult because they needed to not only internalise less familiar western, market-oriented organisational culture but also struggle against their tendency to be amongst the *Bumiputera*. Most *Bumiputera* prospective accountants would have limited interaction with other ethnic groups due to the segregated social and education *field* and thus are not predisposed to working with other ethnic groups. Bourdieu (2010) argues that when the *habitus* encounters a social space that it is not well structured for, individuals need to learn to adapt to unfamiliar dispositions in search of a position in the *field*. Such transformations are bound to bring about periods of *hysteresis* and *"hidden injuries"* (Franceschelli et al., 2016, p. 364) as individuals negotiate the uncomfortable relationship between parts of their *habitus* that are *"supplanted"* and the primary dispositions that remain (Curl et al., 2018, p. 895). Comparatively, the prospective accountants from an ethnic

Chinese background tend to possess predispositions similar to the dominant group within the *field*, understand the practices of the *field* better and thus, are able to settle in well and experience less *hysteresis*.

Even though the *Bumiputera* prospective accountants' social origin and education experience shaped their prejudice and cultural understanding of different ethnic groups to remain amongst them, some are strongly predisposed to work with a Big4 firm. Those with *capitals* and *illusio* for the sub-*field* are driven to invest in it and, thus, are seemingly more willing to tolerate and adapt in search of a position in the sub-*field*. Furthermore, prospective accountants with strong *illusio* for the sub-*field* are encouraged to stay in the Big4 because the *social gravity* of a competing sub-*field* is low as they are less likely to be as invested (have *illusio*) in another *field*. Such cases show how navigating *trajectory* involves *"struggles over and about"* beliefs or *"illusio of different fields"* (Threadgold, 2018b, p. 168) that drive the prospective accountants' 'choices'. Thus, this thesis extends the discussion on *illusio* (Cooper & Joyce, 2013; Daoust, 2020; Lupu & Empson, 2015) and how it is used in the accounting profession literature through the use of Bourdieu's other less explored theoretical apparatus; *social gravity* and *trajectory*. For example, deploying such concepts adds to our understanding of why senior accountants in Lupu & Empson's (2015) study continue to comply with firms' pressures that lead them to overwork. Like Lupu & Empson (2015), this thesis shows how *illusio* and individuals' belief in the 'game' keep them to a *field* and make it normal to do so. However, unlike previous studies, this thesis extends the discussion on *illusio* by showing how it is maintained through *social gravity* and the momentum of individuals' *trajectory*. At the same time, this thesis also agrees with Daoust (2020), who puts forth the notion of a weakening *illusio* through increased reflexivity. This thesis extends the discussion by linking the weakening of *illusio* to positional suffering, which further implicates the vulnerable side of *illusio*. Thus, although *illusio* can keep a prospective accountant in a *field* or sub-*field*, experiences of *hysteresis* and *symbolic violence* may push them to have doubts and question whether the game is still *"worth a candle"* (Cooper & Joyce, 2013, p. 111). As a prospective accountant's *illusio* in a *field* or sub-*field* weakens, disengagement may ensue, and their *illusio* for a competing *field* or sub-*field*

along with *social gravity* would usher their exit and into a competing *field* or sub-*field*.

Additionally, this thesis findings also highlight that although some prospective accountants lacked interethnic socialisation experience and skills, those with linguistic *capital* were able to capitalise on their proficiency in the English language and use it to establish new relations to advance within the sub-*field*. In such instances, it can be seen how the English language becomes *"a medium of power"* (Threadgold, 2018c, p. 49) which was used to exclude non-English speakers from the accountancy profession; a common element of *doxa* in postcolonial settings (e.g. Annisette, 2000; Bakre, 2006; Hammond et al., 2009). Hammond et al. (2009) highlighted the significance of **cultural competencies**, such as command of the English language and soft skills, in enacting less overt barriers that made fitting in challenging for aspiring black accountants in South Africa.

In the Malaysian Big4 firms, the tendency to use English as the preferred lingua franca between prospective accountants from different ethnic groups also highlights not only *"English-dominated globalisation"* (Bacon & Kim, 2018, p. 10) but also ethnic segregation issues prevalent within the local accounting profession, where interethnic communication in work settings tend to be in a foreign instead of the national language. Such practices, this thesis argues, encourage the use of neoliberal *"language ideologies that render English proficiency a pathway to material prosperity and global connectedness"* (Bacon & Kim, 2018, p. 11) to justify the exclusion of less privileged prospective accountants from rural areas who are less exposed to English, from the Big4 firms. In other words, the prospective accountants' interethnic experiences at Big4 firms also highlight how ethnic segregation issues tend to be overlooked and are embedded under the guise of neoliberal justifications of individual linguistic deficiencies. The argument thus extends the debate on the underrepresentation issue in postcolonial contexts by showing how neoliberal tendencies could continue to limit the nation's ability to achieve the desired social and economic changes (Hammond et al., 2009). Furthermore, the findings also add additional dimensions to Spence & Brivot's (2011) theorisation of the North American accounting profession, which shows how distinctive linguistic *capital* was used as

an exclusionary mechanism to marginalise Francophone accountants between the period 1879 and 1927. In the Malaysian accounting profession, however, linguistic *capital* does not refer to a single language. Instead, due to ethnic segregation and multiplicity of *fields,* other languages, such as the Mandarin language, are also becoming increasingly important linguistic *capital* which highlights the role of ethnicity in influencing prospective accountants' *trajectory* towards particular accounting work sub-*fields*. Previous studies in accounting have highlighted a multitude of distinct *capitals* and predispositions needed in various contexts to gain access and progress within the profession. For example, linguistic *capital* for minority groups (Huang et al., 2016; Spence & Brivot, 2011), the embodiment of commercial logic for partners (Carter & Spence, 2014), *"thinking like the state"* for Chinese professionals (Zhu et al., 2021, p. 4) and technical *capital* for partners in postcolonial contexts such as Bangladesh (Belal et al., 2017).

This thesis further shows how ethnicity is *capital* in the Malaysian accounting profession in that it accords Chinese prospective accountants distinct privileges, social power, and predispositions capable of conferring them cultural legacies and co-ethnic ties (Zhou, 2005) to succeed within the accounting profession. Comparing the journeys of prospective accountants by class origins shows that Chinese prospective accountants would consistently progress better than prospective accountants from other ethnic groups.

Accordingly, for underrepresented ethnic groups within a *field,* sharing common *capital* with the dominant ethnic group in a particular *field* is essential. Mobilising embodied values, predispositions or language familiar to the dominant ethnic group allows underrepresented prospective accountants to convert those into social *capital* and tap into certain privileges that would typically be accessible via co-ethnic ties. Such interethnic *capitals,* this thesis finds, alleviate transitional dissonance and support the assimilation of the underrepresented amongst the dominant ethnic group within the *field*. Lacking these, as the findings show, may result in overwhelming dissonance that weakens their *illusio* and increase the probability of their exit or exclusion from the *field*.

