

2022

Identity Work in Aspiring Big 4 Accounting Practice Leaders: Narratives of Personal Reinvention

Michael H. Kinnen

**Identity Work in Aspiring Big 4 Accounting Practice Leaders:
Narratives of Personal Reinvention**

Michael H. Kinnen

George Fox University

Dissertation Committee:

Debby Thomas, Ph.D., Chair

Paul Shelton, Ph.D., Member

Jim Foster, Ph.D., Member

Submitted in partial fulfillment of the requirements for the
Doctor of Business Administration degree.



GEORGE FOX
UNIVERSITY

COLLEGE OF BUSINESS

Dissertation Completion Approval Doctor of Business Administration

Student Name: Michael Kinnen Student ID#: 1881508
Cohort #: 10 Concentration: ACCT

Project Title:

Identity Work in Aspiring Accounting Practice Leaders: Narratives of Personal Reinvention

has been approved for the Doctor of Business Administration Program
at George Fox University as a dissertation for the DBA degree.

Approval Signatures:

Debby Thomas Date 10-10-22
Chair

Dr. Debby Thomas, PhD.
Chair (print)

[Signature] Date 10/10/22
Member

Dr. Paul Shelton, PhD.
Member (print)

[Signature] Date 10/28/22
Member

Dr. Jim Foster, PhD.
Member (print)

Debby Thomas Date 10-10-22
Dr. Debby Thomas, PhD - Director, DBA Program

Table of Contents

Abstract	10
Chapter 1 – Introduction	11
Statement of the Research Question	15
Definitions of Terms	16
Study Limitations and Delimitations	18
Delimitations	18
Limitations	19
Need for This Research	20
For Practitioners	21
For Academics	23
Researcher’s Perspective	24
Chapter 2 – Literature Review	26
Section One: Identity and Identity Work	27
Possible Selves and Identity Work	30
Possible Selves and Motivation	31
The Influence of Possible Selves’ Salience and Elaboration	32
A Literature Gap: The Process of Aspiring Partners’ Identity Work	35
Identity in Contemporary History	35
Identity Theory: Roles and Multiple Identities	36
Identity Work / Identity Construction	37
Identity Work and Narrative Identity	39

Identity Work and Identity Play	41
Identity Work and Career Management	42
Identity Work and Role Transitions.....	42
Liminal Experiences during Role Transitions	44
Identity Work during Work Role Transitions	47
Work Role Theory	47
Work Role Theory Predicts Outcomes of Work Role Transitions	48
Identity Work during Professionals' Work Role Transitions	51
Identity Work within Professional Services Firms	54
Summary and Introduction to Section Two.....	57
Section Two: Accountants' Career Progression and Related Identity Work	59
Accounting Career Progression: A Project of the Self.....	60
Accountants' Career Progressions are Marked by Identity Struggles	63
Mentors: While Assigned by Firms, Accountants Seek Out Their Own	64
Accounting Careers: Journeys of Intention and Reinvention	66
What are the Characteristics of Those Who Attain Partnership?.....	69
Who Fails to Make Partner, According to the Literature?	72
Identity Work among Accountants at Specific Career Stages.....	74
Socialization and Identity Work Across the Career Span	79
Papers Excluded from Table 5.....	79
Shifting Emphases in Research on Accountants' Identity Work.....	80
Identity Work among Accounting Partners	81

Summary	87
Section Three: Leaders' Identity Work.....	89
From Leadership to Leader Identity	90
How Leaders Author Their Leadership Identities: Self-Narratives	92
How does Leader Identity Develop?	92
Other Factors that Influence Granting of a Leader Identity.....	95
Leader Identity and Leader Effectiveness	95
Leader Identity within Professional Service Firms.....	96
Leader Identity: A Social Constructionist View	98
Chapter 3 - Methods	100
Research Methodology	100
Qualitative Research Method	100
Qualitative Narrative Research	101
Quality Measures for Narratives in Empirical Research	103
Research Process Overview	103
Study Questions Selection and Approval	104
Participants	104
Site.....	105
Sample Size	105
Data Collection and Approval Process	106
Process of Obtaining Access to Big 4 Firm and Conducting Research.....	109
Interview Content Contextualization: Sensemaking and Legitimizing.....	111

Chapter 4 – Results.....	113
Narrative Analysis.....	113
The Sensemaking Process in Big 4 Practice Leaders’ Stories	117
Locating as a Sensemaking Device	117
Identity Work Accompanying Practice Leaders’ Career / Role Translations..	123
Internships: Important Sites of Identity Shaping.....	124
Identity Work in and through the Staff Career Stage	126
The Senior Career Stage: Leader Identity Surfaces and is Clarified.....	128
1: Developing a Team Leader Identity.....	128
2: “Grinding” through Demanding Engagements.....	129
3: Taking Full Responsibility for Others’ Work	131
4: Continuing to Expand Technical Expertise.....	132
5: Navigating Interpersonal and Motivational Challenges	133
6: Delegating to Develop People and Communicate Trust in Them	134
The Manager Career Stage: The Networked Leader Emerges	143
1: Expanding Leader Identity through New Responsibilities	143
2: Expanding Focus to Become Market-Oriented.....	147
3: Moving from being Reactive to Choosing to be Proactive.	148
4. “It’s kind of trial by fire.”	151
The Senior Manager Level: Becoming an Outwardly-Focused Firm Leader ..	155
1: Affirmation through Success and a Conversation with a Client	162
2: Direct Affirmation from a Partner.....	163

3: Identity Clarification through Interviewing Partners and MDs	164
The Practice Leader Career Stage: Fertile yet Frustrating Emptiness	165
The Ambivalent Weight of Autonomy	165
Perplexity: I've Finally Arrived...at the Bottom of a New Career Ladder	169
Summary	172
Practice Leaders' Changing View of Themselves during Their Careers	172
From Lack of Confidence to "I am Confident"	173
From Technician to "I'm a People Person Who Designs Creative Solutions" .	176
From Constrained to "I am Flexible, Adaptable, and Resilient"	178
Do Practice Leaders See Themselves as Different from Others?	181
Who Makes It? The Resilient with a Drive to Overcome	181
Who Makes It? Those Who Possess Patience and Perspective.....	183
Who Makes It? Those Who Possess Resilience and Adaptability.....	189
Summary	192
Practice Leaders' Life and Career Stories: Is There Narrative Coherence?	192
Why Am I Who I am? Because of the Supporting Network around Me.....	193
Why Am I Who I am? Because of My Mentors and Life-Long Motivations....	194
Why Am I Who I am? Because I'm Adaptable and Reinvent Myself.....	200
Summary	205
Chapter 5 – Discussion	207
Practical Implications	207
Accounting Careers: Journeys of Intention and Reinvention	207

Liminal Periods: Turning Question Marks into Exclamation Points	208
Work Role Theory and Work Role Transitions	210
I've Finally Arrived...and Don't Know Where to Go	213
Struggles with Autonomy: Governed by a Clock Instead of a Compass	216
Development of Leader Identity in Practice Leaders.....	216
Discussion	218
Sensemaking Differences Among Practice Leaders	219
Mental Management as a Reinvention Tool	220
Agency as a Powerful Career and Identity Work Resource	221
Liminal Periods: A Personal Development Accelerator.....	221
Practice Leaders: Authors of Their Own Career Story.....	222
Contributions to the Literature	223
Future Research	224
Identity Work within Business Lines and Among Genders.....	224
Identity Work among Indigenous and Underrepresented Accountants	225
Leadership Pipelines and Turnover	226
Those Who Fail to Make Partner or MD, or Who Lose This Role	226
Identity Work from Partner Level Upward.....	227
Identity Work of International Accounting Firm Leaders.....	228
References	229
Appendix A: Initial Screening Questions	289
Appendix B: Interview Questions.....	290

Appendix C: Informed Consent Form	292
Appendix D: Note to Set Appointment for Interview	293
Appendix E: Meeting Confirmation; Informed Consent Form	294
Appendix F: Post-Interview Follow-Up Note to Interviewees.....	295
Appendix G: Research as a Site of Transformation for the Interviewer.....	296

Abstract

How do future Big 4 partners and managing directors (collectively referred to as “practice leaders”) develop themselves and change their identities as they progress through role transitions within the accounting firms where their careers unfold? For accountants who develop themselves into partner material, little is known about the *process* of identity work they engage in across their career span; even less is known about managing directors’ identity work processes. This study explores accountants’ self-transformation journey, one marked by intention and reinvention, as they become practice leaders. Their journey of agentic reinvention, though it takes place in a socially connected environment, is largely a project of the self. This qualitative narrative inquiry finds that future practice leaders utilize mental management techniques extensively to transform themselves into more adaptable, resilient professionals who overcome roadblocks. Further, they actively leverage liminal periods to accelerate their self-development and promotability. This research also highlights differences in the ways that sensemaking and legitimacy-claiming are accomplished by a partner vs. managing directors. Finally, this study documents identity struggles that accounting professionals experience *after* their long-awaited promotion. A key insight is that joining a Big 4 firm’s upper ranks as a practice leader – rather than marking the end of accountants’ identity journey – introduces a new, dynamic, and perhaps more challenging phase of personal reinvention, identity work, and *becoming*. The triumphs and tribulations experienced by practice leaders before, during, and after their promotions point to several implications for aspiring accountants and the firms who employ them.

Keywords: Identity work, adaptation, agency, self-development, role transition, accounting partners, accounting managing directors, leader identity, personal reinvention, Big 4 Firms, accounting career progression

Chapter 1 – Introduction

“Those who do not have power over the stories that dominate their lives, power to retell them, rethink them, deconstruct them, joke about them, and change them as times change, truly are powerless because they cannot think new thoughts” (Rushdie, 1992, p. 432).

How do future partners and managing directors (collectively referred to as “practice leaders” in this study) develop themselves and change their identities as they progress through role transitions within the accounting firms where their careers unfold? This research study examines the process of identity work experienced by accountants as they engage in self-transformation journeys on the path to successfully attaining the status of practice leaders. Because the accounting profession plays a significant societal role as arbiter of published financial information, its practices for developing its leaders merits empirical analysis. This study investigates the research question: “How do future accounting partners and managing directors engage in identity work as they pursue career transitions such as promotion to practice leader?” It explores how accountants engage in personal transformation efforts to reinvent themselves to fulfill the demands of new roles on the path to becoming partners or managing directors.

This proactive stance is important, because aspirants’ career journeys often involve substantial self-development (Garnier, 2020; Garnier & Mangen, 2021; Jerman & Bourgoïn, 2018; Kornberger et al., 2011; Stack & Malsch, 2022). It is accompanied by learning new skills and perspectives in new roles (Westermann, Bédard, et al., 2015). Professionals’ role transitions and the changes they require provoke extensive identity experimentation (Ibarra, 1999; Ibarra & Obodaru, 2020) and transformation (Barbulescu & Ibarra, 2008; Gendron & Spira, 2010; Guillén & Ibarra, 2010, March; Lord & Hall, 2005).

Partners and managing directors, as leaders of accounting firms, perform uniquely important functions. They are entrepreneurial revenue generators who acquire new business and expand annual billings (Dong et al., 2019; Downar et al., 2020; Gendron & Spira, 2010; Saleh & Alfakir, 2018). They are responsible for landing clients and becoming trusted advisors to those companies' business executives (Garnier & Mangen, 2021; Person, 1993; Picard et al., 2014; Sharpstone, 2002) in a competitive "you eat what you kill" (Hinings et al., 1999, p. 145) culture common to professional services firms such as accountancies. Practice leaders are also responsible for managing the performance and profitability of accounting engagements (Chen et al., 2008). Though they possess the accounting expertise to certify financial information (Bailey, 2008), partners in particular tend to view themselves not as accountants but as entrepreneurs and business builders (Carter & Spence, 2014; Downar et al., 2020; Garnier, 2020).

Most important, as an accounting firm's leaders, partners (Allan et al., 2019; Almer et al., 2012; Bedard & Johnstone, 2010; Carter & Spence, 2014) and managing directors are responsible for managing their firm's current performance, as well as cultivating its future performance capacity (Groysberg et al., 2017). To foster their firms' future performance capacity, organizational leaders must build a leadership pipeline (Charan et al., 2011); in the case of accounting firms, this would include developing future partners and managing directors.

Yet a mere 2% - 3% of those who launch their careers in accounting firms even attain partnership status (AICPA, 2022, para. 11; Carter & Spence, 2014, p. 962), and many leave the firm after doing so; the largest public accounting firms report that they struggle to retain young partners – often women – sometimes due to competitive pay offered externally (Hermanson et al., 2016; Zimmerman et al., 2021). Given that nearly half of all non-Big 4 partners possess Big 4 experience (Zimmerman et al., 2021),

acquiring Big 4 experience strengthens accounting professionals' interfirm mobility (Daoust et al., 2020). Thus, building a pipeline of future practice leaders and retaining newer ones are important strategic concerns for accounting firms and those who lead them (AICPA, 2019a, 2019b; Barnes et al., 2022).

The Path to Becoming Practice Leader: An Identity Journey

Yet future practice leaders' career paths are often marked by self-development efforts, which may or may not be accompanied by formal mentoring or partner training (Diaz et al., 2017; Kornberger et al., 2011). Some contend that existing partners in accounting firms expect that aspirants will cultivate themselves by acquiring the skills, social capital, and cultural capital required for advancement (Garnier, 2020; Garnier & Mangen, 2021; Spence et al., 2016; Spence et al., 2015). Those who aspire to become partners or managing directors often embark on a personal journey of transformation that is shaped by identity work and experimentation (Ibarra, 1999, 2000a). This journey through new roles across their careers involves accountant's sense of agency, learning by doing, exploring possible selves, and cultivating new skills by observing existing partners' work (Garnier & Mangen, 2021; Kornberger et al., 2011; Murphy & Hassall, 2020; Scandura & Viator, 1994).

This identity journey occurs within the context of accounting firms that seek to impose preferred identities upon accountants, and shape them into appropriate professional employees who embody the firm's desired characteristics (Anderson-Gough et al., 2002; Gebreiter, 2020; Kosmala & Herrbach, 2006). Firms use identity regulation to produce the appropriate accountant; they do so through discourses that make claims upon employees' identities, and which provoke accountants' agentic identity work (Alvesson & Willmott, 2002; Garnier & Mangen, 2021; Imoniana & Imoniana, 2020). In this paper, *agentic* is defined as intentional, self-motivated acts in which people influence their environments and provide themselves feedback while pursuing goals

(Bandura, 2001). Such agentic acts, which include managing one's self-identity in the face of social pressures, are well-studied by organizational scholars (Hall et al., 2002; Ibarra & Barbulescu, 2010b; Watson, 2008, 2009; Wolf, 2019).

Accounting researchers have studied accountants' negotiation of identity within firms who attempt to produce *the appropriate accountant* through organizational control systems (Anderson-Gough et al., 1988; Coffey, 1994a, 1994b; Covelski et al., 1998; Dirsmith & Covalleski, 1985; Dirsmith et al., 1997; Power, 1991). While accounting firms seek to produce the appropriate practice leader through organizational control techniques, aspirants respond to such efforts by both resisting and enacting new identities (Covaleski et al., 1998; Imoniana & Imoniana, 2020; Stack & Malsch, 2022). Yet practice leaders – in spite of any firm's identity regulation systems – are not organizational drones; they are unique hybrids: agents of their own making and their firm's shaping.

The path of personal reinvention embarked upon by future partners and managing directors explored in this research study is of importance to the accounting profession and those who aspire to leadership roles within it. There is much to be learned about high-potential professional services employees and how they ready themselves for promotion by engaging in identity work (Ibarra et al., 2010). Scholars have noted that accountants' identity work is an understudied issue in the literature (Blake, 2014; Brouard et al., 2017; Horton & Wanderley, 2018), and that little is understood about the attitudes and mindsets of accountants who aspire to partnership (Barnes et al., 2022) or the identity work of accounting partners (Garnier & Mangen, 2021; Kornberger et al., 2011). Less is known about the identity work of those who become managing directors.

Statement of the Research Question

This dissertation focuses upon how future accounting practice leaders engage in personal transformation efforts to reinvent themselves to fulfill the demands of new roles. It explores the process of identity work that aspirants engage in of their own volition during roles and career transitions that accompany their progression to becoming partner or managing director. This study's principal research question is:

How do future accounting partners and managing directors engage in identity work as they pursue career transitions such as promotion to practice leader?

This study explores agentic identity development, whereby professionals proactively engage in identity work activities (Alvesson et al., 2015; Atkins & Mackenzie, 2008; Field, 2006; Garnier & Mangel, 2021) within accounting firms. In this paper, identity is defined as “the internalized and evolving story that results from a person's selective appropriation of past, present, and future” (McAdams, 1999, p. 486). This paper defines identity work as people's engagement in forming, repairing, maintaining, strengthening, or revising their identities (Ibarra & Barbulescu, 2010b; Snow & Anderson, 1987; Sveningsson & Alvesson, 2003).

Such identity work is often accomplished via narrative identity work, which is defined as “social efforts to craft self-narrative identity aims” (Ibarra & Barbulescu, 2010b, p. 137). Scholars have long focused on the role of language and stories as mediational mechanisms that facilitate identity development (Hammack, 2014). Identity develops as individuals link their life events and experiences into a personal narrative (James, 1890) or life story (McAdams, 2013; Shamir & Eilam, 2005). These stories are expressed and adjusted through social interactions; thus, narratives are viewed not merely as a private process, but also a product that is socially influenced and co-constructed (Brown, 2022; McAdams, 1993; Thorne & Nam, 2007; Thorne & Nam, 2009).

Social Constructionism Perspective. This paper approaches the study of aspiring practice leaders' identity work from the perspective of social constructionism, which emphasizes the dynamic nature of narratives in the construction of identity (Cassell, 2005; Denzin, 2001; Gergen, 1985; Haigh & Crowther, 2005). Individuals' emerging identities are initiated and confirmed through collective endorsement within organization and group settings (Humphreys et al., 2015). In the social constructionist view, for instance, leader identities are socially co-constructed as individuals explore new identities and others affirm those identities (DeRue & Ashford, 2010; London & Sherman, 2021; Ryan et al., 2020); often this identity construction occurs through the narratives that individuals communicate with others (Brown et al., 2019; Reicher et al., 2005; Vine et al., 2008).

This research question focuses on work-related identities that people craft of their own volition during transitions that include career progression (Ashforth & Schinoff, 2016; Klotz et al., 2021). This dissertation, though it does not focus on work identities that employers or professions seek to impose upon their managers or members (Carter & Spence, 2014; Covalski et al., 1998), recognizes that identity develops within social contexts such as work environments (Bandura, 1977; Brouard et al., 2017) where professionals often engage in identity transformation efforts (Hamilton, 2013; Horton & Wanderley, 2018; Ibarra, 1999, 2000a; Miscenko et al., 2017).

Definitions of Terms

Key terms used throughout this research study are defined in Table 1 below.

Table 1

Definition of Key Terms

Term	Definition	Source
Career transition	This is "the period during which an individual is either changing roles (taking on a different	Hall (1968, 1971, 1995); Louis (1980, p. 330)

	objective role) or changing orientation to a role already held."	
Identity	Identities, the various "meanings attached to the self" (Gecas, 1982, p. 10), "vary along such dimensions as their centrality or importance to the individual, whether they reflect actual or potential achievement, and the extent to which they are enduring or provisional."	Ibarra and Petriglieri (2010, p. 137)
Identity play	In this paper, identity play is defined as "people's engagement in provisional but active trial of possible future selves."	Ibarra and Petriglieri (2010, p. 210)
Identity work	Identity work is the process by which individuals actively construct their identities within social contexts, through the use of agency.	Pratt et al. (2006)
Narrative identity	This is "the story of the self that weaves together the reconstructed past, the perceived present, and the imagined future, providing the individual with a sense of unity and meaning."	Adler et al. (2017, p. 519)
Possible selves	These are an individual's idea of who s/he might become, would like to become, or fears becoming.	Markus and Nurius (1986, p. 954)
Professional identity	This is "the relatively stable and enduring constellation of attributes, beliefs, values, motives, and experiences in terms of which people define themselves in a professional role."	Ibarra (1999, pp. 764-765)
Professional identity for accountants	This is defined as accountants' "sense of who they are and how they are identified as an organizational member, as an accounting practitioner, and as a private person along with the degree to which these interrelate and their degree of emphasis and balance."	Warren and Parker (2009, p. 206)
Protean career	This is a career driven primarily by the individual, rather than the organization in which he or she is employed. Protean careers emphasize personal agency, self-direction, identity, and personal values used to shape career trajectories and to define success.	Hall (1996, 2004); Wolf (2019)
Provisional selves	A vehicle by which professionals adapt themselves to roles "by experimenting with images that serve as trials for possible but not yet fully elaborated professional identities."	Ibarra (1999, p. 765)

Rites of passage	Traditionally, these are institutionalized rituals or ceremonies that facilitate one's movement among roles (van Gennep). Today, rites of passage are often under- institutionalized, and thus marked by greater difficulty and richer identity growth.	Ibarra and Obodaru (2016); van Gennep (1960)
Role	Roles are "sets of behavioral expectations associated within given positions in the social structure."	Ashforth (2001, p. 4); Simpson and Carroll (2008)
Role transitions	These include the psychological "movement between roles, including disengagement from one role (role exit), and engagement in another (role entry)."	Ashforth, Kreiner and Fugate (2001, p. 472); Järventie-Thesleff, and Tienari (2016)
Socialization	This is "how groups and organizations actively engage in shaping members' identity."	Pratt et al. (2006, p. 237); Van Maanen and Schein (1979);
Subidentity	This is "the person's perception of himself in his role performance, the projection of his identity upon the role situation."	Hall (1968, p. 447)

Study Limitations and Delimitations

Delimitations

When designing a research project, it is essential to specify the boundaries of the territory to be explored (Kumar, 2014). This research study explored the identity journeys of Big 4 accounting practice leaders and the agentic choices they made as they reinvented themselves for new roles along the path to becoming partners or managing directors, within the bounds of a single accounting firm (Fossey et al., 2002; Kornberger et al., 2011; Rubin & Rubin, 2012). This study targeted practice leaders who spent most or all of their accounting careers at a single Big 4 firm.

This study, which explores perspectives gathered from accounting firm partners – the privileged elite (Carter & Spence, 2014; Mueller et al., 2011; Spence & Carter, 2014; Spence et al., 2016; Spence et al., 2015) whose habitus and perspectives differ from non-partners in their accounting firms – also explores the perspectives of managing directors.

This research examined practice leaders' career and role transition experiences primarily within a single firm, and the identity work they engaged in within that organization's environment and social network (Bandura, 2001; Field, 2006; Moser & Ashforth, 2022; Reichard & Johnson, 2011; Tempest & Starkey, 2004; Wenger, 1999; Wolf, 2019).

Limitations

This dissertation documents the identity journeys of practice leaders whose careers unfolded primarily within a single accounting firm. A limitation of qualitative research is that, by its very nature, research findings are not likely to be generalizable (Downar et al., 2020; Venkatesh et al., 2013). Power and Gendron (2015) note that qualitative research in accounting involves tradeoffs between in-depth study of a phenomenon and being able to generalize those results. This research study's sample consists of three practice leaders at a single Big 4 firm. While saturation was reached, it is possible that the three respondents, whose advancement occurred in within the same geographic region and market, may have been subject to similar environmental influences during their careers in this firm.

This study's findings may not be generalizable to current or future partners or managing directors in other accounting firms, as the findings relate exclusively to the respondents interviewed during this research project. This study's discoveries may be limited in their applicability to practice leaders at other offices of the same accounting firm, accounting firms in the same region, state, country or beyond, different-sized accounting firms, or other types of professional services firms. However, while qualitative research is more about identifying themes generated within a single site's context (Morrow, 2005), Yin (2009) argues that some qualitative research forms can be generalized to form broader theories, especially when the research findings can be repeated in new settings (Creswell, 2014).

Need for This Research

Accountants' identity work is an understudied issue in the literature (Blake, 2014; Brouard et al., 2017). How high-potential professional services employees ready themselves for promotion by engaging in identity work is not well understood (Ibarra et al., 2010). In response, academics have issued calls to study accountants' learning patterns to help them develop their career adaptability skills (Lindsay, 2013), as little is known about accountants' identity development and the role that agency plays in it (Horton & Wanderley, 2018). Further, accounting scholars today report a decline in accountants' partnership aspirations (Barnes et al., 2021; Jones III & Iyer, 2020) and an increase in succession planning challenges within accounting firms (Vien, 2021). Given that public accountants who aspire to achieve partnership status are less inclined to leave their firms (Barnes et al., 2021; Greenhaus et al., 1997), understanding the identity work of these aspirational professionals, and that of managing directors, is important.

Academics Miscenko and Day (2016) issued a call to study the interaction among the multiple work identities in leaders. Accountants' identity work is an understudied issue in the literature (Blake, 2014; Brouard et al., 2017). Academics who have researched leadership progression and identity within Big 4 accounting firms lament that far too little is understood about partners' identities (Kornberger et al., 2011; Kosmala & Herrbach, 2006). Brouard et al. (2017), in their study of professional accountants' identity formation, assert that the dynamics of identity development must be better understood. Further, Chen et al. (2008) found a positive association between accounting firms' continuing professional education efforts for non-partners and those firms' financial performance; however, these authors concluded that internal training by firms for their partners is detrimental to those organizations' financial performance. It follows that the training of accounting partners appears to have substantial implication

for accounting firms' current and future performance. In addition, it appears that scholars have not yet studied the identity work of managing directors.

Finally, researchers have documented that the path to becoming practice leader within accounting firms can be a self-led adventure, filled with much angst, negative career consequences, inefficiency (Carter & Spence, 2014; Kornberger et al., 2010; Kornberger et al., 2011), and substantive ethical dilemmas (Covaleski et al., 2021; Malsch & Daoust, 2019; Michaels, 2022). If this is the case, then there is much to be learned about how those who become practice leaders – in spite of significant obstacles – have successfully managed their working identity journey. What is the path to becoming managing director like? Does it hold much in common with partners' experiences, or might it follow a different trajectory?

It is little wonder that, for decades, scholars have viewed major accounting firms as meriting empirical study, due to their influence on the economy and as a repository of management practices (Brown et al., 1996). While scholars appear to have overlooked the themes of leadership and how leadership roles within professional service firms (PSFs) integrate individual actions with firms' intentions, researchers report that PSFs themselves have received scant attention from leadership scholars (Empson & Langley, 2015). This is perplexing because PSFs are deemed to have resolved one of the most perplexing power dynamics in contemporary organizational life: influencing highly educated elites to work in collaboration to serve the organization's needs, in environments marked not by "leaders" and "followers" but by influencing professional colleagues (Alvesson et al., 2015; Clegg et al., 2006; Empson & Langley, 2015).

The findings of this study are important to audiences within both the practitioner and academic communities.

For Practitioners

First, for some high-potential accounting professionals, the experiences of those interviewed may highlight specific behavioral, cognitive, relational, developmental, or other signposts to weigh or implement as they pursue their own career reinvention path, especially if they seek to attain practice leader status. Second, these research findings may serve some accountants well if it dissuades those insufficiently committed to the challenges of becoming practice leaders, and to instead ply their talents toward other endeavors within and beyond accounting firms.

Third, the findings will be of interest to those who are charged with leadership development both inside and outside accounting firms. To those inside firms, this study's findings point to specific developmental experiences that will intentionally facilitate leader identity work during career transitions – a practice that could save time and money related to practice leader development efforts, and possibly increase the revenue and profitability of future professionals as they ascend toward practice leader status.

Fourth, external training organizations and consultants may use this study to produce innovative new situated learning methods appropriate to those pursuing careers within professional accountancies (Wenger, 1999). Organizations could tailor these learning methods to meet the needs of middle leaders – such as senior managers – who seek greater personal and professional meaning through their work (Guillén & Ibarra, 2010; Ibarra & Guillén, 2008) as their careers advance upward within accounting firms.

Fifth, senior and managing partners may find these research findings helpful in several ways. These findings may stimulate them to leverage their considerable resources to support emerging leaders' identity work at various stages of their careers. The literature makes clear that deploying identity workspaces for individuals' career development can deepen and accelerate identity work's effects (Hay & Dalvir, 2015; Haynes et al., 2014; Petriglieri, 2011; Petriglieri & Petriglieri, 2010).

Mentoring support can provide similar benefits for emerging professionals (Germaine & Scandura, 2005; Humberd & Rouse, 2016; Ibarra, 2000a; Muir, 2014; Muir, 2011). Such advances would accrue benefits to aspirants and accounting firms. In so doing, perhaps senior executives will be able to reverse the documented negative returns on partner development (Chen et al., 2008), and increase positive financial returns related to investments in human capital development within accounting firms, while providing support for those who are advancing into their firms' highest ranks.

For Academics

This study's findings point toward further related research in support of the accounting profession, its leaders, and their development. It appears that research on accountants' identity work itself is limited (Blake, 2014; Brouard et al., 2017). Within the accounting profession, research related to the identity work of high-potential professionals and senior leaders is also nascent. While the literature on both leadership development and professional services firms is well developed, how leaders are developed at all levels of accounting firms remains under-researched.

There is much to be learned about how to better identify emerging leaders. For instance, how can firms best assess accountants' readiness for development and self-development processes, and gauge aspirants' behavioral and cognitive progress? Further, as accounting firms implement leader development initiatives, the results of such programs can be benefited by careful assessment of both leaders and learning produced (Kets de Vries & Korotov, 2007; Yorks et al., 2007).

There is still much unknown about how to effectively support the developmental needs of middle-aged professionals (Cross & Markus, 1991; McAdams, 2014; McAdams & Guo, 2015; Morison et al., 2006; Strenger & Ruttenberg, 2008), middle leaders generally (Gjerde & Alvesson, 2020; Guillén & Ibarra, 2010, March; Ibarra & Guillén, 2008), and middle leaders in the accounting profession. Further, the identity work and

professional development needs of senior firm leaders – practice partners, senior partners, international partners, and executive leaders – are all under-researched areas in the literature.

Leadership is important to organizations' functioning and advancement, especially in firms populated by self-managing knowledge workers (Bourgoin & Harvey, 2018; Drucker, 1999) such as accounting professionals. Efforts to identify how to support such employees' development and careers could contribute to the profession's advancement, and possibly also attract superior students whose more recent perceptions of careers in accounting have led them to eschew this important profession (Blay & Fennema, 2017; Briggs et al., 2007; Coleman et al., 2004). Further, understanding the identity journey of those who make partner or managing director lays a foundation for exploring their identity efforts after they become practice leaders, and progress toward higher levels of influence within their firms.

Researcher's Perspective

I believe in the high calling and importance of the professional of accounting; it fulfills a privileged role in society as arbiter of financial statements and attestor to their veracity. I have long been interested in the functioning of professional services firms and their work for clients, including investment banks (where I was employed in mergers and acquisitions), management consulting firms (one of which I am privileged to lead as managing director), and accounting firms (whose product I have been the beneficiary of as I served in the aforementioned roles and as a professor and investment analyst).

As one who has led a professional services organization, I note increasing challenges for accounting firms. Speaking specifically about partners: since a mere 2%-3% of public accountants even attain partnership status (Carter & Spence, 2014, p. 962), to lose either a future or active partner portends a substantial loss of a seemingly rare and valuable accounting professional and leader. It appears that the mentors who train

future partners have been leaving their accounting firms at an increasing pace; the churn of accounting executives was reported to have increased an estimated 30-40% during 2016 over the prior two years, with 800 partners and directors electing to exit Big 4 firms by their own volition (Bhattacharyya & Sachin, 2016). Further, when Big 4 partners exit, their teams (12-13 people on average) often reportedly leave with the partner; this creates a substantial brain drain and a leadership vacuum, and threatens the firm's ability to keep the clients those partners and their teams serviced (Bhattacharyya & Sachin, 2016).

As an organizational executive, I have observed leadership's capacity to transform individuals, firms, and even industries. Having spent much of the past two decades within professional services firms, I am intrigued by high performers, especially those who become leaders of their firms. These professionals have important stories to tell about their experiences on the path to becoming partners and managing directors. There is much to learn from those who have developed the influencing skills, savvy, mental toughness, influencing and team leadership proficiency, and client management acumen requisite to becoming practice leader. They have a story to tell. And I would like to convey their experiences to others pursuing their own path of personal and professional growth and reinvention. What are the building blocks that shape stars who become practice leaders in Big 4 accountancies? These gems must be mined from their stories.

Chapter 2 – Literature Review

Several constructs and concepts related to identity work during career transitions are addressed in the wider literature (Ashforth, 2001; Barbulescu & Ibarra, 2008; Bell, 2015; Dubouloy, 2004; Fachin & Davel, 2015; Field, 2006; Guillén & Ibarra, 2010; Haynes et al., 2014; Hoyer & Steyaert, 2015; Ibarra, 1999, 2007; Ibarra & Barbulescu, 2010b; Ibarra & Obodaru, 2016; Ibarra & Petriglieri, 2010, 2016; Mahler, 2008; Slay et al., 2004; Wilson & Deane, 2010). While some have focused their lens on studying identity issues of accountants at various stages of their careers (Anderson-Gough et al., 2001; Covalenski et al., 1998; Kornberger et al., 2011), the path to partnership in accounting firms has garnered less scholarly attention (Carter & Spence, 2014; Mueller et al., 2011; Pan et al., 2018; Saleh & Alfakir, 2018). Little is known about identity changes in partners within accounting firms (Kornberger et al., 2011); it appears that scholars have yet to begin analyzing the identity journeys of managing directors. This dissertation builds upon, clarifies, and strengthens what has already been established by researchers, and provides a much-needed exploration of aspiring practice leaders' identity work during career transitions within accounting firms.

This literature review comprises three sections. The first draws from the identity construction literature and explores the subsets of identity work, identity work during transitions, and identity work among accountants at different levels, generally, and for accounting partners, specifically. Section Two addresses the career progression within professional accounting firms. It is clear in the literature that accounting career role changes along the path to partner involve agency, adaptability, and extensive identity work. The third section reviews the literature on leader identity. Partners and managing directors are influential leaders of accounting firms, and their developmental journey involves much leader and leader identity development.

Section One: Identity and Identity Work

Identities and identity formation have long occupied the attention of management and organizational studies scholars (Alvesson et al., 2008; Ashforth et al., 2011; Coupland & Brown, 2012; Guo, 2018). Individuals construct identities through behaviors (Ibarra, 2018; Weick, 1995) and experimentation (Ibarra, 1999, 2007; Ibarra & Petriglieri, 2010; March, 1985), and their identities are often shaped within and by the organizations where they work (Bataille & Vough, 2022; Brown, 2022; Burke & Stets, 2009). Organizations often actively attempt to influence individuals' self-definitions, coherence, meanings, and identity work (Alvesson & Willmott, 2002); in particular, this is true of Big 4 accounting firms (Anderson-Gough et al., 2016; Anderson-Gough et al., 1988, 1998, 2000, 2001, 2002, 2006; Gebreiter, 2020; Imoniana & Imoniana, 2020). Yet employees, rather than passively accepting organizationally supplied identities, respond by interpreting, enacting, tailoring, and resisting them (Alvesson & Willmott, 2002; Knights & McCabe, 2003). Because firms are important sites of identity formation, management and organization studies researchers have called for better understanding of the processes of identity construction and revision situated within organizational settings (Ashforth et al., 2008; Brown, 2022).

The construct of identity “focuses on how individuals define themselves” (Koerner, 2014, p. 67). Identity is a collection of meanings attached to an individual by oneself and others (Gecas, 1982; Ibarra et al., 2010). Identity asks the question, “Who am I?” and explores the answer through social interaction with others (Ashforth & Schinoff, 2016). An individual's core self-identity provides guidelines for role-related decisions (Mitchell et al., 1986; Sullivan & Al Ariss, 2021). This self-identity is thought to be a reflexively organized narrative that creates continuity (Giddens, 1991) and coherence in self-understanding over time for individuals generally (McAdams, 2018),

and leaders in particular (Eilam-Shamir et al., 2017; Shamir & Eilam, 2005; Zheng et al., 2021).