Unlike prospective accountants who were more equipped to face the Big4 *field*, cases involving less privileged prospective accountants, especially amongst ethnic groups such as the *Bumiputera*, further highlight how such individuals are predisposed to feelings of insecurity over being underrepresented and are more vulnerable to workplace suffering and bullying. Those with limited *capital* and a non-Chinese background tend to struggle with limiting beliefs when entering the Big4 and OtherBig8 firms; thus, are inclined to exclude themselves from the sub-*field*. Their lack of suitable *capital* and dissonance between their *habitus* and the *doxa* of the Big4 *field* tend to generate feelings of deficiency within the individuals and project a low probability of their success in the *field* (Calhoun, 2006), exposing them to suffering, which compels their exit. Thus, like Millar (2021), this thesis also highlights how individuals' social background remains a strong influence in shaping their success within a *field*.

Approaching underrepresentation, inclusion and exclusion issues solely from an individualistic, market-based perspective is, therefore, problematic. Decoupling individuals' career developments from structural issues while imposing global and colonial ideals upon local contexts undermines the local culture and tends to favour the well-equipped while becoming a source of significant *hysteresis* for those who are not. The thesis, thus, argues for a more relational approach and shows how prospective accountants' professional *trajectory* and orientation are neither a pure agentic process nor a passive outcome but a struggle between the individuals and the social world they occupy. The relational nature of individuals' existence, hence, highlights the significance of social position, *field* inequality and reproduction in shaping prospective accountants' professional predisposition and career *trajectories*.

9.3 What do the findings tell us about the underrepresentation issue?

An initial motivation of this thesis is to explore possible reasons behind the underrepresentation of *Bumiputera* in the Malaysian accounting profession. In **Malaysia**, Susela (2010) argued that the inherited legacy of colonisation is characterised by social division and unequal wealth distribution along ethnic lines, which persists today. Postcolonial Malaysia was left to deal with the political-economic quandary of capitalism but one that is *"predominantly*

expressed in ethnic political terms" (Ong, 2010; Zawawi, 2004, p. 119). This legacy is argued to have consequently fueled the persistent power struggle within the nation's accounting *field* (Susela, 2010). The 'tug of war' between different factions to gain control over the profession has led to a fragmented profession (Susela, 1999) and the perpetuated dominance of colonial ideals such as foreign professional bodies and their credentials. Such dominance is further reinforced by the neo-colonial pressures of globalisation and internationalisation (Susela, 2010).

Hammond et al. (2009) further suggest that in postcolonial contexts, the dominance of neoliberal policies fuelled by pressures from transnational organisations such as the World Bank are more pervasive and difficult to challenge than overt closures such as formal access into the profession. They argued that substantive social changes in the South African accounting profession depend on improving the underrepresented group's economic power. However, this thesis contends from a Bourdieusian perspective that such subtle forms of dominance are deeply embedded in the *doxa* of the *field,* which is internalised by individuals invested in the *field* as well-accepted practices. Hence, this thesis' findings highlight the significance of individual agency in reproducing the prevailing structure and systemic inequality within the *field*. In discussing professional closure, although Annisette (2003) highlights the importance of the cognitive process in perpetuating **colonial tendencies through** *"common sense"* (Annisette, 2003, p. 669), this was not explored further or tied to agency.

The views from the extant literature tend to be structural and have given little consideration towards agency (Kaifala et al., 2019). On the other hand, this thesis agrees with Alawattage and Fernando (2017) and argues that such **agency is also integral to structuring** practices in postcolonial *fields*. Hence, introducing a concept that could link structure and agency, such as the Bourdieusian *habitus,* into the analysis extends the discourse on underrepresentation.

Using the Bourdieusian framework, this thesis essentially shows how the prospective accountants negotiate their *trajectory* through their belief in the seriousness of becoming an accountant. Their *illusio,* this thesis argues, is

shaped by their social origin and education experience. According to Bourdieu, dispositions are formed during childhood and formal education and thus affect the strategies and struggles that the individuals undertake as they traverse social fields. In a postcolonial context such as Malaysia, where ethnic segregation, disparity and conflict permeate the society, accounting education and work *field*s, the structure further encourages the formation of distinctive cultural and linguistic *habitus*. Hence, prospective accountants are likely to gravitate towards work sub-*fields* in which they are culturally invested, which may not necessarily be the accounting practice. Wacquant (2014, p. 128) argues that individuals tend to *"…drift away from settings that do not gratify their social libido and gravitate toward settings that do, where they congregate with others more likely to resemble them in their dispositional make-up and therefore reinforce their propensities"*.

9.4 Contribution to Bourdieusian framework

The application of Bourdieu's concepts in interpretive and critical accounting studies has mainly focused on the Bourdieusian triad, *habitus*, *capital* and *field* (Malsch et al., 2011). These thinking tools have been deployed to examine, for example, the advancement of dominant interest within a *field* via accounting practices (e.g. Alawattage, 2011; Farjaudon & Morales, 2013; G. Hamilton & Ó hÓgartaigh, 2009; Jayasinghe & Wickramasinghe, 2011; Killian, 2010; Kuruppu et al., 2016; Sargiacomo et al., 2014; Semeen & Islam, 2020), the role of accounting education in society (e.g. Fogarty & Zimmerman, 2019; McPhail et al., 2010), and issues in the accounting profession (e.g. Belal et al., 2017; Carter & Spence, 2014; K. Jacobs, 2003; Spence et al., 2016; Stringfellow et al., 2015).

In line with this thesis, some relatively recent research deploys Bourdieusian concepts beyond the triad, *habitus*, *capital* and *field* to include *illusio*. For example, Lupu & Empson (2015) frame their discussion of senior accountants' susceptibility to overwork and undue pressure in terms of their *"illusio or investment in the game"* (Millar, 2021, p. 1907). Daoust (2020) also deployed Bourdieu's *illusio* but focused more on the relation between *illusio* and reflexivity of the social agent. Daoust (2020, p. 1) argues that students are capable of adopting a reflexive stance, and when reflexivity arises from *"points of disjuncture"*, it weakens their *illusio*. Millar (2021) then explores the career

path of UK based fund managers to demonstrate the significance of social background and *illusio* in propelling the individuals' entry into the fund management *field*.

This thesis extends the Bourdieusian theoretical discussion by deploying Bourdieu's less-used theoretical lexica, such as *trajectory* and *social gravity,* along with *habitus*, *capital*, *field* and *illusio* to provide a more nuanced understanding of the Bourdieusian practical sense. Focussing on the lived experience of prospective accountants' professional *trajectory*, the individuals' modalities of struggle highlight how their social background, education and socialisations shape their *illusio* and propel their investment in a specific *field*. *Social gravity* further brings to light how a sequence of choices or investments forms and weights individuals' *trajectories*. Linking social gravity to Bourdieu's other thinking tools thus furthers our understanding of *illusio* and *trajectory*. In a postcolonial context such as Malaysia, where interethnic tension and politics tend to push and pull prospective accountants towards work sub-*fields* that they are culturally invested in, *social gravity* highlights the significance of individuals' ethnicity and language in influencing their *trajectory*.

This thesis findings also show that prospective accountants from different backgrounds practised different conceptions of time, shaping their career strategies and *trajectory*. Such emphasis opens a space for a Bourdieusian understanding of time and career investment. Influenced by their *habitus,* individuals' perception of time drives their career investment practice. For example, for prospective accountants from less privileged backgrounds with limited *capital*, their perception of temporality is restricted and, therefore, possess a limited investment time horizon. Such individuals tend to expect a more immediate 'return on investment' than those with a longer investment time horizon. Thus, unlike those with better volume and composition of *capital*, those with less tend to strategise their career based on a shorter time scale which tends to manifest in an appearance of limited self-resilience.

This thesis findings also show that prospective accountants from different ethnic backgrounds demonstrated different perceptions of temporality. Thus, linking ethnicity to perceptions of time, career investment and *trajectory*. For example, Chinese prospective accountants seem to possess a longer investment time

horizon than non-Chinese groups. Thus, portraying them as the more 'well-planned', resilient group. In the age of neoliberalism, when career 'choices' tend to be individualised, such perspectives obscure the impact of ethnic division from sight. Theorising through the Bourdieusian lens allows us to highlight the influence of structural constraints in shaping prospective accountants' *trajectories*. Following Millar (2021), such findings also show how social background continues to be an influential contributor to social inequality and mobility.

9.5 Potential practical importance and implication

Practically, the thesis provides policymakers with a deep insight into how prospective accountants experience their professional *trajectory*. The findings suggest that in dealing with the underrepresentation issue, the complexities of prospective accountants' realities in which career-related choices are made should be acknowledged and better understood. For example, appreciating the relational and dynamic interaction between the individuals and *field* that compels the prospective accountants' professional *trajectory* shows that choosing a less 'prestigious' career pathway should not be merely interpreted as an individual deficiency. Instead, as the findings show, choosing less 'prestigious' career pathways, for some prospective accountants, is more to do with battling feelings of inadequacy or subtle forms of workplace bullying. Thus, their lived experience and struggles highlight areas in which improvements could be made to institutional practices within the accounting education and work *fields*.

The findings also have the potential to inform employers, workplace counsellors, and educators about the importance of considering individual and structural issues when trying to support early career transitions of underrepresented prospective accountants, something that is necessary to encourage a more diverse and inclusive workforce. For example, although access to equitable mentoring or buddying schemes could be beneficial, the findings suggest that dictating formal mentoring relationships is less likely to foster trust and, therefore, less effective than informal mentorships between individuals from similar cultural and linguistic backgrounds. However, it has also been highlighted that such informal relations tend to benefit the dominant majority more than

others (Friedman & Laurison, 2020). Therefore, maintaining some formality to encourage transparency while ensuring mentorship opportunities are built upon mutual acceptance would be one way to improve the scheme. While mentors and prospective accountants ought to be given equitable opportunities to enter into mentorships that they are comfortable in, well designed, articulated and enforced mentoring guidelines are also crucial in limiting the advantage of the privilege that, without democratising interventions, would socially reproduce extant inequalities.

Furthermore, more attention should be given to early-career turnovers, especially when it involves an individual from a marginalised group. In dealing with staff turnover issues, it is crucial to investigate during mentoring sessions or pre-performance reviews any potential *hysteresis* or *symbolic violence* that may have occurred. Such effort would encourage a more socially just workplace that is more accessible to individuals from all backgrounds.

Additionally, in addressing the systemic inequality in the education system, the findings suggest that more effort should be put into career transition issues that are focused on activities encouraging transference of cultural *capital*. For example, the benefits of participating in profession sponsored extra-curricular intervarsity competition could be widely promoted and made more accessible to prospective accountants from less privileged backgrounds in less privileged institutions. Furthermore, events that foster interethnic collaborations between highly segregated institutions should also be encouraged. Acknowledging how career transition and planning issues have much to do with the prospective accountants' social background also calls to attention the potential difficulty in trying to, for example, lengthen their perceptions of investment time horizons. Such social changes require individual efforts and, more importantly, structural interventions. Moreover, meaningful efforts should also be made to re-envision cultural education and awareness to help culturally diverse groups thrive within the profession. Hence, beyond financial assistance, support for underrepresented and less privileged prospective accountants should focus on activities that encourage their anticipatory professional socialisation and motivation to enter and remain in the profession.

Finally, ambiguous multiple career pathways driven by distinct cultural and linguistic *doxa* amongst the higher education institutions in the accounting education *field* should be made clear to prospective accountants at an early stage of their education to reduce the barriers against the disadvantaged population. This thesis' findings show that many prospective accountants benefit from their career exposure provided through their secondary schools. Early exposure allows them to negotiate their professional *trajectory* better.

9.6 Future research

Building on this study, a similar area of research could further explore other macro-institutional or micro-individual issues. For example, the changing structure of accounting education and work *fields* fuelled by the introduction of new legislations or those precipitated by Covid-19 will likely significantly impact the prospective accountants' career *trajectory*. A UNICEF (2021) study on the impact of the Covid-19 crisis on lower-income families in Malaysia shows that majority of the children are struggling to cope with online learning. Specialised hardware and infrastructure are still important issues, with more than 60 per cent of the children relying on smartphones instead of a tablet or a personal computer for their home-based learning (UNICEF, 2021). The increasing adoption of technology in the accounting education and work *field* may widen inequality (Sangster et al., 2020). How such *field* changes impact the underrepresentation issue would be of vital interest.

Future research could also expand on the findings of this thesis by further exploring the impact of the alignment of academic and professional syllabus content not only upon the prospective accountants' long-term *trajectory* but also on the graduates such structure produces.

Additionally, whilst exploring the underrepresentation of the *Bumiputera*, the findings also highlight the issues amongst the Indians who seem less represented in the Big4 firms despite their good academic standing and command of English. Further investigation on this would provide a clearer picture of the issue.

Further research on the influence of transnational organisations such as professional bodies and the World Bank in shaping structure in a postcolonial

context could also potentially build on the thesis' findings. Such perspectives would allow a better understanding of how the power struggle within the *field* is implicated in perpetuating colonial tendencies and social inequality. An interesting case would be to explore the ongoing debate over quality and competency requirements that have structured the *fields* that the prospective accountants traverse in.