Managing identity continuity, especially in organizational environments with shifting discourses, forms the basis for individuals' identity work (Alvesson & Willmott, 2002). Identity work here is defined as "activities individuals engage in to create, present, and sustain personal identities that are congruent with and supportive of the self-concept" (Snow & Anderson, 1987, p. 1348). Identity work can take many forms, including the way individuals arrange their physical settings and present themselves (Goffman, 1959), how they experiment with new behaviors and possible selves (Harrison, 2018; Ibarra, 1999; Markus & Nurius, 1986), and how they self-manage during times of unexpected events and transitions (Pratt et al., 2006). Perhaps the primary vehicle through which individuals construct, assert, and maintain identities over time is through conversations with others (Adler, 2012; Ashforth & Schinoff, 2016; Baker, 2016; Beech et al., 2017; Bruner, 1991; Down & Reveley, 2009; Ibarra & Barbulescu, 2010b; Snow & Anderson, 1987). This is especially so with emerging leaders, who use conversations to assert and claim leader identities within groups and organizations (Bowles, 2012; DeRue & Ashford, 2010; File, 2018; Humphreys et al., 2015; Shamir et al., 2005; Shamir & Eilam, 2005).

Individuals engage in identity work within organizations and professions to accomplish several important identity-related goals. Ibarra (1999) found that professionals use identity work to explore provisional selves in order to achieve career goals such as attaining partnership. Hall et al. (2002) suggest that identity work supports career creativity and facilitates career role changes. Pratt et al. (2006) report that medical students engage in identity work to create professional identity of "doctor" for themselves. Watson (2008) reports that managers' identity work helps them generate managerial identities that resist organizational discourses. Barbulescu and Ibarra (2008)

found that individuals use self-narratives to revise and rebuild identities during work role transitions. Elsbach (2009) suggested that professionals use identity work to develop creative “signature styles” that differentiate themselves from others in commodity-focused work environments. Creed et al. (2010) found that workers use identity work to resolve inconsistencies between their self-identities and their organizational identities, while Koerner (2014) discovered that such discrepancies facilitated identity work, which manifested in acts of courage at work. Brown et al. (2019) discovered that business school deans use identity work to construct identities that enhance their effectiveness at influencing others’ perceptions of them as sacrificial leaders. Crosina and Pratt (2019) report that investment bankers use identity work to process the loss of important roles when their firm ceased to exist.

Individuals’ identity is comprised of a personal identity and a social identity (Ibarra & Petriglieri, 2010). Personal identity includes attributes by which one differentiates oneself as an individual, while social identity categorizes an individual based on the social roles and group memberships she holds (Ashforth, 2001; Ibarra & Petriglieri, 2010). An individual’s personal and social identities interact with his or her more deeply based self-identity, which is drawn upon for reference across new and recurring situations (Hammack, 2014; Wittman, 2019). This fundamental self-identity, according to Alvesson and Willmott (2002), is a repertoire of narrations that are sustained by an individual’s ongoing identity work.

An individual’s self-identity, which is more permanent, facilitates continuity in one’s sense of self (Watson, 2008). As individuals explore, embrace, and abandon multiple dynamic identities related to their roles in life and work (Bataille & Vough, 2022; Beyer & Hannah, 2002; Brook et al., 2008; Caza, Moss, et al., 2018; Creary et al., 2015), they can either experience coherence when those identities link to the self-identity (Hoyer & Steyaert, 2015), or distress when identity conflicts or disconnects occur

(Covelski et al., 1998; Hay, 2014; Ibarra & Obodaru, 2016; Ibarra & Petriglieri, 2016; Shepherd & Williams, 2018; Wittman, 2019).

An individual's self-concept comprises multiple identities, each varying in how salient or central it is to her (Klotz et al., 2021; Maurer & London, 2018; Wittman, 2019). Each of these multiple identities reflects actual or potential achievement, as well as different time-based orientations, such as past, present, or future (Ibarra & Petriglieri, 2010). The following section explores these multiple possible selves, and the important roles they play in identity work.

Possible Selves and Identity Work

Possible selves, elements of the self-concept, represent an individual's images of who she seeks to become, or avoid becoming (Ruvolo & Markus, 1992). Possible selves are a mechanism used during the process of identity work (Caza, Moss, et al., 2018; Cross & Markus, 1991; Markus & Nurius, 1986); possible selves define identity as future potential (Markus & Nurius, 1986; Petriglieri & Stein, 2012). When individuals imagine future selves positively, these possible selves motivate behaviors that convert future desired outcomes into current goal activity (Oyserman et al., 2015; Strauss et al., 2012). This link between forethought and current behavior lies at the foundation of human agency; Bandura (2001) asserted that in "this form of anticipatory self-guidance, behavior is motivated and directed by projected goals and anticipated outcomes rather than being pulled by an unrealized future state" (p. 7).

During career transitions, possible selves shape exploration and the identity changes it produces. Transitions and discontinuities in one's environment interrupt daily patterns and provoke sensemaking activities; such "jolts" provoke identity work and experimentation with possible selves (Roberts et al., 2005, p. 716). As individuals repeatedly experiment with possible selves and adapt to environmental cues and others' feedback, possible selves evolve into more enduring identities (Ibarra & Obodaru, 2016).

Over time, as these identities emerge and are strengthened, they can be grafted or merged into one's self-concept (Watson, 2008). Possible selves shape one's self-concept through the processes of identity play and identity work (Ibarra, 2007; Ibarra & Petriglieri, 2010).

Possible Selves and Motivation

Possible selves are both products and engines of individual motivation. "Possible selves represent individuals' ideas of what they might become, what they would like to become, and what they are afraid of becoming, and thus provide a conceptual link between cognition and motivation" (Markus & Nurius, 1986, p. 954). Harrison (2018) describes how possible selves shape our current self-concept and future lives: possible selves form the future tense of one's self-concept, and influence both our decision-making and meaning-making (Grishutina & Kostenko, 2021; Ibarra, 2004a, 2007).

As changes in our working self-concept provide feedback that shapes our self-knowledge and identities over time, possible selves progressively become embedded in how we see and understand ourselves; this shapes and legitimates behaviors for us (Harrison, 2018, p. 4). In this way, possible selves serve as motivational "cognitive bridges between the present and future, specifying how individuals may change from how they are now to what they will become" (Markus & Nurius, 1986, p. 961). Over time, individuals accumulate a collection of possible selves; some of these are activated and strengthened, others are revised, and some are abandoned (Hoyle & Sherrill, 2006; Ibarra, 1999, 2007).

A key insight related to possible selves (discussed in detail below) is that the more elaborated one's possible self (that is, the more vivid, detailed, complex, and complete one's picture of a hoped for future identity), the stronger will be the impact of that possible self on one's current choices (Caza, Moss, et al., 2018; Cross & Markus, 1991; Oyserman et al., 2015; Stam et al., 2014). Possible selves, as they become more vividly

and compellingly elaborated, command one's attention and guide one's current activities (Ruvolo & Markus, 1992). For those who work in professional services firms, future selves also serve as an important vehicle for countering organizational control mechanisms (Costas & Grey, 2014). Possible selves provide motivation to engage in proactive behaviors today linked to one's future desired self (Harrison, 2018; Strauss et al., 2012), such as experimenting with new behaviors that one perceives being connected to being or becoming an accounting practice leader.

This research study anticipates that accountants' journeys to becoming partners or managing directors may be marked by a series of decisions to select, appropriate, modify, and abandon multiple possible selves through the career progression process. Because possible selves are a key aspect of the identity work process (Caza, Moss, et al., 2018; Cross & Markus, 1994; Dunkel & Anthis, 2001; Hoyle & Sherrill, 2006; Oyserman et al., 2015; Strauss et al., 2012), a discussion of two important elements that influence possible selves – salience and elaboration – follows below.

The Influence of Possible Selves' Salience and Elaboration

It is possible that those who successfully attain goals such as becoming partner or managing director possess more highly salient and fully elaborated future work selves. For instance, Strauss et al. (2012) found that salient, clearly elaborated future selves, which are easily accessible to working memory, stimulate more play and creative thinking about the future. The authors suggest that such clearly delineated and salient future selves engender the envisioning and planning requisite to achieving one's future identity. Strauss and colleagues (2012) argue that the salience of one's future self "contributes to proactive career behavior by tying an individual's self to the desired future" (p. 583). These authors identify salience and elaboration as essential motivational resources that influence proactive career behaviors.

The Shaping Power of Future Selves' Salience. In what ways might identity salience influence proactive career behaviors? First, one's vision of her future self incentivizes future-related behaviors; possible selves create links between her self-concept and her proactive behaviors (Ibarra, 2007; Markus & Nurius, 1986). One's future work self can be said to be salient when "the image of the hoped for future self is clear and easy to imagine for a person" (Strauss et al., 2012, p. 581). Scholars have linked the salience of possible selves to higher levels of initiative, superior scores, and improved performance (Oyserman et al., 2006). Salience makes future work selves effective for motivating proactive career behaviors today (Strauss et al., 2012) because those future selves influence self-regulation, guide affect, and stimulate behavior (Markus & Wurf, 1987; Oyserman et al., 2015).

The salience of one's future self serves important cognitive and career functions. Because salient identities are chronically accessible to one's working memory, they activate our working self-concept contextually (Markus & Wurf, 1987). Salience provokes proactive, identity-related behaviors that are enacted through possible selves (Leondari et al., 1998). Possible selves' salience provides a motivational resource (Strauss et al., 2012) that influences the production of self-directed behaviors targeted at self-development (Markus & Nurius, 1986). Salient future selves enable individuals to identify incongruities between future desired and current abilities (Edwards, 1996). Salient future selves motivate identity play and behavioral exploration (Fachin & Davel, 2015; March, 1985) and, in so doing, produce experiences that change how one thinks who he becomes (Ibarra, 2018).

The Motivational Power of Future Selves' Elaboration. In what ways might elaboration of one's future work selves influence important proactive career behaviors? Elaboration is defined as how detailed and complex one's cognitive representations are (Strauss et al., 2012). Elaboration serves important cognitive

functions: Linville (1982) proposed that the fewer the number of elements in one's self-knowledge, the greater the vulnerability to that person's self-appraisal when negative feedback is provided on any of these elements. By contrast, individuals whose possible selves are more complex are affected less emotionally regarding feedback on their future goals, or by negative feedback (Niedenthal et al., 1992). Further, Stein (1994) found that people whose possible selves were less elaborated reject information related to their possible selves, are less likely to pursue advice from others, less inclined to gather new information that would help them bring their possible selves to reality, and less inclined to plan for contingencies.

Why is experimentation with possible selves a potent vehicle for developing or strengthening identities, especially among aspiring practice leaders? Possible selves provoke identity play and experimentation with new behaviors (Ibarra, 2007, 2018). From the broader literature it is clear that new behaviors and perspectives shape individuals' identities (Beech et al., 2017; Ibarra, 2018; Roberts et al., 2005). In the literature on identity work and possible selves among such professionals as knowledge workers, experimentation is a key facet of possible selves (Ibarra, 1999), as is identification and drawing upon the examples and stories of respected others (Mallett & Wapshott, 2012). Based on these findings from the literature, I wonder if the narratives of accountants who attain practice leader status will reveal that aspirants utilized deeply elaborated and detailed futures selves to motivate themselves.

Possible selves occupy multiple time frames; they are not solely future-focused. For instance, possible selves can refer to the selves we believe we should now be (Ibarra, 1999) as much as they can refer to the selves we aspire to become (Wolf, 2019) or avoid becoming in the future (Ibarra & Petriglieri, 2016; Petriglieri & Stein, 2012). Possible selves, which tie one's current self to the desired future (Strauss et al., 2012), are developed over time (Amiot et al., 2015; Ashforth & Sluss, 2014; Miscenko et al., 2017).

As time passes and individuals engage in identity work and identity play, new identities emerge (Alvesson & Robertson, 2006; Ashforth & Sluss, 2014; Bowles, 2012), are strengthened and adapted (Lord & Hall, 2005) or are extinguished (Brown et al., 2019; Conroy & O’Leary-Kelly, 2014; King & Raspin, 2004; Shepherd & Williams, 2018).

A Literature Gap: The Process of Aspiring Partners’ Identity Work

While scholars recognize that multiple identities with varying time-based orientations exist, much of the empirical research on identity work conducted within organizational settings has focused on actual, present identities (Alvesson & Robertson, 2016; Ashforth et al., 2000; Kreiner et al., 2006; Pratt et al., 2006). For instance, a literature review by Ibarra and Petriglieri (2010) found that contemporary theoretical identity scholarship can be classified into three streams, each focused upon present identity: papers focused on how individuals create coherence across multiple identities, how individuals balance social and personal definitions, and how individuals use narratives to maintain identity continuity in the face of change (p. 11). This dissertation fills an important gap in the literature, in that it examines the *process* of identity work that future Big 4 practice leaders experienced over time, rather than focusing exclusively on their current identities.

Identity in Contemporary History

The Increasing Centrality of Identity Research. The subjects of self and identity have increasingly occupied scholars’ attention during the past century. Brown (2015) observes that systematic psychological study of the self likely commenced with William James (1890) and that later, through Freud’s work, identity-oriented research progressively became mainstreamed within cognitive psychology. During the 1950s, the terms *self* and *identity* gained increasing popularity within social science research (Fearon, 1999). The study of identity was further popularized by Erik Erikson (1959), who defined identity as a continuous yet stable internal process produced via

interactions between the individual and his environment (Gleason, 1983). In the decades that followed, identity became more central to intellectual debates among social science researchers (Brown, 2015). Cerulo (1997) noted that, by the late 1990s, identity had already become a critical cornerstone within contemporary sociological research.

Fractured Identity? Differing Views on Identity Research. Not all scholars embrace Erikson's views on identity. According to Cockburn (2019), other perspectives, such as symbolic interactionism, offered alternate definitions for identity that led to testable identity theories. Symbolic interactionists, though they agree that identity is produced through interactions between the individual and her environment, also argue that individuals have multiple identities, an idea posited earlier by James (1890). Symbolic interactionists argue that individuals are granted an identity by society to internalize and embody behaviorally. A prominent assumption of symbolic interactionism is that the self is a source of agency within the environment – managing impressions, controlling, and making self-presentations through daily interactions (Gecas, 1986; Goffman, 1959). While symbolic interactionism only offers a framework, rather than a theory, for identity (Serpe & Stryker, 2011), from this framework emerged Identity Theory, a testable theory of identity.

Identity Theory: Roles and Multiple Identities

Identity Theory makes several assertions about identity. Stryker (1968) identifies several. First, Identity Theory claims that one's identity results from holding various roles, which Stryker (1968) defines as sets of behavioral expectations that are socially constructed. Identity Theory suggests that everyone occupies multiple roles both daily and throughout life. Further, each person's identity comprises multiple identities that stem from these roles, all arranged in an identity salience hierarchy.

Stryker (1968) defines identity salience as the probability that a person will invoke a given identity in a specific situation (p. 560). Identity Theory posits that social

environments dictate the relative importance of roles and their expectations (Stryker & Burke, 2000). In Identity Theory, the greater a role's salience, the higher the importance is assigned to performing that role (Cockburn, 2019). For instance, a highly salient and important *practice leader* role could influence the enactment of role changes and commensurate identity work connected to ultimately performing that role (West et al., 1987). Identity Theory suggests that aspirants' quest to become practice leaders may be marked by work-related roles in which accountants enact new identities during multiple career transitions, through concerted identity work.

Identity Work / Identity Construction

Identity is a person's way of viewing self, as well as a personal construction of the self (Baumeister, 1986). Identity involves the meaning that one attaches to the self (Gecas, 1982). Identity relates not only to how one sees herself individually, but also how she perceives herself in relation to others; thus, possible selves, as well as the related identity play and identity work, are situationally constructed (Gabarro, 1990; Ibarra & Barbulescu, 2010; Ibarra & Petriglieri, 2010) and socially situated (DeRue et al., 2009; Lord et al., 2016). The process of identity construction delineates a situated identity (Markus & Nurius, 1986), especially in an environment where that identity is jointly produced, such as between leaders and followers (DeRue et al., 2009; Lührmann & Eberl, 2007). In this social environment, an aspirant's new behaviors would be part of the identity-claiming and identity-granting process that accompanies an emerging identity (DeRue & Ashford, 2010).

The set of studies that examines identity construction processes refers to this process as identity work (Pratt et al., 2006). The identity work literature focuses on how individuals actively engage in identity construction within social environments such as organizations (Brown, 2019; Caza, Vough, et al., 2018; Ibarra, 1999). While this literature highlights the central role of individual agency, it recognizes that identity

construction is also construed through the influence of social groups (DeRue & Ashford, 2010; Pratt et al., 2006).

Identity work can be provoked or intensified in unexpected or pressure-filled situations. Several scholars report that such situations provoke sense-breaking / sense-making, which influences identity work (Knights & McCabe, 2003; Roberts et al., 2005; Weick, 1995). Situations that lead people in undesired directions provoke identity work (Alvesson & Willmott, 2002; Pratt et al., 2006). Uncertainty and performance pressures related to taking on new roles can induce extensive identity work (Ashforth, 2001; Ashforth et al., 2000; Beyer & Hannah, 2002; Hay, 2014). When people feel pulled in multiple directions, identity work is provoked (Ellis & Ybema, 2010; Pratt et al., 2006). Identity work is induced during the intense uncertainty of liminality between roles, (Beech, 2011; Bell, 2015; Field & Lynch, 2015; Ibarra & Obodaru, 2016). Identity work also accompanies individuals' exits from roles (Ashforth et al., 2000; Ebaugh, 1988; Rodgers, 2014; Vough et al., 2015), and work-related experiences marked by identity threat or loss (Brown et al., 2019; Conroy & O'Leary-Kelly, 2014; Ibarra & Petriglieri, 2016; King & Raspin, 2004; Shepherd & Williams, 2018).

Several positive experiences evoke individual identity work. Insights obtained within new learning environments foster identity work and play (Petriglieri et al., 2011; Sturdy et al., 2006; Warhurst, 2011). Receiving feedback from an important person in one's life can substantially influence identity work and acquisition of a new identity (Croft et al., 2015; DeRue & Ashford, 2010; Ibarra, 1999; McAdams & McLean, 2013). Successful execution of new behaviors related to future goals influences emerging identities (Ibarra, 2018; Lord & Hall, 2005; Watson, 2008). Taking a courageous stand at work can foster significant identity construction (Koerner, 2014). Self-development experiences can enhance individual reflexivity and identity work (Ibarra, 1999, 2014; Ibarra & Guillén, 2008; Roberts et al., 2005; Shamir & Eilam, 2005).

Identity is a lens by which individuals make sense of and enact their environment (Weick, 1995). Rather than being fixed or permanent, identities are dynamic, fluid, and contested in social and organizational environments (Brown & Coupland, 2015; Gendron & Spira, 2010; Ibarra & Petriglieri, 2016; Zikic & Richardson, 2016). Identities, being precarious (Brown et al., 2019; Collinson, 2006; Conroy & O’Leary-Kelly, 2014; Mead, 1934; Shepherd & Williams, 2018), require negotiation to be maintained and altered as environments change (Lührmann & Eberl, 2007). As a result, identities are subject to a process of claiming and granting (Bartel & Dutton, 2001), whereby individuals generally and leaders specifically assert identity claims, and followers or the organization confirm or deny the identities claimed (DeRue et al., 2009; London & Sherman, 2021). The acceptance or rejection of one’s identity claims can influence behavioral choices; those who possess strong leader identities view themselves as having higher self-efficacy, and are more likely to cultivate their leadership skills and potential, compared to those who possess a weak leader identity (Day & Dragoni, 2015; London & Sherman, 2021).

Identity Work and Narrative Identity

Human life is a storied existence, and the stories that we tell ourselves and others shape us as well as the world we live in (Adler et al., 2017; Ashforth & Schinoff, 2016; Atkins & Mackenzie, 2008; Baker, 2016; Cohen & Mallon, 2001; Ibarra & Barbulescu, 2010; Maclean et al., 2012; McAdams, 1985). Individuals create identity by constructing stories about their lives (McAdams & McLean, 2013; Zheng et al., 2021). Narrative identity is “the story of the self that weaves together the reconstructed past, the perceived present, and the imagined future, providing the individual with a sense of unity and meaning (Adler et al., 2017, p. 519). Narrative identity is derived from our actions and activities, the choices we make within specific roles, which people are present during such moments of decision and action, and the sites where those choices and behaviors occurred, especially during difficult, defining experiences (Beech et al., 2017).

Narratives perform an important function within identity work: they create context and continuity for our experienced story. Thus, they allow individuals to situate themselves within and influence their environment, and shape who they become within that environment (McLean & Pasupathi, 2012; Watson, 2009; Wolf, 2019). The stories we tell ourselves and others create links that join our past selves to our present and anticipated selves: “The story is a selective reconstruction of the autobiographical past and a narrative anticipation of the imagined future that serves to explain, for the self and others, how the person came to be and where his or her life may be going” (McAdams, 2011, p. 99). We use our life (and career) stories to synthesize event-related memories with their envisioned goals, which creates a sense of coherence to the story of identity across time (McAdams & McLean, 2013).

Narratives provide unity in time to individuals’ lives (Ricoeur, 1984). Narratives are linked to identity, according to Erikson (1963), who posited that organizing life in time is identity’s major function. Building on this understanding, McAdams (1985) introduced an empirical framework for narrative identity that focused on life stories. He asserted that identity, if it were to be seen, “would look like a story – an internalized and evolving tale with main characters, intersecting plots, key scenes, and an imagined ending, representing how the person reconstructs the personal past (chapters gone by) and anticipates the future (chapters yet to come)” (McAdams, 2011, p. 100). In McAdams’ framework, narrative identity can be analyzed at several levels, ranging from story structure (in terms of detail and coherence) to motivation and its influence on agency, as well as connectedness to others. McAdams (2011) suggested that:

[N]arrative identity is but one of many different psychological senses wherein human selves make identity. But psychologically speaking, narrative identity is an especially compelling construction – a psychosocial first among equals – in that it conveys how the author-self constructs a self-defining story that serves to

integrate many other features of the Me in order to provide a life in full with some degree of unity, purpose, and meaning in culture and time. (pp. 103-104).

Identity Work and Identity Play

Identity play is a complementary, alternative notion of identity work, defined as “people’s engagement in provisional but active trial of possible future selves” (Ibarra & Petriglieri, 2010, p. 11). During times of identity exploration, individuals engage in playful, tentative experiments with behaviors that help them construct theories about themselves, a process referred to by March (1985) as a “technology of foolishness” (p. 259). Identity play allows individuals to experiment with their conceptions of themselves in the present, and to develop new understandings of past behaviors. In essence, this allows experience to be treated as a theory subject to new interpretation or revision, which affects identity (Fachin & Davel, 2015; Ibarra & Obodaru, 2020; Ibarra & Petriglieri, 2010; March, 1985).

Identity play serves a unique function related to identity construction, especially during times of role transitions. While identity work aims to look like and act out a part in order to claim identities, identity play focuses on generating multiple possible selves and testing new behaviors, which allows individuals to gradually refine and test emerging selves (Ibarra & Petriglieri, 2010). In so doing, new behaviors are driven not by goals, but by enjoyment, experimentation, and discovery (Csikszentmihalyi, 1990; March, 1985). This echoes Miller’s (1973) assertion that play generates novelty, because it involves explorative activities driven by often circuitous routes or crooked lines and the playful introduction of obstacles, compared to goal-directed activities that are tightly ordered and designed for efficiency rather than experimentation.

According to Ibarra and Petriglieri (2010), identity play is used by individuals to both invent and reinvent themselves; in essence, identity play allows individuals to craft provisional, not yet fully elaborated selves in which to engage in exploration. Building on

Ibarra and Petriglieri's work, Fachin and Davel (2015) identified processes that explain connections between identity play and identity work; in essence, they identified a four-part continuum that connects identity play and identity work during times of transition.

Identity play serves several important functions during role transitions, observe Ibarra and Petriglieri (2010). First, since role transitions require a realignment of identity (Hall, 1971), identity play during role transitions enables individuals to explore their limits, new possibilities, and to enact possible selves. Second, transitions allow individuals to explore unformed identities and risk new behaviors. Third, critical transition points provoke both questioning and revision of identities (Bell, 2015; Bridges, 2004; Levinson et al., 1986). The important result of these explorations and tentative identity rehearsals is that they provide an environment in which to winnow out possible selves and to become more committed to an identity. In this process, individuals shift from the exploration of identity play to the commitment of identity work (Fachin & Davel, 2015; Ibarra & Petriglieri, 2010).

Identity Work and Career Management

The identity work performed by emerging leaders who aspire to become accounting practice leaders punctuates a series of career choices. What role does identity work play in aspirants' career management, and how central is identity work along this developmental path? Hall (2004b) contends that "Identity is probably the most important aspect of leader and career development" (p. 154). Several scholars contend that the acquisition of self-esteem, agency, and competency are critical to forming new identities across one's career span (Hall, 1968, 1971, 2004b; Ibarra, 2007; Ibarra et al., 2010; Pratt et al., 2006).

Identity Work and Role Transitions

Traditionally, roles were often institutionalized, which allowed roles to be enacted and mastered by a broad range of individuals (Ashforth, 2001). Roles, often

institutionally defined, were accompanied by formal rites of passage that facilitated movement from one role or social status to another (van Gennep, 1960). In his seminal book titled *Rites of Passage*, van Gennep (1960) described three key stages within institutionalized rites of passage that move individuals from one social status to another: separation, transition, and incorporation. In the first stage, rites of separation detach individuals from the place they occupy in the social structure. In the second, liminal, stage, the individual belongs neither to the past social position nor the future one; instead he is a “liminar,” suspended between the two. The third stage, rites of incorporation, includes rites that “symbolize the person’s entrance into a new, well-defined position in society, and the return to relative stability” (Ibarra & Obodaru, 2016, p. 49). The stages documented by van Gennep (1960) have influenced social science scholars’ theorizing and research regarding roles and role transitions.

The concepts of movement among roles are operationalized in Lewin’s (1951) influential field theory (Trice & Morand, 1989). They appear in Lewin’s rites of separation as unfreezing, in his rites of transition as transition, and in his rites of incorporation as freezing, where new equilibrium occurs and new role entry is facilitated (Lewin, 1951). This understanding of role movement, and its connection to identity change, shaped some of the most influential publications in the social sciences, including the seminal work by Ashforth (2001) on role transitions in organizations, and Ibarra (1999) on how professionals engage in identity work as they move between roles on the path to partnership in management consulting and investment banking firms.

Ashforth (2001) suggested that field theory and role transitions both contemplate the same target: movement across boundaries. He posited that the purpose of rites is to “signal, both to the individual and to members of the role set(s), the change in roles and associated role identities and status, allowing all concerned to acknowledge the change” (p. 11).

Rites of passage not only facilitate identity disruption (Bourgoin & Harvey, 2018; Hall, 1971), they create transition bridges which offer identity continuity during the experience of role movement (Ashforth, 2001) and seasons of role exit (Ebaugh, 1988; Rodgers, 2014; Vough et al., 2015). While role theory itself focuses on both roles and individuals' commitments to identities as a source of motivation (Cockburn, 2019; Foote, 1951), role exits and role transitions are thought to be linked to individuals' sense of self-worth (Ashforth, 2001; Rodgers, 2014).

Liminal Experiences during Role Transitions

Yet as important as these foundational works on rites of passage, liminality, and role transition have been historically, their assumptions are not adequate to fully explain liminal experiences today. Historical rites of passage, as described by van Gennep (1960) and Turner (1967), were obligatory, expertly guided, carefully scripted experiences with progressive, predetermined outcomes. As such, historical understandings of rites of passage are predicated on several assumptions that do not align with contemporary, under-institutionalized role transition experiences (Ibarra & Obodaru, 2016) such as those experienced by accountants on the path to becoming practice leaders. Contemporary careers, by contrast, are marked by different experiences of liminality (Ibarra & Obodaru, 2016, p. 49), as illustrated in Table 2:

Table 2

Traditional vs. Contemporary Views on Liminal Experiences in Rites of Passage

	Assumptions Undergirding the Traditional View of Liminal Experiences	Assumptions Framing the Contemporary Perspective of Liminal Experiences
1	Simultaneous role suspension and a subjective experience of the suspension	May unfold through different sequences and even be entirely divorced from a transition process
2	A finite, bracketed time	Often less finite, more open-ended, or even permanent in nature

3	Social guidance from elders and support from a "communitas" of fellow liminars	Often unfold in a self-initiated, self-guided manner; agency is often needed to find guiding figures or fellow liminars.
4	Culturally legitimate narratives to assist the person's sense-making	Unclear paths often marked by error, experimentation, and identity play
5	Rites of passage were obligatory in nature	Liminars are free to craft and direct their experience
6	Outcomes are progressive, i.e., a passage back into society with a new role and identity on the next rung in the social ladder	May produce unintended, creative outcomes, remain unresolved, or even regress into downward spirals

Note: Adapted from "Betwixt and Between Identities: Liminal Experience in Contemporary Careers," by Herminia Ibarra and Otilia Obodaru, 2016, *Research in Organizational Behavior*, 36(2016), p 49. Copyright 2016 Elsevier Ltd.

I will utilize assumptions identified in Table 2 to discuss the journey accountants pass through when entering a new role – accounting manager – through experiences reported by Kornberger et al. (2011). Traditionally, during formal rites of passage, the individual is released from day-to-day responsibilities to enter the ritualized experience. Kornberger et al. (2011) describe accountants' experience of becoming managers as an entirely different experience.

First, the authors report that accountants promoted to manager are often given neither training, support, nor guidance regarding how to flourish in their new role as manager. Instead, accountants received battlefield promotions coupled with the expectation that they would figure out the job as they performed it. Rather than having a bracketed period in which to experience role change, new accounting managers were immersed into new responsibilities, and remained in the role until they were either promoted or, quite commonly, they quit (Kornberger et al., 2011).

Managers interviewed by Kornberger et al. (2011) reported that the experience of becoming manager lacked structure, caused them to lose their sense of orientation, and produced feelings of loss, because they could no longer build on past training experiences to guide new decisions. New managers described navigating conflicts

inherent to the new role – such as negotiating conflicting needs and demands of junior staff, partners, and clients – as feeling the ground had disappeared beneath them. There was no guarantee of progressive mastery or success in the role transition; it was a destabilizing period where candidates reported feeling a loss of control. While many quit at this stage, some of those promoted on to senior manager attributed their promotion to luck. Ultimately, this was not a communal experience; new managers worked alone and learned new responsibilities on their own, in a rite of passage during which “the social ties they were used to were, if not cut, at least put under pressure” (p. 523).

Yet through this difficult transitory experience, accountants forged new *manager* identities. They began to see themselves differently as they exercised new behaviors and learned how to resolve significant new challenges. For instance, managers shared that they began viewing themselves less as technical accountants and more as communicators who were hinges that balanced the needs of competing actors within and outside the firm. As managers, for instance, they discovered that “managing client relationships meant understanding that numbers don’t speak for themselves; they have to be interpreted, made sense of, and framed socially” (Kornberger et al., 2011, p. 526). Managers also learned that they needed to manage their own careers, rather than expect the firm to do so, and that as managers they needed to push back on clients, rather than merely accede to clients’ demands. One manager was promoted within six months, but the rest occupied the position for longer, sometimes several years (Kornberger et al., 2011). This rite of passage, rather than being in a tightly defined time frame that produced scripted results, occurred over an undefined span of time and it generated varying (even unexpected) outcomes for different people.

Kornberger and colleagues’ (2011) study frames the need to look at contemporary rites of passage differently today, compared to how they have been understood in the past. Today, rites of passage are marked by fluidity, they are often self-driven, and they

involve much experimentation and growth that produces identity change through play, modeling, trial and error, and creating feedback cycles based on observing others (Ibarra, 1999, 2000a, 2004b, 2007; Ibarra & Petriglieri, 2010). This is certainly the experience of those who became Big 4 practice leaders today.

Having discussed rites of passage and liminal experiences that are presented in the literature, the discussion now focuses more specifically on issues related to work role transitions and how they create spaces for identity construction.

Identity Work during Work Role Transitions

Role transitions are a recurring feature of the human experience (Hall, 1968; Levinson et al., 1986). Career and role transitions within organizations often accompany identity change (Ibarra & Obodaru, 2016; Pratt et al., 2006). Such transitions do so by facilitating changes in subidentities, which are defined as “aspects of the identity which are relevant to particular social roles” (Hall, 1968, p. 447), as well as new expectations related to roles (Pratt et al., 2006). Why might this be so?

Careers, as they progress, can be marked by discontinuity and change through the experience of work role transitions (Super, 1957, 1980) that affect identity (Bell, 2015; Field & Lynch, 2015; Hall, 1968). Super (1980) notes that roles must be defined in terms of expectations and performance. The expectations that define roles are those held by observers as well as the person who enters the role. Role performance is defined by satisfactory enactment of the role, and the time-based shaping of the role as the role occupant responds to emerging external expectations about the role’s conception (p. 285). In work role theory, work role transitions are defined as “any change in employment status and any major change in job content, including all instances of ‘status passages’” (Nicholson, 1984).

Work Role Theory

Work role theory suggests that the type of role change predicts the accompanying levels of personal growth and identity change. Nicholson (1984) identifies four modes of work role transitions: *Replication*, *Absorption*, *Determination*, and *Exploration*. *Replication* role transitions require minimal behavioral adjustment, learning, or adjustment to one's identity because there is no change in role requirements (pp. 175-176); in such cases, neither the role nor its occupant changes.

Absorption role transitions demand that the new role occupant engage in new behaviors and frames of reference that provoke identity change; in this case, though the role is not subject to adjustment, the new role occupant must make many adjustments to perform in the role (p. 176). *Determination* role changes leave the new role occupant relatively unchanged, but allow the occupant to change the role's content or structure; essentially, the role occupant makes the role itself change (p. 176). *Exploration* role transitions are most transformative, in that they invoke simultaneous changes in the new role occupant's perspectives, behaviors, and identity, while the role's parameters undergo concomitant transformation (p. 176).

Of the four categories enumerated in work role theory, *Absorption* and *Exploration* transitions appear most descriptive of the role changes that accountants experience during their career progression toward becoming practice leaders. For instance, accountants must acquire new behaviors and perspectives as they enter new roles such as manager; the discontinuities of these work role changes – which require developing several new skills, perspectives, and motivations – provoke intense identity work (Kornberger et al., 2011). Such role changes encapsulate the definitions of *Absorption* and/or *Exploration* role transitions posited by Nicholson (1984).

Work Role Theory Predicts Outcomes of Work Role Transitions

Work role theory offers a robust framework to predict the outcomes of work role transitions. According to Nicholson (1984), two factors – discretion and novelty of role

demands – influence one’s potential adjustment into a new work role. This is a potentially important factor in the analysis of accountants’ careers because some career stages, especially promotion to manager, are marked by extremely high turnover and exit from accounting firms. Discretion is defined as the role occupant’s freedom to alter the tasks, goals, materials, and relationships associated with the role. Novelty of job demands is defined as “the degree to which the role permits the exercise of prior knowledge, practiced skills, and established habits” (Nicholson, 1984, p. 178).

Nicholson suggests that novelty in a new role predicts the amount of personal development expected. High novelty roles, which offer few opportunities to reproduce prior routines and working styles, provoke personal development. The amount of discretion allowed in new roles determines the scope for influencing or changing the content or structure of the role itself. High discretion roles require personal growth and extensive learning because they conform neither to incumbents’ prior experience nor their frameworks (Nicholson, 1984).

Work role theory also predicts motivation levels that accompany work role transitions (Nicholson, 1984). Specifically, work role theory uses two constructs to predict motivation: desire for control, and desire for feedback. Nicholson (1984) links desire to control to discretion and role development (discussed above), and desire for feedback to novelty and personal development (also discussed above). Together, these constructs indicate that the strength or salience of a new role occupant’s desire for control or feedback will shape their adjustment to roles. This adjustment, and the indicated levels of development for the individual and the role, are portrayed in Table 3:

Table 3

Determinants of Role Adjustment

Determinant	Replication	Absorption	Determination	Exploration
Role requirements:				
Discretion	Low	Low	High	High
Novelty of role demands	Low	High	Low	High
Motivational orientation:				
Desire for control	Low	Low	High	High
Desire for feedback	Low	High	Low	High
Developmental Orientation:				
Personal development	Low	High	Low	High
Role development	Low	Low	High	High

Note: Adapted from "A Theory of Work Role Transitions," by Nigel Nicholson, 1984, *Administrative Science Quarterly*, 29(2), p 188. Copyright 1984 by Cornell University.