Finally, in exploring opportunities to improve anticipatory professional socialisation of the underrepresented, future research should, at the same time, focus on envisioning a professional culture that reflects a more socially just and inclusive profession. Thus, other than increased research on social inequality, increased engagement and collaboration through participatory action research with professionals in leadership roles would potentially be useful to advance the agenda.

9.7 Concluding remarks

This thesis began with an ambitious dream to explore ways to change the demographic landscape of the accountancy profession. Although the thesis findings suggest that the progress will continue to be slow, I hope that the outcome of this thesis is a step towards a better future. Improving inclusion and diversity begins with recognising the complexity of the issue. Despite being the largest ethnic group in the country, the *Bumiputera*, is significantly underrepresented within an accountancy profession structured by ethnic politics. This thesis investigates the social phenomenon by examining the lived experiences of prospective accountants in Malaysia. In doing so, this thesis explored their professional journey through the lens of the Bourdieusian[82] framework. This study contributes to the understanding of Bourdieusian practical sense by drawing upon concepts of *habitus*, *capitals*, *field, illusio* and Bourdieu's less explored thinking tools, *trajectory* and *social gravity* to reflect on the emergence of life paths and career *trajectories*. It also extends theorisation on career paths using the Bourdieusian framework. Through this

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[82] In discussing a prolonged, systemic issue of the underrepresentation of the Bumiputera, this thesis argues that Bourdieu's highly elaborate theoretical framework and his research focus on inequality, social reproduction and social effects of neoliberalism inspired its application. However, this thesis does not claim that the discourse provided is the only way the phenomenon could be understood or dissected.

lens, I postulate that participants accumulate strong perceptions and ingrained cultural assumptions through their journey, which shapes their *trajectory*. The findings show how ethnic inequality, a colonial legacy, affects the meaning-making mechanism of prospective accountants and thus their way of being and professional *trajectory*. It adds to the literature by arguing that the issue of underrepresentation is not just an individual or structural issue but also a relational issue between the two.

At the micro individual level, the prospective accountants' professional *trajectory* is a negotiated process, an interplay between *field* structure, *capital* and the prospective accountants' views and perceptions. The findings also highlight how prospective accountants' interaction with the *field* potentially (re)structures distinctive cultural and linguistic *habitus*. Their strong perceptions and ingrained cultural assumptions, in turn, produce practice and belief that influences how they deal with possibilities and the direction of their professional *trajectory*. Such perspectives also highlight that the internalisation of external structures is far from passive.

Additionally, this thesis expands the postcolonial accounting literature by changing the focus from a historical study focussing on the coloniser, the British empire, to the racial dynamics between those who were once colonised, mainly between the *Bumiputera* and the Chinese. The literature has offered limited evidence on comparative experience between ethnicity within the *field*, especially that of the minority population and how they are seemingly more successful in a postcolonial *field*. Studying professionalisation within the context of a multi-ethnic society also uncovers different impacts of colonial legacies upon ethnic relations, culture, profession and socialisation (Annisette, 2009).

Using neoliberal logic, it may seem that those who do not fit well in their workplace lack the motivation or resilience to be in the profession. And some may even argue that leaving a job at the Big4 firm is about individual failings and deficiencies. But this thesis' findings suggest that focusing on the prospective accountants' modalities of struggle allows us to appreciate the relational nature of the prospective accountants' *trajectory*, how the individuals' strategies are framed and constrained by the powerful in the *field*. Furthermore, this thesis argues that the outcome of professional socialisation in segregated

and conflicted environments shapes prospective accountants' particular predispositions, *illusio*, preferred career pathways, and *trajectory*. Such distinct cultural and linguistic tendencies further limit social integration among members of different ethnic groups living in contexts such as Malaysia, contributing to the social reproduction of the society and accounting profession. The finding thus contributes to the exploration of possible reasons behind the underrepresentation phenomenon, how prospective accountants experience this within a postcolonial context and highlight potential practical importance in transforming the demographic landscape of the Malaysian accounting profession.

Appendix 1A: Prospective accountants

Person[83]	Gender	Ethnicity	Higher Education Institution (HEI) Classification	Internship Employer	Current Field	Class Origin[84]
SG001_Azreena	F	Bumiputera	Private_Bumiputera	OtherBig8	Work_MNC	Middle
SG002_Saadiah	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Working
SG003_Moon	F	Chinese	Private_Non-Bumiputera	OtherBig8	Work_MNC	Working
SG004_Nina	F	Bumiputera	Private_Bumiputera	MNC	Work_SME	Middle
SG005_Myra	F	Bumiputera	Private_Bumiputera	Big4	Unemployed	Middle
SG006_Kiran	F	Indian	Private_Bumiputera	SMP	Work_SMP	Working
SG007_Anusha	F	Indian	Private_Bumiputera	SMP	Work_SMP	Working
SG008_Dasha	F	Indian	Private_Bumiputera	SMP	Work_MNC	Middle
SG009_Aisyah	F	Bumiputera	Private_Bumiputera	SMP	Self-employed	Middle
SG010_Rizman	M	Bumiputera	Private_Bumiputera	SMP	Unemployed	Middle
SG011_KaWai	F	Chinese	Private_Non-Bumiputera	OtherBig8	Education_Private_NonBumi	Working
SG012_Alvin	M	Chinese	Private_Non-Bumiputera	OtherBig8	Education_Private_NonBumi	Middle
SG013_Ben	M	Chinese	Private_Non-Bumiputera	SMP	Education_Private_NonBumi	Working
SG015_Priyanka	F	Indian	Private_Bumiputera	SMP	Work_SME	Middle
SG016_Ira	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Middle
SG017_Anis	F	Bumiputera	Public	SMP	Education_ProfessionalExam	Middle
SG018_Adeeba	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Middle
SG019_KaKit	M	Chinese	Private_Non-Bumiputera	Big4	Education_Private_NonBumi	Middle
SG020_MingChong	M	Chinese	Private_Non-Bumiputera	Big4&NGO	Education_Private_NonBumi	Working
SG021_Ananthy	F	Indian	Private_Non-Bumiputera	SMP	Education_Private_NonBumi	Middle
SG022_Prakash	M	Indian	Private_Non-Bumiputera	SMP	Education_Private_NonBumi	Middle

[83] Names assigned are pseudonyms.

[84] For more information on class origin, see section 4.3.1.2.

Person	Gender	Ethnicity	Higher Education Institution (HEI) Classification	Internship Employer	Current Field	Class Origin
SG023_Ahmad	M	Bumiputera	Public	SMP	Education_ProfessionalExam	Working
SG024_Siti	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Working
SG025_Ridhwan	M	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Middle
SG026_Faisal	M	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Middle
SG027_Wajdi	M	Bumiputera	Public	SMP	Education_ProfessionalExam	Working
SG028_Humaira	F	Bumiputera	Private_Bumiputera	SMP	Unemployed	Working
SG029_Aiza	F	Bumiputera	Private_Bumiputera	SME	Work_MNC	Middle
SG030_Izzat	M	Bumiputera	Private_Bumiputera	OtherBig8	Work_MNC	Working
SG032_Wawa	F	Bumiputera	Public	Government/ Government Linked	Education_ProfessionalExam	Middle
SG033_YikKi	M	Chinese	Private_Bumiputera	Not Applicable	Education_ProfessionalExam	Working
SG034_Hakim	M	Bumiputera	Private_Bumiputera	Not Applicable	Education_ProfessionalExam	Middle
SG036_Rina	F	Bumiputera	Private_Bumiputera	SMP	Work_Big4	Middle
SG037_Ilyas	M	Bumiputera	Private_Bumiputera	SMP	Work_MNC	Working
SG038_Lukman	M	Bumiputera	Public	Big4	Education_Public_Bumi	Middle
SG039_Rafi'	M	Bumiputera	Public	SMP	Education_Public_Bumi	Working
SG040_Aaqil	M	Bumiputera	Public	SMP	Education_Public_Bumi	Middle
SG041_Ani	F	Bumiputera	Public	Big4	Education_Public_Bumi	Middle
SG042_Shafiqah	F	Bumiputera	Public	OtherBig8	Education_Public_Bumi	Middle
SG044_Amal	F	Bumiputera	Private_Bumiputera	MNC	Work_MNC	Working
SG045_Fatimah	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Working
SG046_Azna	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Working
SG047_Wai Yi	F	Chinese	Private_Non-Bumiputera	OtherBig8	Work_OtherBig8	Working
SG048_Iqbal	M	Bumiputera	Private_Bumiputera	SMP	Work_Govt_GLC	Middle

Person	Gender	Ethnicity	Higher Education Institution (HEI) Classification	Internship Employer	Current Field	Class Origin
SG049_Alif	M	Bumiputera	Private_Bumiputera	Government/ Government Linked	Work_MNC	Working
SG050_Tiara	F	Bumiputera	Private_Bumiputera	Big4	Self-employed	Middle
SG051_Izuan	M	Bumiputera	Private_Bumiputera	Big4	Work_SME	Middle
SG052_Ummu	F	Bumiputera	Private_Bumiputera	Big4	Work_Big4	Middle
SG054_Azmeera	F	Bumiputera	Private_Bumiputera	SMP	Work_MNC	Working
SG055_Abby	F	Bumiputera	Private_Bumiputera	SMP	Work_MNC	Working
SG058_HoYin	M	Chinese	Public	OtherBig8	Work_Big4	Working
SG059_Ros	F	Bumiputera	Private_Bumiputera	SMP	Self-employed	Working
SG061_Ruben	M	Indian	Private_Transnational	SMP	Work_SMP	Middle
SG062_Ariana	F	Bumiputera	Private_Bumiputera	MNC	Work_MNC	Middle
SG063_Dylan	M	Bumiputera	Private_Bumiputera	SMP	Work_OtherBig8	Working
SG065_Tan	M	Chinese	Private_Non-Bumiputera	OtherBig8	Education_Private_NonBumi	Middle
SG068_SuetYi	F	Chinese	Private_Non-Bumiputera	Government/ Government Linked	Education_Private_NonBumi	Working
SG070_Manveen	F	Indian	Private_Non-Bumiputera	SME	Work_SME	Working
SG071_Choong	M	Chinese	Private_Non-Bumiputera	SME	Work_SME	Working
SG072_Amy	F	Chinese	Private_Non-Bumiputera	SME	Work_SME	Working
SG073_Jana	F	Bumiputera	Private_Bumiputera	Government/ Government Linked	Work_Govt_GLC	Middle
SG074_Selvam	M	Indian	Private_Bumiputera	SMP	Work_SMP	Working

Person	Gender	Ethnicity	Higher Education Institution (HEI) Classification	Internship Employer	Current Field	Class Origin
SG080_Farhana	F	Bumiputera	Private_Bumiputera	SMP	Education_ProfessionalExam	Middle
SG082_SreeDevi	F	Indian	Private_Bumiputera	SMP	Education_Private_Bumi	Working
SG083_Syed	M	Bumiputera	Private_Bumiputera	SMP	Education_Private_Bumi	Middle
SG084_MeiYoong	F	Chinese	Private_Transnational	OtherBig8	Work_Big4	Middle
SG086_Yeoh	M	Chinese	Private_Transnational	Not Applicable	Education_Private_NonBumi	Middle
SG090_Eva	F	Bumiputera	Public	Not Applicable	Education_Public_Bumi	Middle
SG091_Zuraidah	F	Bumiputera	Public	Not Applicable	Education_Public_Bumi	Working
SG092_Junita	F	Bumiputera	Public	Not Applicable	Education_Public_Bumi	Working
SG100_Andrew	M	Chinese	Private_Non-Bumiputera	Not Applicable	Unemployed	Middle

Appendix 1B: Academics and employers

Person[85]	Gender	Field	Ethnicity	Position
AO014_Yana	F	Education_Private_Bumiputera	Bumiputera	Academic
AO031_Saleha	F	Work_Govt_GLC	Bumiputera	Senior Management
AO035_Zakaria	M	Education_Private_Bumiputera	Bumiputera	Senior Academic
AO043_Fazilah	F	Education_Public_Bumiputera	Bumiputera	Senior Academic
AO053_Seeta	F	Education_Private_Non-Bumiputera	Indian	Senior Academic
AO056_Fauzana	F	Education_Private_Bumiputera	Bumiputera	Junior Academic
AO057_Liyana	F	Education_Private_Bumiputera	Bumiputera	Junior Academic
AO060_Madhur	F	Education_Private_Non-Bumiputera	Indian	Academic
AO064_Arman	M	Education_Private_Bumiputera	Bumiputera	Junior Academic
AO066_Matthew	M	Education_Private_Non-Bumiputera	Chinese	Senior Academic
AO067_AiLeen	F	Education_Private_Non-Bumiputera	Chinese	Junior Academic
AO069_Patrick	M	Education_Private_Non-Bumiputera	Chinese	Senior Academic
AO075_Malik	M	Education_Public_Bumiputera	Bumiputera	Senior Academic
AO076_Zainal	M	Work_MNC	Bumiputera	Senior Management
AO077_Siti	F	Education_Public_Bumiputera	Bumiputera	Senior Academic
AO078_Sushant	M	Work_SMP	Indian	Senior Management
AO079_Zafrul	M	Work_Big4	Bumiputera	Senior Management
AO081_Dewi	F	Work_Govt_GLC	Bumiputera	Middle Management
AO085_Aman	M	Education_Public_Bumiputera	Bumiputera	Senior Academic
AO087_Cindy	F	Education_Private_Non-Bumiputera	Chinese	Academic
AO088_Marina	F	Education_Private_Non-Bumiputera	Bumiputera	Academic
AO089_Anizah	F	Education_Private_Bumiputera	Bumiputera	Academic
AO093_Nazira	F	Education_Private_Bumiputera	Bumiputera	Academic
AO094_Fareedah	F	Education_Public_Bumiputera	Bumiputera	Senior Academic
AO095_Fattah	M	Work_Big4	Bumiputera	Senior Management
AO096_Abbas	M	Work_Govt_GLC	Bumiputera	Senior Management
AO097_Umar	M	Work_SMP	Bumiputera	Senior Management
AO098_Khairina	F	Work_SMP	Bumiputera	Middle Management
AO099_Iqbal	M	Work_Govt_GLC	Bumiputera	Middle Management

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[85] Names assigned are pseudonyms.