Work role theory presents an intriguing framework for understanding general work role transitions and lends insight into career transitions experienced by accountants. First, in *Replication* roles, which offer limited discretion or novelty, little opportunity to exert control or obtain feedback exists. Thus, *Replication* roles afford role occupants neither the opportunity to grow personally nor to shape the role meaningfully. Work role theory predicts that those who desire control or are unable to gain feedback will likely attempt to change the role and, should that fail, be motivated to leave the field (Nicholson, 1984). Given some of the literature that discusses high turnover in roles such as accounting manager, where the title is accompanied by little opportunity to change the role's content or to gain effective feedback (Kornberger et al., 2011), it seems that work role theory does correctly predict the outcome of high turnover for this key role in the accounting career progression.

Yet those who become practice leaders do not fulfill some predictions of work role theory; this indicates a possible conceptual gap in the theory. For instance, those who attain the titles of partner or managing director also occupied the role of accounting manager, yet they did not leave the field. Further, they were likely unable to change either the role's content or its structure. There is much to be learned about aspiring

partners' work role adjustment patterns, mindsets, and approaches which appear to lie outside work role theory's adjustment prediction framework.

Could aspiring practice leaders' journeys be marked by stories of *Absorption* roles? In such roles, the accountant would have developed and experienced identity change, while neither the roles' content nor structure adjusted. Did those who ultimately became practice leaders simply fulfill role performance expectations? This seems unlikely. Did aspiring partners or managing directors agentically reinvent themselves and/or shape the roles they occupied, perhaps with an *Exploration* approach? Given the findings of Kornberger et al. (2011) and the fact that these aspirants were promoted to higher roles, this seems likely.

Work role theory offers a helpful framework for exploring role transitions and the predicted outcomes and motivation related to roles. But practice leaders' success seems at odds with some of work role theory's predicted outcomes. If so, there may be additional parameters and insights to gain from the narrative identity accounts of accounting practice leaders' experiences.

Identity Work during Professionals' Work Role Transitions

Though a robust literature on identity construction for organizational members exists, it is unclear whether the insights or findings of this literature transfer to *professionals'* identity work (Van Maanen & Barley, 1984). Lepisto et al. (2015) declare: "Although several recent studies of identity work have examined professionals, scholarship should be more fully grounded in the situational realities facing professionals...and unique features of identity work in this occupational group" (p. 23).

Why might the identity work engaged in by professionals differ from that of other organizational members? Lepisto et al. (2015) draw several explanations from the literature. First, while much research about organizational identification explores how organizational membership shapes employees' self-concepts (Ashforth & Mael, 1989;

Brown, 2017; Miscenko & Day, 2016; Pratt, 1998), organizational membership may not fulfill a similar function regarding *professionals'* self-concepts. While organizational membership indicates where one works within the organization, professionals are defined differently: through what they do (Pratt et al., 2006; Van Maanen & Barley, 1984) as well as what they know (Alvesson, 2001; Mallett & Wapshott, 2012; Murphy & Hassall, 2020).

Second, professionals possess “esoteric skills and knowledge – techniques, practices, and schemas that are inherently specialized and difficult to acquire. It is through long periods of socialization that individuals begin to take on both these skills and their accompanying identities as professionals” (Lepisto et al., 2015, p. 24). As a result, anything that makes professionals’ unique knowledge less mysterious, or which undermines a profession’s claims to specialized knowledge, is considered a threat to professionals’ identities and a trigger to their identity work (Lepisto et al., 2015).

Beyond professionals’ relationship to the esoteric knowledge utilized and the work performed lies a third explanation for why professionals’ identity work may differ different from that done by typical organizational members: members of professions are defined by *why* they perform the esoteric work they do (Abbott, 1988; Alvesson et al., 2015; Pratt et al., 2006). Ostensibly, their work is performed in service of society or the common good (Wyatt, 2004). Professionals are thought to be motivated by work that transcends self-interested agendas (Lepisto et al., 2015); some deem this work to be a calling (Sullivan, 2004).

Professionals’ identity work can be triggered by meaningfulness (Lepisto et al., 2015). Vignoles et al. (2006) report that the strongest motivation for identity work is meaningfulness, something at least historically linked to the professions. Pratt et al. (2006) assert that, because professionals derive much self-meaning from their unique work, professionals’ motivators for identity work are likely significantly different from

non-professionals who find meaning within their organization or in sources outside of the work performed (p. 259).

This occurs in part because these changes provoke “work-identity integrity assessments” – comparisons between professionals’ picture of who they are and the work that they must perform (Pratt et al., 2006, p. 241). The existence of a gap between who professionals view themselves to be and the work they must perform compels them to engage in “identity customization” activities, during which professionals tailor their identities to fit the work being done, rather than vice versa (Pratt et al., 2006).

If the role change involves a significant threshold experience – such as changes associated with formal rites of passage – significant alteration in one’s self-conceptions can occur. For instance, Hall (1968) studied Ph.D. candidates who took their comprehensive examinations. He found that, whether students passed or failed their comprehensive exams, the intensity of the experience closed the gap between students’ “professor subidentity” and their perceived expectations of the professor role (p. 453).

These transition experiences can produce long-term effects on identity, as well as performance. An empirical study by Berlew and Hall (1966) found that initiation rites such as providing new managers with challenging first-year assignments enhanced those managers’ self-esteem. Such changes in esteem are here equated with a change in identity, as they are accompanied by internalizing positive job attitudes and embracing higher performance standards than before (p. 222). The authors found that managers’ internalizations, made in these first-year assignments, correlated strongly with their superior performance even five to seven years later within the firm (Berlew & Hall, 1966; see also Hall, 1968, p. 466). More recently, Pratt and associates (2006) found, in their multi-year study of medical students, that work-identity integrity violations fostered identity work that provoked broad types of identity customization, which enabled

medical students to identify increasingly as doctors, and to shed their past “student” identities.

The literature on the professionals’ identity construction is rich and deep. But what about the identity construction efforts of professionals whose careers unfold within the confines of a professional service firm? The identity issues in such environments are unique, and to those we now turn.

Identity Work within Professional Services Firms

Accountants and other knowledge workers whose careers occur within professional services firms (PSFs) face identity work issues that are inherent to PSFs’ unique environments. PSFs are characterized by specific traits, such as deploying expert knowledge in the service of clients, providing ambiguous vs. material labor, employing a regimented or normalized professional workforce, and maintaining a self-description of their firms as being elite (Alvesson et al., 2015; von Nordenflycht, 2010). PSFs actively seek to both construct and maintain this *elite* identity type, while professionals embrace, tailor, or contest such identities as they navigate their careers (Alvesson & Empson, 2008); this struggle is especially evident for accountants in Big 4 firms (Anderson-Gough et al., 2001; Covalleski et al., 1998; Kornberger et al., 2011; Mueller et al., 2011; Pan et al., 2018; Spence & Carter, 2014; Spence et al., 2015).

Such elite identities are inherently tenuous, however. Professionals and the PSFs who employ them must constantly convince others that their esoteric expertise, often applied to unique situations on behalf of clients, truly adds value (Alvesson et al., 2015). Knowledge work is differentiated from other work types in that “value is created through knowledge and knowledge workers rather than labor and capital” (Alvesson et al., 2015, p. 406). Knowledge workers, rather than following structured routines and job aids, are expected to address varied problems that require expert judgment to resolve (Nanda, 2005; Newell et al., 2009). The lack of strict decision protocols, coupled with difficulty in

monitoring measurable outputs and knowledge contributions, make it more difficult for PSFs to regulate knowledge workers' identities and work (Alvesson, 2001, 2012; Alvesson & Willmott, 2002; Grey, 1994).

Because professionals struggle with the ambiguities inherent to knowledge work, elite identities are tenuous; thus, professional service firm employees' identities – how they define themselves – is a target of control by PSFs (Empson & Langley, 2015). Alvesson et al. (2015) observe that professional service firms employ identity control through three modes. First, PSFs craft an image that conveys themselves as an elite firm. Because knowledge workers seek to be elite themselves, PSFs position themselves as high-status in order to foster employee identification. Scholars have found that the more an organization is deemed as distinctive and highly regarded in its field, the greater the likelihood that employees will define themselves as members (Ashforth & Mael, 1989; Dutton et al., 1994; Dutton et al., 2010).

Second, PSFs select a homogenous workforce that reflects the carefully designed, elite identity (Alvesson et al., 2015; Anderson-Gough et al., 1998, 2001, 2006; Covalleski et al., 1998). In order to enable the professionals whom they hire to draw on colleagues as a source of identity (Alvesson et al., 2015), PSFs often base hiring decisions upon the strength of the match between a candidate and the firm's personality or view of itself (Gebreiter, 2020; Rivera, 2012). Third, PSFs regulate employee anxiety to leverage their desire to remain at a prestigious or elite firm; this is accomplished by telling employees that they are replaceable, and either firing or forcing people to resign in an *up or out* culture. In doing so, PSFs create identity threat for the elites they employ, who are anxious about negative feedback and who value their employment relationship with a prestigious firm (Alvesson et al., 2015).

PSFs employ these organizational control mechanisms not so much to create a new, appropriate identity within employees so much as to exploit aspirational identities

among the elites they hire (Kunda, 2006). Yet doing so is not without negative consequences. Kunda (2006) found that such intense identity regulation efforts distort or disrupt social relationships and undermine PSF employees' capacity to craft unco-opted selves. Other scholars find such identity exploitation as a form of aspirational control by organizations (Alvesson & Kärreman, 2007; Brown & Coupland, 2015; Costas & Kärreman, 2013; Koning & Waistell, 2012; Thornborrow & Brown, 2009). Aspirational control links a specific identity to an employee's career prospects, and is exercised through "a mix of encouraging employees to identify with a perceived attractive identity, to acquire a recognized skills set, opportunities to realize objectives and rewards, and the facilitation of compliance with a specific normative order" (Alvesson et al., 2015, p. 415). According to Ibarra (1999), while control mechanisms heighten employee anxieties, they also encourage the development of provisional selves, and shift agency to the employees who are the target of control, all which provoke identity work.

Such identity work is unique to PSFs, whose environmental contradictions can foster identity instability. PSFs have competing dimensions: professionals must be regimented conform to institutional protocols, yet they must be autonomous as professionals, as well; this makes being an individual and belonging to the collective fairly complex (Alvesson et al., 2015). Further, while other hierarchical organizations typically have leaders and followers, PSF employees must navigate more ambiguous relationships and learn how to exercise influence among professional peers (Adler et al., 2008; Empson & Langley, 2015). Third, PSFs intentionally blur the boundaries between self and organization, as well as self and work (Anderson-Gough et al., 1998, 2000; Coffey, 1994a; Fogarty, 1992; Kunda, 2006); this blurring of boundaries in PSFs differs from other types of organizations where people are not expected to do so, and perhaps allows non-PSF workers to experience more identity stability (Alvesson et al., 2015).

Fourth, while PSFs seek to engender employee identification with their firms, many clients served by those employees have multi-year engagements; this creates opportunities for employees to identify more with clients or prioritize clients' interests. Maintaining long-term client relationships forces professionals to navigate multiple loyalties; an employee may favor clients by under-reporting chargeable hours worked on their behalf, to the detriment of the PSF who employs that professional (Deetz, 1994). Developing strong client relationships over time can undermine employees' loyalty to their PSF (Alvesson et al., 2015); such challenges create identity conflicts and thus likely engender substantial identity work.

While professional service firms do employ identity control mechanisms such as positive image, homogenizing their workforce, and regulating anxiety, identity regulation produces important positive results. It can facilitate better matches between professionals and the firms that hire them. It may also enhance relationships among colleagues, and produce superior work results (Alvesson & Kärreman, 2011; Alvesson et al., 2015; Empson, 2004).

Accountants face several career and identity challenges similar to those faced by elites in other professional services organizations. However, accountants encounter specific identity issues at various stages of their career trajectory within a PSF such as a Big 4 firm. Accountants' identity work during their career progression in Big 4 firms will be discussed in Section Two of the literature review, as will the more specific literature on identity work among accounting practice leaders in such firms.

Summary and Introduction to Section Two

Section One explored the literature related to identities and identity work. After touching on key elements such as the self-concept, possible selves, and identity work, this section discussed the increasing centrality of identity studies within contemporary social sciences research, which occurred in part due to growing acceptance of work by

William James, Sigmund Freud, and Erik Erikson. Then, Erikson's understanding of identity was contrasted with an important differing view, that of symbolic interactionism, which lies at the foundation of work role theory.

Section One then explored the broader category of identity work. It touched on identity work and identity play (to be featured later within practice leaders' stories of personal reinvention on the path to becoming partner or managing director). This was followed by brief discussions of what the literature says about identity work and career management, roles and identity work, and identity work during work role transitions. After examining work role theory and its predictions regarding work role transitions, this section offered the insight that elements of practice leaders' career progression and role transitions are not adequately explained by role theory. Finally, this section explored issues related to professionals' identity work when they work within PSFs.

Section Two of this literature review addresses the literature regarding career progressions within accounting firms. It documents the typical career progression that unfolds for those whose careers occur within the space of professional accounting firms such as the Big 4, with titles ranging from trainee or staff accountant up through partner. Then Section Two explores the characteristics of those who attain partnership and the attributes of those who fail to do so, as identified in the literature. Many of the traits and behaviors aspirants must acquire during their career path toward becoming a practice leader involve exploration of provisional selves, as well as identity construction and deconstruction.

Section Two then examines in depth the literature on accountants' identity work during the individual stages of their career progression. This will be followed by a brief discussion of the much narrower space, that of accounting partners' identity work.

Section Two: Accountants' Career Progression and Related Identity Work

Careers within accounting firms follow a well-defined progression from new hire out of college to partnership. In the literature, this path commonly progresses through the five titles (Saleh & Alfakir, 2018; Waked & Yusof, 2016) in Figure 1:

Figure 1

Standard career progression for accountants within accounting professional services firms



Note: This figure does not include the titles of director, managing director, or non-equity partner, which may appear between senior manager and partner; these are discussed below.

These titles, used widely across accounting firms, typify career progressions in Big 4 firms, which are identified in the literature as Deloitte, Ernst and Young, KPMG, and PwC (Pan et al., 2018; Spence et al., 2016). The first two job levels, staff accountant and senior staff, primarily involve socializing new hires into accounting firms and teaching accountants the *craft* of accounting; managers through partners, by contrast, focus primarily on the *business* of accounting (Dirsmith & Covalleski, 1985).

Some firms incorporate additional roles above senior manager and below full equity partner (or *partner* in this dissertation). These roles include the managing director title; they are variously titled director or non-equity partner (Almer et al., 2012), principal, or associate partner across different firms and regions (Carter & Spence, 2014). These additional roles address challenges specific to accounting firms' structure. Historically, the next title above senior manager was partner. Yet strict *up or out* rules limited the length of time allowed in the senior manager position, which forced significant turnover for those not yet deemed to be partner material (Carter & Spence, 2014).

According to Carter and Spence (2014), when accounting firms in the 1990s introduced new titles such as managing director, they accomplished two human capital goals. First, this justified retaining senior managers who, though not deemed worthy of partnership, possessed enough talent or technical expertise that firms still desired their services. Second, these new roles allowed non-performing partners to retreat to a designated role, rather than face ejection from the firm. The new roles enabled accounting firms to demote under-performing partners and provide them with a title that conveyed prestige to the market (p. 974). Coram and Robinson (2017) assert that creating such non-partner roles allows accounting firms to establish a hygiene layer that enhances the quality of those ultimately accepted into full equity partnership; these scholars do not address how these roles address the concern of accountants whose careers in the firm face a downward trajectory from partnership.

Accounting Career Progression: A Project of the Self

Since the 1990s, researchers have discussed the challenges of progressing up the career ladder within accounting firms as a “meaningful project of the self” (Grey, 1994, p. 493). This phrase, a reference to how one conducts oneself while pursuing a professional services firm career in accounting, has been written about from several vantage points, ranging from how accounting firms attempt to standardize their employees into accepting imposed behaviors and ways of being (Anderson-Gough et al., 2000; Grey, 1998) to the proactively self-directed behaviors that aspiring accountants undertake to transform themselves into practice leader material (Carter & Spence, 2014; Dong et al., 2019; Pan et al., 2018; Picard et al., 2014; Saleh & Alfakir, 2018). Aspirants’ self-development involves acquiring a foundation of technical knowledge, and embodying credibility-enhancing behaviors and characteristics thought to legitimize professionals as experts (Anderson-Gough et al., 2002; Westermann, Bedard, et al., 2015).

The literature on accountants' identity and careers often uses the phrase *playing the game* to reference how accountants manage themselves within their roles as they engage in politics and career advancement activities (Lupu & Empson, 2015; Mueller et al., 2011). Playing the game can range from self-directed activities such as networking to ensure one's visibility within the firm (Anderson-Gough et al., 2001; Covalleski et al., 1998; Kosmala & Herrbach, 2006), to trumpeting one's achievements through self-promotion (Mueller et al., 2011; Saleh & Alfakir, 2018) and pursuing self-development through training and stretch assignments (Carter & Spence, 2014; Groysberg et al., 2017). It also includes engaging in impression management (Waked & Yusof, 2016), whereby accountants perform for others in addition to performing for results (Goffman, 1959; Mueller et al., 2011). Accountants who refuse to play the game in these ways fail to get promoted to practice leader; those who are promoted most quickly understand the game and learn how to play it well (Downar et al., 2020; Garnier & Mangen, 2021; Mueller et al., 2011). Accountants utilize these self-management techniques within accounting firms, which are said to reinforce a culture of fear that stems from the impossible mission of fulfilling Big 4 firms' demands (Alberti et al., 2022; Guénin-Paracini et al., 2014).

In the past, professional services firms were governed by professionalism and partnership, termed P^2 by Greenwood et al. (1990). In the P^2 environment, professions such as accounting, guided by principles and ethical concerns, place the interests of society and clients above their own financial interests (Abbott, 1988; Mueller et al., 2011). At its best, a profession like accounting fulfills a trusted mandate granted by society (Nanda, 2003, 2006) by performing high quality audits that ensure the quality of financial statements (Bailey, 2008; Zeff, 2003a). Yet because accounting firm partners failed to ensure that their accounting professionals maintained expected levels of independence, professional skepticism, and integrity, notable failures followed (such as

Enron, Waste Management, and Tyco), which sullied accounting's reputation (Turner, 2006; Wyatt, 2004; Zeff, 2003b) and resulted in the profession forfeiting its right to self-regulate (Gupta et al., 2013; Kinney, 2005).

Accounting firms such as the Big 4 have shifted emphasis from professionalism as a service to society, and toward managerialism and commercialism (Coram & Robinson, 2017; Dermarkar & Hazgui, 2022; Spence et al., 2016; Spence et al., 2015; Zeff, 2003a, 2003b). Firms, as their priorities shifted from P² toward commercial success and improved efficiencies, fundamentally altered their identities and practices, affecting the lived experiences of professionals within accounting firms (Mueller et al., 2011). This transformation introduced dramatic changes in the standards for time allocations, behaviors rewarded, promotions, and attaining partnership status (Pan et al., 2018; Westermann, Bédard, et al., 2015). For instance, in the mid '80s, partners were rewarded for being accounting firms' greatest technicians, though they might be weak or even uninvolved with client management or revenue generation (Spence et al., 2015). Today's partners attain and retain their role through client acquisition and growing revenues; they must generate a minimum of \$2.5 - \$3.8 million in new business to be considered for partnership status (Carter & Spence, 2014; Spence et al., 2015, p. 775).

As accountants advance through the Big 4 hierarchy from staff accountant through practice leader, the skills required to succeed shift away from mere technical mastery at the lowest levels and toward communication, networking, and business-building from the manager rank and above (Kornberger et al., 2011; Murphy & Hassall, 2020). Observing this, scholars Brink et al. (2016) posit that "the skill set necessary for promotion at ranks higher than Manager (i.e., Senior Manager and Partner) differ from those necessary for promotion at lower ranks" (p. 303). This journey of not only doing new things but becoming someone new provokes an intense *project of the self* by which accountants embark on an identity journey through which they transform themselves to

prepare for and fulfill the demands of new roles (Brouard et al., 2017; de Vries et al., 2018; Durocher et al., 2016).

Accountants' efforts to fashion themselves into practice leader material begin taking shape well before they reach senior management levels (Garnier & Mangen, 2021; Spence et al., 2015). As accountants engage in self-development efforts and learn to build their networks, lead teams, manage client engagements, and land new clients, they acquire important skills that build their *partnerability* in others' eyes (Saleh & Alfakir, 2018). As an example, Kornberger et al. (2011) discuss the identity shifts that Big 4 accountants undergo as early as their promotion to manager, where they learn that they must be not merely generators of numbers, but clear communicators of what those numbers mean for clients. In the face of such change, accountants often find that, as their careers advance, they must become someone they are not yet, in addition to self-developing skills requisite to the new roles for which they have not received training (Almer et al., 2012; Kornberger et al., 2011). The paucity of empirical studies that focus on the identity work of accounting managers (Stack & Malsch, 2022), as well as managing directors, underscores the importance of this dissertation research.

Accountants' Career Progressions are Marked by Identity Struggles

Career transition experiences can generate a period of significant struggle and identity destabilization (Beech, 2011; Conroy & O'Leary-Kelly, 2014; Field & Lynch, 2015; Ibarra, 2007; Ibarra & Obodaru, 2016). For instance, new Big 4 managers interviewed by Mueller et al. (2011) described the period following their promotion as a time of confusion, with feelings of being lost, sinking, and drowning. One manager characterized his firm as "a very sink or swim culture. And they don't sort of help you swim very much" (Mueller et al., 2011, pp. 560-561). This feeling of being lost contributes to high turnover at the manager level, especially among women (Kokot, 2014; Kornberger et al., 2010; Lupu, 2012; Tiron-Tudor, 2018).

More recently, in their study of large public accounting firms' work environments, Hermanson et al. (2016) reported that all their auditor interviewees claimed they planned to leave the accounting firm promptly after promotion to manager (p. A51). Curiously, five of the eight partners interviewed by Hermanson and colleagues (2016) thought that public accounting firms were beneficial places in which to start a career, but then move on. By contrast, all eight of the partners recommended public accounting as a long-term career. The authors regrettably did not attempt to clarify or resolve this apparent contradiction.

Mentors: While Assigned by Firms, Accountants Seek Out Their Own

That there is such high turnover at the manager level seems surprising, given that some interviewees have reported that their Big 4 firms formally assign a mentor to each new hire (Pan et al., 2018). However, several partners recently interviewed by scholars emphasize the importance of accountants themselves finding those who have power in the firm, and pursuing relationships with those individuals to get linked to the right projects and teams in order to achieve partnership (Garnier, 2020).

While several scholars have explored mentoring's prevalence in accounting firms, others have focused the process, content, and outcomes of mentoring. Scandura and Viator (1994) observed that mentoring 1) occurred at multiple levels (by managers as well as partners), 2) provided career support and development, as well as role modeling, and 3) resulted in lower turnover within accounting firms. Barker et al. (1999) found that mentoring, which provided social support and career development, was associated with lower turnover intentions in accounting firms. These authors also observed that male mentors were stronger role models than women mentors, regardless of the sex of the protégé. Viator (2001) found that mentoring in accounting firms served different functions for varying audiences: senior accountants received career-related mentoring, while senior managers found protection and assistance through mentoring.

More recently, Guthrie and Jones III (2017) argued that, in formal mentoring relationships within accounting firms, higher mentoring function scores were achieved when mentors and protégés were the same sex. However, these same scholars found that a high percentage of the women they surveyed (nearly 61%) preferred male mentors for informal mentoring (p. 149). Guthrie and Jones III (2017) postulate that this may indicate that women believe male mentors are more advantageous for career advancement in accounting firms, which are disproportionately male.

By contrast, several scholars argue that mentoring is less evident, prevalent, or effective within accounting firms. Often partners neither mentor candidates nor express an inclination to do so, according to their colleagues interviewed by Dirsmith and Covalleski (1985). Many accountants expressed dissatisfaction with their formally assigned mentors, compared to accountants who were allowed input into the mentor matching process (Viator, 1999). Later, Viator (2001) found higher levels of role conflict and limited positive effects could be attributed to formally assigning mentors within accounting firms.

Reinstein et al. (2012) convey concern that partners primarily mentor only the best and brightest accountants, and neglect lower-level staff's developmental needs; the authors suggest this may aggravate turnover at that level of the firm. Researchers reported that, in 2017, only 15% of audit firms included mentoring activity in their partner compensation formulas (Diaz et al., 2017, p. 595). This perhaps supports the contention that partners and senior partners in global Big 4 firms expect that aspiring practice leaders will cultivate themselves by accumulating the skills, as well as social and cultural capital, required for advancement (Garnier, 2020; Spence et al., 2016; Spence et al., 2015).

In summary, while several scholars report that mentoring is an important facet of growth and advancement to partnership, there is disagreement in the literature about

the content, extent, and impact of mentoring related to career transitions on the path to partnership. Like many organizations, accounting firms offer some career support, and expect aspirants to supply the motivation and direction to drive their careers forward. Next, I turn toward a discussion of the role transitions that mark accountants' upward career progression, and the identity work journey that accountants experience as they move into higher and increasingly more challenging roles.

Accounting Careers: Journeys of Intention and Reinvention

Several career transitions mark the path from staff to partner or managing director within accounting firms. Career transitions, often marked by considerable anxiety (Beyer & Hannah, 2002; Fachin & Davel, 2015; Louis, 1980), can also be positive, productive, and formational experiences that provoke identity work (Barbulescu & Ibarra, 2008; Guillén & Ibarra, 2010; Ibarra, 2004b; March, 1985). For instance, those who enter new roles often embark upon a journey marked by personal discovery, exploration, and reinvention (Barbulescu & Ibarra, 2008). Such macro role transitions are often associated with extensive identity work, exploration of possible selves, and dynamic identity development (Ibarra, 1999, 2000a; Picard et al., 2014). For professional accountants, this identity journey has been described as a “never ending process of ‘becoming’ in one’s life journey” (Guo, 2018, p. 39).

Career advancement within accounting firms relies heavily on accountants choosing to embark upon a *project of the self* while playing the game – learning to adapt themselves and engaging in extensive identity work as part of their agentic self-transformation (Guo, 2018; Lupu & Empson, 2015; Pan et al., 2018; Parker & Warren, 2012). Such self-development, and its identity work, are features of protean careers, driven by the individual instead of the organization, and marked by a series of learning cycles (Hall, 2004a; Hall & Mirvis, 1995; Hall & Moss, 1998; Hall et al., 2018). Ultimately, the path to becoming a business-building practice leader involves much

intentional work and personal reinvention (Brouard et al., 2017; Ibarra, 2000a; March, 1985; Mueller et al., 2011). Such identity work, and the change it produces among accountants, is an understudied issue in the literature (Blake, 2014; Stack & Malsch, 2022), which underscores the importance of this dissertation research.

As accountants' careers progress upward, especially within the Big 4, their identities change. For instance, early in their careers, a point of pride is becoming a certified accountant by passing national accounting exams and earning their formal professional accounting designation (Spence et al., 2016). Later, when accountants become managers, their identities as technicians are powerfully destabilized (Kornberger et al., 2011); at this stage, managers transform themselves into *networked professionals* (Anderson-Gough et al., 2006) who are communicators and interpreters of numbers rather than number generators for clients, and proactive relationship managers with partners and clients (Kornberger et al., 2011).

Indeed, the identity shifts are so fundamental that, by the time accountants achieve partnership, Big 4 partners identify themselves not so much as accountants, but primarily as entrepreneurs or the business elite (Spence et al., 2015). Further, the marketing mindset so ubiquitous among Big 4 partners is said to reconfigure their identities to that of "marketed accountants" (Picard, 2016, p. 92). Intriguingly, partners of Big 4 firms in several countries interviewed by Spence and colleagues (2015) spoke of themselves as accountants primarily in the past tense, often using language of compliance when doing so.

By contrast, after achieving partnership, these accounting partners identified themselves primarily as proactively self-directed business developers (Spence et al., 2015). At this point in their career progression, partners viewed being a technical accountant pejoratively, something relegated to the domain of their subordinates (Spence et al., 2015). Some partners even warned senior managers who aspired to

achieve partnership that maintaining a focus on technical accounting skill development would limit their prospects of upward mobility within the firm (Spence et al., 2016; Spence et al., 2015).

It is interesting (and perhaps telling) that partners' performance is rated in part on how much they live the firm's values, rather than whether partners live out or embody the values of the accounting profession (Coram & Robinson, 2017; p. 12, footnote 9). Identity issues play a role in partners' exits from Big 4 firms, as well: partners who abandon their Big 4 careers attribute their departures to disillusionment stemming from conflicts between their self-identities and the norms established by their firms' leadership (Daoust & Malsch, 2019).

Aspiring partners, through their increasingly consistent partner-like behaviors and performance, assert identity claims indicating that they are partner material (Ibarra, 1999, 2000a; Ibarra & Barbulescu, 2010; Ibarra et al., 2010). Existing partners, when they positively recognize such behaviors and performance, provide social reinforcement that strengthens aspirants' growing identity (Ashforth & Schinoff, 2016). Ultimately, existing partners grant or confirm aspirants' identity claims if they invite those aspirants to become partners in the firm (Ibarra, 2000a; Ibarra & Barbulescu, 2010).

Aspiring practice leaders' identities shift as they explore possible selves (Cross & Markus, 1994; Hoyle & Sherrill, 2006; Ibarra, 1999, 2007) and experiment with new behaviors (Fachin & Davel, 2015; Ibarra & Petriglieri, 2010; Lord & Hall, 2005; March, 1985; Stam et al., 2014). Exploration and experimentation often occur as aspirants observe and model existing partners' behaviors and approaches (Ibarra, 1999, 2000a). Such agentic patterns reflect the cognitive and behavioral aspects of social cognitive learning theory, in which Bandura (1986, 2001) suggests that intentional, future-focused cognitive processes shape individuals' learning, reflectiveness, meaning, and agentic actions. As aspiring practice leaders explore, experiment, learn, and adapt themselves

within the firm, they become agentic “producers as well as products of social systems” (Bandura, 2001, p. 15), transforming their identities and themselves.

What behavioral and performance factors tend to characterize those who achieve partnership status in accounting firms such as the Big 4? Several factors, identified in the literature, are discussed in the following section.

What are the Characteristics of Those Who Attain Partnership?

Several of the requisite skills for making partner, identified in the literature, are featured in Table 4.

Table 4

Skills Required to Make Partner, Identified in the Literature

Classification	Study
Capabilities	Land new clients and generate revenue (Clark & Spencer, 2014) Think out of the box, challenge norms (Pan et al., 2018) Build and lead internal project teams (Pan et al., 2018) Business-building skills (Pan et al., 2018; Garnier, 2020) Entrepreneurial acumen – able to strengthen client relationships, and build new ones (Pan et al., 2018)
Skills	Cross-selling services (Albierti et al., 2022) Relationship management skills (Garnier, 2020) Communicate effectively with clients (Pan et al., 2018) Exposure, gaining internal visibility, and selling oneself (Mueller et al., 2011; Garnier, 2020) Networking skills (Pan et al., 2018) Managing multiple ongoing projects (Pan et al., 2018) Leadership skills (Pan et al., 2018) Entrepreneurial skills (Pan et al., 2018; Garnier, 2020; Downar, 2020) People management and motivation skills (Pan et al., 2018) Innovators who provide solutions to clients (Pan et al., 2018)
Other	Active involvement in extra-curricular activities (Pan et al., 2018; Spence et al., 2015, pp. 778-779; Garnier, 2020; Downar, 2020) Overseas engagement experience (Pan et al., 2018) IT savvy (Pan et al., 2018) Being placed with the right partner, one who will talk up and advocate for aspirants under him or her (Mueller et al., 2011, p. 559). Conformity to the firm’s image (Covaleski et al., 1998, Mueller et al., 2011; Spence et al., 2016; Gebreiter, 2020).

Being seen as wanting to be on the leadership team (Mueller et al., 2011)

Background

In France, Big 4 partners are primarily drawn from a pool of hires from the elite French universities, which places them on a separate track from other candidates (Spence et al., 2015 & 2016).

It is important to draw a list of such skills from the literature, as several of these skills should be featured in accountants' narratives about their self-development as they moved toward partner status. The literature elevates three behaviors above all others: those who achieve partnership are expected to generate new clients, increase revenues, and contribute to the firm fulfilling its values and priorities (Carter & Spence, 2014; Coram & Robinson, 2017; Dong et al., 2019; Pan et al., 2018; Spence et al., 2016; Vien, 2015; Waked & Yusof, 2016). Later in this literature review appears a discussion regarding how accountants' career progressions provoke identity work at different stages of their careers within professional accounting firms.

The Essential Partner Skill: Business Building. Of all the skills identified in the literature, one in particular merits additional discussion: generating new revenue by landing clients, especially publicly traded ones (Downar et al., 2020). This business-building skill, imperative for attaining a partnership position (Carter & Spence, 2014; Dong et al., 2019; Pan et al., 2018), is likely connected to much skill development and identity work for aspiring accountants. Modern accounting partners are, above all else, entrepreneurial (Pan et al., 2018). As globalization and commercialism have reshaped the accounting profession (Carter & Spence, 2014; Spence et al., 2016; Spence et al., 2015), partners' identities have shifted away from being accountants and toward being entrepreneurs (Greenwood & Suddaby, 2006). They pursue new business opportunities (Gendron & Spira, 2010), run micro-businesses within their accounting firms (Kornberger et al., 2011), and generate expanded revenues (Pan et al., 2018).

A focus on “client as king” (Carter & Spence, 2014, p. 950) has long defined expectations of those who succeed in accounting firms. Such client-oriented behavior is a recurring theme in the accounting literature. For instance, Grey (1998) asserts that accountants’ self-understandings of professional behavior were tied to their work with clients (p. 579). Anderson-Gough et al. (2006) identify accountants’ networking skills as a sign of their professional competence (p. 231), essential for both attaining partnership and succeeding as a partner (p. 241). McCracken et al. (2008) note the requirement that accountants be skilled at maintaining long-term relationships with clients.

More recently, Kornberger et al. (2011) discuss how new accounting managers came to understand that their career success lay in learning how to manage client relationships and communicate financial information effectively with them. Carter and Spence (2014) acknowledge that client-centric behavior is a fundamental element for success in accounting firms. Big 4 partners interviewed by Coram and Robinson (2017, p. 115) categorized accounting partners as being “trappers” or “skinners” – trappers being gifted at selling projects and connecting with clients, and skinners possessing the technical prowess to ensure the work sold by trappers is correctly completed. Partners viewed technicians pejoratively compared to those who brought work in and maintained client relationships. Pan et al. (2018) observed that partners must be able to secure information from clients, provide them with effective advice, and to build and maintain rapport with clients in order to sell services to them.

Perhaps because the institutional logic of accounting firms has shifted heavily toward commercialism (Spence & Carter, 2014; Spence et al., 2016; Spence et al., 2015; Zeff, 1987), a heightened emphasis on client addition, revenue generation, and profitability is prevalent in accounting firms today (Alberti et al., 2022; Dong et al., 2019; Pan et al., 2018; Saleh & Alfakir, 2018). This entrepreneurial, business-building focus shapes partnership eligibility. In a Big 4 firm, to be considered for partnership,

aspirants must generate from \$2.5 - \$3.8 million in new revenue annually, according to partners interviewed across several countries (Spence et al., 2015, p. 775). This skill is deemed so essential that those who make partner, yet fail to generate new revenue and client accounts, are demoted or counseled out of the firm (Spence et al., 2015).

While much of the empirical literature on Big 4 firms based has focused primarily upon accounting professionals in North American and Western European contexts, scholars are increasingly casting their gaze upon accountants and practice leaders based in other contexts around the world. Emerging research has begun to explore the differences in priorities and expectations for those who make partner in countries beyond these two geographic contexts. For instance, Spence et al. (2017) found that acquiring economic capital is not a central rule of the game for aspiring partners in Japan, where maintaining long-term client relationships with large clients is strongly prioritized over winning new clients, and technical expertise is prized over account profitability for those who make partner (Spence et al., 2017). By contrast, these scholars found that Chinese partners were measured on strong revenue generation, profitability, and growth of the business – features in common with North American and Western European partners. Discovering the rules of the game for those who aspire to and become Big 4 partners in contexts beyond Western countries seems to be a next frontier in accounting research; this is discussed further in Chapter 5 of this dissertation.

Who Fails to Make Partner, According to the Literature?

As professionals seek to make career-related role transitions, their identity aims may be frustrated or thwarted (Ashforth, 2001). Some of these failures can be attributed to insufficient identity work related to the desired role, which reduces the identity's salience and motivational power (Klotz et al., 2021; Maurer & London, 2018). Accountants' role-related identity work should produce new behaviors and desired identity shifts, which then support aspirants' identity claims.