Appendix 2A: Interview guide

Topic Guide: Research on prospective accountants' lived experience

1. **Introduction**

Introduction by the researcher based on the information given in the participant information sheet. A summary of the following is to be delivered in a brief introductory speech:
- Thank participants for their support.
- Mention the study topic and research aims
- Explain confidentiality and anonymity
- Explain the recording, the length, nature of the discussion
- Remind participant of RM20 gift voucher as a token of appreciation
- Go through the consent issues (if any)
- Highlight that they have the right to withdraw at any time or not to answer certain questions
- Ask whether they have any questions for further clarification
- If they are satisfied and agree to participate, participants sign a written consent form

2. **Begin recording**
- Check and audio record their consent and that they are ready to continue
- Focus on their story, sequence of events and rationale behind the story

3. **Aspiration and accounting experience**

Aim: To understand the participant's disposition and aspiration. What led the participant to study accounting? What was the circumstance they were in?
   Main:
- Let's talk about your aspiration as a child or younger. Has it changed over the years?
- Have you sought advice from your family members or friends about your aspiration? Can you share a story with me concerning this?

4. **For full-time and part-time students**

Aim: To understand the participant's disposition and capital accumulation. Their activities as a student.
   Main:
- Let's talk about your experience with an education institution(s). How many has it been?
- What have these higher education institutions contributed to you in your journey to become an accountant? How has it affected you?

5. Internship experience

Aim: To understand the participant's disposition and capital accumulation. Their experience as an intern.
Main:

- Let's talk about your experience during an internship.
- How long was your employment?
- What has this internship contributed to you in your journey to become an accountant? How has it helped you?

6. For accounting students and graduates who are currently employed

Aim: To understand the participant's disposition and capital accumulation. Their current activities as an employee.
Main:

- Let's talk about your experience with your current employer.
- How many employments have you had so far, excluding internships?
- Where have you done so?
- How long was/is (each of) your employment(s)?
- What have these employments contributed to you in your journey to becoming an accountant?

7. Support system

Aim: To find out about the participant's capital.
Main:

- Who do you usually talk to about your dreams and plans?
- Is there a person in your life who has been supportive of your aspiration?
- How have they helped you?
- Can you share a story with me concerning this?

8. Challenges and motivation

Aim: To explore the impact of changing disposition. To understand how the participants' beliefs or capitals are limiting or helping them.
Main:

- Let's talk about your challenges in becoming an accountant. What is your best memory? What is your worst memory?
- What have these challenges contributed to your journey to become an accountant?
- Is there an incident or event that motivated you or made you change your career direction?
- How did you overcome these challenges? For example, when experiencing failure. How did you cope?

9. Impact of trying to become an accountant on their lives

Aim: To explore the effect of changing disposition. To understand how their beliefs or capitals are limiting or helping them.
Main:
- Have your aspiration had any effect on:
- Your relationships with family members? Or how does this affect lives with your families and friends?
- Your social life? How are you perceived?
- Employment?
- Health?
- Anything you'd like to add on funding? Student loans?
- How are these dealt with?
- Does it carry any weight in your career decision making?

10. Career decision-making

Aim: To understand the participant's disposition. To explore whether any beliefs are limiting them.
Main:
- Let's talk about your career plan. Tell me about your plan. Work or study or both? What or who influences your decision?
- Let's talk about the role of social media. How has any of this influenced your decision making or aspiration?
- Via friends? Role models? Organisations? Family? Friends?
- Which platform?

11. Professional qualifications and multiple pathways

Aim: To understand the perception of professional qualifications.
Main:
- Let's talk about the professional qualifications (ACCA, ICAEW). What do you think of it?
- Let's talk about the multiple pathways into the profession. What do you think of it?
- What do you think of the new proposal? What if there was no MIA accreditation and you need professional qualifications to be a member?

12. Diversity

Aim: To understand views on diversity within the Malaysian accounting field.
Main:
- Let's talk about the diversity within the Malaysian accounting field. What do you feel is important and needs change?
- Do you have any concerns about this?
- What about racial and religious diversity? The historical pattern of such diversity?
- Should we do something about it?
- Can you share a story with me concerning this?

13. Future

Aim: To understand the participant's disposition. How do they see their future? Then, close the interview by talking about something less emotional.

Main:
- Let's talk about your future, your hope and your dreams.

14. Conclusion
- Is there anything else you would like to share with me?
- Is there something in particular in the interview that you found interesting?
- Do you have any questions for me?
- Once completed. Thank the participant for their time.

15. Post-interview

Aim: To communicate reflection/memory murmurs.

Remind them that they are welcome to contact the researcher should they have further questions or information on the study. Point them to the details provided in the participant information sheet.

End recording

Appendix 2B: Interview guide

Topic Guide: Research on prospective accountants' lived experience
  1. **Introduction**

Introduction by the researcher based on the information given in the participant information sheet. A summary of the following is to be delivered in a brief introductory speech:
- Thank participants for their support.
- Mention the study topic and research aims
- Explain confidentiality and anonymity
- Explain the recording, the length, nature of the discussion
- Go through the consent issues (if any)
- Highlight that they have the right to withdraw at any time and not to answer certain questions
- Ask whether they have any questions for further clarification
- If they are satisfied and agree to participate, participants sign a written consent form

  2. **Begin recording**
- Check and audio record their consent and that they are ready to continue

  3. **Background**

Aim: An introduction to the participant's background. Focus on information that is not publicly available.
- Can you share with me what your professional role is within the organisation?
- What is the extent of your involvement in developing the accounting profession in Malaysia?

  4. **Accounting field's challenges**

Aim: To understand the participant's perception of the issues within the accounting field.
  Main:
- Let's talk about the accounting field. What do you think of it?
- Let's talk about the challenges within the field. Globally and locally.

  5. **Pathways**

Aim: To understand the participant's perception of various pathways to become an accountant in Malaysia and establish the field's doxa.
  Main:
- Let's talk about the pathways to becoming an accountant in Malaysia.
- What do you think of the multiple pathways?

  6. **Proposed MIA Competency Framework**

Aim: To understand the participant's perception of various pathways to become an accountant in Malaysia and establish the field's doxa.
International Accountancy Education Panel: effective September 1, 2019.
  Main:
- What are your views of the new MIA Competency Framework?

7. Quality and level of competence

Aim: To understand the perception of accountants' quality and level of competence within the Malaysian accounting field.
   Main:
- What is your opinion of accounting graduates in Malaysia?
- Based on your experience, would you differentiate graduates between institutions? Would you care to explain this further?
- Do you believe it is important for them to continue pursuing postgraduate qualifications?

8. Diversity

Aim: To understand views on diversity within the Malaysian accounting field.
   Main:
- Let's talk about the diversity within the Malaysian accounting field. What do you feel is important and needs change?
- Do you have any concerns about this?
- What about racial and religious diversity?
- Should we do something about it?
- Can you share a story with me concerning this?

9. Collaboration with other actors within the accounting field

Aim: To collect data on various partnerships between actors within the industry.
   Main:
- Can you share with me some of your experience collaborating with key actors in developing the accounting profession in Malaysia?

10. Prospective accountants' challenges and motivation

Aim: To understand the participant's perception of the prospective accountants' journey.
   Main:
- What do you think motivates graduates to become an accountant?
- Let's talk about their challenges in becoming an accountant.
- What do you think their biggest challenge is?

11. Future

Aim: To understand the participant's perception of the future of the accounting field and the importance of credentials.
Main:
- Let's talk about the future, your hope and dreams for the field.
- What do you want for the profession? What changes would you like to see?

12. Conclusion
- Is there anything else you would like to share with me?
- Is there something in particular in the interview that you found helpful or relevant?
- Do you have any questions for me?
- Once completed. Thank the participant for their time.

End recording
    13. Post-interview

Thank the participant for their time. Remind them that they are welcome to contact the researcher should they have further questions or information on the study. Point them to the details provided in the participant information sheet.

Appendix 3A

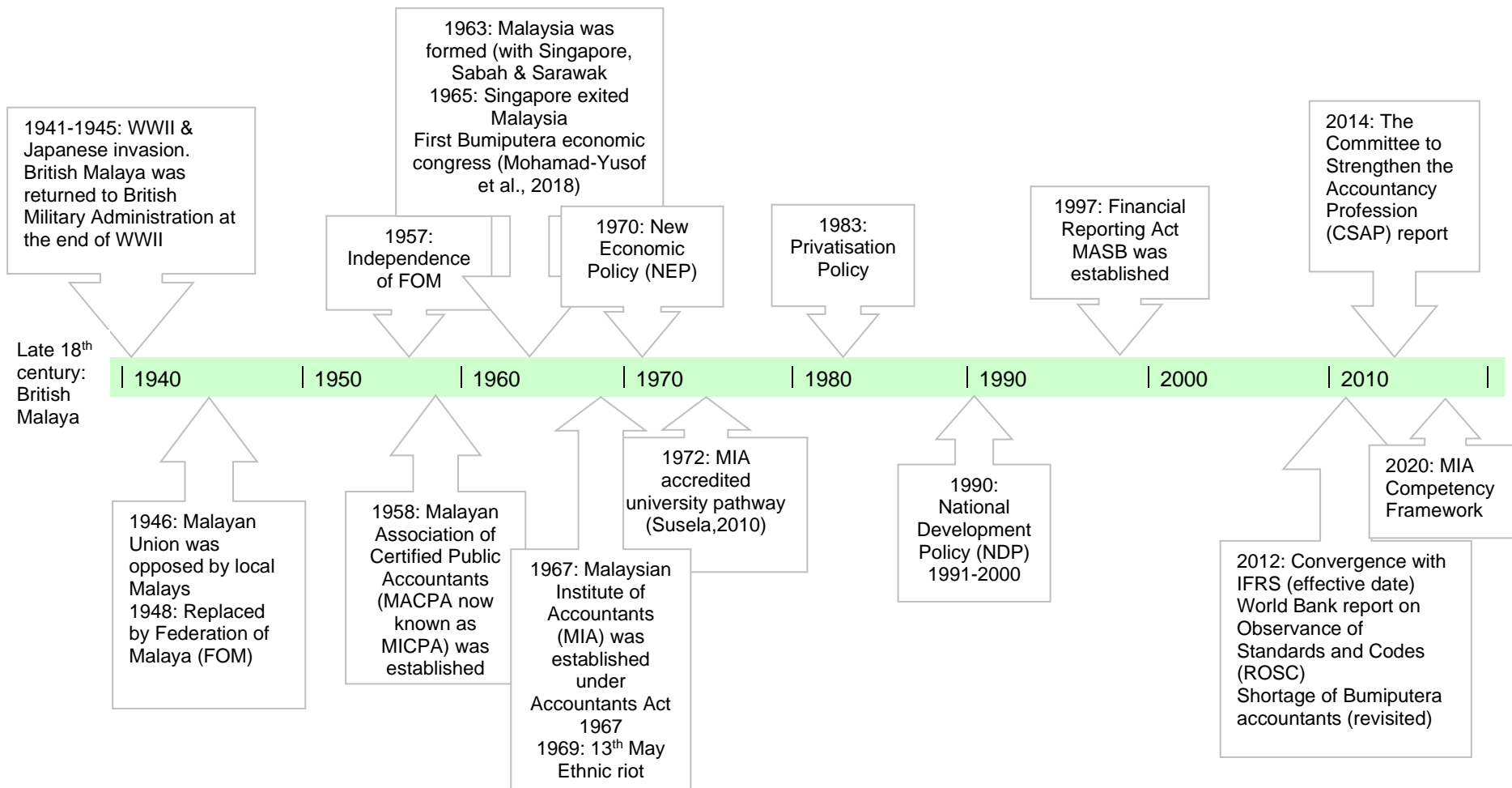| Year	Report	Institution	Language
2020	MIA Competency Framework	Malaysian Institute of Accountants (MIA) Education Board	English
2019	Senarai Pekerjaan Kritikal di Malaysia (List of critical occupations in Malaysia)	Critical Skills Monitoring Committee, Ministry of Human Resources, Talent Corporation Malaysia Berhad	Bahasa Malaysia
2019	MIA 32nd AGM Minutes	Malaysian Institute of Accountants (MIA)	English
2015	Key issues and recommendations	The Committee to Strengthen the Accountancy Profession (CSAP)	English
2015	IFAC Response to Malaysia CSAP Report	IFAC CEO, The International Federation of Accountants (IFAC)	English
2014	Report on the Strengthening of the Accountancy Profession in Malaysia	The Committee to Strengthen the Accountancy Profession (CSAP)	English
2012	Malaysia - Report on the Observance of Standards and Codes (ROSC): Accounting and Auditing (English).	World Bank Group	English