By contrast, insufficient role-related identity work can result in others rejecting an aspirant's identity claims, and destroy that desired identity (Maurer & London, 2018). Identities that wane from lack of reinforcement are often suppressed and ultimately eliminated; scholars give this process different names: identity loss (Conroy & O'Leary-Kelly, 2014) identity deletion (Pratt & Foreman, 2000), or identicide (Ashforth et al., 2008). Failure to make appropriate identity shifts can abort development of the behaviors considered crucial to promotion or attaining practice leader status. When this occurs, one's identity claims may be neither sufficiently developed nor strengthened enough to be visible or affirmed by others (Ashforth, 2001; Ibarra & Obodaru, 2016; Maurer & London, 2018).

There are some points of agreement in the literature about who fails to make partner. Several scholars report the impossibility of attaining partnership unless candidates generate substantial new revenues and land new clients (Mueller et al., 2011; Pan et al., 2018; Saleh & Alfakir, 2018; Spence & Carter, 2014; Spence et al., 2015). There is concurrence that aspirants who lack the political skill to effectively self-promote and gain visibility to decision-makers do not get promoted to partner (Mueller et al., 2011; Saleh & Alfakir, 2018; Spence et al., 2015). Scholars also agree that aspirants must be skilled in networking within the firm (Mueller et al., 2011; Pan et al., 2011; Saleh and Alfakir, 2018).

By contrast, there is some disagreement among scholars regarding behaviors or traits of those that impede attaining partnership. Some interviewees report that only candidates who repeatedly push through countless overtime hours to complete projects (Kosmala & Herrbach, 2006), and who evidence dedication and commitment, can make partner (Mueller et al., 2011). While some scholars assert that a lack of people skills will deter partnership (Pan et al., 2018), others report that a shortfall in people skills, as well as having problematic behaviors, including a pattern of sexual harassment, often do not

hinder aspirants from making partner if those individuals are significant revenue generators (Spence et al., 2015).

It is important to examine the identity work processes that underlie the behaviors and approaches that accountants undertake during their career on the path to achieving practice leader status. What forms of identity work are associated with the different stages of accountants' careers? What is the process of identity development during accountants' careers and as they become practice leader material? Such questions are addressed in the remainder of Section Two.

Identity Work among Accountants at Specific Career Stages

Several studies have explored accountants' careers and issues related to identity construction during individual stages of their careers within accounting firms. These are identified in Table 5 and expanded upon in the discussion that follows.

Table 5

Studies Exploring Professional Accountants' Identity Work at Specific Stages of Their Careers

Stage of Career	Study
New Hires / Staff Accountants	Anderson-Gough et al. (1998) Anderson-Gough et al. (2000, 2001, & 2002) Beau and Jerman (2022) Coffey (1994a, 1994b) Daoust and Malsch (2017) de Vries et al. (2018 & 2022) Grey (1998) Harper (1989) Ladva and Andrew (2014) Power (1991) Sellers and Fogarty (2010) Westermann, Bédard, et al. (2015)
Senior Staff	Kosmala and Herrbach (2006) Sweeney and McGarry (2011)
Managers	Dirsmith and Covalleski (1985) Kornberger et al. (2011) Mueller et al. (2011)

Senior Managers	Lupu and Empson (2015) Mueller et al. (2011)
Director / Non-Equity Partner / Principal / Associate Partner	No studies exist (see note below)
Partner	Dirsmith and Covalleski (1985) Covalleski et al. (1998) Gendron and Spira (2010) Carter and Spence (2014)

Note: While not addressing accountants' identity, one article addresses this stage of their careers: "Successful promotion or segregation from partnership: An examination of the 'post-senior manager' position in public accounting and the implications for women's careers," by E. Almer, M. Lightbody and L. Single, 2012, *Accounting Forum*, 36(2), pp. 122-133.

Identity Work of New Hires and Staff Accountants. Table 5 illustrates that researchers have concentrated their focus upon accountants' earliest career stage. Accounting firms place a high priority upon transforming each new hire into the appropriate accountant: one who self-manages and learns to "play a particular role," yet is able to agentically "develop, express, and create themselves" (Grey, 1994, p. 481). To produce the appropriate accountant, accounting firms design intensive socialization processes for new hires (Anderson-Gough et al., 1998, 2000, 2001, 2002; Grey, 1994). Some candidates describe these early experiences as transformative, with positive long-term accounting career influence (Murphy & Hassall, 2020; Sellers & Fogarty, 2010). Others refer to these experiences as being marked by fear (Guénin-Paracini et al., 2014), suffering (Covalleski et al., 2021; de Vries et al., 2022), disillusionment (Malsch & Daoust, 2019), and entering into "auditing hell" (Beau & Jerman, 2022, p. 1).

The literature identifies several goals of this socialization process. Coffey (1993) reports that firms seek to help new hires learn how to manage time and their self-presentation, and both transmit and reproduce accounting knowledge. Anderson-Gough et al. (2001) and Coffey (1994b) also suggest that accounting firms use new hires' training period to socialize them in the practices of time-reckoning and time

management; such practices foster identity work and inculcate within new hires a growing perception of the value and scarcity of time. These findings were confirmed by Ladva and Andrew (2014) in their study of junior accountants in four multinational accounting firms. Coffey (1994a) contends that these early socialization processes help new hires form a sense of collective identity with their cohort, and function as a device to help trainees cope with and make sense of their early training experiences. Coffey (1994b) reports that accounting firms' socialization processes also help new hires learn to prioritize the firm and its values over other aspects of the new hire's life; these practices enable trainees to identify themselves symbolically as being committed to the firm through choosing overtime and extra work that is required but not compensated for by their firms. Ultimately, such practices "are significant in shaping notions of the professional and professionalism, whereby trainees understand these concepts in terms of displaying appropriate behaviours rather than, for example, solely in terms of expert knowledge" (Anderson-Gough et al., 2000, p. 1155).

Anderson-Gough, Grey, and Robson wrote a series of papers on socialization of accounting trainees (Anderson-Gough et al., 1998, 2000, 2002). These authors found that accounting firms socialize new hires through clichés that shift trainees' identities toward being team focused and superior performers (1998). Anderson-Gough and colleagues assert that firms utilize the concept of "the client" as a vehicle to legitimate the firms' demanding practices and allow re-appropriation of identities (2000, p. 1151). The authors note that firms design new hire programs (and further required training programs to achieve accounting licensure) to help trainees identify with the accounting profession. On this specific point the authors confess that firms are not very successful, because trainees view mandated credentialing process merely as instrumental to helping them launch their own careers in business, rather than to building long-term careers as accountants (Anderson-Gough et al., 2002).

In the literature it is evident that the power of socialization into accounting firms may exceed the strength of socialization into the accounting profession. By the time accountants make partner, they are assessed against their firm's values, not the accounting profession's values (Coram & Robinson, 2017, p. 112). This may also indicate that, prior to becoming practice leaders, candidates are likely assessed for adherence to their firms' values, rather than the accounting profession's values.

But even for new accountants, accounting firms' values seem to hold precedence over the accounting profession's values. Guo (2018) concluded that "individual accountants did not necessarily internalize the image that the accounting profession aimed to construct" (p. 42). He found that the key trait of independence – essential in accounting – had little prominence in connection with accountants' identity. Younger accountants' socialization into the accounting profession appears to be much weaker than the strength of their socialization into accounting firms themselves, which is a potential threat to the accounting profession. Guo (2018, p. 42) observes:

Such gaps highlight the potential fragile nature of accounting as a "profession." It can be said that the very meaning of "professional" has been hollowed out at every level (field, firms, and individuals) in accounting where there is very limited, if not total lack of, discourse about true professionalism – knowledge, independence, and public interest, the hallmarks of accounting being a profession. For individual accountants, being a professional is probably no more than having a career (Grey, 1994) or, in a sense, professionalism entails "careerism."

In summary, the early stage of an accounting career – marked by such titles as staff accountant or trainee – involves extensive socialization into accounting firms and, to a lesser extent, the accounting profession itself. New accountants engage in much identity work as they experience disequilibrium, adjustment, competition against peers,

and pressure to conform to firms' image of *the appropriate accountant*, all while learning how to perform as one. Learning how to play the game as a new hire is a foundational component of accountants' identity work in the career stages ahead, which are discussed next.

Identity Work of Senior Accountants, Managers, Senior Managers, and Directors. Accounting firms shape accountants' identity formation (Cooper & Robson, 2006; Grey, 1998; Jeacle, 2008; Picard et al., 2014) through socialization at further career stages beyond the initial training phase. Kosmala and Herrbach (2006) discuss how senior staff and managers' identities are shaped through learning how to play the game – conducting oneself through language usage, appearance, and impression management techniques. Climbing one rung further up the career ladder, Kornberger et al. (2011) focus on the processes through which accounting managers are socialized and in which they engage in extensive identity destruction and construction.

Mueller et al. (2011) explored how female accounting managers engaged in self-development efforts as they pursue making partner. The authors found that women used extensive mental imagery and explored possible selves to test repertoires of possibilities and engage in identity work to transform themselves into partner material. The female managers whom Mueller and colleagues interviewed reported that those promoted most quickly recognized that a game exists and it must be played, gained visibility within the firm, and networked themselves into working for the *right partners* – that is, a partner who would talk managers up to other partners and push for those managers' promotion. This observation is supported for partners of both genders by Garnier (2020).

Identity Work in Accounting Partners. A few researchers have explored partners' socialization, and how these processes shape aspiring and actual partners' identities (see Carter & Spence, 2014; Covelski et al., 1998; Dirsmith & Covalleski, 1985). These papers will shortly be discussed further in this literature's subsection, *Identity*

Work and Accounting Partners. Regarding former partners' identity, Gendron and Spira (2010) published an insightful paper exploring the identity work that partners and other employees of Arthur Andersen engaged in, following that firm's demise.

Socialization and Identity Work Across the Career Span

One important paper by Anderson-Gough et al. (2006) explores networking as a tool for socializing accountants across their career span, as well as effecting identity construction related to becoming a partner. Anderson-Gough et al. (2006) assert that a key facet of accounting firms' socialization process lies in helping accountants learn to interact with others effectively through internal networking. Developing strength as a networker helps to construct and enact a new identity: that of the socially competent accountant who is a "networked professional" (p. 232). Through such networking, accountants learn to manage their individual career project and gain visibility to the firm's partners. Those who fail to develop this skill tend to not learn how things get done, resulting in them being marginalized and having limited career prospects within the firm: "To be outside the network, to not be a networker, is to face almost an abyss – the pure negation of selfhood!" (Anderson-Gough et al., 2006, p. 239).

Being able to network is a key characteristic of partners' work. Firms utilize networking as a vehicle to further socialize accountants through their career trajectory: networking helps achieve partnership, demonstrates that one possesses partner-like attributes, and also prepares aspirants to succeed at the level of partner (Anderson-Gough et al., 2006). Ultimately, networking promotes a specific identity and sets of behaviors that shape who one becomes. It signals to others that, as a manager, one is serious about performing as and becoming a partner (Anderson-Gough et al., 2006).

Papers Excluded from Table 5

Note that Table 5, while it contains a representation of the literature related to accountants' identity work at specific stages of their career, is not exhaustive. Other

scholars' work, excluded from the above table, is noted here. Table 5 lists papers that focused on individuals at a single stage of their careers within major accounting firms such as the Big 4. Not listed are papers that, while they touch on accountants' identity work, did not focus on accountants' identity or career development at a single career stage (Anderson-Gough et al., 2006; Dirsmith et al., 1997; Grey, 1994; Stack & Malsch, 2022). Also excluded are articles on the identity work of accountants employed in organizations outside accounting firms, such as management accountants in corporate environments (CIMA, 2012; Goretzki & Messner, 2019; Goretzki et al., 2013; Horton & Wanderley, 2018; Morales & Lambert, 2013; Russell et al., 1999; van der Steen, 2022).

Most empirical research exploring accountant identity addresses *outcomes* of the identity process, rather than the working identity process itself (Brouard et al., 2017). While several studies have examined accountants' identity work at various stages of their careers, none has explored aspiring partners' process of identity work engaged in across the career span. This gap in the literature is addressed in this dissertation's research.

Shifting Emphases in Research on Accountants' Identity Work

Over time, the themes and emphasis on accountants' career stages have shifted. Mueller et al. (2011) note that one of the influential early papers written on accountants' identity focused exclusively on male accountants, and described the importance of a "well packaged wife" (Grey, 1994, p. 493) for males' career development within accounting firms. Scholars since Grey have widened the net to focus on men's and women's careers in accounting firms, perhaps because accounting firms today are more gender-diverse environments (Almer et al., 2012; Carter & Spence, 2014; Kumra & Vinnicombe, 2008; Mueller et al., 2011; Picard et al., 2014), though women account for anywhere from 15% (Spence et al., 2016, p. 9) to 23% (AICPA, 2019b) of the partners in Big 4 firms.

Scholars studying the careers and identity of professional accountants have since broadened their analysis to include both genders. Researchers continue to lament the concentration of males within accounting firms, and argue that this gendered environment creates substantial barriers for women in accounting (Dambrin & Lambert, 2012; Haynes, 2017; Lupu, 2012), lowering the likelihood that women will stay in accounting firms or make partner (Dambrin & Lambert, 2012; Kornberger et al., 2011).

Identity Work among Accounting Partners

Only 2% - 3% of accountants who start their careers in Big 4 firms ever achieve partnership (Carter & Spence, 2014, p. 962); it is important, therefore, to understand the process of identity work engaged in by those elite, rare individuals who successfully achieve the status of partner. This research study attempts to address that gap in the literature – one recognized by leading scholars who report that “relatively little is known about the identity of partners” (Kornberger et al., 2011, p. 515). This section discusses the limited literature on partner identity work within accounting firms; there is no literature on the identity work of managing directors in Big 4 firms.

The literature exploring partners’ identity work, though narrow, is rich in insight. The fairly limited research on accounting partner identity seems surprising, given the general knowledge that new partners must undergo such a dramatical change in identity. One researcher posits that, after making partner, fully entering into a partner identity can take one to two years (Vien, 2015). One partner Vien interviewed, for example, reported some of the difficulties he faced during the 18 months following achieving partnership: “It gave me pause in terms of how I viewed myself. I realized I had to shift my mindset from simply doing my job to creating new business and forming a niche for myself in a saturated market” (Vien, 2015, p. 2). Such comments indicate that accountants’ identity journey does not end once partnership status has been achieved; rather, it enters a new phase.

Tables 6 through 9 on the next pages identify, for four major papers on accounting partner identity, the researchers, methodology used, theory/perspective, sample size, and composition of the participants interviewed. Each study's focus, findings, and significance are explained.

Table 6

Review of Literature on Partner Identity Work

Researcher(s)	Methodology	Theory/Perspective	n	Participant Breakdown
Dirsmith & Covalleski (1985)	Qualitative with Oral History Interviews (2.5 years)	Naturalistic	110	All ranks within the Big 8 firms, at offices located in six U.S. states

Focus: The authors explored how Big 8 firms utilize informal and non-formal communications and mentoring to effect control.

Findings: Non-formal communication and mentoring “are the principal means to effecting coordination and control” in large public accounting firms (p. 165). While informal communications occur in Big 8 firms, their role in educating employees about firm politics and power is limited. Partners tended to avoid mentoring accountants at the staff accountant/senior accountant level, in part because there was high turnover at those levels; possible mentors sought to avoid wasted energy and loss of face associated with a mentee leaving the firm. Nonformal communications and mentoring focus on audit task performance and are used to socialize professionals into the firm and instruct them regarding 1) the business of auditing, and 2) politics of firm life. Informal mentoring was found to be important at earlier stages of accountants’ careers, where they struggled to find their fit within firms and to communicate their commitment to building a career at the firm.

Several interviewed partners reported concern that many partners were uninvolved or uninterested in doing mentoring. The authors found that partners only mentor those they deem to be committed to the firm, and discovered that it is possible to achieve partnership without a mentor (though this occurred only for one partner in the sample). They also observed that after making partner, new partners struggled because they found that they required mentors to help them navigate this new career level, but no mentors were available to them.

Significance: This paper makes several contributions. First, it shows that, while mentoring does exist, accountants must engage in agentic self-development to acquire the business, social, and political skills requisite to career advancement and achieving partnership. Second, being promoted to manager was predicated on partners viewing a candidate as already possessing the behaviors of a partner (p. 160). This indicates that accountants, to achieve manager, must engage in identity work to reinvent themselves from mere number crunchers to client-focused relationship managers. Third, the authors reported that there were no formal processes for advancement to partner, so obtaining a mentor to provide career management and guidance on politics was an important part of accountants’ self-development project, as these relationships help conform auditors into the firm’s desired image.

Table 7

Review of Literature on Partner Identity Work

Researcher(s)	Methodology	Theory/Perspective	n	Participant Breakdown
Covaleski, Dirmsmith, & Samuel (1998)	Ethnographic Field Study (15 years)	Foucauldian analysis of power	180	Audit staff (25) Audit seniors (35) Managers (52) Partners (58) Support Staff (10)

Focus: Examined how Big Six accounting firms apply control to transform accountants into professionals whose “work goals, language, and lifestyle come to reflect the imperatives of the organization” (p. 293).

Findings: The techniques (“disciplinary practices”) employed by Big Six firms shaped partners’ identities to conform with the organization’s objectives, though these techniques also engendered partners’ strong resistance toward being conformed. These programs shaped partners’ identities by helping them internalize the firms’ corporate goals to develop identities that supported these goals. Altered partners’ identities were evidenced in partners’ work goals, language, social interchanges, and behaviors. The authors found that Big Six firms utilize management by objective (MBO) to essentially transform individuals into objects, but that partners leverage mentoring to bend or subvert the MBO system to achieve their own purposes, which allows them to exert their own power within the firms’ disciplinary systems – creating “a state of continual mutual provocation and constitution” (p. 324). Through such activities, partners enact new identities as subjects, professionals, and leaders.

Significance: First, this study demonstrated how organizational surveillance shaped partners’ identities, as they gradually embraced the control practices being applied to them. This interplay produced “calculated” professionals who embodied and fulfilled the organizations’ objectives: over time, this resulted in partners’ avowal, where they eventually began to verbalize the firm’s normative grid and attend to its priorities – “and, in so doing, constituted the emerging identity of a partner” (p. 323).

Second, this article shows that, in the face of such disciplinary techniques, partners resisted such practices, provoking a dynamic power struggle between disciplinary techniques and partners’ practices of the self. Third, the authors found that firms employ two practices, MBO and mentoring, to control partners and shape their identities. The outcome of these surveillance practices is that Big Six firms “duplicate the organization within the individual” (p. 323). Nevertheless, partners transform themselves via avowal – using technologies of the self to transform themselves.

Table 8

Review of Literature on Partner Identity Work

Researcher(s)	Methodology	Theory/Perspective	n	Participant Breakdown
Carter & Spence (2014)	Qualitative / Semi-Structured Interviews (21 months)	Bourdieuian field analysis of power	32	Partners (18) Directors/Assoc. Partners (5) Sr. Managers (9)

Focus: Utilizing Bourdieu's theories to "identify the 'secret' of accounting partners' personal success and, simultaneously, highlight the logics and values that partners embody" (p. 953), the authors sought to find whether Big 4 partners could be characterized as "members of the societal elite, or part of the field of power" (p. 955). Interviewees in Canada (n = 12) and the UK (n = 20) were partners, accountants aspiring to make partner, and those who'd failed to make partner. A limitation: the authors, unable to interview anyone from Ernst & Young, spoke to accounting professionals in only three of the Big 4 firms.

Findings: The authors found that no significant differences exist between Big 4 partners in the two countries, which indicates that Big 4 firms "have sufficiently powerful cultures to overcome the prevailing cultural conditions of their national-geographic contexts" (pp. 960-961). Partners view Big 4 firms as intensely meritocratic, where anyone can succeed if they learn how to generate economic returns. Partners reinvent themselves to become something new as they rise in the Big 4.

Partners are distinguished from others in that they acquire 1) symbolic capital (become celebrities and members of the upper echelons of their cities' business communities, 2) social capital (they become networkers who connect themselves to powerful, wealthy people), and 3) cultural capital (prestigious addresses, sports cars, and significant earnings), and 4) they are skilled at converting their economic capital into both cultural and social capital through their sophisticated personal networks.

Significance: Much identity work accompanies the journey to becoming partner: accountants' identities move from being technicians and order-takers to "hunters" and "skinners" who land new work and execute it; partners distinguish themselves linguistically from "specialists" and instead view themselves as entrepreneurs and business builders. Partners undergo a significant identity change at a specific career juncture: moving up from senior manager/director status. At this stage, must disembody "technical competence" and learn to embody the identity of a business expander who speaks the business language of clients, and whom clients enjoy spending time with (p. 970). Partners differentiate themselves from those lower on the rungs: "Partners see themselves as more dynamic, interesting, and valuable than their subordinates" (p. 978).

Table 9

Review of Literature on Partner Identity Work

Researcher(s)	Methodology	Theory/Perspective	n	Participant Breakdown
Gendron & Spira (2010)	Qualitative / Semi-Structured Interviews (8 months)	Interpretive perspective	25	Partners (15) Managers (5) Sr. Staff / Sr. Consultant (5)

Focus: Positing that a “professional crisis constitutes a fertile terrain to investigate identity work” (p. 276), the authors interviewed 25 former Arthur Andersen employees in the aftermath of that firm’s public, ignoble collapse. They focused on investigating “the processes by which individuals work their sense of organizational and professional self-identity in the aftermath of a professional failure” – specifically, on discovering “identity work ensuing from the breakdown of the firm” (p. 276).

Findings: The authors discovered that interviewees’ identity work was characterized by four interpretive patterns or schemes. These patterns of identity work included disillusion, resentfulness, rationalization, and hopefulness. Another key finding was that “identity work and sense-making constitute intertwined processes” (p. 297), rather than being discrete processes.

Significance: This is the first paper to explore identity loss and reconstruction of those who experienced the traumatic career event of their Big 4 firm publicly disintegrating. While researchers have explored how threatening events affect individuals’ perspectives on the self, this was the first application of such exploration in the realm of accounting research. This paper documented “processes by which individuals work their sense of organizational and professional self-identity in the aftermath of a professional failure” (p. 276).

This research sheds light on the complexity of identity management that accounting professionals and firm leaders engage in during and after a period of professional crisis or loss.

Academics, while they have extensively explored issues related to accountants’ identity work at earlier career stages, have focused less attention on partners’ identity work. As detailed in the preceding few pages, four empirical studies tackle this important topic: three papers address identity work of current partners (Carter & Spence, 2014; Covalleski et al., 1998; Dirsmith & Covalleski, 1985), and one paper addresses the identity work of former partners and employees of Arthur Anderson (Gendron & Spira, 2010).

These four research studies have two important features in common. First, they all exploit qualitative methodologies to study issues related to partners and identity work within Big 4 (or Big 6 or Big 8) firms. Most use different tools, theories, or perspectives

through which to analyze the data gathered. Dirsmith and Covalleski (1985) utilized oral history interviews and employed a naturalistic perspective. The paper by Covalleski, Dirsmith and Samuel (1998) is an ethnographic field study that is decidedly shaped by a Foucauldian perspective on power and control. Carter and Spence (2014) used semi-structured interviews and viewed data through the lens of Bourdieusian field analysis of power. Gendron and Spira (2010) also employed semi-structured interviews to gather data, which they then explored through an interpretive lens. Though the papers are limited in number, they evidence the richness of data gathering and analysis that marks qualitative research.

A second feature to notice in the following studies is the audiences interviewed. Each paper, though it may explore partner identity work, does not solely interview partners. Instead, these articles interviewed individuals at several levels within accounting firms, including partners. These papers furnish important insights into partners' identity work, gathered through documenting the perspectives of several people in accounting firms, including those who had not attained partnership. This dissertation, a qualitative narrative study of practice leaders' identity work during their career span, is distinguished from and complements existing research, in that it gathers data exclusively by interviewing partners and managing directors themselves.

Summary

Section Two has portrayed a picture of accountants' career path within professional firms such as the Big 4, and highlighted that role transitions often provoke intense identity construction efforts (Ibarra et al., 2010). Scholars from several disciplines have delved into accountants' identity work at different stages of their careers. During the past decade, the rise in the number of empirical studies (mostly qualitative) that explore accountants' identities, accounting partners, and the path to partnership within accounting firms seems to indicate a growing acknowledgement

about these topics' importance. Yet in spite of this increase in scholarship, little is known about the *process* by which accountants' identity is formed and changed (Brouard et al., 2017). Further, even less is known about the process of identity work by which future partners transform themselves in order to fulfill their identity aims (Kornberger et al., 2011), and nothing is known about managing directors' identity work across their career span.

In documenting accountants' career paths within accounting firms, this section has identified, from the literature, behaviors and perspectives that aspirants must possess as they complete role-related transitions on the path to become a practice leader. I expect those behaviors, traits, and experiences will punctuate the narrative stories of accounting practice leaders in this research study.

Section Two identified a substantial gap in the literature: we know little about the process of practice leaders' identity development, especially across their career span. Further, most if not all the extant literature on partner identity work focuses on asking people at several levels of the organization about identity-related issues for partners. By contrast, this dissertation study will exclusively target partners and managing directors to document their stories of developing and reinventing themselves to fulfill the demands of new roles.

Section Two's discussion about accountants' career progressions, coupled with Section One's documentation of the specifics of identity, identity work, role-related identity work, and leaders' identity work, set the stage to discuss a gap in the literature and field of exploration for this study: what *processes* of identity work do accountants utilize to navigate role-related career transitions and agentially transform themselves on the path to becoming practice leaders?

Section Three will discuss the identity work engaged in by leaders, and how leader identity is developed, strengthened, and internalized. How might this relate to

practice leaders? More recent research by Dong et al. (2019) finds that accountants' leadership ability is positively related to being hired by a Big 4 firm, as well as to being promoted to partnership. This indicates that leadership ability and leader identity issues will likely be a feature of the lived experience and narratives shared by practice leaders interviewed during this dissertation study.

Section Three: Leaders' Identity Work

Partners are leaders in accounting firms (Carter & Spence, 2014; Pan et al., 2018; Spence et al., 2016), and their identities lend meaning to and shape their behaviors and influence (Kosmala & Herrbach, 2006); I suspect this is also true about managing directors. The actions that practice leaders take, and their impact upon the firms they lead and society, as well, are important areas for empirical research and theory development (Brouard et al., 2017). Further, recent research has found that leadership ability is positively associated with job opportunities, being hired by leading firms, compensation levels, and promotion to partner within accounting firms (Dong et al., 2019). As such, development of a leader identity seems inextricably linked to aspirants' assertion of identity claims and the others' granting of those claims, as each accountant travels up the path toward attaining practice leader status.

Accountants' career journeys are an experience of *becoming*. As professionals, their career growth will likely include both leader development, which enhances intrapersonal competence or human capital, as well as leadership development, which builds one's interpersonal relationships or social capital (Coleman, 1988; Snook, 2008). Such a becoming journey demands development, defined here as substantial alterations in one's perspectives, integration of information into new perceptions, or reorganization of one's epistemology (Palus & Drath, 1995, p. 3). This dissertation study anticipates that aspirants' leader(ship) journeys will include the accumulation of relevant knowledge and job skills, and acquiring possibly profound shifts in their understanding of themselves

(DeRue & Ashford, 2010; Snook, 2008), as they grow as leaders during their pursuit of practice leader status.

This section is structured into three parts. First, it introduces core leadership theories and, within this literature, the narrower space of leader identity development from a social-constructionist perspective. This is followed by a discussion of factors that influence the granting of a leader identity. Subsection Three concludes with a brief discussion of the career implications for those who successfully develop or strengthen a leader identity.

From Leadership to Leader Identity

While some of the most influential streams of 20th century leadership theories originally focused upon traits (Geier, 1967; Mann, 1959; Stogdill, 1948), behaviors (Fleishman, 1953; Halpin & Winer, 1957), and leader-member exchanges (Dansereau et al., 1975; Graen & Cashman, 1975), contemporary leadership identity research tends to focus on the leader as a person (Koning & Waistell, 2012), rather than as a mere embodiment of traits and/or behaviors. Within the realm of leadership research is a growing focus upon leader identity, defined as seeing of oneself as a leader (DeRue & Ashford, 2010; Lord & Hall, 2005), or having confidence in one's ability to lead (Gjerde & Ladegård, 2019; Ibarra et al., 2010; Komives et al., 2005).

Leaders' path to becoming leaders, and the ways in which they enact leader roles, are fundamentally issues about identity (Carroll & Levy, 2010; Clifton, 2014; Ely et al., 2011; Guillén et al., 2015). Ely et al. (2011) suggest that leader identity evolves as individuals engage in two interrelated tasks: internalization of a leader identity (DeRue & Ashford, 2010), and development of a higher sense of purpose (Quinn, 2004). As a manager's knowledge, perceptions, and behaviors become increasingly sophisticated through experience and experimentation, so too do "emerging personal identities in which leadership roles and skills become more central to a person's sense of self" (Ibarra

et al., 2010, p. 658). Lord and Hall (2005) suggest that “to sustain interest for the months and years required to develop and practice complex leadership skills, it is also likely that the leadership role needs to become part of one’s self-identity” (p. 592).

Leader development and identity development seem inextricably interwoven. Hall et al. (2002) posit that “identity is probably the most important aspect of leader and career development” (p. 154). Hall et al. (2002) suggest that growth in an individual’s leader identity is constructed and adjusted during critical career events and role transitions, which trigger heightened self-awareness, reflectivity, and openness to feedback. Bennis and Thomas (2002) describe these critical career events as “crucibles” – negative experiences in which leaders’ identities are forged or radically revised (p. 40). Yet less dramatic shifts also provoke leader shifts in leader identity, too, such as the experience of movement within an existing role (Hall et al., 2002).

Leader identity is driven by internal choices, in addition to external role changes. Ibarra (1999) and Markus and Nurius (1986) both write about how individuals use possible selves to experiment with multiple new identities, a topic that scholars are increasingly exploring (Bataille & Vough, 2022; Caza, Moss, et al., 2018; Creary et al., 2015; Ramarajan, 2014). According to Lord and Hall (2005), leaders adopt provisional identities that provide them with meta-structures that shape goals, actions, and interpretations of social interactions. As these schemas develop, leader identity becomes more central to the leader’s sense of self. These leader identities help individuals define future possibilities, and facilitate sense-making within current situations, as well (Reicher & Hopkins, 2003).

Leaders often use stories and narratives to express their leader identity and to help others experience sense-making (Eilam-Shamir et al., 2017; Shamir, 2005; Shamir & Eilam, 2005). Emerging leaders cultivate their possible selves, and shape their leader

identity, through the use of self-narratives (Ibarra & Barbulescu, 2010b), which are discussed in the next section.

How Leaders Author Their Leadership Identities: Self-Narratives

In the leader development literature, self-narratives are viewed as an important instrument of personal identity change employed by leaders. Many scholars share the view that self-narratives are defined as stories that we tell ourselves and others about ourselves (Gendron & Spira, 2010; McAdams, 2018; Watson, 2008, 2009; Ybema et al., 2009). Baker (2016) contests this view and posits that the self exists separately from self-narratives, rather than being created by these narratives; this argument I find unconvincing. By contrast, many scholars explain that leaders, by exercising personal agency, transform their identities through continued acts of envisioning possible selves (Ashford & Taylor, 1990; DeRue & Ashford, 2010; Markus & Nurius, 1986; Ruvolo & Markus, 1992), experimenting with provisional identities and playing with new behaviors (Fachin & Davel, 2015; Ghaempanah & Khapova, 2020; Ibarra, 1999; Ibarra & Petriglieri, 2010; March, 1985), and even developing multiple leader identities in which they envision themselves tackling various challenges (Lord & Hall, 2005).

In the literature, such identity work is often accomplished via self-narratives. The act of self-authoring via narratives is a key facet of leaders' self-development processes (Boyce et al., 2010; Orvis & Ratwani, 2010; Reichard et al., 2017). Through these, individuals both express and shape their identities through aspirational stories they envision for themselves and share with others (Brown, 2015; Ibarra & Barbulescu, 2010b; Martens et al., 2007; Pratt et al., 2006). This supports the claim that identity development often occurs within social contexts (Bandura, 1971, 1986, 2001; Brouard et al., 2017; Tajfel, 1978).

How does Leader Identity Develop?

Emerging leaders often make tentative claims to leader identity socially, by using stories to telegraph their leader identity to others (Shamir & Eilam, 2005), a process called identity claiming (DeRue et al., 2009). When an aspiring leader's identity claims are confirmed, and that process recurs, provisional identities become strengthened (Ibarra, 1999). Such repetition also increases the identity's salience and centrality to one's self-concept (DeRue et al., 2009). This claiming / granting process is thought to be both iterative and developmental (Ibarra & Barbulescu, 2010b; Ibarra & Petriglieri, 2010). When leaders assert identity claims, and followers or the organization confirm those identities, this cycle of claiming / granting not only strengthens the identity, it encourages future attempts to exercise the identity and for the aspirant to make further identity claims (DeRue & Ashford, 2010; London & Sherman, 2021).

Development of Leader Identity. The development of leader identity illustrates the individual, social, and organizational components of the multi-level identity construction process. Brewer and Gardner (1996) posit that identity construal occurs at three levels: individual, relational, and collective. Individual internalization occurs when an individual incorporates a leader identity into her self-concept, and begins to assert that identity (DeRue et al., 2009). In this process, new aspects of the self, related to a leader role (Lord & Hall, 2005) or subidentity (Hall, 2004b) are created.

Strengthening of Leader Identity. These aspects of the leader identity are strengthened when the individual successfully asserts the identity verbally, behaviorally, or symbolically. Identity claims can be proffered when the leader asserts a leader identity verbally (Koning & Waistell, 2012; Maclean et al., 2012; Snow & Anderson, 1987), perhaps by indicating that she sees herself as a leader, using language that others in the environment view as consistent with leader-speak, or by sharing life stories that narrate the leader's developmental journey into leadership (Shamir et al., 2005; Zheng et al., 2021).

A leader may assert identity claims through nonverbal behavioral acts, such as dressing the part of a leader (Grey, 1998). Individuals also assert leader identity claims by employing physical objects associated with leadership (Goffman, 1959), such as conspicuously placing management journals on one's office desk. Such uses of language, behavior, and symbolism indicate that identity claiming tactics express the individual's self-perception, and also attempt to directly shape others' perceptions (DeRue et al., 2009). As such, identity claiming assertions should not be deemed merely as impression management tactics (Kreiner et al., 2006).

Internalization of Leader Identity. An individual's claims to leader identity are strengthened if her followers ratify or assent to the claims (Collinson, 2006; DeRue & Ashford, 2010). Leader identity construal, which begins at the individual level, requires relational recognition and ratification (Lührmann & Eberl, 2007). This is accomplished when an individual asserts her leader identity in a social environment such as an organization; her leader claims are granted by others who engage in their own cognitive processes to judge the leader's claims based on their own schemas of what a leader looks, seems, and acts like (DeRue et al., 2009), using conscious and unconscious cognitive processes that are highly contextual (Lord & Maher, 1991). These acts of granting (or denying) an individual's identity claims shape whether the aspirant internalizes "leader" as part of her identity (Lord & Hall, 2005).

When the social environment is conducive to experimentation with provisional leader identities, individuals are inclined to risk experimenting with new leadership behaviors (Ibarra & Guillén, 2008; London & Sherman, 2021) that further deepen the internalization of leader identity within one's self-concept. These experiments, when successful, can result in the collective endorsement of the aspirant's leader identity (Brewer & Gardner, 1996). For example, if one's leadership experimentation results in him being classified as belonging to a social group such as *leaders* within the

organization, or *practice leaders* such as partners or managing directors within an accounting firm, this endorsement reinforces his leader identity and increases the stability of this identity (DeRue & Ashford, 2010).

Other Factors that Influence Granting of a Leader Identity

While several scholars have focused on the importance of the social environment and its influence on leader identity development (Brown & Bimrose, 2018; Kets de Vries & Korotov, 2006; Petriglieri, 2011; Petriglieri & Petriglieri, 2010; Shamir et al., 2005), several factors beyond grantors' leader schema comparisons may influence their willingness to grant aspirants a leader identity. DeRue et al. (2009) identify four such reasons. First, followers may grant someone a leader identity because she seems to want it, not because she embodies leadership. Second, identity claims may be granted simply because grantors like the aspirant. Third, members of a group may grant someone his identity claims simply because group members seek to avoid the risk inherent in leadership. Fourth, organizational members may grant one's leader identity claim because they believe he will have the ability to provide benefits, such as funding or favors, later.

Leader Identity and Leader Effectiveness

The successful development of a leader identity has significant career implications. Day and Harrison (2007) found that leader identity is a key predictor of effective leadership. Hall (2004b) argued that leader identity is one of the most important predictors of career development, as it empowers people to engage in leadership processes and self-development that influence organizational goal accomplishment. Reichard et al. (2017) found that leaders' developmental efficacy predicted their future implementation of further leadership behaviors and developmental efforts.

Reproduction of leadership behaviors and engagement in leader development activities can substantially strengthen leader identity (Ibarra, 2018). Given such important outcomes, it is little wonder that leader identity development continues to occupy scholars' attention; in the words of DeRue et al. (2009): "Given the tangible and symbolic rewards for thinking of oneself as a leader or being seen as a leader, the process by which individuals internalize this identity is worthy of study" (p. 219).

Leader Identity within Professional Service Firms

While affirming the previous discussions in Section Three about leader identity and its development, it is important to also recognize issues related to leader identity development within PSFs that are unique to these organizational environments. Scholars appear to have overlooked the theme of leadership in studies of PSFs, as well as how leadership roles within PSFs integrate individual actions with firms' intentions.

Researchers report that PSFs themselves have received scant attention from leadership scholars (Empson & Langley, 2015). Fenton and Pettigrew (2006) assert that "there is not much to be gained from taking existing theories of leadership as a lens for interpretation" of PSF leadership (p. 102). Perhaps some scholars hold this view because, while many hierarchical organizations distinguish between those who are leaders and followers (Avolio et al., 2009), relationships in PSFs are ambiguous and must be negotiated among professionals who are often *peers*, rather than *followers* (Adler et al., 2008; Alvesson et al., 2015).

What specific challenges related to leading and the development of leader identity might exist within PSFs? Empson and Langley (2015) identify two factors that mitigate against typical *leader* and *follower* mindsets. First, in PSFs, professionals expect to be given considerable individual autonomy rather than be dictated to (Miner et al., 1994); indeed, the technical expertise and the right to apply one's expertise to choosing how value-creating services will be designed and delivered to clients are often

proprietary to professionals, not the firm (Empson, 2001). Second, the primacy of this professional autonomy is associated with fragility in managerial authority (Hinings & Brown, 1991). Since PSF executives are elected by their professional peers, and only hold those roles as long as their peers' support is retained (Empson, 2007), these leaders maintain their power "only as long as the professionals perceive him or her to be serving their interests effectively" (Mintzberg, 1989, p. 181); this claim is supported by the research findings of Garnier (2020). In this regard, Empson and Langley (2015) posit:

As a result, the formal authority of senior executives in PSFs is contingent. They can only lead by consent...they need to be acutely aware of the implicit power structures and shifting networks of influence among their colleagues and have highly developed political skills in order to navigate and negotiate these networks of influence. (p. 64)

In PSFs, therefore, it is important to understand that leadership involves not dictating commands to those who must assent, but influencing those who choose to be influenced. This implies that the development of a leader identity within PSFs may well follow a different course from other hierarchical organizational types. In non-PSF firms, role-based leader identity may be influenced by the acquisition of power through title increases, larger budgets, more spacious offices, and higher headcount (Goffman, 1959, 1963; Pfeffer, 2010), among other things. By contrast, leaders in PSFs manifest and enact leadership in three ways: by possessing expertise, influencing through interactions, and exemplifying professional values expected to be enacted in the firm's culture (Empson & Langley, 2015).

These three mechanisms for influencing are associated with specific behaviors identified by Empson and Langley (2015, p. 167). Professional expertise is enacted through such influencing activities as coaching, balancing, and championing others. Interaction influence is conducted through such behaviors as nurturing, enabling, and

consensus-building. Personal embodiment is enacted through the behaviors of role-modeling, meaning-making, and visioning. In the course of this dissertation study's interviews, it was expected that some of these behaviors would be evident in accounting partners' career progressions.

Developing the perspectives that underlie these important skills is likely associated with extensive identity work, such as exploration of possible and provisional selves (Ibarra, 1999, 2000a). Given that PSFs are marked by a high degree of both ambiguity and insecurity, it is little wonder that scholars view PSFs as identity-intensive environments (Alvesson et al., 2015) where accountants learn to lead through individual influence and as coalitions of professionals (Empson & Langley, 2015).

Leader Identity: A Social Constructionist View

Social constructionist perspectives posit that the process of meaning-making and understanding is a product of the "active, cooperative enterprise of persons in a relationship" during a process where "constructions of the person or relationships have undergone significant change over time" (Gergen, 1985, p. 267). From a social constructionism perspective, leadership is interpreted situationally by those who experience it (DeRue & Ashford, 2010), and identity is constructed through social interaction (Coupland, 2007).

Social constructionism views leadership not as an activity inflicted upon unwilling recipients, but rather as a process where leadership is co-constructed by followers and leaders (Uhl-Bien et al., 2014). From this vantage point, leaders and followers are both receptors and transformative agents of meaning during the leadership process (Fairhurst, 2009). In such social environments, "the constructed image of the leader is of greater relevance than the leader's traits in terms of influencing follower behaviors and eliciting their attributions" (Humphreys et al., 2015, p. 1391).

Social interactions play an important function in the development of leader identity. Lührmann and Eberl (2007) suggest that this social exchange establishes a leader's legitimacy in two ways: when followers embrace a follower identity, and when they choose to grant someone a leader identity. Organizations are social environments where a leader's identity in relationship to the group is defined or reinforced (Lord & Hall, 2005). In this view, leader identity is shaped relationally instead of through organizational hierarchy or formal authority roles (Quinn, 1996). In the social-constructionist perspective, leadership is co-constructed and negotiated through a dance of mutual influence by leaders and others around them (Grint, 2005; Humphreys et al., 2015; Meindl, 1995).

In summary, leader identity is constructed cognitively through narratives that emerging leaders share with others (Clifton, 2014; Dunlop, 2018; Zheng et al., 2021), cognitively through possible selves experimentation (Ibarra, 1999; Markus & Nurius, 1986), and socially through the process of identity claiming and granting (Humphreys et al., 2015); these interactions enable followers and leaders to internalize identities and embrace roles in the social environment (DeRue & Ashford, 2010). Thus, through collective endorsement, leadership identity is strengthened within a group or organizational environment (DeRue & Ashford, 2010). Such endorsement encourages individuals to continue experimenting with and cultivating additional leadership skills in new situations, which further develops and deepens their leader identities (Lord & Hall, 2005).

Chapter 3 - Methods

Research Methodology

The fact that professionals engage in identity work to manage career transitions is well-established in the literature (Adler et al., 2017; Ibarra, 1999, 2000a; Levinson, 1977; McAdams & Guo, 2015). But how do future accounting firm leaders engage in identity work on the path staff accountant to partner or managing director? The answer to this study's research question – *How do future accounting partners and managing directors engage in identity work as they pursue career transitions such as promotion to practice leader?* – will be explored through the use of qualitative research methods.

Qualitative Research Method

This study seeks to document accounting practice leaders' lived experiences, as well as meanings they attach to those experiences. It will report and analyze their stories about how they engaged in personal transformation efforts during career transitions and roles, on the path to becoming practice leaders. It is important to choose a research methodology that enables such discovery. Qualitative research methods are well-suited for studies such as this, which seek to explore the meanings and interpretations that people draw from these lived experiences (Cassell & Symon, 2011; Loo et al., 2015).

This research study's goal is to document practice leaders' developmental journeys and stories. If this is done to develop understandings and generate hypotheses, especially when much is unknown about how developmental journeys occur, then qualitative research is appropriate (Creswell & Poth, 2017). Pratt (2009) contends that qualitative research should be undertaken to address “‘how’ questions – rather than ‘how many,’ to understand the world from others’ perspectives, and to examine and articulate processes” (p. 856). This research study seeks to develop findings and conclusions inductively; qualitative methods are suited for achieving such research goals (Cassell & Symon, 2011).

Qualitative Narrative Research

Within the realm of qualitative research, narrative research methods explore individuals' lives and the stories of their experiences (Hammack, 2014; Loo et al., 2015; Riessman, 2008). Narrative approaches capture key events that shape identity across the life span; to do so, they use the stories that people craft around their life trajectories as the focus of analysis (McAdams, 1993; Wolf, 2019). Gephart (2004) observes, "Qualitative research starts from and returns to words, talk, and texts as meaningful representations of concepts" (p. 455). People's shared career stories often force a sense of continuity despite significant career changes (Wolf, 2019). A narrative approach explores the career journey, its junctures, and the meaning-making that accompanies these experiences, which makes it appropriate for documenting and reporting practice leaders' career stories of self-development and personal reinvention (Adler et al., 2017).

Stories are an important methodological tool used in career research (Adler et al., 2017; Cohen, 2006; McAdams, 2018; McAdams & Guo, 2015). People's self-narratives illuminate the social nature of career, which facilitates "greater understanding of the relationship between individuals and the social contexts in which they are situated" (Cohen, 2006, p. 191). This allows the exploration of individuals' meaning-making processes (Adler et al., 2017). Scholars have explained the importance of narratives by asserting that humans think of their lives in narrative terms, with stories that unfold over time (Polkinghorne, 1988).

Further, because "movement through time is a fundamental aspect of both narrative and career," narrative methods are particularly well-suited to career research (Cohen, 2006, p. 191). Story-based research allows researchers to transcend merely reductionist analyses to explore deeper questions related to meaning, enactment, and change (Cochran, 1990; Cohen, 2006; Cohen & Mallon, 2001). This research project,

designed to explore practice leaders' stories of sense-making and identity evolution, is well-suited for data-gathering through narratives.

Because people's career stories are socially constructed and enacted, scholars have argued that narrative research methods are particularly suited to exploring career transitions (Cohen, 2006; Cohen & Mallon, 2001), such as those along the path to becoming partner or managing director, which are captured in practice leaders' career stories. Personal narratives are used by individuals for both meaning-making and as a mechanism for self-development (Fivush et al., 2018). Weick (1995) argues that individuals' actions contribute to creating "the materials that become the constraints and opportunities they face" (p. 31). Some scholars build on Weick's assertion, adding that it is by individuals' narratives that they influence the environments in which they work (Cohen, 2006) and enact both career transitions and careers broadly (Adler, 2012; Atkins & Mackenzie, 2008; Cohen & Mallon, 2001; Field & Lynch, 2015; LaPointe, 2010; McLean & Syed, 2015; Thomas & Linstead, 2002), and in the field of accounting (Horton & Wanderley, 2018).

Narrative interviewing does not capture *locked down* or *fixed* identity truths. Interviews themselves can be identity workspaces in which identities are not merely discussed but co-constructed (Coupland, 2007), reevaluated, and reshaped: "The research interview itself acts as an open-ended input to identity work. Research interventions such as interviews or questionnaires do not measure the 'truth' of identity but interactively provoke its articulation and may stimulate a reappraisal of identities" (Alvesson & Willmott, 2002, p. 640).

How are narratives to be understood or analyzed? Some who code life stories often choose to do so around high points, low points, and turning points (Alea, 2018; Banks & Salmon, 2018; McAdams, 1985). Scholars who study personal narratives suggest that these narratives serve several important functions: first, they create connections

among life events that contribute to a more positive personality (Liao et al., 2018) and an individual's sense of self-unity (Holm & Thomsen, 2018). Further, some scholars utilize respondents' personal narrative scenes to create indices of an individual's propensity to narrate life (McAdams & Guo, 2015). Additionally, scholars draw on personal narratives to generate narrative identity models that incorporate major and minor life stories, which contextualizes role-based stories; this is thought to contribute to a broader narrative about who a person is, and how that person came to be so (Dunlop, 2017).

Quality Measures for Narratives in Empirical Research

How should one assess whether the narratives gathered are of sufficient quality for empirical research? Scholars have suggested several criteria regarding narrative quality. Narratives should be marked by rich detail (Baron & Bluck, 2011), they should contain a coherent episodic structure (McCabe & Peterson, 1984), and they should be engaging to listeners and capture emotional detail (Baron & Bluck, 2011). McAdams (2006) suggests that quality narratives also furnish convincing causal explanations for the self, and that stories that constitute narrative identity should also influence how the storyteller lives (Adler et al., 2017).

Research Process Overview

This research study utilizes semi-structured interviews to gather life and career stories of practice leaders at a single Big 4 firm. When a researcher seeks to make sense of others' meanings of their world, a constructivist approach suggests using open-ended questions that allow participants to share their stories and views; data should be gathered in the context where participants developed those views (Crotty, 1998). The semi-structured interviews gathered accountants' narratives about their identity journey along the path to becoming a practice leader.

Having some structure to the interviews is thought to enhance the consistency of the narrative story structures provided by respondents, and to identify turning points in

narratives (Cox & McAdams, 2014; Hoyer & Steyaert, 2015; McAdams, 2018; McLean & Pratt, 2006). The semi-structured format of interviews allows new themes to emerge and related tangents to be explored during interview sessions (Ahrens, 2004). In semi-structured interviews, respondents can shape the interview process, rather than being merely passive responders to pre-set questions (Cohen, 2006; King, 1999). Appendix B contains questions for the semi-structured interviews. To enhance transparency of the process, I created field notes to record my observations and insights as a participant and observer in this process (Collins & Cooper, 2014; Rubin & Rubin, 2012); these are documented in Appendix G.

Study Questions Selection and Approval

The questions used in my research interviews were first submitted to the George Fox University Human Subjects Review Committee for screening and approval (Remler & Van Ryzin, 2015; Rudestam & Newton, 2015).

Participants

When I first approached the Big 4 firm to request permission to speak with its practice leaders, I specified several criteria for candidate selection. Exhibit A shows a sample communication used to express the parameters for this research project; the firm utilized these to screen for candidates. While I originally requested to speak exclusively with partners, the firm ultimately supplied one partner and two managing directors with whom to speak, and I changed the focus of my study slightly to include the broader category of “practice leaders” – which included individuals with either partner or managing director titles.

I sought to speak with practice leaders who had spent all or most of their careers at one firm and ultimately interviewed accountants whose careers had unfolded within the same regional offices of a single Big 4 firm. Doing so ensured that these practice leaders’ identity journeys were all subject to similar environmental influences (Carter &

Spence, 2014). To qualify for this study, participants needed to have spent most of their careers at the Big 4 firm; the partner, managing director 1, and managing director 2 had spent 100%, 100%, and 69% of their careers at the firm, respectively, when our scheduled interviews took place.

Site

As discussed at length in the upcoming *Process of Obtaining Access to Big 4 Firm and Conducting Research* subsection, I originally anticipated conducting all interviews onsite (Ahrens, 2004; Bédard & Gendron, 2004; Creswell & Poth, 2017), to observe partners in their firm's working environment. Doing so is thought to increase the quality of the data collected by putting at ease those being interviewed (Humphrey & Lee, 2004; Merriam & Grenier, 2019; Rubin & Rubin, 2012). To protect participants' privacy, I planned to conduct interviews in private, one-on-one, face-to-face sessions (Rubin & Rubin, 2012).

As the global COVID-19 pandemic continued to expand, I changed my strategy and offered to conduct all interviews via Zoom, which is widely used by qualitative researchers (Archibald et al., 2019; Oliffe et al., 2021). I conducted each interview in a one-on-one session to ensure privacy. None of the practice leaders I interviewed was at the office when we conducted the interviews; each connected to our meeting from his personal residence.

Sample Size

This narrative study sought to explore themes expressed in interviews but not captured in the literature. My aim was to conduct thorough interviews with a small sample. Sample sizes in qualitative studies tend to be smaller than those in quantitative studies (Mason, 2010), and varying sample sizes are used for different types of qualitative research. For instance, because grounded theory approaches seek to generate theory, they tend to employ larger samples (Guest et al., 2006). When samples are

homogenous and can provide substantial insight into the research topics explored, smaller sample sizes of six to eight people are considered acceptable (Guest et al., 2006), though sample sizes of as few as one can be appropriate in qualitative studies, as well (Boddy, 2015).

Within the literature on identity, single case use is a well-established technique (Down & Reveley, 2009). Single case use is featured in important papers by Sveningsson and Alvesson (2003) and Watson (2008) for studying managerial identity construction, and by Josselson (1995) as a basis for identity formation theory development. In conducting this research study, I interviewed three accounting practice leaders at a single Big 4 firm.

Qualitative studies have lower points of diminishing returns, where adding more data does not necessarily produce new information (Ritchie et al., 2003). As I conducted interviews, it became clear that in several regards I was arriving at a data saturation point (Glaser & Strauss, 1967; Rubin & Rubin, 2012). Data saturation is defined as the point when no new information or themes emerge (Saunders et al., 2018); this is also termed “informational redundancy” by Sandelowski (2008, p. 875). Failure to reach data saturation can diminish the validity of the research (Fusch & Ness, 2015). Since validity issues are of concern in qualitative research (Creswell & Miller, 2000; Morrow, 2005; Polkinghorne, 2007), the size and composition of samples are important considerations.

Data Collection and Approval Process

Interviews Conducted in Zoom. As stated earlier, my initial plan to interview respondents in their offices was thwarted by the pandemic. As COVID-19 spread across the globe, gaining in-person access for face-to-face meetings became increasingly difficult. As a result, when I initiated contact with the Big 4 firm, I proposed conducting all interviews via Zoom, as this had by now become an acceptable tool for both meeting professionally and to conduct research (Archibald et al., 2019; Oliffe et al., 2021). I

surmise that my offer to not meet interviewees in person positively influenced the approval to interview the firm's practice leaders.

The semi-structured questioning format of my interviews allowed each respondent to be asked the same questions (Horton et al., 2004). Doing so prevents skewing, enhances consistency among the data collected, and affords flexibility to pursue additional questions that explore emergent themes. Further, open-ended interview questions enable respondents to share freely, which can be a rich source of additional information for analysis (Clandenin, 2013; Rubin & Rubin, 2012; Seidman, 2013).

Signed Informed Consent Required. I asked participants to sign, in advance, an Informed Consent Form (see Appendix C) that explained the interview process and expectations, and requested permission for me to record our interview session (Hayes & Mattimoe, 2004). To increase the validity of the data gathered, I provided the transcript of each conversation to its respondent for review (Bédard & Gendron, 2004; Rubin & Rubin, 2012).

Interview Recording and Transcription. I recorded each interview in both Zoom and iMessage. Recording the interviews ensured that each practice leader's story was fully documented, and supported conducting a narrative analysis later (Ainsworth & Hardy, 2004; Paulus & Lester, 2016). Afterward, I uploaded an audio file for each interview to Otter.ai, an online transcription service. Following the auto-transcription of each interview by Otter.ai, I manually performed a complete review and editing cleanup for each transcript. I listened to the audio for each interview three times to ensure that the transcript reflected the interview exchange accurately.

Interview Approval. After completing my review of each transcript, I emailed a copy to the interviewee. Each person had a two-week time window in which to review the documents, make edits, or provide additions. My Informed Consent Form indicated that not providing a response would be deemed to be an approval of the transcript. When

I emailed each transcript, I indicated clearly that the respondent had no obligation to review the transcript or make changes, but that I wanted to ensure that they had access to a complete copy of our discussion together. Nevertheless, two of the three respondents provided written approval of their transcripts within a day or two of receiving the transcripts. The third transcript was deemed to be approved after the two-week deadline transpired.

Data Analysis. In qualitative research, it is imperative to share both the author's experiences and the participants' perspectives (Creswell & Miller, 2000). As I prepared for and embarked upon the interview and documentation process, I documented my preconceptions and discoveries, in the hope of increasing the reliability and transparency of this qualitative research project (Fossey et al., 2002; Rowan & Huston, 1997; Rubin & Rubin, 2012).

Using the approved versions of each transcript, I then used Delve Qualitative Software to identify categories and themes within and across respondents' narratives (Anderson-Gough, 2004; Housley & Smith, 2011; O'Dwyer, 2004; Saldaña, 2016). I first broke each participant's interview down into story blocks, and then I began my narrative analysis by identifying the sensemaking processes and legitimacy-claiming practices identified by Maclean et al. (2012) in their narrative study of the career stories of elite business leaders. I provide a brief overview of their study's relevance in the upcoming section, *Interview Content Contextualization: Sensemaking and Legitimizing*. Then, I explore this study further in chapter 4 where I explicate the analytical procedure I employed.

Before discussing my analytical approach, I share the rather lengthy and extensive process that was involved in gaining access to the Big 4 firm whose practice leaders I interviewed.

Process of Obtaining Access to Big 4 Firm and Conducting Research

Obtaining access to a Big 4 firm and its partners was a challenging undertaking. The process, from first contact to securing a final approval allowing me direct access to partners and managing directors, took seven months. This process involved gaining approval of the managing partner over the local region, a separate grant of approval from the national office partners, and then passing through extensive time spans of legal review by teams within the Big 4 firm.

Scheduling the interviews at an appropriate season of the calendar year was vital. I sought to avoid being scheduled to interview participants during a “peak season” for the accounting profession, because I surmised that practice leaders might view any time investment connected to outside research as unnecessary and an imposition, even though the overtures to interview were made by their regional managing partner.

Though I didn’t expect to be granted immediate access to the Big 4 firm’s practice leaders, my initial attempts to secure permission occurred at the front of a significant peak season. At that time, the managing partner I’d contacted (who supported this research project and was instrumental in shepherding the approval process at all levels in the firm) made clear that, should any practice leaders choose to make themselves available during the peak season, interviews would be limited to a maximum of 45 minutes. This time limit was disconcerting, as in my initial written overture to the firm, I’d requested permission to speak with partners for 60-75 minutes, anticipating that my request would be negotiated down to a maximum of 60 minutes. A 45-minute time limit, in my estimation, was not only suboptimal but infeasible for gathering stories across a practice leader’s entire career, and I surmised it would necessitate either substantial restriction of my questioning approach, or simply starting over with another Big 4 firm.

In reviewing my semi-structured interview questions, I suspected that accomplishing my goals in 60 minutes was achievable, and 75 minutes was ideal.

Because I sought to explore each participant's life and career stories and to avoid the interview process being tainted by stress, I stated the expectation of 60-75 minutes unambiguously in the top lines of my *Informed Consent Form*. I supplied a copy of this document for review near the beginning of the approval process.

Because interviewees would be required to sign my *Informed Consent Form* to assent their agreement with the research project and parameters, this form also had to be approved by the firm, its legal teams, and then its regional marketing teams, before I was officially granted access to the firm's practice leaders. My *Informed Consent Form*, shown in Appendix C, was directly adapted from the example provided by Bédard and Gendron (2004). I am immensely grateful to these scholars for sharing examples their work product. Their generosity and written guidance for qualitative researchers in accounting are enabling the next generation of scholars to gain access to firms and explore new horizons.

The final grant of approval to interview partners arrived via its own Non-Disclosure Form. As indicated earlier, I'd anticipated the firm would limit interviews to 60 minutes. Thus, when the formal approval document arrived, I was grateful when I found it contained no language regarding interview length constraints. Thus, my *Informed Consent Form* would stand as is. This approval arrived mid-summer – perfectly timed toward the end of many practice leaders' vacation times, and approximately one month before the next peak season commenced.

At this point in time, the managing partner supplied me with names and contact information of four practice leaders – one woman and three men. Though my preference was to interview more women, given the unique challenges they face to achieve partnership or managing director status, I was pleased that one female had agreed to be interviewed. In my mind, she would account for 25% of the interview sample, which would make it somewhat representative of the overall Big 4 leadership environment, as

women account for approximately 23% of all partners (AICPA, 2019b, p. 30).

Regrettably, the female partner never responded to my phone or written requests to speak together or set an interview. Thus her voice is absent.

The three remaining practice leaders quickly responded to my communications and invitations to set appointments to speak together. Less than two weeks after I obtained permission from the firm to conduct this research project, I'd connected with each of the participants and set interview appointments. When each individual agreed to set an interview appointment with me, I immediately followed up with a confirmation note (see Appendix D) that contained a request to sign and return my attached *Informed Consent Form*, which I indicated had been approved by the firm. Each person signed and returned the document within 24 hours. The interviews were completed over the following three weeks.

When our scheduled appointments took place, the participants were relaxed; none showed signs of time-related stress or agitation during our interviews, though at least one mentioned that he had a client appointment to leave for immediately after our interview's scheduled end time – something he'd notified me of when we calendared our interview. None terminated the interview prematurely. Every participant indicated an interest and willingness to speak with me again and answer further questions following the interview. Following the interviews, transcriptions were prepared, edited, reviewed three times for accuracy against the interview recordings, and then sent out for approval. (See Appendices D, E, and F for sample communications.)

Interview Content Contextualization: Sensemaking and Legitimizing

Several scholars have discussed at great length the fact that business leaders convey narratives as a process of both meaning-making and to claim legitimacy for themselves and within their listeners (Brown, 1994, 1997; Brown et al., 2015; Creed et al., 2002; Maclean et al., 2012; Sillince & Mueller, 2007; Suddaby & Greenwood, 2005).

Table 10 illustrates several processes of sensemaking and modes of legitimizing expressed in the self-narratives of business leaders and elites in the professional world; I anticipated locating these within the narratives of Big 4 firm practice leaders:

Table 10

Sensemaking and Legitimizing in Business Leaders' Narratives

Modes of legitimizing	Sensemaking processes		
	Locating	Meaning-making	Becoming
Defying the odds	Locating the leader in situations of immense difficulty	Stories focusing on the leader's strength, courage and fortitude	Stories express the emergence of a hero, a person that can be seen as exceptional
Staying the course	Locating the leader as trusted captain of the ship, resolute and tenacious	Stories focus on the leader's commitment and loyalty to the company and its employees	Stories express the emergence of a leader able to take tough decisions for the future benefit of the company
Succeeding through talent	Locating the leader as deserving of success, having succeeded through merit	Stories focus on a leader who is able, and in whom employees can believe	Stores express emergence of skillful, self-made leader who will continue to deliver success
Giving back to society	Locate the leader as having accumulated material success and reputation	Stories focus on the leader's duty and compassion, transcending the accrual of rewards	Stories express the emergence of a more complete human being who shares success with others

Note: Cited in "Sensemaking, storytelling and the legitimization of elite business careers," by Mairi Maclean, Charles Harvey, and Robert Chia, 2012, *Human Relations*, 65(1), p 34. Copyright 2012 by SAGE Publications.

Chapter 4 – Results

Narrative Analysis

Maclean et al. (2012) performed a narrative analysis of elite business leaders in which they identified three specific sense-making processes and four legitimacy-claiming modes. These researchers' findings are relevant to this dissertation study in at least two important ways: several scholars report that managers and leaders' stories of sense-making are a form of identity work and identity processing (Ghaempanah & Khapova, 2020; Hammond et al., 2017; Ibarra, 1999, 2004b; Vough et al., 2015; Vough & Caza, 2017; Weick, 1995). Further, scholars have identified legitimacy-claiming to be a form of identity claiming / identity assertion (Bloom et al., 2021; Brown & Toyoki, 2013; DeRue & Ashford, 2010; Maclean et al., 2012; Sturdy et al., 2006).

I adapted Maclean et al.'s (2012) approach as a template to shape my initial analysis for several reasons. First, their participants were exclusively elite business leaders who led businesses or the operations of complex business organizations. The partners and managing directors of Big 4 firms are considered elites and business leaders, as discussed earlier in this dissertation. Second, Maclean et al. (2012) utilized narrative analysis to study the life and career stories of such elite business leaders, and this is the methodology employed in my own study of Big 4 practice leaders.

Third, Maclean et al. (2012) used the narrative analysis approach to explore sensemaking processes and legitimacy-claiming practices. Both sensemaking and legitimacy-claiming are linked to identity work processes and practices in the literature. (See Chapter 2 in this dissertation for further discussion.). Finally, Maclean et al. (2012) clearly documented much of their analytical procedures and processes. As I sought to discover new knowledge by building on prior scholarship, I adapted the analytical approach utilized by these scholars to explore and analyze the stories of Big 4 practice leaders.

This Study's Approach

Following the example of Maclean et al. (2012), all participants' names in this study have been changed to pseudonyms, to provide anonymity. Further, I adapted these scholars' five-stage procedure for analyzing transcripts, as follows:

Stage 1: Identify stories within transcripts. First, I read through the transcripts several times. Then, I identified stories contained in each, with stories being "defined for analytical purposes as *an account given by an interviewee of a discrete chapter, episode or series of events*" (Maclean et al., 2012, p. 24). After completing round 1 of this analysis, I put aside the transcripts and performed work on other projects over several days. I then printed new copies of each transcript, once again broke each one down into stories, and found that both the count of the stories, as well as the identified beginning/end of the stories, to be virtually identical (with a difference of one item that I changed from classifying as a "report" in Round 1 to being an "episode/story" in Round 2).

Interview transcription lengths ranged from 8,191 words to 10,658 words; the mean length was 9,742 words. The shortest interview length had the lowest wordcount. The interview transcripts collectively contained 117 stories. Participants told a varying number of stories, and the difference in number of stories shared was not necessarily tied to interview length. For instance, a managing director with the shortest interview shared 40 stories, which was seven more stories than shared by the partner whose interview was 15 minutes longer. On average, each participant shared 39 interviews; the number of stories shared ranged from 33 to 44 per interview.

Stage 2: Structured analysis of the stories. Having identified the stories themselves, in the second stage of this analytical procedure I sought to gain insights into which sensemaking processes participants were enacting as they recounted their life and career stories; these processes can at times be expressed when interviewees use gerunds

in their stories (Maclean et al., 2012). Thus, I looked for the three sensemaking processes identified and defined by Maclean et al., (2012) as follows: “*locating* entails situating the self in time, space, and context; *meaning-making* signifies espousing personal values, beliefs and convictions; while *becoming* implies explaining transitions from one configuration of personal and/or organizational circumstances to another” (p. 25).

Stage 3: Code the sensemaking processes in each story. My first pass at coding narratives resulted in a dataset that was rich in sensemaking processes. Of the 117 stories recounted by participants, nearly all of them contained *Locating* (116 stories). *Meaning-making* and *Becoming* were contained, respectively, in 105 and 82 stories. In several stories, multiple sensemaking processes were evident. Sensemaking processes feature significantly in Big 4 practice leaders’ life and career stories, as illustrated in Table 11:

Table 11

Big 4 Practice Leaders’ Storytelling and Sensemaking

Participant	Number of stories told	Number of stories / % of stories (number of instances) that invoke sensemaking processes		
		Locating	Meaning-making	Becoming
Francesco	33	33 / 100% (58x)	23 / 70% (43x)	30 / 91% (54x)
Christopher	44	43 / 98% (58x)	42 / 95% (65x)	38 / 86% (61x)
Jonathan	40	40 / 100% (52x)	40 / 100% (51x)	14 / 35% (29x)

Note: Adapted from “Sensemaking, storytelling and the legitimization of elite business careers,” by Mairi Maclean, Charles Harvey, and Robert Chia, 2012, *Human Relations*, 65(1), p 34. Copyright 2012 by SAGE Publications.

To clarify the Table 11’s content, I explain the data on line 1 for Francesco. He told a total 33 stories. All 33 stories, or 100%, evidenced use of the *Locating* sensemaking process. Further, I coded 58 instances of *Locating* across his transcript. During Francesco’s interview, 23 stories included *Meaning-making*. In other words,

70% of his 33 stories included this sensemaking process, which was coded in 43 instances. Finally, 30 of Francesco's stories (91%) evidenced use of *Becoming*; 54 instances of this sensemaking process were coded across his interview stories.

As Table 11 shows, the Big 4 practice leaders utilize the sensemaking process of *Locating* most frequently in their stories of role and career transitions. Participants most frequently started their stories by using *Locating* as an anchoring mechanism to introduce or frame stories related to their life and career/role transitions.

Next, I examined how frequently each sensemaking process appeared in participants' stories overall, and then in the number of individual instances. For the Big 4 practice leaders interviewed, *Locating* sensemaking process appeared in their life and career stories with the highest frequency (in 38% of the stories and 36% of the total sensemaking instances). *Meaning-making* and *Becoming*, successively, occur less prominently in their stories, as shown in Table 12:

Table 12

Sensemaking processes observed in Big 4 practice leaders' life and career stories

Sensemaking Process	Number of Stories Coded with This Process	% of Total Stories Mentioning this Process (n = 303)	Number of Instances Coded with This Process	% of Total Coded Instances of this Process (n = 471)
Locating	116	38.3%	168	35.7%
Meaning-making	105	34.7%	159	33.8%
Becoming	82	27.1%	144	30.6%

Stage 4: Examine narratives to discover how leaders construct themselves as successful individuals. The fourth stage of my analysis involved looking at the stories across narratives and looking for examples of both sensemaking and legitimacy-claiming, which is discussed in the following section.

The Sensemaking Process in Big 4 Practice Leaders' Stories

Sensemaking processes were a dominant feature in the life and career stories contained in practice leaders' narratives. One of the most prominent of these sensemaking processes was that of *Locating*, which several interviewees used to introduce stories, shift focus within story blocks, change emphasis, or bring stories to an end.

Locating as a Sensemaking Device

In stories that contained *Locating* as a sensemaking device, participants frequently framed their stories by using time, location, role, or an event as an anchor. It was not uncommon for a single story to employ multiple locating devices.

Locating in Time, Role, and an Event: For example, in the following story a participant anchors the beginning of an identity pursuit to his third year as a senior manager, immediately after he brought his first client to the firm:

Yeah, I'd say it's it was about the same time that I had kind of made the decision to go for it, if you will, for the partner level. That was around my third year as a senior manager (partner).

Locating in a Role Transition: Participants identified the experience of promotion to manager as the most difficult transition of their Big 4 careers; in so doing, sensemaking – as well as its interruption and re-establishment – are anchored to both time and the role into which participants are transitioning. One participant's story of his turbulent entry into the role of manager illustrates this. He experienced considerable initial disorientation in this new role as he grappled with learning how to set priorities and manage himself differently. Note he locates two points in time – as a staff / senior and then as manager – to express the intensity of sensemaking that accompanied this change:

As a staff, you can get these big chunks of work to work on, [which] direct all your time...and even as a senior. But as a manager, if your team is doing well, then a lot of your time is spent thinking about: “What are the problems out there? How can I anticipate things?” You don’t really have a set list or schedule, right? I think, by the time I was a manager, half of my day was unplanned! It just became a lot more complex to manage all that in terms of...you have to realize that you can’t be efficient.

That’s just the nature of what it is: you’re managing more clients, and you don’t really know exactly what you’re doing from day to day – [sometimes] you have to sometimes put something down and hop onto something...which as a staff and senior, I don’t think I had to deal with as much. It was more of: “Okay, I can work four hours on this project, this day.” And so that was sort of a challenge (managing director 1).

As stated earlier, participants specified that the transition into the role of manager was the most difficult change of their careers. While each person reported this to be his storied experience, my further questioning revealed stories about an equal (if not greater) struggle that emerged in their careers: at each person’s promotion into the role of managing director or partner. This is discussed briefly as a *Locating* struggle in the next sub-section and will be explored in-depth later in this chapter.

Locating Struggles Feature Prominently in Big 4 Practice Leaders’

Highest Promotion: Interestingly, participants reported substantial sensemaking struggles and identity work associated with achieving and being promoted into his pinnacle role. Up until this moment in their careers, participants had been governed by the clock. For example, their upward role advancements had been supported by defined promotion tables over the years, the structure of a clearly scripted career ladder, and much guidance from their partners.

However, interviewees reported feeling unprepared for the shock they experienced after transitioning into their current roles. After being promoted to practice leader, participants suddenly found themselves forced to shift from navigating their careers by the clock, to doing so via a compass. They describe the freedom of experiencing “autonomy” for the first time in their careers, as well as the anxiety associated with feeling they had no “roadmap.”

These Big 4 practice leaders discovered that autonomy is accompanied by an uncomfortable quest. Each was now forced to wrestle with discovering his own compass, and grappling with unfamiliar new career terrain unmarked by the familiar signposts of his earlier career roles. Following this role transition, participants experienced disorientation, which was perhaps amplified by the lack of guidance from the firm that they experienced. This role entry turbulence clearly provoked much sensemaking and identity work.