Appendix 3B

Year	Article	Language	Newspaper/ Magazine	Author	Access Date
2020	Bilangan akauntan Bumiputera masih rendah	Bahasa Malaysia	BH Online	Noor Atiqah Sulaiman	11-Jul-21
2019	Malaysia's income growth success story is an unequal one, and here's why	English	Malay Mail	Syed Jaymal Zahiid	20-Sep-19
2019	Graduan, siswazah miskin, B40 sukar dapat kerja setimpal	Bahasa Malaysia	Berita Harian News	Mohd Azis Ngah; Suzalina Halid dan Fahmy A Rosli	29-Aug-19
2019	All change for Malaysia's Accountants Act	English	ACCA AB Online	Errol Oh	14-Jan-19
2019	What you didn't know fresh graduate unemployment in Malaysia	English	EduAdvisorMY	Michelle Leo	29-Mar-20
2019	Industri IR 4.0 turut jejas profesion akauntan: Kulasegaran	Bahasa Malaysia	Berita Harian News	Pettah Wazzan Iskandar	8-Oct-20
2018	National Accountant Convention says no to CSAP proposal	English	New Straits Times	Farah Diana Baharudin	5-Apr-20
2018	The drive to double Malaysia's accountancy profession by 2020	English	ACCA AB Online	MK Lee	29-Aug-19
2018	Jumlah akauntan bumiputera dijangka meningkat hingga 30 peratus menjelang 2030	Bahasa Malaysia	Astro Awani	Bernama	8-Oct-20
2017	The MIA's quiet unrest	English	The Star Online	Errol Oh	22-Dec-18
2017	Accountants' Big Challenges: Digitalisation enforcement must be addressed to sustain profession	English	New Straits Times	Ain Radhi	22-Dec-18
2017	More accountants needed to enhance financial literacy among people	English	New Straits Times	Bernama	22-Dec-18
2017	Terlalu sedikit anak Bumiputera jadi akauntan	Bahasa Malaysia	Utusan Borneo Online	Nick Fletcher	9-Oct-20
2016	CSAP working model to be out by end-2016, says MIA	English	The Edge Financial Daily	Supriya Surendran& Samantha Ho	5-Apr-20
2015	MOF sets up committee to strengthen accounting profession	English	The Star Online	Bernama	19-Feb-19

Year	Title	Language	Newspaper/ Webpage	Author	Access Date
2015	Malaysia needs 60,000 accountants by 2020	English	New Straits Times	NST	22-Dec-18
2015	Govt to boost number of bumiputra accountants	English	The Star Online	P Aruna	22-Dec-18
2015	Restore settings for accountancy	English	ACCA AB Online	Errol Oh	9-Jul-19
2015	Malaysia akan lahirkan lebih 1000 Akauntan setiap tahun - Abdul Wahid	Bahasa Malaysia	Bernama	Bernama	8-Oct-20
2015	Dedahkan bidang perakaunan kepada penuntut Bumiputera: Wahid	Bahasa Malaysia	Berita Harian News	Bernama	8-Oct-20
2015	Laluan cepat dan mudah kepada pelajar menjadi akauntan profesional	Bahasa Malaysia	Utusan Borneo Online	Utusan Borneo Online	8-Oct-20
2014	Malaysia Close To having Social Cohesion, Says Prof Shamsul Amri	English	UKM News Portal	Saiful Bahri Kamaruddin	8-Oct-20
2014	Bumiputera perlu Rebut peluang Jadi Akauntan Bertauliah melalui YPPB	Bahasa Malaysia	Bernama	Bernama	9-Oct-20
2013	More accountants needed, says MIA chief	English	The Star Online	Wong Wei Shen	22-Dec-18
2011	Up close and personal with Tan Sri Abdul Samad Alias	English	The Star Online	Yvonne Tan	11-Dec-19
2001	Akauntan profesional: Pelajar Melayu bertanggapan lapuk	Bahasa Malaysia	Utusan Malaysia	Marzita Abdullah	8-Oct-20

Appendix 4

Key events shaping the Malaysian accountancy profession

1963: Malaysia was formed (with Singapore, Sabah & Sarawak
1965: Singapore exited Malaysia
First Bumiputera economic congress (Mohamad-Yusof et al., 2018)

1941-1945: WWII & Japanese invasion. British Malaya was returned to British Military Administration at the end of WWII

2014: The Committee to Strengthen the Accountancy Profession (CSAP) report

1957: Independence of FOM

1970: New Economic Policy (NEP)

1983: Privatisation Policy

1997: Financial Reporting Act MASB was established

Late 18th century: British Malaya

| 1940 | 1950 | 1960 | 1970 | 1980 | 1990 | 2000 | 2010 |

1946: Malayan Union was opposed by local Malays
1948: Replaced by Federation of Malaya (FOM)

1958: Malayan Association of Certified Public Accountants (MACPA now known as MICPA) was established

1972: MIA accredited university pathway (Susela,2010)

1990: National Development Policy (NDP) 1991-2000

1967: Malaysian Institute of Accountants (MIA) was established under Accountants Act 1967
1969: 13th May Ethnic riot

2020: MIA Competency Framework

2012: Convergence with IFRS (effective date)
World Bank report on Observance of Standards and Codes (ROSC)
Shortage of Bumiputera accountants (revisited)

Adapted from: Mohamad-Yusof et al. (2018)

Appendix 5

Higher education institutions (HEIs) and characteristics

Institution	Public/ Private	Disposition	Ethnic dominance based on student enrolment
Uni_A	Private	Teaching	Bumiputra
College_B	Private	Teaching	Bumiputra
Uni_C	Private	Teaching & research	non-Bumiputra
Uni_D	Public	Research	Bumiputra
Uni_E	Public	Research	Bumiputra
Uni_F	Public	Teaching	Bumiputra
Uni_G	Private	Teaching & research	non-Bumiputra
Institute_H	Private	Teaching	Bumiputra
Uni_K	Private	Teaching	non-Bumiputra
Uni_L	Private	Teaching	Bumiputra
Uni_M	Private	Research	Bumiputra
Uni_P	Public	Research	Bumiputra
Uni_S	Public	Research	Bumiputra
Uni_T	Private	Teaching	Bumiputra

Appendix 6

Prospective accountants with Big4 experience

Person	Internship (I) and/or full employment (FT)
SG036_Rina	FT
SG052_Ummu	I & FT
SG058_HoYin	FT
SG084_MeiYoong	FT
SG005_Myra	I
SG019_KaKit	I
SG020_MingChong	I
SG038_Lukman	I
SG041_Ani	I
SG090_Eva	I
Exited (after full-time employment)	
SG004_Nina	FT
SG010_Rizman	FT
SG047_Wai Yi	FT
SG063_Dylan	FT
SG062_Ariana	FT
SG051_Izuan	I&FT
SG050_Tiara	I&FT

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