One participant describes this challenge of navigating success after his promotion:

I think the biggest difference – from a senior manager to being a managing director – is *autonomy*. When you’re a senior manager, and as you’re going up through the promotion process, I think everyone helps you. You have the firm partners helping you get on the right engagements to help build your business case. [They] help you differentiate yourself from others by putting you on this project or that project.

Then as a managing director, once you get promoted, it’s all up to you to then continue that. So, you go from having what I would call a *roadmap* of what you think your career will look like, to all of a sudden having to figure that out by yourself...

And I'd say the first year I probably struggled with finding my way as an MD. You think, once you make it, that you still have this roadmap, and the firm tells you what to do. And then you make it [and] it's like: "Hey, congrats! Here you go...like, good luck!" (managing director 2)

Another participant who made partner was asked what it felt like to finally achieve that career ambition. He describes this as feeling like he was starting a new career, one that provoked important questions, none for which he had answers at the end of his first year in the partnership:

Everyone asks: "How is it now, being a partner?" ...it feels like you're starting a new career, and you're kind of back as a first year staff, in some respects. It feels, it has that same feeling, because now you've got the next whatever it may be...25 years potentially ahead of you, where you want to now build up: "What is your reputation as a partner within the firm? How is the firm gonna see you within the partner role? What leadership positions do you want to take?"

Next, I was curious whether the frequency of sensemaking processes that appear in participants' stories might be differentiated based upon the person's job title. The title of "partner" carries more prestige than that of "managing director" both within and outside accounting firms (discussed in Chapter 2). Being aware of this perception, I wondered whether managing directors shared a higher proportion of stories with meaning-making instances than partners did. I performed a basic analysis based on the percentage of stories each person shared that illustrate the individual sensemaking processes. As shown in Table 13, stories with *Meaning-making* feature much more prominently in stories of managing directors than in the stories of the partner:

Table 13

Sensemaking Practices by Career Stage of Participant, as Measured by Percent of Stories:

Career stage	Percent of this person's sensemaking stories that illustrate:		
	Locating	Meaning-making	Becoming
Partner	38.4%	26.7%	34.9%
Managing director 1	35.0%	34.1%	30.9%
Managing director 2	42.6%	42.6%	14.9%

Note: In this table, the percentage of stories per line adds up to 100%.

Also note in Table 13 the proportions of *Becoming* stories in participants' narratives. A higher proportion of *Becoming* stories are featured in the partner's life and career history, compared to the stories of participants who are managing directors. With a sample of three participants, the proportions of sensemaking stories could possibly reflect just the individuals themselves, rather than being representative of career stage categories such as partner or managing director. Nevertheless, the observed prevalence of sensemaking contained in the life and career stories of those at these major accounting career roles merits further scholarly exploration.

I wondered if the findings in Table 13 could be explained by time-based factors such as length of career for the partner. In examining participants' reported career histories, I discovered that the partner's accounting career was 2 – 3 years shorter than the managing directors'. Then I wondered if the higher percentages of *Becoming* in the partner's stories might be influenced by the length of time occupying his practice leader role. I found that managing director 1 and managing director 2 had held their positions for one and three years longer, respectively, than the partner. Whether time-based factors such as length of time in a career role affects the sensemaking approaches chosen is a question that merits further study with larger samples of Big 4 practice leaders.

Next, I was curious about the distribution of sensemaking instances across the interviews, especially by title, again since the title of partner carries more prestige than managing director both within and outside accounting firms. Being aware of this

perception, I wondered if managing directors' stories would contain a greater frequency of *Meaning-making* instances than the partner's stories. Further, would the distribution of individual instances differ meaningfully from what I'd discovered in these participants' stories?

The fully coded dataset contained 471 instances of sensemaking. To perform this analysis, I counted the number of times each sensemaking process appeared in each interview, and again converted these into percentages to discover how individual sensemaking processes were distributed across the narrative of each participant, by title, as shown in Table 14:

Table 14

Sensemaking Practices by Participant's Career Stage, as Measured by Percent of Instances in the Interview:

Career stage	Percent of this person's sensemaking stories that illustrate:		
	Locating	Meaning-making	Becoming
Partner	37.4%	27.7%	34.8%
Managing director 1	31.5%	35.3%	33.2%
Managing director 2	39.4%	38.6%	22.0%

Note: In this table, the percentage of instances per title on each row adds up to 100%.

Table 14 above illustrates that individual instances of *Meaning-making* occur more frequently in the career and life stories of managing directors than in those of the partner. Following the trend of Table 13, instances of *Becoming* are slightly to substantially more prevalent in the life and career stories shared by the partner, when compared to the managing directors' stories.

Having performed this fundamental narrative analysis, I next explored participants' career stories to discover whether themes related to reinvention and identity work were evident in their experiences of entering into and growing in new roles as their careers advanced. This is discussed in the next section.

Identity Work Accompanying Practice Leaders' Career / Role Translations

Having identified sensemaking and identity-claiming processes through a narrative analysis, I then turned to an exploration of practice leaders' stories to detect whether there was evidence of identity work within their career and role transitions. Why are changes in a professional's work role accompanied by changes in his or her identity? According to Ibarra (2000b), alterations in one's work role provoke shifts in "the set of attributes, beliefs, values, motives and experiences by which they define themselves in their professional lives" (para. 1). Thus, role changes that demand new skills and patterns often provoke extensive revisions of an individual's self-definitions (Hall, 1976; Hill, 1992; Ibarra et al., 2010).

Identity work processes that accompany developing behavioral skills – such as a new professional style – differ from learning factual knowledge, because behavioral skills are developed and deepened experientially (Bandura, 1977; Ibarra, 2000b). But as professionals begin to experiment with new behaviors with which they are unfamiliar, and grapple with motivations and values coupled to those new behaviors, they experience dissonance between the current and aspirational selves.

Ibarra's (1999) seminal study of professionals who pursue more senior roles identified three transition activities by which they experiment and adapt themselves: "(1) observing role models to identify potential identities, (2) experimenting with provisional selves, and (3) evaluating experiments against internal standards and external feedback" (p. 764). Pursuing these new experiences and obtaining feedback are mechanisms by which people enter into new identities. Before they develop a new identity, though, professionals often:

...enact personas that convey qualities they want others to ascribe to them, for example, qualities prescribed by their professional roles, such as judgment, business acumen, competence, creativity, and trustworthiness. While some of

those qualities may be well-defined aspects of their identities, others may be incongruent with their self-conceptions, and still others remain to be elaborated with experience. (Ibarra, 2000, para. 9)

These transition-related adaptation activities are evidenced in the stories that practice leaders shared with me about adapting/preparing for transitions into more senior roles across their careers. Participants mentioned being governed by the desire to demonstrate the skills of the next career role while in their current roles in order to position themselves for advancement. Their stories provide meaningful introductory evidence that illustrates how identity changes and work role transitions are interconnected.

Internships: Important Sites of Identity Shaping

Each participant mentioned that his accounting internship shaped and affirmed his identity as a future accountant. Participants reported that their internship experiences forged clear connections between school learning and businesses...as well as to the accounting profession itself. One interviewee recalled that, at the end of his internship, he was convinced that he wanted to go into accounting: “Yeah, I was convinced actually. I had a great experience as an intern. We got to work on a lot of real projects and clients. And I even carried on with some of those clients when I started [in my] full-time position as well.” (managing director 1)

Another interviewee recounted:

And so I got the internship...You know, having gone through the internship, it validated what I was interested in. The fact that you could get exposure to multinational global corporations on a level in my mind was unprecedented, in terms of being able to see how these businesses are run, getting exposure – to have conversations with not only the C-suite at these organizations, but also folks within sales and marketing, and R&D, and development and design, and

procurement, and all the different aspects of an organization. And really being able to peel back the layers of the onion on how these organizations are run was really something that was interesting to me. (partner)

This person identifies his lifelong curiosity about how things work as the link to his early and ongoing interest in the accounting profession. Immediately after stating the above, he provided a further window into himself:

Growing up, I always enjoyed learning how things work in general, whether it's a mechanical function, or how something is built or made. I still enjoy watching shows like that on the Science Channel, just learning how something is done or how something is made. So being able to apply that in a business sense made a lot of sense, in my mind, to learn how corporations are run: "Why do C-suite individuals make the decisions that they make? How are these strategies developed? Where do they go wrong? Where do they go right? And why?" And starting to see that through the internship, in terms of how auditors get access to all these different functions of a business, was really interesting to me. It just validated that I had made the right decision. (partner)

Another participant had a somewhat different experience, which was ultimately positive. In his internship, he also reports that he also saw a connection between his work and what he'd learned in school:

So I started my career in accounting at a really small firm in [city]. It was about a 20- to 25-person firm. And I spent the summer there doing bookkeeping, auditing, tax work. And I realized that I was pretty good at it. At least, I didn't hate the job! I've had a lot of jobs throughout my life, and being in the office helping clients with their bookkeeping, filing tax returns...wasn't horrible. And it was at least something related to what I did in school. (managing director 2)

Internships were an important site of identity work for the practice leaders I interviewed. None of the interviewees entered college with any interest in accounting as a career. Yet as connections with their accounting professors influenced them or opened doors for interviews, each person ventured into an accounting internship. There, their experiences ranged from discovering that they didn't hate the work and that they were actually good at it, to emerging from the internship fully convinced that they wanted to become an accountant.

Whatever ambivalence they may have had upon entering their internships, participants found a clear connection between what they'd learned in their accounting courses and the actual work they performed during their internships. For each person, the internship shifted his identity from being a person intrigued by the accounting profession and toward being fully committed to becoming an accountant. Then this commitment led them to accept job offers to join the firm at which they'd interned, and to step into the first role of their professional accounting careers: the staff career stage.

Identity Work in and through the Staff Career Stage

In entering their first professional roles in the public accounting industry, participants identified career strategies they used to rapidly build expertise and learn the profession – both unsurprising given the primacy of knowledge and expertise in knowledge work. For instance, one participant reported:

But within those first few years at the firm I was very intentional to make sure I was kind of getting exposed to as many industries as possible. You know, with a firm like [Big 4 Firm] being as large as it is, even within the [large tech-savvy region] space, we serve just about every industry that's out there, specifically, even within [region]. So I really took advantage, wanting to see as many different clients within different industries as possible – to try to see where my interest lied. (partner)

Those I interviewed described their early career approach as one of building much breadth. In their first two years as staff, they sought to explore as many industries or client types as possible. Then over time, they intentionally narrowed their focus to the few industry types that most attracted them and which, in their minds, offered the highest probability of positioning themselves to stand out:

And that allowed me to focus, I'd say over the first three to five years – kind of narrow my focus down to two industries in particular, which I *still* serve today...So that's where I spend 100% of my time – between those two industries. (partner)

This quest to build mastery underlies what appears to be a socially shaped goal within the firm: becoming an industry expert. The larger narrative surrounding the above quote reveals a shift in identity. First, he viewed himself as a generalist. Later, he realized that who he *was* needed to change – he needed to become a different person: a specialist.

A year later, his overall identity as a Big 4 accountant became even more richly elaborated. While becoming a specialist had been helpful in distinguishing him from others in his start class, he realized a need to become a different kind of specialist – *an expert upon whom others in the firm rely*, as will be discussed further shortly. Thus, within his first few years, his identity passed through three phases: from his first quest to become a generalist, to reinventing himself as an expert with two types of industry expertise, to reinventing himself again to become not merely an expert, but a special type of expert – one relied upon by others for their client work and presentations.

These behaviors mark a process of identity testing, identity claiming, and identity granting. Identity granting occurred in at least two ways: when team members asked for his help, and when partners assigned him to contribute his growing expertise to others. It appears that, as staff members become more knowledgeable and credible accountants,

in part by deepening their industry expertise, they are engaging in identity testing and identity claiming. Their orientation moves from “I think I see myself this way, but is it who I really am?” (identity testing), to “Are others increasingly relying on me as an expert?” (identity claiming), to an external validation made by the Big 4 firm itself when it promotes the accountant from staff to senior (identity granting). We turn now to this next career stage, that of becoming a senior, in the following section.

The Senior Career Stage: Leader Identity Surfaces and is Clarified

While staff create their own work product, seniors oversee and ensure the work product quality generated by staff. Participants in my study reported several instances of *becoming* during their transitions to senior: developing themselves to become leaders of teams, “grinding” through demanding engagements, taking full responsibility for others’ work, continuing to expand technical expertise, navigating interpersonal and motivational challenges, learning to delegate, and identifying role models who inspire new *becoming*-related behaviors.

1: Developing a Team Leader Identity

The shift to senior appears to introduce a season of disequilibrium and identity work. In their prior role as staff, participants had been building expertise as a vehicle to assert identity claims and stand out against others. Now as seniors, they were judged by whether they could 1) help first- and second-year staff perform across a broad spectrum of clients, and 2) be viewed as a leader among a team:

That senior transition, certainly, I would say, [is] probably the second hardest transition at the firm...But with senior, the things that I needed to kind of learn or develop about myself in that transition [were] really around how to be a leader among a team. Right? That’s where you start to feel the kind of the responsibility of leadership – within the engagement team structure.

But at the senior level, seniors are kind of the lifeblood of the practice.

They're the boots on the ground. They're the doers and the executors of the work to a large degree – especially the more complex areas. (partner)

This participant describes a rich experience of identity work in this role transition. Note in this story that the participant identifies so strongly with this demand that he reports “...you start to *feel* the responsibility of leadership.” This statement indicates extensive identity work, because instead of merely *occupying* a role, he views himself as *becoming* somebody new to fulfill the demands of this role. These changes appear to produce specific effects: they provoke new identity work related to becoming a leader, and may well enhance this new leader identity's salience.

2: “Grinding” through Demanding Engagements

Participants reported feeling overwhelmed at the demands of this new senior role, especially because they were now given more challenging clients:

When I was a senior, I was on one client in particular. It was a software client that was notorious in our office for being the most difficult client in our office. And it certainly lived up to its reputation. It was a very challenging engagement – certainly, by far the most hours I've ever worked in a condensed period of time in my career. And I was very close to leaving the firm at that point in time. I was kind of burnt out and was over it – didn't see the value. [I] was very grateful to some mentors that I still have at the firm to this day, that spoke with me about how to navigate that situation.

Certainly, I was being recognized well for my efforts, so it wasn't a matter of feeling unappreciated. I always very much had the support of my partners and my managers at the time. But it was more just that – I was just getting burnt out. I was overworked and wasn't really sure that that's where I wanted to spend my time. But again, what was informing my decision-making at that time was what I

knew in that role as a senior, not necessarily what *would* become that next step for me – what a manager would look like. And what are those responsibilities? That morphed to: “And what does a senior manager look like?” (partner)

The above quote reveals several questions or statements linked to identity. These could be paraphrased as: “Is this where I want to spend my time? What would it look like for me to be in the next role? And the role after that?” While this participant was being recognized for his performance, the extensive hours caused him to question whether he wanted to continue on. To create perspective for himself, he began asking questions about what the next promotions would look like and require of him. Participants often referred to engaging in this behavior: taking moments of pain and leveraging them to generate focus and the motivation to continue on.

As seniors, participants reported that they set clear career goals that shaped their identity aims. These goals helped them push through difficult clients and seasons as they seniored. One participant reported:

I always knew that I wanted to at least make it to manager, so I could at least experience what “manager” felt like. So in those earlier years with the firm, that was my internal goal: make it at least to manager. And so I did that, having gotten through this difficult client, in my last year of senioring. I made it to the manager [role], and then kind of took it year by year. (partner)

Note that this person is engaging in a form of identity play – he is envisioning what *manager* might look like, and then adapting himself in his current role by strengthening his orientation toward the next position. Doing so draws him toward his preferred future and creates space for an emerging manager identity to gain both salience and elaboration. This participant, after he has entered a new senior role, is already using the following role of manager to guide and pull himself forward. Further, this person *leverages* liminality, rather than *succumbing* to it; he essentially converts

liminality into “a creative process that affects the renewal and adaptability functions that are so vital to personal and organizational thriving” (Ibarra & Obodaru, 2020, p. 471).

3: Taking Full Responsibility for Others’ Work

A third change occurred within the senior role. Participants’ identities were shifting in a new way: as seniors, they began to see themselves as professionals who needed to take responsibility for accuracy of others’ knowledge and work, rather than trusting that a superior would take responsibility for verifying the accuracy of the work created by the senior’s team members.

One participant identified this transition as one where he needed to not only take ownership of all the steps and tasks in each person’s engagement, but to trust team members and learn to think through things from their vantage point:

So yeah, as a senior, I think, for me one of the challenges was to be better at delegating, right? As a staff, you want to take ownership of all the different steps and tasks, and so forth. So I think for me the hardest part was learning how to push work down, and to really trust your more junior team members.

And to make sure that you’ve taken the time to think through things from their perspective. We all learn in very different ways. How I learned, right, as a staff wasn’t necessarily the same way that other staff would learn from me. So I needed to spend more time, you know, making sure that the folks that I trained could learn it and could get the right outcomes, but were learning it potentially differently from how I learned it. So it was a little bit more of a challenge to invest in people and realize how each of us thinks differently. I think that’s the main difference for myself; it was that. (managing partner 1)

Another participant anchored this change in himself to the feeling he no longer had the “excuse of being able to defer to somebody else”:

So [in] that initial transition – going from a second year to a senior – you no longer have the excuse of being able to defer to somebody else. Right? As a senior, you're the executor: you're the one that's having to navigate and manage the workflow of all the work papers and the testing, and making sure the first years and the second years know what they're doing – and if they have questions, to be able to answer those questions. (partner)

This story includes new identity statements that indicate deeper elaboration. “As a senior, *I am an executor* of client service processes.” Next he effectively states: “Now I need to make sure that new hires know what to do, and that I’m able to answer their questions.” It appears here that his leadership identity is expanding through both increased salience and deepening elaboration: “I have no excuses. When staff assigned to me have questions, I need to be able to locate answers and solutions.” This aspect of identity work related to the senior role may support the next form of *becoming* in participants’ career stories:

4: Continuing to Expand Technical Expertise

Prior to entering the role of senior, participants had been honing their expertise and reputation as experts others could rely on. As seniors, participants were now required to take responsibility for the accuracy of their colleagues’ work product, while at the same time being placed in charge of work for clients and industries with which they were often entirely unfamiliar. Now their identities expanded from merely being technical experts to being professionals who could locate and disseminate information to team members. One participant links this experience directly to his development not as a technician, but as a leader:

So you really quickly develop into this leadership role, which (not only from a technical standpoint) is challenging, because you’re having to lead people through technical aspects of the audit that maybe you haven’t even seen yourself

before. So you're having to kind of learn [those technical aspects] at that stage, where your staff are learning them for the first time, too. So you're kind of all learning together. And you have to be able to navigate that with some efficiency, obviously, and be effective at the same time, which is challenging. (partner)

It appears that the transition into and through the role of senior expanded this individual's ability to learn to become not merely an information gatherer, but an efficient and effective information gatherer. At first he grappled with sourcing information for others. Then he began to see that he needed to be efficient as well as effective. This furnishes evidence that the senior role is an important site of identity formation – the salience of his leader identity is deepening, and elaboration is gaining important nuance: he is discovering that being a leader is about helping others succeed while he succeeds himself, and about efficiently and effectively accessing people to the information they need to complete their tasks.

5: Navigating Interpersonal and Motivational Challenges

An interviewee reported: "I'd say that was the biggest hurdle to learn, personally, in that senior role, and in that senior transition: how to initially lead a team for the first time – not only on the technical side, but managing the people side, as well." He went on to state:

But then again, from a leadership perspective, beyond the technical side of leading the team you're also leading a team for the first time interpersonally – having to navigate different personalities of the team members and different preferences, different likes and dislikes. You know, that can be a challenging dynamic, depending on who you have on your team! You're that first line of defense in terms of making sure the culture and the morale of the team are always positive, [and that there's] generally a high energy, dedicated, disciplined team environment. That's how we generally work best, so to speak. (partner)

This statement indicates that identity work related to entering into and succeeding in the role of senior staff focuses intently on three areas of *becoming*: choosing to expand oneself a technical expert, as a leader who helps others perform, and as a person who cultivates a team environment marked by dedication, discipline, and high energy. These furnish further evidence of rich identity work associated with this role, and deepening salience and elaboration of what it means to be not just a *leader*, but one who builds employees and environments that are productive and high-performing.

6: Delegating to Develop People and Communicate Trust in Them

In their new role as seniors, participants were quickly overwhelmed by a dramatic surge in the number of tasks they were required to attend to, all while they tried to support the team members assigned to them. Each participant reported that as a senior, he was confronted with the risks and necessities of learning to delegate. This struggle, which first surfaced in practice interviews I'd conducted with former Big 4 partners I knew personally or had been introduced to, indicated a new area of leader identity development for seniors: learning how utilize delegation as a vehicle to develop others.

The participants had spent much effort in their careers' early years to develop expertise and become experts. Thus, at this point in their careers, they possessed considerable confidence in the numbers and documents they'd prepared on their own. Participants recounted a specific struggle as they learned to delegate as seniors: letting go and trusting others.

But rather than allowing themselves to be debilitated by this challenge, they utilized delegation as a tool for mental self-management. One participant turned his experience of learning to delegate into a game by which he was able to rapidly accelerate himself as both an expert and leader: the more effective he became at delegating, the more time he had to keep expanding his expertise. Issues surrounding delegation were

reported by all participants; grappling with this skill provoked fascinating developmental responses. I explore several of their approaches to dealing with delegation and how this created a fertile space for identity work and exploration.

Barrier: Disinclination to Trust Others. Participants reported that delegation surfaced issues within themselves about their disinclination to trust others and cede control. I suspect that this may be one of the most jarring parts about entry into the senior role: they had cultivated expertise and demonstrated high competence by delivering the goods in their first years. However, now each had to drive others' work and trust that it would be the same quality as what the senior would have produced on his own. Regarding the issue of delegating as a new senior, one person shared:

So yeah, as a senior, I think, for me one of the challenges was to be better at delegating, right? As a staff, you want to take ownership of all the different steps and tasks, and so forth. So I think for me the hardest part was learning how to push work down, and to really trust your more junior team members. (managing director 1)

Another participant described struggling with choosing to willingly delegate in his new role as a senior – a struggle he has continued to wrestle with throughout his career:

[D]elegating was always probably the feedback I got the most, in terms of constructive criticism...That developmental feedback was always: "You know, Francesco, you need to delegate more. You need to not do so much. You need to allow others to do." And that was something I always struggled with, because I knew that if I did it, I would feel really confident with what I had done, and I would know that it would be a good work product, and I'd know that it would meet what we need for the audit. And if I didn't know those answers, I'd be able

to get those answers by working through it with my managers, and making sure that what we need to deliver is done. (partner)

Note his strong feelings here in connection to doing the work himself, as they reveal an ongoing difficulty in both wanting to delegate and learning to do so: “If *I* did it, I’d feel really confident in what I had done...that it would be a good work product, and...it would meet what we need for the audit.” This statement reveals a trust in his own work and betrays an apparent lack of trust in others’ work.

These participants, each who ascended to the status of practice leader, did not acquiesce to the pain or perplexity induced by their delegation struggles. They shared a range of varied responses through which they learned to flip this challenge into an opportunity. Below I discuss three of those practices.

Practice 1: Use Delegation Struggles to Provoke Mental Self-Management. Participants used the process of learning to delegate as a vehicle through which they engaged in extensive self-management. In the process of doing so, they discovered innovative ways to create solutions for themselves and their teams. For example:

But being able to delegate that down to the staff is really challenging. I had to become very intentional in doing so, and spend time really coaching and teaching the staff why we’re doing what we’re doing, and what these steps look like, and what the documentation needs to look like, and what are the right questions to ask: How do we talk with the clients in this particular department? What are their expectations of an auditor? (partner)

He managed his fear at trusting others by 1) proactively training staff about the rationale for their work, 2) laying out the steps to follow, 3) identifying examples of required documentation to be produced, and 4) helping change the questions they asked. None of these is directly related to delegating, yet the partner implemented these four

actions as a solution that addressed his disinclination to trust others, and furnished his team members with concrete steps designed to help them trust themselves.

These tools appear to stem from self-management he engaged in: “I don’t feel I can trust people, but I can’t survive in this job unless I get delegating, do it well, and do so quickly. If I help them see the big picture and give them examples of what they should be producing, then they’ll start producing what I expect on their own, which will help me and them.” In essence, he leveraged delegation to become a different kind of team leader: one who provides best practices, sample documentation, and more.

How this future practice leader learned to delegate – and created solutions around it for himself and others – provides ample evidence of identity work and identity change at play. The one who originally said, “I’m not sure I want to trust others’ work” has become a person who embodies: “I create systems and environments that help me to trust what’s being done by others under me, and which help me lead them more effectively.” This gives a window into a more deeply elaborated leader identity developing within this participant during his role as senior.

Practice 2: Link Delegation to an Issue of Greater Social or Organizational Value. Participants found another vehicle to help themselves cultivate a deeper commitment to delegation: link it to something of greater or ultimate importance, such as fairness to their teams or to ensure a holistic form of advancement across the firm:

[Y]ou can’t do your own work as a senior, but then also do the work of the staff. It’s unfair to the staff as well – to those that are below you. We thrive on a model of continuous development – development of our people. And if they’re not developing, then it’s just setting them up for failure when they get promoted... So, not only is delegation good, just from a personal standpoint, it’s obviously a necessary part of how we develop as a practice, and how we make sure our people

are developing at the right pace, so that they can be successful in their careers, as well. (partner)

How did this participant change himself to want to become an effective delegator? He anchored doing so to fairness to others, not just to freeing up space in his schedule. He also created a negative link – “If I don’t help them grow in the way they need to, I’ll only set them up for failure after they get promoted.” All of this indicates that, through wrestling with delegation, his leader identity is becoming more deeply elaborated: “When I delegate, I help our firm, I ensure the correct developmental pace, and I help our people be successful in their careers.”

It could be argued that this is another form of mental self-management. It may well also mark a distinct progression from an earlier identity – the expert who gets the job done – toward becoming a leader who facilitates others’ success. I find it intriguing that so much identity work is performed around this single item of delegation among the three participants; this alone warrants further scholarly attention with larger samples.

Practice 3: Use Delegation to Unlock Your Potential and Accelerate Your Advancement. One participant describes his journey into the role of senior in both stark and opportunistic terms.

1: Change Mindset to Open New Doors. He discovered that the way he’d worked before as staff was insufficient to succeed as a senior. But by learning to see delegating as a vehicle for opportunity instead of an obstacle, he found a way to leverage the changes:

So it was really all about developing and refining my skills to serve clients, purely from a tax technical standpoint. “Can I get the tax returns done?” Or: “Could I help my clients through questions? Could I oversee a project?” And what I had to unlearn was, going from doing everything...to allowing others and teaching

others to do what I know. And then using that time to learn a new skill set.

(managing director 2)

This participant's response to delegating was: "If I just let people do the work, and I teach them how do work my way, I'll have extra time on my hands to pursue developing skills that I'm interested in, and which will distinguish me from people in my start class." By choosing to see delegation not as a pain to overcome, but a pathway to becoming, this participant tapped into his desire to become more of an expert and leveraged it to accelerate himself. In doing these things, he was not only engaging in mental self-management, he was taking steps to test out his emerging leader identity.

2: *Leverage Created Free Time to Pursue Opportunities.* As this participant continued through his role as senior, he found positive reinforcement through choosing to delegate: more free time to pursue what he wanted. What did he do in that time?

I would take on more complex projects. I would take on larger clients with complex issues. You know, I've always liked challenging work – that's something that always kept me interested throughout the years. So, as I found time for myself – as I was freeing myself up because I was leveraging better – I would go talk to the partners and say: "Hey, put me on this complex project!" Or: "Put me on this complex client. I want to learn all that I need to learn, whether it's sub-c, or ASC 740, [or] international tax." I would just try to learn as much as I can, to make myself more marketable, more knowledgeable to clients. (managing director 1)

This participant created free time to become something more than he was. He used the tool of delegation to make it possible for himself, and to create multiple new opportunities: become more of an expert, and then apply that expertise by taking on more complex projects and getting himself placed onto bigger clients with thornier

issues. Through this, he was also creating visibility for himself: partners could see that he was increasing his mastery. In response, they entrusted him with larger clients who had greater complexity; this action is a form of identity affirmation and identity granting.

3: Create an Ongoing Cycle of Reinforcing Leverage. As this participant delegated more, he created time to become more than he already was, resulting in rapid growth. Then he came back and trained his team, turning these experiences into an ongoing cycle of reinforcing leverage that helped them to grow along with him:

But as I got more familiar with the various complex issues, I would then try to pass that knowledge down to my teams...allowing me to again just take on different projects and different roles. You know, I've always enjoyed working on different clients and projects. And the only way you're able to do that in public accounting is by leveraging yourself, right, in building a team, and being able to free yourself up to take on something different. (managing director 2)

The approach he implemented to help himself and others is as follows: 1) build a team, 2) delegate to free himself up and grow, 3) pass his newly acquired knowledge down to team members to build them up, and then 4) repeat this ongoing cycle of reinforcing leverage. As he delegates better, he finds time to pursue growth opportunities. As he gains increasing mastery, he shares what he's learned with his team, which empowers them to grow and work better. This frees him to go out and pursue further growth opportunities and continue this ongoing cycle of mastery.

These steps and their interconnections provide evidence of an increasingly elaborated leader identity. "If I delegate, I help my team and myself. It frees me to grow, and when I grow, I can use my learnings to help those around me to grow. That should free me to delegate even more, and when that happens, I'll grow further and then have new insights to train the team on." In so doing, who he is has been changing, and one would expect that his team's effectiveness is climbing, as well. By enacting this cycle, not

only is his leader identity expanding but so is his view of what it means to an effective accountant. He must be an expert, but more than an expert. He must lead a team, but do more than that: he must leverage the constraint of time to increase his performance as well as the performance of others around him.

Delegation is a rich source of pain, perplexity, and power for those inhabiting the senior role. Learning to delegate involves extensive identity work – unlearning, disassociating from past tendencies to rely on oneself and choosing to begin trusting others. It also involves *becoming* – choosing to become a different person, and navigating through time management’s turbulent waters to discover a new, tailored leader identity. In this experiences, seniors’ identity salience appears to be growing deeper, as it fuels much self-evaluation and self-transformation effort. Certainly, a more richly detailed elaboration of participants’ leader identity is forged through the crucible experiences linked to passage into the senior role and its new responsibilities.

7. Identify Role Models Who Inspire a Positive View of Who I can Become

In a seminal article on provisional selves among professionals seeking promotion, Ibarra (1999) observed that people who were promoted to more senior roles in investment banking and management consulting carefully observed both good and bad role models. They tried out and adapted orientations and practices from good models. Then by observing partners whom they deemed to be bad models, they identified approaches they sought to avoid.

In Big 4 firms globally, it is likely that a similar route to exploring provisional selves is explored by aspiring practice leaders in every office. Intriguingly, none of my participants reported that, in their careers, they’d ever seen a partner (let alone multiple partners) above them whom they *didn’t* want to be like. Whether this is true or mere posturing to protect the brand, I offer no opinion.

Role models served as important influences in the identity journey – particularly so at the senior career stage. Observing the leaders above him became a central pivot point in the narrative of one participant. This experience accelerated his leader identity salience, as well as his commitment to his accounting career. Hearing this participant's observations about how those above him used their valuable time brings to mind an old saying that leaders are always being watched by those around them:

I think we have a great teaching culture in our [county] practice. Looking at some partners, managers, seniors I worked with, I saw how they taught not just myself, but other people, and took the time for that. That was something I really wanted to emulate, because I saw how that brought us all together, and it really created value that could go beyond just the client project. It was paying off in multiples. I can think of three folks that are great examples of that, and whom I definitely have tried to emulate throughout my career, and particularly when I was a senior. (managing director 1)

This participant, recognizing at the sheer crush of time commitments everyone faced, was surprised at how those above him regularly made time to step away from clients and market activities to focus on developing staff. Note that this was a particularly strong anchoring moment: "That was something *I really wanted to emulate*." In other words, in his partners he saw something that he wanted to not just experience, but to emulate; this established a possible self he aspired to become. The strength of feeling in this moment surfaces a deepening salience of his leader identity: "I *love* this, I want to *live* this, I want to *become* this!"

This pivotal moment in his role as a senior clearly also expanded the detailed elaboration of his leader identity. This participant's picture of the leader he sought to become wasn't of a person who simply called in the troops for a quarterly technical update. No, the leader he now aspired to be was one *who was available*. And through

this pivotal moment, he apparently recognized at least three tests of good Big 4 leader: 1) they bring people together, 2) what they do creates value that extends beyond mere client work, and 3) their proactive efforts produce payoffs in multiples.

The senior role is a critical bridge to the manager role. As a senior, accountants are learning to manage others as well as themselves. They discover the importance of delegating work to others while also maintaining high standards for the work produced. In this role, accountants' leader identity is emerging and developing elaboration. These are foundational factors connected to success in the next career role: that of manager.

The Manager Career Stage: The Networked Leader Emerges

As challenging as the passage into and through the role of senior was for participants, they collectively reported their promotion to manager as the most difficult transition of their careers. This new role demanded that they continue to develop their expertise. To this expectation was now added beginning to serve the firm in new leadership assignments, taking responsibility for managing accounts and the flows of information with clients, and gaining equity with clients by communicating the *meanings* of numbers prepared for them.

Participants report that, when they entered this new role, partners began inviting them into business-building activities such as proposal-writing. These new tasks arrived at the same time participants encountered a substantial increase of responsibilities in terms of managing multiple clients and projects. Further, as managers they were now also expected to engage in networking and external relationship-building. These changes provoked self-development and new identity work processes for the new managers.

1: Expanding Leader Identity through New Responsibilities

These changes make the manager role a fertile identity construction location. Opportunities to serve the firm in new ways expanded participants' identities as leaders. One interviewee reported:

...as a manager, you start to get the opportunity to actually conduct the interviews, and to get a little bit more involved in the recruiting in terms of having indirect influence around who we're interviewing, and who we're suggesting to hire, etc. So in that regard, as a manager, I was able to dive deeper into that recruiting effort. (partner)

As context, this participant had returned to his alma mater several times to meet students at Meet the Firms nights and other social events, in his earlier career roles at [Big 4 Firm]. In the above quote, he notes with pride several new developments that he experienced in his manager role: his ability now to influence whom his firm interviewed, the freedom to conduct interviews himself, and the responsibility to make hiring recommendations. He viewed this as deepening his connection with earlier efforts at recruiting: "So in that regard, as a manager, I was able to dive deeper into that recruiting effort."

Another participant describes his experience of stepping into multiple newly-added responsibilities as a manager:

I always tell people that I think going from senior to manager is the hardest transition, because when you're a staff and senior, you're more focused on just the work / the project...

Then once you become a manager, you have all these additional roles and responsibilities outside just your client work: Leadership, recruiting, training, whatever – all of that becomes part of the job...I'm all of a sudden expected to do and help with all these additional roles and responsibilities. It was a pretty eye-opening experience. But I also would say: those leadership-type functions that I that I was now doing at [Big 4 Firm] – what I still continue to do here at [Big 4 Firm] – are really what I enjoy, over just "the job" – over preparing tax returns. (managing director 2)

In spite of the difficulty in fulfilling additional responsibilities linked to his manager role, this participant describes them not ruefully but as a revelation. He discovered that the new leadership-type functions he was expected to fulfill became a greater source of enjoyment than the work content connected to his accounting role. His view of himself is changing here as he embraces new functions in his manager role. He assigns deeper enjoyment to these new functions which, when he compares them to his standard accounting responsibilities, he derisively refers to as just being “the job.”

The other managing director recounted his experience of stepping into these additional responsibilities as one that provoked him to not only think as a leader, but to become a person who actively facilitates others’ long-term success:

[A]s a manager you’re a lot more involved in the larger administration: making sure that things are scheduled appropriately, and making sure that billing, invoices and all those things are happening. And you have to make sure you set aside enough time to do all those other items.

For me, that was a challenge: giving up a little bit more of the direct client work and letting my teams do that, and then focusing more on the administrative aspects. [You start] realizing that if you don’t let go of things, you’re sort of conveying your team that you don’t trust them. And so it’s not so much that there could be a quality issue; it’s more of a fact that you need to be getting the next class to then step in the shoes and start acting as acting managers / acting seniors themselves.

So I started learning: it takes time to build that trust with people on your teams, but I think that that was important to show. I started realizing that you want to be signaling to people about their future more, and taking tangible steps to show that. (managing director 1)

Note that this participant links some of his development here again to delegation. After recounting some of the basic administrative tasks added to his responsibilities as a manager, he provides a window into how his leader identity was changing during this season: he now saw that when he delegated work to his team, it conveyed that they were trusted professionals. His final statement evidences the further elaboration of his leadership identity: “I must become a person who conveys trust to my team, and who thus prepares them to begin ‘acting as acting managers / acting seniors themselves.’” In essence, here he is looking to draw new behaviors and performance out of others by his volitional act of choosing to convey trust through the act of delegation.

This experience of entering into his new responsibilities as a manager also provoked new perspectives about people and projects:

Yeah, as a manager, I think I really learned the value of stewardship and how it's not about the projects. Projects change, clients change – it's about the team you have and how you can help their career and really get them bought into our firm as a collective. (managing director 1)

These statements appear to convey that his leader identity is growing in salience and elaboration. He is thinking beyond new tasks and toward purposes and priorities, as well as through the lens of stewardship. In his prior role as a senior, it was all about the work product of team members. Now team members themselves are to be carefully stewarded. While clients may be the *raison d'être* of a firm, clients and projects may change, but the team surrounding him will be there for the long run.

Earlier in his career, it was *work* that was to be stewarded; now, he sees *team members* as resources and relationships to be stewarded. As a manager, the long-term has begun shaping his view: he must steward team relationships, he must help people's careers, and he must get the team to buy into the firm. His aims are expanding, and his leader identity is growing in elaboration here.

2: Expanding Focus to Become Market-Oriented

Entry into the manager role demanded that participants begin engaging in new market-oriented activities connected to pitching clients and winning business. Fulfilling these requirements involved acquiring new skills and motivations. This shift introduced new identity work for those who now occupied the role of manager:

And then also on the sales side of the business – starting to get introduced: having partners bring me into audit proposals for potential clients, getting involved in the proposal-writing process, and creating that document: what it needs to look like and what we’re trying strategically to tell [in] the story for this particular client. (partner)

Note the contrast here between his two prior roles and the new manager role. As staff, he focused on becoming an expert who generated quality work product; as senior staff, he became a facilitator of team members’ work product quality. Now as a manager, he is not merely a number cruncher or overseer of number crunchers. He is becoming a storyteller to clients – one who uses stories to help win their business.

This evidences an intriguing shift in identity along the trajectory of his career thus far. In his staff role at the beginning of his career, he sought to become an *expert*. After transitioning to manager, he is embracing the role of *explorer* instead. He is no longer a mere producer of hard numbers; he has begun to view himself as an artist who produces stories that connect with clients and generate revenues. These career stories suggest that substantial identity work has occurred as the participant passed through a process of changing himself to become something he hadn’t been before. Additionally, these new responsibilities fueled his interest to grow further in these new areas that lay beyond audit work:

Eventually [I got] involved in networking lunches and other networking events to start building relationships within the [regional] marketplace. [I’m] getting into

my senior manager years at that point. But all of that was really interesting to me. And I started to feel, as I was getting into my second year managing, my third year managing, that these other opportunities coming my way, and these additional responsibilities that are outside of the day to day audit work execution, were really interesting to me. It added a new layer of interest, in terms of kind of how I could see myself develop more in this career. (partner)

3: Moving from being Reactive to Choosing to be Proactive.

In becoming a manager, participants reported that they initially experienced reactivity. Initially, in the face of a steady stream of new responsibilities and tasks, participants felt less in control of how their days were spent, leading them to be more reactive. Over time, however, as they further transitioned into their manager role, participants developed proactive approaches to their work. One interviewee reflected:

As a manager, you start learning that you have to step in and you have to fill what's open. Right? So as a staff especially, and sometimes as a senior, you're sort of assigned to do the meat and potatoes, to do the project deliverable. There's a lot of work for you to do on those things. Whereas as a manager, you're having a follow up on things, right? "I need to shoot a quick email to the client, to figure out this PVC item." Or: "Oh, they haven't paid invoices for two months," or there's all these little things. As a staff, you can get these big chunks of work to work on, [which] direct all your time.

...I think, by the time I was a manager, half of my day was unplanned! It just became a lot more complex to manage all that in terms of...you have to realize that you can't be efficient. That's just the nature of what it is: you're managing more clients, and you don't really know exactly what you're doing from day to day – you have to sometimes put something down and hop onto something...which as a staff and senior, I don't think I had to deal with as much.

It was more of: “Okay, I can work four hours on this project, this day.” And so that was sort of a challenge. (managing director 1)

Experiencing Flexibility: Participants reported that, while their transition to the manager role was marked by severe time constraints, they also began to discover moments of time flexibility, as well:

So going from that career transition...going from staff or senior, where you’re really more just focused on the *work*, to manager, where obviously the work is important, but you’re now also focused on building relationships, being a leader, having some of those rewarding moments. [This] being part of your responsibilities...I thought was really neat. (managing director 2)

Becoming Proactive: Practice leaders reported that, as they began to encounter time flexibility in their manager role, they started to proactively focus on building client relationships and positioning themselves for promotion. One person reflected:

But as a manager, if your team is doing well, then a lot of your time is spent thinking about: “What are the problems out there? How can I anticipate things?” You don’t really have a set list or schedule, right? I think, by the time I was a manager, half of my day was unplanned! It just became a lot more complex to manage all that in terms of...you have to realize that you can’t be efficient. (managing director 1)

Here we see both the pain and the promise inherent to entering the manager role. This person reports frustration: half his day was unplanned activities. Daily work became much more complex to manage. Further, in this season of his career, he felt that efficiency wasn’t possible. But he also describes his experience of choosing to become proactive. He is taking time to consider the periphery: “What problems are out there, and how do I anticipate them?”

These questions indicate that, within this season of inefficiency and perceived lack of control, he was taking time to anticipate problems by proactively asking opportunity-focused questions. Note here that this development reflects ongoing identity work: he is choosing to change his time orientation to become future-focused. Further, he is becoming a person who influences the chaotic environment he finds himself in by asking better questions. He does not accept inefficiencies as his fate. Instead, he shifts his focus (and his potential effectiveness) by anticipating and managing today's activities in response to his proactive scanning of the environment.

Preparing for Promotion to Senior Manager: Within the new aspects of his work as manager, one participant described a first in his career: “*rewarding moments.*” About his new responsibilities, he says: “building relationship, being a leader, having some of those rewarding moments. [This] being part of your responsibilities...I thought that was neat.” (managing director 2)

In this season of his career he is discovering time flexibility for the first time, as he enjoys stepping into the new leadership functions of his role. He at first encountered challenges as he learned how to make time for all these new functions. But as he focused on using delegation as a time-leveraging device, he gradually changed himself into who he needed to become, in order to be viewed as ready to occupy the senior manager role:

Yeah. It was really about just making time. So like: making time to help with the different initiatives, or help with recruiting, help with being a coach, and finding ways to not only serve clients, but do all these other roles and responsibilities.

So this kind of goes back to delegating: knowing that, in order for me to be successful at [Big 4 Firm] I had to do all these other things, forced me to really delegate my work...so I could then spend time to do these other things that are important for me to then move on to being a senior manager. Because if you're a

senior manager, you're expected to do even more so around marketplace, leadership, etc.

So there was a lot of spending time with the team, making sure that projects are moving, being more proactive on deadlines and holding teams accountable, having those tough discussions with team members to make sure that things are moving and if there were development areas, that I was being honest and providing constructive feedback where needed. (managing director 2)

Note here that his goals are shaped by his identity aims. Because he seeks to position himself for promotion to senior manager, he refocuses on becoming a superior delegator. This occurs at the same time he is also engaged in several new leadership functions within his role as manager. Here we see that possible selves are strongly engaged in motivating him to take today's action.

His vision of what he seeks to become is influencing how he chooses to manage himself. This provides evidence of a deepening elaboration of his leader identity: to become the leader he aspires, he must re-orient his time usage. He must also become a person who chooses (rather than avoids) to conduct both developmental and difficult conversations with team members, proactively manages his team's work and their accountabilities, and who ensures that he creates space to spend time engaging in additional activities that will position him to become senior manager.

4. "It's kind of trial by fire."

Participants' narratives single out the turbulence tied to the role transition to manager. One way they explain this transition is by comparing it to the content of their prior roles:

Well, there's I think there's a couple practical things that change immediately as a manager which make it difficult...Practically speaking as a senior, you're generally you're only working on one client at a time. So you go from job to job

or, engagement to engagement, client to client – there's very little overlap, generally speaking. You have a senior that's working on a client, and that's all they're doing 40 hours a week or more.

As a manager, that concept is thrown out the window! Now you're managing multiple engagements at a time, multiple times throughout the year. I went from having one client at a time, as any senior would to...I think in my first year as a manager, I had five or six clients over the course of that year, many of which would overlap with [each other]. I had two public company clients as a manager, which for a first-year manager is a lot to handle, because those will always overlap based on the calendars and when the reporting timelines are for those clients. Then I had, I think, three or four private company clients to manage, as well, throughout that first year. (partner)

When I asked the respondent if his firm had scheduled him for a class to prepare him for this transition, he disagreed with laughter, and referred to this job role entry as "kind of trial by fire." This challenging transition's demands for increased performance fueled a surge of new identity work, as indicated in the following response:

Yeah, that's right. No, I wish! It's kind of trial by fire. But you know, it's certainly it's nothing that's never been done before. Like, you know: "This is what we do." But it doesn't necessarily make the transition any easier. What does help is if you are able to become a manager on a client that you previously served as a senior. That transition, just because of that familiarity with the client, makes it easier.

But, while those instances do occur, you're also obviously getting new clients you've never seen before, and now you're responsible for managing a team, and an engagement, and maybe even an industry that you've never seen before. [So you're] having to learn that industry and that client's business, and

the client's personnel that you have to talk with and understand...and seem sensible in doing so.

Those are all significant challenges, but to your point earlier, there's the non-technical or non-operational side of being a manager, just from a personal standpoint: how do you create balance in your schedule between work and life – personal time and career time, if you will, feeling like you could work 80 hours a week and not catch up in your day job? And that's where you really start to understand what flexibility within public accounting starts to look like. It kind of comes at the perfect time, because you're getting all these additional responsibilities, but then the firm also gives you flexibility in how to manage those responsibilities. (partner)

This interviewee went on to further describe the changes that accompanied his entry into the role of manager:

So your workload from the breadth of clients standpoint goes up significantly, which creates new struggles. Now you have to become an expert multitasker, right? While you might have had to multitask with the concept of a single client as a senior, now you're having to do that exponentially across multiple clients at the same time.

So that organizational quality or trait becomes really important: "How do you stay organized? How do you keep all your clients straight? How do you make sure the work streams are flowing according to the timeline on each of those engagements? How do you make yourself available to your teams, to help them on multiple clients at the same time, and kind of diversify yourself across those different teams?" (partner)

Here I recognize instances of identity work: as a senior, he had to do well at multitasking; now as a manager, he was forced "to become an *expert* multitasker" who

faced an exponential explosion of complexity. Note again that these participants, all who became practice leaders, actively utilize questions as a form of mental management. Many accountants wash out of Big 4 firms at the manager role (Kornberger et al., 2011). Could it be that those who succeed and are promoted into higher roles are more effective at asking actionable questions to manage and focus their minds? This important question should be further explored by scholars.

This practice leader supports his growth here by asking *becoming* questions that assume it is truly possible for him to do what he's asked. For example, instead of making identity statements such as "I can't keep all my clients straight," he asks an affirmative question: "How do you keep all your clients straight?" But he is doing more than asking questions; he is anchoring questions to the scaffolding of existing identities that he's developed at the firm. Given his statements above, he could have said (about his senior role): "I am a person who now does well at multitasking." But in the manager role, doing merely well could be fatal career-wise, and thus he asserts his choice "to become an expert multitasker."

This participant further balances his *becoming* statement with a sensemaking one that perhaps has furnished him with perspective during this phase of his career: "It's kind of trial by fire. But you know, it's certainly it's nothing that's never been done before. Like, you know: 'This is what we do.' But it doesn't necessarily make the transition any easier." Here he appears to appeal to three organizational mantras repeated throughout his career at the firm:

- 1) *This is only a season in your life.* It's merely a trial by fire...not your destiny.

Note that this statement builds perspective and justifies current pain with the promise of future relief.

- 2) *Many others before you have survived these changes and even thrived.* Note this statement conveys a cloud of great witnesses motif by indicating that those

in the higher ranks didn't allow themselves to be stopped by these challenges.

This poses the question: "Are you made of the same stuff?"

- 3) *What you're grappling with learning right now is what we do.* Note this tells hearers that the ability to successfully learn these skills is non-negotiable: "This is what we do here" offers a choice to either improve oneself or self-select out of the firm.

Entry into and passage through the manager role introduces a season of considerable challenge and skill expansion. During this career stage, accountants are learning to manage client engagements and communicate in a way that helps clients understand the numbers. Managers also experience fulfilling the demands of additional expectations and functions as they begin serving the firm in leadership and administrative projects, all while climbing the learning curve on their existing clients, new clients, and the teams that have been assigned to them.

At this career stage, those who became practice leaders also discovered the gift of time flexibility and began to leverage it to tailor the role around themselves. This presented their first experience at exercising autonomy in how they executed their jobs, through choices as seemingly small as when to be in the office or where to do work. They faced pressure to continue building their expertise while also expanding their effectiveness as leaders of teams and builders of relationships with clients. All these changes provoke extensive identity work as accountants work to reinvent themselves to fulfill the demands of their current role, and as they prepare themselves for the greater challenges that lie ahead in the next career stage: senior manager.

The Senior Manager Level: Becoming an Outwardly-Focused Firm Leader

Participants reported that, as senior managers, they had to balance at least three competing demands: 1) learning to perform (and then lead) new types of transactions, 2) becoming increasingly market-focused, all while 3) taking on expanded leadership

responsibilities at the firm. These demands collectively forged the senior manager role into a pivotal identity development moment in participants' careers. More frequently at this point, practice leaders' stories refer to statements like "that was really interesting to me!" One interviewee reflected:

And that just continued to exponentially grow as I moved through those first few years as a senior manager – really having a lot of support from my partners at that time, having them enable me to create specific time in my schedule to focus on business development and networking, and the sales side of the business. Because we were starting to see some success through my efforts in that way, so they wanted me to continue focusing on that, while I obviously never left the client service aspect of the job.

My client loads continued to grow – I was placed on a lot of significant transactions: IPOs, M&A activity, debt offerings – all the buzzwords of the complex transactions that occur for our clients, I was always roped into those. Even if they weren't my direct client, I would go in and help those teams navigate those situations. So I got a lot of great exposure to the technical side of the practice as well, which was always really interesting to see: "How does a company go from being a private company to a public company? And what does that process look like? How does a stock get priced, and what influenced the stock price? And why do some stocks do really well, and others do poorly? What are the market conditions that need to be in play to make that a success for that particular IPO? What is a roadshow?" All these things that you hear the buzzwords, but you really don't know what they mean until you kind of live it. (partner)

Through these experiences as a senior manager, this interviewee began to realize that those whom he considered to be models of *partners* all exhibited the skills that he

was beginning to see himself perform successfully. This provoked new questions about his future, as well as a commitment to pursue the partnership process:

And so [it was] very interesting for me to learn those processes through my senior manager years. Then I was probably in my third year as a senior manager, having really started to take on a lot of the responsibilities that a partner would be expected to have. I started to feel: “What would a partner *look* like? What would a partner role *feel* like? What would I be *doing*? How can I continue to *grow* in this way?”

And that’s really where I made that decision that it was something I wanted to go for. Certainly it wasn’t assured that I would get it, obviously. You have to be admitted, and there’s a year-long admissions process, and the voting, and all that kind of stuff, and the presentations and the like. But I at least knew it was something I was interested in pursuing, by that [time in my career]. (partner)

Note that the question he asks are aspirational identity questions. “What would a partner *look* like? “What would a partner *feel* like? What would I be *doing*? How can I continue to *grow* in this way?” Such questions fuel deeper identification with the role he is now formally committing to. Intriguingly, they also increase the likelihood that he will develop greater salience and a more finely-tuned elaboration of a *partner* identity.

At this point, the participant describes taking concrete actions to position himself to achieve partnership. Note the feedback items he utilizes to provide himself clear feedback regarding whether he is becoming increasingly partner-like:

So my focus at that point quickly shifted to really setting myself up well for success over those next three to four years to show that: “Yes, I *can* sell our services. I *can* bring in clients. I *can* identify opportunities in the marketplace. I’ve got a track record of having success, and that I can serve my clients well. The feedback from the C-suite individuals at my clients with regard to my

relationship-building with them is really positive.” So I really wanted to focus on all those touch points that would make my case strong for the partner level in that admissions process. (partner)

Here the participant makes several identity statements. Each indicates a high degree of self-efficacy and is linked to specific, binary questions related to partner-like behaviors / experiences. I observe at least five identity claiming tests that he imposes on himself and answers in the affirmative:

- 1) Yes, I *can* sell our services.
- 2) I *can* bring in clients.
- 3) I *can* identify opportunities in the marketplace.
- 4) I’ve got a track record of having success, and that I *can* serve my clients well.
- 5) The feedback from the C-suite individuals at my clients about my relationship-building with them is *really positive*.

These statements indicate that he has stepped into provisional selves enough times that he has found a way to map a partner identity onto who he is. *Partner* is no longer something that lies out somewhere beyond him; *partner* is now something that he believes he has a right to claim as his identity.

Having identified the preceding identity claiming tests, this interviewee immediately continued by sharing the following:

And throughout that process, I had a lot of coaching and support again from my mentors that are partners at the firm, in terms of how to navigate that, and when to pull certain triggers, how to create space in my schedule, [and] strategically, what clients do I need to be on to prove myself in certain aspects of the business? So all of that was very intentional over those three to four years: to set myself up well for that partner role. (partner)

Note that, immediately after seeing a “Yes” in response to these five identity testing questions, he immediately turns them around and utilizes them to begin the process of formal partner identity assertion. This shapes several future-related considerations related to his identity quest:

- 1) How can I leverage partners to guide me and be my advocates?
- 2) What timing issues am I unaware of that can influence my achieving partnership?
- 3) How do I create space in my schedule to perform partner-like behaviors?
- 4) Which clients do I need to be on to prove myself?
- 5) I need to be intentional about finding and becoming the answers to my questions in order to set myself up well for that partner role.

Several of these questions echo those addressed by Garnier (2020), an insightful article well worth exploring for those who aspire to become accounting firm practice leaders within and beyond the Big 4. This participant uses both questioning and a future focus to guide himself on a quest to becoming. Though he possesses several specific strengths that he believes qualify him to assert a partner identity, he recognizes that there is much he does not know about the terrain ahead. Thus, he creates a checklist of items that will accelerate his journey to becoming a partner not just in his own mind, but in the eyes of decision-makers.

Preparing for Promotion to the Next More Senior Role. As senior managers, participants considered how to best position themselves for promotion to the next level. But this promotion, as well as the process leading up to it, provoked new questions that demanded answers and a new journey of becoming. One person reported:

So when you're a senior manager, it's almost expected that you have strong fundamentals, you have a high degree of...tax-technical understanding. And it becomes more about: “How well are you serving your clients? How well do you

have relationship with your clients? How much time are you spending in the marketplace? How are you teaming with the other service lines or other functions? How are you growing the [Big 4 Firm] brand?”

And then probably the one area I probably struggled with the most is: “How do you differentiate yourself from other senior managers, in order for you to then make it to the next level?” (managing director 2)

Note here that in anticipating and preparing for the next promotion, technical expertise moves to the background. Further, new questions emerge that focus on how strongly this aspirant connects with clients and the marketplace, how he will serve his firm’s brand, how well he teams with service lines and other teams within the firm, and how he can differentiate himself from other senior managers. The process of preparing for promotion involved honest self-assessments and external feedback, both which produced extensive questioning and identity work, as shown below:

I think that once you get to a certain point, you realize there’s a lot of really smart and really good people at [Big 4 Firm] that could serve, that can do what I could do – a lot of really smart people that could serve large clients’ complex issues, etc.

It then becomes more about: “Okay. Do you have an industry expert[ise]? Are you an industry expert? Are you the leader of [on] certain publicly traded companies in the West Coast? Are you known as the marketplace leader – teaming with audit to bring more [of] the [Big 4 Firm’s] services to our clients?”

I was probably more focused on just getting the job done and being good at my job – thinking that was good enough...till you realize there’s a lot of people that are really good at their jobs, that could do their jobs day to day. But then if someone were to say: “Hey, what does Jonathan *do*? How’s Jon *different* from all the other senior managers?”

I really didn't have that. I really didn't have something I could really point to and say: "Well, this is my story. This is why I'm different. This is what I bring to the firm." [This] was something that really took me a while to figure out, because I was, again, just focused on doing a good job...and I thought I was good enough. (managing director 2)

The above questions indicate that preparation for promotion beyond senior manager involves identity clarification and perhaps identity challenge. This participant reports that he believed, up to this point in his career, that if he did a good job, it was sufficient. In discovering that to not be true, he embarked on a journey of identity exploration during which he learned to define his areas of differentiation. He needed to assert that he possessed some form of expertise to distinguish himself from other candidates. His realization that excellence alone was insufficient to earn the next promotion caused him to pass through a period of intensive questioning and clarification – which fuel considerable identity work.

This is a beautifully articulated identity dilemma: "Who am I, and what is my contribution? How am I making a unique mark on this firm?" His inability to answer these questions provoked extensive exploration until he got clear about who he was, and identified what differentiated him from others. His quest to be promoted to practice leader thus provoked extensive questioning, which apparently fueled an abundance of productive identity work. His goal orientation fueled the questions that provoked identity questioning and identity construction.

At this stage in their careers, participants report that they began to view themselves as being *partner* material or *managing director* material through external feedback they received from significant others in the firm. Two participants reported that such external feedback served as a pivot point which prompted them to conclude: "That next title is *who I now am*." This arrived in several ways: affirmation received from a

client, through direct affirmation from a partner, and through a journey of interviewing others at higher ranks in the firm.

1: Affirmation through Success and a Conversation with a Client

One participant shared the following story about a pivotal moment when he first saw himself as practice leader material:

There's a couple moments that stick out, obviously feel good, and kind of give you some confidence to know that you're doing the right thing and you're on the right track. [I experienced] one of those moments around that time...I was a senior manager, obviously, [and] leading my team through a very large IPO for one of my audit clients. It was a significant transaction that was getting a lot of attention in the office.

I was effectively leading that entire team myself. There was a partner on that engagement, but he was really letting me take the reins. The feedback I was able to get directly from the client around how I navigated that process, and the value that I provided to them through that process, was really reassuring. To kind of know: "Yeah, I'm *good* at this! I can do this. *This is something a partner would be doing, and I was able to navigate that!*"

And the client provided that overwhelmingly positive reinforcement and feedback about how great the team was to work with, how great the value was that I had brought to navigating a lot of the complexities they [were] faced with during that IPO process. So that was one defining moment I look back on and say: "[That] was important to realizing that I could do this." (partner)

His success at leading an IPO provided feedback that he embodied partner-like behaviors now - ones he'd observed in senior leaders: "This is something a partner would be doing, and I was able to navigate that!" In this case, the significant other providing feedback was a client who expressed his satisfaction with how well this person and his

team had executed a complex transaction. His successful leadership of a complicated transaction that was visible inside the firm and connected to a long-term client cemented another piece in his emerging partner identity, and essentially became an identity-claiming device. He had one more key partner-like activity to complete: land a major new client – and he accomplished that shortly after closing this IPO transaction.

2: Direct Affirmation from a Partner

Another participant's pivotal moment arrived when one of his partners first indicated that the firm had already slated him to enter the promotion process:

So I think the first time that I even thought about it was probably about two years in as a senior manager. I met with my coach at the time, and they said: "Hey, you're doing all the right things. You're in the pipeline." That's what they call it: it's "a pipeline." And they don't really tell you what the pipeline *is*, but it's like: "You know, you're in *the pipeline*." And that's probably the first time that I actually thought about: "Oh man. Is this something that I want to do?" (managing director 2)

Note here that this experience provoked the participant to begin a new round of questioning. While his firm had slotted him for the pipeline, he was unsure at the moment about whether this identity aim merited his commitment. This sent him on an identity exploration journey: he gathered information from others, which motivated him to engage in the difficult identity work he'd discussed earlier. Now he began to seek answers to difficult questions about who he was, what differentiated him, what value distinguished him. Embarking upon and continuing through this experience required that he define and then assert a new identity. This process itself is an identity claiming mechanism which results with the firm either granting or denying one's practice leader identity claims.

3: Identity Clarification through Interviewing Partners and MDs

After discovering that his firm had placed him in the promotion pipeline, the above participant began a concerted effort to gather information about this role from his partners and managing directors. This process provided data through which he was able to explore a provisional self as *partner*. The process of becoming upon which he embarked demanded that he cultivate a different mindset:

I started talking to some of the other partners and MDs in the office, and I tried to understand from them: “What is it like for you to be an MD? What is it like being a practice leader?” – and making sure that it was something that I was fully committed to pursuing.

Because I knew that promotion process is very different from the other promotion processes. When you’re a manager, and you have three or four years in, and you’re good at your job, it’s a pretty good chance you’ll get promoted to senior manager. But if you’re a senior manager, and you’re good at what you do, that doesn’t automatically guarantee that you’ll make it to the next level – there’s other things that you have to do. So, I’m really sitting down at that time, understanding my strength[s] and my weaknesses, and really focusing on building myself up to be the best candidate that I could be, for once [when] I got the call. That was a different mindset. (managing director 2)

This participant was unwilling to fully commit to pursuing the next promotion until he had enough data with which to evaluate whether he could see himself enjoying fulfilling the demands of that new role. The conversation he reports above occurred three years into his time at senior manager, and three years before he was ultimately promoted to managing director. The path from discovering he was in the pipeline and through the promotion process involved extensive self-discovery, exploring his strengths and deficiencies, and required him to build a case by which he asserted his identity claims

through behaviors and mindsets that others would recognize as being associated with practice leaders.

In their roles as senior managers, participants performed additional leadership and administrative functions. They also participated in market-oriented activities, and in some cases they participated in national committees dedicated to understanding specific sectors and how to position their firm to be top of mind for companies within those sector. Participants also engaged in a concerted process by which they learned to delineate their strengths, to articulate how they were differentiated from their colleagues, and to specify their unique contributions to clients and the firm. The extensive amount of change involved in the senior manager role indicates that much identity work was taking place as participants entered this role, passed through it, and prepared themselves for promotion to practice leader.

Each participant achieved a significant career milestone: he was promoted to the level of practice leader. But what before had seemed to be the final step and moment of victory in each person's career passage turned out to be a new journey of discovery, frustration, and significant identity work as he entered the role of practice leader.

The Practice Leader Career Stage: Fertile yet Frustrating Emptiness

Participants' career stories convey that the experience of promotion to practice leader was both exhilarating and marked by deep perplexity. Transitioning into this role involved substantial identity challenges, to be explored shortly. A pair of themes surfaced across their stories in relation to this role transition: the surprising weight of autonomy, and the anxiety over having neither a roadmap for success nor a compass to navigate this new terrain that lay in front of them.

The Ambivalent Weight of Autonomy

Participants' stories conveyed a sense that they expected their promotion to practice leader to provide them with career freedom. None of the participants reported

being adequately prepared for what this freedom implied about new choices they had to make, and who they now had to choose to become. Thus, their newfound autonomy was marked by feelings of ambivalence. One participant shared the following:

Yeah, that's an interesting question. I think the biggest difference – from a senior manager to being a managing director – is *autonomy*. When you're a senior manager, and as you're going up through the promotion process, I think everyone helps you. You have the firm partners helping you get on the right engagements to help build your business case. [They] help you differentiate yourself from others by putting you on this project or that project.

Then as a managing director, once you get promoted, it's all up to you to then continue that. So, you go from having what I would call a roadmap of what you think your career will look like, to all of a sudden having to figure that out by yourself. Again, I still have a coach I still talk to, some real senior partners who help me from time to time. But a lot of what I do day in and day out is really, ultimately up to me – what I think is best for my...best for the firm, best for my career, best for my teams.

Even as a senior manager, they always talk about: "In order to be promoted to the next level, you have to be acting in that capacity." They always talk about that, and I think – for the most part – true. But when you're a senior manager, I *thought* I was acting in this very autonomous role.

Then you realize you had a lot of guidance! And then once you make it, you really realize: "Okay...what *should* I be doing?" Because no one tells you what to do when you're a managing director. The firm gives you revenue goals, and "Here are some of our strategic initiatives." But I don't come into the office, and no one comes in my office and says: "Hey, today you should be doing this, this, and this, and this."

It's obvious that you have to serve clients, and that's obviously a large part of what I do. But I'm [like:] "You know, how much time should I be spending with *recruiting*? How much time should I be helping with *trainings*? How much time should I be spending in *the marketplace*? How much time should I be spending pursuing *new leads*?" All of that is kind of up to me and what I think is best for my book of business, best for [Big 4 Firm].

And I'd say the first year I probably struggled with finding my way as an MD. You think, once you make it, that you still have this roadmap, and the firm tells you what to do. And then you make it [and] it's like: "Hey, congrats! Here you go...like, good luck!" (managing director 2)

1: The Language of Freedom. This extended quote reflects both the language of freedom and frustration. First this person directs attention toward finally having autonomy as a practice leader. This means he is free to call the shots, to set the agendas and priorities. What he does with his time is up to him and what he deems best for the firm, his career, and his teams.

2: The Language of Frustration. However, this quote also indicates some degree of stress related to his transition to practice leader. Prior to promotion, there was a "roadmap of what...your career will look like." But now, because nothing seems clearly defined to him, he describes his entry into this role as "all of a sudden having to figure that out by yourself." This experience ensures that further identity work will ensue, as practice leaders must define who they will become and the contributions they seek to make at the new level.

3: A Surprising Revelation about Perceived Autonomy. Note, too, the cognitive dissonance that he encounters here. As a senior manager, he *thought* he was in an autonomous role. However, in retrospect, he now observes that the autonomy he experienced as a senior manager was still scripted and heavily subject to the guidance of

the firm. Now that this participant has become a practice leader, he feels the ambivalent weight of autonomy – his new role demands that he find a roadmap of the new terrain, and develop his own compass to navigate this unfamiliar territory.

4: Questions about Becoming. Freedom demands responsibility. Note that this person began to explore who he would become by asserting a series of questions – several which reflect a desire to fulfill *others'* expectations of him: “What should I be doing?...how much time should I be spending with recruiting...training...in the marketplace...pursuing new leads?”

These questions of activity flow from a core identity question: “Who must I become as a practice leader?” Interviewees perceive that the firm has not provided them with the direct guidance they desire to answer this question; instead, they report feeling that the firm instead supplied them with external targets and organizational initiatives. Practice leaders, in response, recount feeling rather forsaken as they entered into this new career role – as though they were now forced to navigate, all alone, this journey to define which priorities to embrace and who they will choose to become.

5: Wondering How to be a Practice Leader. As stated earlier, entry into the role of practice leader was marked by struggles and feelings akin to abandonment: “I’d say the first year I probably struggled with finding my way as an MD...it’s like: ‘Hey, congrats! Here you go...like, good luck!’” This participant went on to say: “It’s really up to you to figure out *how* to be an MD. And that’s something that they don’t tell you” (managing director 2). The above narrative expresses the participant’s cognitive conflict: on one hand, he feels like no one tells him what to do...and yet he feels intense pressure that there is much that he’s *expected* to do. This pressure to figure out *how* to carve out one’s destiny creates a fertile playground for identity development.

One participant expressed the following about the progressive difficulty associated with roles he held throughout his accounting career:

Again, I think being a manager is hard. I think being a senior manager is difficult, right? But at least up to this point of being a managing director, you had people really helping you throughout the way. I think once you make it [to MD], it's kind of like: "Yeah, the firm still helps you. You also have coaches and such that help you. But, I mean, it's really kind of up to *you* to define, to achieve success.

(managing director 2)

Note the escalation in challenge he assigns to these successive career roles: First, "...being a manager is *hard*." Next he announces: "...being a senior manager is *difficult*." Then he describes the next level of challenge: "...once you make it [to MD] it's...*up to you to define, to achieve success*." The autonomy he associates with this role is accompanied by questions without easy answers.

Some of the role entry struggles that new practice leaders identified arise from having to define the questions and priorities, rather than being furnished with them. Bearing responsibility to set and achieve targets when there's no readily defined standard for time allocation creates the need to develop a different mindset. As practice leaders, they are no longer governed by the clock; instead, they are governed by a compass. In the case of this participant, he seems to experience a deep struggle to navigate by a compass whose true north he must detect himself.

Perplexity: I've Finally Arrived...at the Bottom of a New Career Ladder

Though grateful to have been designated practice leaders, participants quickly experienced dissonance when, having finally arrived at this career peak, they discovered themselves at the very bottom of a new career ladder. However, early misgivings and feelings of being disconcerted about this new reality gave way to feelings of hope and possibility. One participant shared:

Right? Yeah, it's funny, because everyone asks: "How is it now being a partner?"

That's exactly what it feels like – it feels like you're starting a new career, and

you're kind of back as a first year staff, in some respects. It feels...it has that same feeling, because now you've got the next whatever it may be...25 years potentially ahead of you, where you want to now build up: "What is your reputation as a partner within the firm? How is the firm gonna see you within the partner role? What leadership positions do you want to take?"

So it's very much just a restructuring of the last 14 or 15 years now, to: "What are the next 15 years going to look like? And how do you build that reputation for yourself? What do you want to be known for? Where do you want to spend your time? What [are] your interests that you want to pursue?" Because all those all those questions come back into the fold now. (partner)

After his promotion to practice leader, this participant initially felt like he was starting his career all over again. Note that he began a journey of exploration by asking himself new questions related to the future and becoming: "What do I want my reputation to be in this firm? How will other leaders view me as a partner? What leadership positions do I want to take? What interests do I want to pursue?" In these questions, he moves from initial disorientation to mapping out questions linked to possible selves.

He is engaging in identity work at a whole new level as a practice leader. Now his mindset has shifted from mere performance to reputation. He is focused now on building the future, legacy, meaningful impact, and choice. Following his promotion, he begins to ask questions about he *wants* to pursue, rather than what he *must* pursue. It appears that the promotion to practice leader has shifted his thinking from obligation to opportunity – almost as though he's breathing different air.

Another participant described his experience of entering the role of practice leader not so much as standing in front of a new ladder, but instead being underneath many new bosses:

Definitely just on the surface, there's a lot more administrative items. You have a lot of other meetings to go to. People that I talk to don't really understand the [Big 4 Firm] global framework – don't realize that everyone has multiple bosses, right? It doesn't matter who you are, there's always going to be bosses on top of bosses...so learning what the next set of leaders, in my case at the region, what they're expecting. Knowing what the regional leadership, how they view our results...

[W]e do have regional and national goals and [need to make] sure that we've focused on what those items are...A lot of cross-functional teaming becomes even more relevant. I think we spend...we have our own goals, as I mentioned, that go to regional and national. I'm not even sure if we had goals as a senior manager; it wasn't very defined. Where so now we spend a lot more time tracking: "Is what we're doing with our business in line with what the expectations are at the regional and national levels?"...

At least for me, personally, I didn't really need to interact a lot with those broader type goals and aspects. Now as a managing director, I need to know a lot more about what the initiatives are, how are we actually shaping what work we do, and what trainings we do to make that happen. So that's, that's probably a new item. (managing director 1)

This participant reports that entering his new role has forced him, for the first time in his career at the firm, to set business goals. Note the increasing elaboration of who he understands he must be: not only does he need to set goals now, he must ensure they are aligned with regional and national expectations, and find out what regional leaders above him think about his results. Now he must be strategic: he has to deal with larger-firm priorities and, knowing what these are, he must utilize them to shape his present activities.

This requires a new type of being – the *connected influencer*. All these changes are fertile ground for new identity work; the new demands of his job require that he develop new skills, and within this process he needs to cultivate the motivations and mindsets required to perform these consistently and well. The promotion to practice leader, rather than signifying the end of accountants' identity journey, marks the beginning of a new season of identity work and identity construction.

Summary

These accountants' careers are marked by extensive identity work as they progressed through role transitions during their careers in a Big 4 firm. In these roles, participants focused on becoming something that they were not yet in order to fulfill their career aims. This seems to indicate that their identity aims – their vision of who they sought to become – conferred motivation and focus that supported their identity work and the related self-development they engaged in at each stage of their career to prepare for their next promotion. Not surprisingly, a perceived lack of roadmaps for these practice leaders sparked a new wave of identity work and *becoming* at their peak career role. There, as practice leaders, they wrestle with fertile yet frustrating emptiness while they learn to define the terrain they will inhabit as they navigate their new journey.

Practice Leaders' Changing View of Themselves during Their Careers

I asked each practice leader questions to explore changes in the salience and elaboration of *partner* or *managing director* identities during their career progressions. While I have mentioned many instances of deepening salience and expanding elaboration in the previous sections of Chapter 4, I now turn to a new set of questions and responses. These questions were asked near the end of each interview so as to not influence the free sharing of career stories by forcing premature comparisons between themselves and others, or between their current and earlier selves.

I asked these questions to see if they elicited stories that might highlight whether participants were aware that the salience or elaboration of their aspirational identities had changed during their careers. Instead, they shared stories that expressed how their sense of self had undergone fundamental change during their careers. They indicated several areas in which they have been transformed: expanded personal confidence, moving from being a technician to becoming a people person and creative solution generator, and growth in such areas as flexibility, adaptability, and resilience.

From Lack of Confidence to “I am Confident”

I asked participants: “As a (partner or managing director), how do you view yourself differently from the person who arrived that first day at [Big 4 Firm]?” Some responses to this question evidenced a deepening sense of confidence that any barrier could be overcome. One participant said:

I’d say obviously / probably confidence. I’d say just confidence – having a better understanding of what is needed to be successful. I think I’m probably more easygoing now than I was before. I feel like...Yeah, that’s a tough question. I don’t know. I mean, I don’t see myself that different. But I think it’s the years of experience that really help you view your day-to-day in a very different lens. You know, I have people that come to me in my office and they’ll say: “God, I’m having this horrible week, horrible month, whatever.” And I just say: “Hey, you just have to take a step back.” Right?

I think just knowing that, in my [many] years, things always get done. No matter how bad things seem, we all were able to work through it. We all make it out fine; it’s not life or death. Having that perception – or at least the experience to be able to look at things differently than maybe someone with only five years of experience – was very helpful. (managing director 2)

Note that he starts by saying he is much more confident today. He anchors this view of himself to possessing a more well-developed ability to correctly define success. This ability to see everyday events in a different, even more productive light, is furnished perhaps not by *perception*, but *perspective*. The second paragraph includes several affirmations he has apparently used to manage himself mentally. Paraphrased, these state: “No matter how bad things seem, we’ve always been able to work through them. Yes, what we do is important, but it isn’t life or death – everyone makes it out of here fine!”

These statements appear to be perspective-building tools that over time have helped him become both “more easygoing” and a person of higher confidence. He views himself as a different person from the one who first entered the doors of his firm: “I am a person who is confident, because my experience has given me perspective to *see differently and be different.*”

The personal confidence that emerged in another participant since promotion to practice leader confers upon him a sense of having open horizons today. Compared to when he first arrived at the firm, now he sees himself as a person positioned to have an impact on the firm, his clients, his teams, and his own future in a greater measure:

Maybe the most significant difference is [that] I feel like I have a greater impact now than I ever thought I would have, coming in as a first year at the firm. I feel like the impact I can make within our practice, the impact I could have on our people, hopefully in a positive way, and how I view the opportunities that are also ahead of me – in terms of what I will be able to work on and help my clients navigate – are so much broader and bigger than I ever would have imagined.

But I think I think the biggest change, and the biggest difference, is really the impact you can have. I think we all understand that with a partner title comes a lot of a lot of respect, a lot of opportunity, a lot of recognition. That opens up

doors, both internally within the firm, and also externally with potential clients and building those relationships. And it's to our benefit to be able to utilize that title and that role to help others: to grow and mentor our people internally, to build relationships, and help our clients externally.

And that's the impact that I get to see and live out every day now, which I never would have thought of having as a first-year, second-year at the firm.

You're always told when you're hired within [Big 4 Firm]...I even remember my first year training, where they said: "You know, there are people in this room that will become the partners and the leaders of our practice 15 years from now." Of course, everyone in the room is thinking it's not going to be them. That just seems crazy. But it has to be somebody, right?

And certainly the impact I can make now – even if I haven't [yet] made significant impacts or changes to this date – I feel like that opportunity for impact is certainly reachable, and kind of there for the taking, as opposed to feeling like it's an insurmountable mountain to climb as a first year. (partner)

I immediately note in paragraph 1 that this participant reports he felt constrained and unable to make a difference at the beginning of his career. Yet during his career, the man who was a mere order-taker as a new staff accountant has been transformed into a business-builder and opportunity-creator. Now he feels he can have an extraordinary impact on the firm, its people, and on clients, compared to what he felt was available to him at his career's outset.

Notice the language – it's the language of freedom. With his new role comes the ability to make a difference now, to impact people, and to create greater opportunities. Earlier his career was about navigating the next step. Now he's talking about doors of opportunity inside and outside the firm opening up, the ability to grow people, build

relationships, and help clients externally. At the outset of his career, he viewed himself as a person unable to make an impact.

Today, though he reports he's not yet made any significant impacts as a partner, he feels his ability to do so is unfettered – it's "...there for the taking, as opposed to feeling like it's an insurmountable mountain to climb as a first year." To me, this is one of the strongest expressions of a new identity that a practice leader could make; first-year accountants buried under a deluge of delegated work likely don't share his perspective. However, this final paragraph also indicates that, though this participant feels there is great *potential* in his role as practice leader, that potential seems mostly unrealized at this point: "I haven't [yet] made significant impacts or changes to this date."

From Technician to "I'm a People Person Who Designs Creative Solutions"

When asked how he views himself differently today from the person who arrived that first day at his firm, one participant shared:

That's a good question. Part of it is this whole concept of: I think I'm a much better people leader than [then]. When I first arrived at [Big 4 Firm], I wanted to be...call it "a technician" – someone that that does the research, that finds the loopholes, if you will....I got into accounting and tax because I liked that research analysis: "Let's find this issue, solve the problem." So I think I've shifted from...as a staff person, I saw myself as wanting to be the technician that came up with these exotic ideas.

And now I think I'm much more focused on *people*. [People] are such a big part of the equation – not just our own people, but also my clients' teams, too. Learning the most effective way to solve a problem – really, that's what we're here for. And in some cases, that can be the most simple solution, right? We have some clients – they don't care about a one percent or two percent tax savings.

They want something that is very easy to maintain, that looks good optically, that they won't get criticized in any publications for.

And so [I'm] learning...I think I've become a lot more people-focused on not only my own teams, but also [on] my clients – in learning: “What's their style? How do they learn things? How do they interpret things?”

I have clients that are former partners at Arthur Andersen. Then I have clients that couldn't even tell you a single code section, because the CFO has never touched anything “tax.” So [I'm] learning / you get a real appreciation for: “It's not what the answer is. It's how you deliver it.” So I think I've become much more focused on that, in terms of: “This is the way that we provide solutions and answers. It's not finding some exotic technical solution. It's about looking at things holistically: knowing what people we have, and what the people are like, to come up with that solution.” (managing partner 1)

This person started his career seeking to be a technician who crafted the most exotic ideas and exploited loopholes. On his journey to become practice leader, he has become somebody different. Now he's focused primarily on people and connecting numbers with who clients are and what they truly need. Note in paragraph two how deeply elaborated this identity is: today he identifies himself as a person who creates effective solutions for people not just on his teams, but even on his clients' teams.

Thus, he is a person who helps others be successful by discovering how those people learn and interpret things. Today, what's important is not the act of creating solutions, but *the way those results are delivered* to people on his teams and clients. It's no longer about an exotic technical solution; rather, it's about creating solution that factor in who people are. This is a considerable shift in identity across his career – he has reinvented himself from a mere technician to a tailored solution-creator.

From Constrained to “I am Flexible, Adaptable, and Resilient”

One topic that participants mentioned in reference to themselves was adaptability. They perceived that flexibility or adaptability is the key to opportunity in their careers. They asserted that reinventing oneself into different roles is a key skill set for those who rise to the top. For example, one participant linked his career success and promotability at various ranks directly to his self-reported adaptability, a theme featured in several of his career stories:

So, always being able to adapt – by pivoting and reinventing yourself...A lot of real senior partners always say [that] over their long career, they reinvented themselves into different roles – many, many times. And that’s what I would also say is a key skill set.

Yeah. Right. If you’re comfortable, right, and you’re only gonna stay in your comfort zone, you’re never gonna take on those new opportunities or new roles that could be life-changing or career-changing. And so, and I’ve definitely had those [opportunities], because I’ve always enjoyed taking on complex clients. I was always one to say “Yes!” And then that’s what – at least from a career standpoint – helped me out many times. (managing director 2)

He asserts that personal reinvention is required to succeed at the highest ranks: senior leaders reinvent themselves into different roles many times. Note that he says this is a key skill set associated with those who are “real *senior* partners.” In other words, those who possess power and longevity at the firm are actively engaged in reinvention.

His final paragraph is an identity work goldmine. Managing partner 2 attributes his willingness to do the hard work of reinventing himself as the narrow gate to “those new opportunities or new roles that could be life-changing or career-changing.” He directly links the new, career-changing opportunities that he was afforded to his *adaptability* – being willing to take on new clients in different industries and with

greater complexity than he'd yet encountered: "...that's what – at least from a career standpoint – helped me out many times."

Beyond becoming flexible and adaptable over their careers, participants also reported that they'd become people of mental resilience since first joining the firm. One person described how, despite already being over-busy with his core responsibilities, he began to build business proposals that took up to 50 hours each...only to see clients reject the proposals. At first it felt like all the time had been wasted. But then he latched onto a metaphor about *at-bats* shared by a partner, which helped him maintain a positive mental outlook after experiencing such losses:

And you start investing a lot more time on things that are not uncertain...when I was coming up, once you were a senior manager, then it became [where] more of your time is going into proposals. You can invest 50 hours in a proposal and not win any work. Right? So you have to get comfortable with the fact that you might be quote unquote, "wasting time," in terms of results. So you have to be a lot less "results now"-focused and more focused on the long-term, future prospects of what that new client could look like, and what the new opportunities could be with your team...

Yeah, exactly. We talked about [partner] in our office. He likes talking about "at-bats": it's not about how many homeruns you have...if you have a lot of at-bats, then even if your batting average is not very good, you can still get a lot of hits and a lot of homeruns. So yeah, it's definitely keeping that positive focus, and realizing that with each item we do, we're learning more – whether it's having new relationships that may come back later on, creating a new way of thinking, or displaying something great that we do [and] we can then leverage for another proposal down the road. (managing partner 1)

In paragraph one, this participant articulates the importance of getting comfortable with “wasting time” in terms of doing proposals that don’t get accepted. But notice the ways that he engages in mental management to create perspective and thus resilience: he doesn’t focus on *not* winning work. Instead, he has become a person who views proposal-generating efforts through the lenses of his staff’s futures, the future prospects of clients, and how prospective client work might translate into new opportunities for his team.

Notice in paragraph two that he utilizes the idea of “at-bats” to manage his mindset. With this metaphor in mind, he has chosen to not deem his failed client proposal attempts as time-wasters. Instead, he has become a person today who views client proposals (whether won or lost) as being reusable and potential legacy builders. When clients reject an engagement proposal, this person doesn’t view his time as having been *wasted*, but as having been *invested*. Today, he doesn’t appear to view rejected proposals as wasting his time; he views himself as a steward of time investments that produce harvests in the future, if not today.

The practice leaders I interviewed report a substantial change in who they have become since the beginning of their accounting careers. Some felt deeply constrained or constricted as new staff, unable to make any difference. Yet across their careers, their sense of confidence grew, and it appears to have been rooted in not only accrued client successes, but in the perspectives that they developed about what success is as their careers unfolded. One person reported that, during his career, he has transformed from a technician on a quest to discover and exploit loopholes to a people person today who cares as much about generating creative custom solutions for clients as he does how those solutions are articulated to clients.

Stories of becoming flexible and adaptable also conveyed the mental management tools that participants employed as they became people of resilience and

perspective. Over time, as they aspired to become practice leaders, participants experienced a journey of *becoming*, which fundamentally transformed them from who they were at the beginning of their careers. The theme of resilience marks not only who participants became during their career journeys; it is featured in how participants differentiated themselves from others who failed to become partners or managing directors. This is discussed in the following section.

Do Practice Leaders See Themselves as Different from Others?

Near the end of the interview, I asked each participant some version of the question: “What do you think differentiates you from those you’ve worked with, but who never made it to the practice leader level?” This revealed several illuminating identity statements.

Who Makes It? The Resilient with a Drive to Overcome

In describing what was fundamentally different about himself and allowed him to continue on while others fell off the track to practice leader, one participant emphatically announced:

You have to have a certain level of stamina to endure a lot of things in public accounting. And perspective, as well. You know, public accounting certainly is not a career for everybody. It requires a lot of sacrifice at times. It requires a lot of mental fortitude to navigate high-stress, highly complex situations, on a relatively frequent basis.

My personality is one that generally tries to stay calm under pressure. I’d like to think I’m a pretty calm person. I think that has probably served me well in those high-stress moments –realizing that there is a way out of it. There is a path forward that we can still be successful in – it’s just a matter of finding it, and working towards that, and staying disciplined. I don’t know if that same outlook or view is held by everybody.

So I think what maybe separates me is certainly not the technical knowledge. I don't consider myself to be a smart person; I think it's more of the willingness to take a challenge head-on, and to stick with it until you see success come from it – to not give up on it, to take a difficult situation and try to turn it into a positive. Even if it's not until the very end where you have a success, or you achieve / accomplish what you needed to – [you used] whatever means were necessary to do it. That takes a certain level of stamina and discipline. I certainly am a disciplined person. I'm a determined person.

And I like to create an environment that allows others to have those traits and demonstrate those traits. [I like to] encourage people that *they* can do this – that *we* can do this as a team and be successful at it. So I don't think it's head knowledge. I don't think it's how charismatic you are; I'm not a charismatic person. Again, I don't consider myself to be a smart person. It's not how business-savvy you are, certainly. It comes down to those few traits – discipline, determination, stamina, and calmness, that stand out to me. (partner)

My question asked what he felt distinguished him from those who didn't achieve the status of practice leader. His initial response in paragraph one appears to cull the unworthy or unqualified at all levels of the firm, instead: public accounting isn't a career for everyone. He appears to convey that this profession is for the heroic ones – overcomers who possess stamina, willingness to sacrifice, and mental fortitude that enables them to navigate ever-present highly stressful and complex situations.

Then in paragraphs two and three, he presents several self-identity statements in which he fashions himself to be the fulfillment of this picture of the accountant who is an overcomer. To summarize his statements: “I *am calm* under pressure. I *find* solutions. I *take on a challenge head-on*, and I *stick with it*. I *do whatever it takes* to flip difficult situations into positive ones. I certainly *am a disciplined person*. I *am a determined*

person.” These statements convey a deep leader identity salience; the characteristics he deems so vital are, in his estimation, fused into who he is. Because he views himself to be a solution-creator, he tackles challenges head-on with determination until he prevails. Those who didn’t make it to his level, he intimates, simply lack the stuff to deliver breakthroughs.

Next, in paragraph four this interviewee transcends self-identity statements and moves toward ones that flow out of leader identity. Not only does he possess stamina, determination, discipline, etc., he envisions himself as a practice leader who creates environments where people who possess and demonstrate those traits can flourish. He asserts his enjoyment at encouraging team members that they can live out these traits individually and collectively.

It is worth noting that this participant sees within himself several important characteristics that separate him from those who failed to achieve partnership: resilience, calmness under pressure, possessing the drive to create solutions where none exist, as well as the discipline, determination, and stamina to conquer whatever challenges he faces. He expresses this difference primarily in terms of traits or *characteristics*, rather than in acquired *skills*. It’s as if he is declaring, not so subtly, “Those of us who become practice leaders possess these traits. Either you have them...or you don’t.”

Who Makes It? Those Who Possess Patience and Perspective

Another participant framed his differentiating characteristics through the lens of one learnable trait and an important set of mental management skills. When contrasting himself with those who failed to make it to managing director, he stated:

I think a big part of it is really that patience – in being sort of content where you are, but then balancing. You want to be striving for something in the future, but you also need to be a little bit patient and content where things are. I’ve found

that, whenever I talk to folks from a coaching standpoint, a lot of their issues are: “What happens right now?” Or: “What’s happening in the next few months?” – it’s not as long-term focused. So I think that for myself, as well as the people that have made it that I know, we all had a pretty long-term perspective. We could see when things would be challenging, and when things might be easier. But that’s all just a season.

And being able to have support as well – have good colleagues that are *really* friends. I think that’s another thing: [to] have a lot of folks that I can talk to if it’s a tough day. Having that outlet helps you to be patient, because then you’re not making those rash decisions that people, I think, regret over time. (managing director 1)

In paragraph one, this practice leader differentiates himself through the cultivated characteristic of patience, which he connects to both contentment and balance. This is a well-elaborated picture: balance is expressed by striving for a clear picture of something in the future, while also choosing patience and contentment about the current status of things. He then follows up with specific examples to illustrate people who have not yet cultivated this characteristic: they are too focused on what needs to happen immediately or in the short-term, and they did not choose to have a long-term perspective.

Note that he articulates two mental management tools: striving for the future, and contentment in the present. He associates both with having a long-term focus that confers perspective. This is a strong identity item – one that, in his perception, separates the people who attain practice leader status and those who don’t. He doesn’t just claim that this perspective distinguishes himself alone, but that it is associated with those who make managing director – he’s making an identity claim for the group of people like himself.

Then he shifts attention to relationships in paragraph two. Those who become practice leaders develop their own support systems – they find colleagues who are truly friends. I find it intriguing that he links these friendships back to patience; he connects these relationships to the first trait he identified of those who make practice leader: “Having that outlet helps you to be *patient*.” Said another way, this person associates not creating one’s own support network – defined as “have good colleagues that are really friends” – with failure to become a practice leader. Those who fail to build friendships lack the support system that provides an outlet, cultivates your patience and perspective, and helps you avoid making decisions today that you may regret later.

Immediately after the preceding statement, this participant went on to further describe important defining characteristics that differentiate those who failed to make practice leader from himself, as well as the entire group of practice leaders like himself:

I get roadblocks, just like anyone else, just like the CEO does. And I think what’s important is: we have so many different things that we can do that are beneficial, I’ve found that what’s helped me is: I can pivot. I won’t get bogged down with one issue. If I’m having an issue trying to mentor someone on some issue, but I also need to work on some team planning for another thing, then I’ll focus on that. And that will give me the energy to then come back: “Let’s tackle this other issue with this person.”

And usually you have that: I think your brain gets right endorphins, and...you have more energy to then focus on that other item. There’s always something that we can get taken care of in the here and now. But in general, as a professional service organization, we’re fortunate – we’re not athletes; we don’t have to act on a second-by-second basis. So I have found that having that patience [helps me] to realize: “Okay, this isn’t working right now. Let’s step back

and do something else, and that'll give us the energy to tackle this down the road. So that's something that's helped me.

I've seen that, certainly, in a lot of other people [whom] I've always been impressed with. I remember, as a staff looking at some partners. There was one client [where] there's a client issue. And I found that they could easily make sure that they were getting everything else done for their other clients – it wasn't soaking up their energy. And then the next day, they had a solution to the problem client.

I think that's been helpful for me and everyone else that kind of makes it to that level. We're all going to have challenges. We're all going to have times when we can't make it...But being able to be patient and pivot to something else, and talk through it with other people, have been tremendous.

(managing director 1)

Just like the partner, this managing director distinguishes himself first by the ability to pivot and not be stymied by any issue. In paragraphs one and two, he links his ability to pivot to mental management, which again requires patience – something he deems a key characteristic of those who become practice leaders. Here he makes a clear identity statement: “I can pivot. I won't get bogged down with one issue.” To paraphrase his statements: “I shift focus in order to re-energize myself and gain perspective. This makes it possible for me to re-engage with that issue a bit later.” Patience is linked to several factors by which he differentiates himself from those who don't rise up to the status of practice leader.

In paragraph three, this participant indicates that he learned these tools for not getting bogged down and pivoting by observing the partners around him. He learned from models – partners who didn't get bogged down, shifted focus to something productive, and then re-energized themselves to come back and create a solution for the

problem client. In sharing this way, he is asserting a leadership identity claim: what the leaders who impressed him did to manage themselves – avoid getting bogged down, and redirecting their focus until they were energized to create a new solution – he himself does today. He is comparing himself to models of excellence; when he sees alignment between his approach and theirs, it provides identity resonance: “This is what marks people who are at the top.”

Then in paragraph four this participant makes an identity claim for the group of people like himself. Taking action in the way he has just described in the preceding paragraphs is helpful not only to himself, but to *everyone who makes it to his level in the firm*. Note that he assigns this behavior to “me and everyone else who makes it to that level.” He’s assigning to the group a characteristic with which he identifies himself. In so doing he is again making an identity claim for the group of people like himself.

After he shared the above quoted narrative, I offered an observation to this participant:

It’s interesting, what you just said. Because you weren’t just saying: “If it’s frustrating, I put it on the back burner.” [Instead,] you’re actually engaging in other things that *generate* energy. It’s almost like you’re putting yourself in a breakthrough mindset, so that when you get back to this other thing, you’ve already juiced your brain up – so you’ll be able to attack it with more creativity or energy.

The participant responded:

Exactly. That’s that creativity. Because a lot of times you can’t get that creativity...If you’ve already hit it [that challenge] two or three times, you’re going to keep going back the same path. You need to shift to something else, and then come back with that creativity. (managing director 1)

Note here that he identifies *creativity* as the mindset he accesses by choosing patience. Essentially, he doesn't defer a problem merely to re-energize himself; it is the pathway to tapping his latent creativity. This process is linked to this participant's identity statement: "I generate custom solutions that truly meet my client's needs."

Along this line, when he shared another story about creating solutions, I proffered an observation that it seems he's enjoyed creating solutions for much of his adult life. I suggested that it appears he is applying this motivating characteristic in a fulfilling way: by truly getting to know who people, he positions himself to create solutions tailored to what they not only want, but need.

The participant responded:

Exactly! Exactly. That's exactly what it's all about. It's about creating solutions. And that can happen in a multitude of different ways – which is what's so cool about our job. [If] you're at some dinner party and you say you're a tax accountant, [people] just assume that it's their limited experience of what that can actually relate to, not the millions of different possibilities...that [and] we're fortunate to have partners that specialize in each of those. So it's great to learn from other people, even if you, yourself, have lots of experience in something else.
(managing director 1)

This is a strong identity statement. He is saying about himself: "I am a person who creates solutions. I am creative – I explore millions of solutions. And I'm a person who is still learning, and who learns from others." Interesting, he immediately illustrates this by sharing a brief story in which he recognizes that others' assumptions can lead them to project a false identity onto him/his profession. While he rejects their erroneous views, he is using their statements to "learn from other people," rather than react to their attempted imposition of a false identity. If someone at a dinner party commits such a transgression, he chooses to not be offended, and instead to revisit and access his

identity: “I am a person who generates customized, creative solutions tied to people’s real needs.” When others project a false image of who he is as a tax accountant, he accesses his salient identity and reviews instead who he sees himself to truly be.

This practice leader asserts expresses the central importance of *patience* and then links it to self-management techniques that he utilizes to unleash his creativity and generate breakthrough solutions for clients. These stories and perspectives illustrate his personal perspective: “This cultivated characteristic is a feature of those who make it to my level.” The clear implication is that absence of this characteristic is synonymous with those who fail to become practice leaders – something by which he differentiates them from himself.

Who Makes It? Those Who Possess Resilience and Adaptability

The final person I interviewed reiterated the other participants’ points as he differentiated himself from those who failed to rise to the level of practice leader – an indicator of saturation in this study. The characteristics he identified can be summed up as resilience and adaptability, and mental management techniques that supported his adaptability and increased resilience. Why did he make it to practice leader and others didn’t? He shared the following:

I like to think that it was just [that] I stuck it through thick and thin. There was a lot of times, looking back [over the] last five years – a lot of tough times, long days. I guess I didn’t know what I wanted to do – I never had this [sense of]: “Oh, I want to do something different.” So for me, this was something I was willing to pursue. And through the good and bad, I was able to just work through it.

And then being able to adapt. Right? That’s another thing that I always valued pretty well, is I was able to adapt. So if I had a bad project, I was able to view it like: “Hey, I could make changes to make this bad project into a good project!” and not just take it as a bad project, and then call it quits.

So just knowing that I was able to make changes in order for me to work through what I would call “issues” – [ones where] other people...they’d just maybe throw in the towel – I think, probably helped me out.

Otherwise you just have this mindset that’s like: “Yeah, this job sucks. I’m on this crappy project, and things are never gonna get better.” If you think that way, it’s a really tough gig. So, being able to have that mindset of like: “Hey, I can make the changes. What I need to do is not going to be easy, but...” Yeah, just being able to work through things – good and bad. (managing director 2)

This person starts and ends his narrative sequence by appealing to resilience. Why did he make MD and others didn’t? He essentially says: “I stuck through everything – tough times, long days, many years, not even knowing what I wanted to do. But I chose to pursue this anyway, working through both the good and the bad.” Given his statement, this interviewee appears to suggest that many of those who didn’t stay to become managing directors may have gotten clear on what they did (and perhaps didn’t) want to do, and simply self-selected out of the firm. This statement in paragraph one indicates his perspective regarding those who don’t become MD: he perceives that they lack the tenacity to slog on when times are tough or the destination is unclear.

Then this interviewee switches tack to focus on adaptability. His next statement is not so much about the power of flexibility as it is about the power of reframing. What separates him from others who didn’t rise to his level? When he found himself in a bad engagement, he was able to flip it rather than quit it: “Hey, I could make changes to make this bad project into a good project!” This strikes me as another manifestation of resilience, as well as flexibility – he’s essentially saying: “I do what it takes to help myself transform projects from losers into winners.”

Then in paragraph three, this MD articulates important identity items. While lesser people look at a project’s issues and merely throw in the towel, he is a person who

can make changes that enable him to work through a project's issues. In other words, not only are *issues* within his control, *he himself* is within his control – thus, he makes changes that enable him to overcome issues and flip bad projects into good ones. This language of self-empowerment appears to reflect his self-perception as well as his behaviors. To paraphrase his statements: “I *am* resilient...therefore I stick it through thick and thin. I *am* adaptable...so I turn bad situations into good ones.”

Then in paragraph four he further contrasts himself and those who fail to make MD by furnishing both a negative and a positive example. In his estimation, those unlike him possess a deficient mindset. That is, they disempower themselves by focusing on the negative aspects of a bad project, and assume the project is “crappy” and unchangeable.

This participant, in his own way, appears to be describing people who have a closed mindset versus a growth mindset (Dweck, 1986, 2016). In the above statement, he conveys a perspective that those who fail to rise to the level of practice leader possess fixed mindsets, while those who become practice leaders operate with the abundance of a growth mindset. In other words, by refusing to assume that the way things are today dictates what they will be in the future, people who become practice leaders simply get to work on flipping projects and making them – and themselves – successful.

An important insight that can be drawn from this participant's narrative sequence is that he appears to see himself as able to choose his own weather, mentally. If he's given a project marked by clouds, he will find a way to create an atmosphere of sunshine. Perhaps this ability to engage in mental management feeds the high degree of self-efficacy he self-reports in the face of difficult, unpleasant, or suboptimal situations: “Yes, it's a really tough gig...Hey, I *can* make the changes. What I need to do is not going to be *easy*, but...” This is a clear reflection of historical identity work and it indicates a deeply salient identity: “I *am* a person who flips situations for the positive. I don't accept bad situations as having to stay that way.”

Summary

How do practice leaders see themselves as being different from those who failed to become partners or managing directors? Common themes that connect participants' narratives are resilience, adaptability, and mental management techniques that help them gain the perspective required to creatively flip projects and generate solutions. Along this line, practice leaders cultivate the characteristic of patience, which is connected to both contentment and a balanced view that strives for the future while embracing the current status of things.

These practice leaders portrayed themselves as being unique professionals who refused to accept the current status of some things. They didn't accept that bad projects were unchangeably so; instead, they believed these could be transformed into good projects. They assumed that those who really are practice leader material, when they encounter suboptimal situations, will bend the situation into a productive one, and that this mindset differentiated them from those unable to do so – that is, those who fail to become practice leaders. Are these views representative of those held by Big 4 practice leaders? This question should be explored more deeply with larger samples.

Practice Leaders' Life and Career Stories: Is There Narrative Coherence?

The final issue I sought to explore in practice leaders' life and career stories was narrative coherence. Was there coherence across the narrative accounts of participants' life and careers? Scholars posit that coherence in people's personally significant narratives is related to identity construction (Vanden Poel & Hermans, 2019; Waters & Fivush, 2015). Would participants identify stories that, to them, possessed the power to explain who they'd been or who they had become? And would these stories be marked by narrative coherence?

Participants shared the following stories in response to two questions I used to end our semi-structured interviews. One was: "Looking over your accounting career, do

you discern some central theme, message, or idea that runs through the story?” The second question traced back further in time to their childhood or high school years: “Can you share one story from your childhood or teen years that helps explain whom you’ve become today?”

Why Am I Who I am? Because of the Supporting Network around Me

My interview with the partner only discussed question one. He specified the central theme in his career journey as having a supporting network of people. What he shared was not a story, but rather a report that strikes me as less personal and more a positive statement about the firm itself. He stated:

You know, so much of what we do in public accounting – especially if you’re going to have success in it, and have a career in it – is really dependent upon [having] a supporting network of people. It literally is impossible to advance and do well in this profession without having a really strong support system professionally, certainly also personally. It goes both ways: professionally and personally.

But speaking to the professional side, I would not have advanced as quickly or as well as I did, if I was not on the receiving end of a lot of mentorship and support, a lot of direct influence from people that spoke up for me, that supported me, that recommended me that raised their hand for me. I overwhelmingly have benefited from that. And now I have the opportunity to do that for others.

But I think that kind of backbone of support throughout all the years at the firm really allows our people to recognize that, number one: they can do it, and they’re doing well, and they have the ability to make this career what they want to make of it, should they choose to invest in it. [That’s] critical, because

without that, people's self-reflections and self-doubt will prevent them from succeeding long-term in this profession.

So you have to have that network, that support system, and that mentorship element to do well, to succeed in this profession, in my opinion. That was a theme or reoccurring, critical element to my career – certainly keeping me with the firm during those really tough years and, more exponentially, in helping me advance, develop, and grow into what I needed to [become] to do well. I think that's probably the most prevalent aspect or theme, if you will, that's carried me through [my many years]. (partner)

Were his network, mentoring, and support relationships actually a central element in his life and career stories? I re-read his complete interview again and, aside from the above quote, located only three mentions of "support," with two examples where partners took him aside or counseled him. One episode occurred when he'd just completed an extremely difficult client engagement, during which he worked so many hours that he contemplated whether he wanted to continue working at his firm. While paragraphs one and three seem to be advising or explaining instead of sharing his story, paragraphs two and four perhaps suggest that the low frequency of support system mentions in his career stories does not indicate that those relationships' impact was infrequent or immaterial. However, it is difficult to see a strong sense of coherence across his career based on the limited mentions of such help from significant others in his career. In most of the stories he shared, his solitary choices and actions were the central element.

Why Am I Who I am? Because of My Mentors and Life-Long Motivations

The next person I interviewed also alluded to how relationships at the firm have deeply shaped him, especially as models of whom he chose to become. Then he shifted

focus toward one of his motivating characteristics as a career theme. He, too, began by articulating the importance of relationships in the firm:

An essential idea is the importance of people on teams. I had a lot of mentorship, in terms of my technical background – getting trained by people, other partners and managers in our office. And then as a manager, I think I invested very well with training teams, from a technical standpoint. Now as a managing director, [I’m] really spending a lot of my time mentoring and developing, and making sure that – beyond just my teams – our entire office is really getting that support. So I think that’s a key theme. (managing director 1)

Notice that what this practice leader shares here is scoped out in the language of his career progression. First, he alludes to his experience as staff and senior – getting trained by managers and partners who helped him build his technical prowess. Next, he mentions how he, in fulfilling the role of manager, gradually became a trainer who helped others deepen their technical mastery. Then, today as a managing director, he has become a mentor and developer of others – not just for his team, but across the entire office. Today he embodies the very characteristics of leaders who inspired him earlier in his career. He has become a leader who creates value for people, ensures they receive the support they need, and supports them on their own journey of becoming.

Next, this practice leader identifies a second career theme: creativity. While the theme of creativity is evidenced in the other participants’ stories through the way they flip circumstances and create breakthroughs, this participant is the only one to name “creativity” as a career theme that explains who he is. He shared:

I do think that creativity, as well, is part of my career theme, whether that’s how we approach a solution...I like to come up with simple...I really like to talk to CFOs about: “How can we boil it down and make it very simple? You know what, here’s the three big key takeaways....” And I think I’ve been very successful at

finding creative ways of communicating how they can easily figure out what the impact of something will be on this very complicated item.

And I like that. I like, as I mentioned, figuring out: “Okay, there’s a new tax law. How can we *creatively* find a way to identify companies that [it] might apply [to]? Do we have some good public company data we can sort through?” That’s something that’s always interested me. (managing director 1)

This person frequently equates creativity with simplicity of solutions. He connects this to his view of himself as someone who is “...successful at finding creative ways of communicating” and thus serving clients so *they* can understand the impact of something. This itself is linked to a powerful motivating characteristic: ever since he was a child, he has loved to understand the impact and context of things. He shared the following series of stories to explain whom he has become today:

Well, my family would probably tell you some [stories]. As a really young kid, I guess I liked to organize. As a two-year old or one-year old, I was organizing these voided checks. I don’t know why! I don’t remember anything about it. But they told me that I liked to organize voided checks that my grandma gave me! And I always liked, I definitely liked to collect things as a kid. And I learned, from my dad and my grandma, about the story or the history behind different currencies or stamps – that was always interesting. I liked to learn – I collected different baseball cards, and liked the stats behind that.

And I don’t know exactly if it was from something very young...but certainly I really liked talking to my neighbor about the [portfolio] strategies that he would use...he had a couple of different portfolios – [in] one, he was managing other people’s money, so he had a very conservative approach in looking at it: he would dollar cost average into things. And then he had another portfolio that had more aggressive options. So I learned about option trading, and how to look at

book values, and price-to-earnings ratios and things like that. I think that analysis I was learning through my neighbor – talking to him, and looking at how he analyzed the financials for different ratios, looking at his analysis – was pretty interesting.

And that whole concept of: “I like decisions where it’s not clear.” But there’s a little bit of science behind like it – that balance between the art and the science that pure investing can be. And it really is sort of like tax as well, right? You can get to many different answers depending on what kind of facts you have, or depending on what you elect, and things like that. So that concept is probably the closest thing I can think of that really drove [me] – those early interactions with my neighbor – talking about investment strategies he had, and then how he approached the analysis.

I remember him taking out some spreadsheets and showing [me]. He would look at these different ratios. He also was looking at the 90-day moving averages, and the psychology behind how people move into different stocks. Looking at those ratios, I thought it was pretty interesting how you approach it in so many different [ways]. He was a CFO at a small company. And so he knew a lot about what goes into the “fantasy of footnotes” and the like.

(managing director 1)

Note first that this practice leader goes back and shares reports from his family members, anchoring the narrative to his childhood. At an early age, he was already organizing data/information and collecting currencies, stamps, and baseball cards. As a child he was interested in creating *context* for data – he was already motivated to find *meaning* and *stories* behind objects / concepts, and to analyze statistics.

Then, in meeting a neighbor who was an investor, this participant’s interest in discovering the “how” about new or technical matters was applied to two new things:

how to do option trading, and how to analyze financial information through studying book values, P/E ratios, and more. As a child he was particularly drawn to seeing how this intriguing neighbor did this analysis. At an early age, he socially identified with his neighbor and leveraged him as a model for learning how to perform his own analysis and draw his own conclusions about what numbers meant. I'll share here an additional detail not contained in the quoted text above: this neighbor who mentored him and introduced him to the world of financial statements and investing had been an auditor in the very firm where this interviewee himself was a practice leader today.

In paragraph 3, this participant makes a clear identity statement that is a theme across several of his stories: "I like decisions where it's not clear." This surfaced earlier in his college major, where he sought to do a joint business degree and law degree, because he enjoyed exploring the connections between numbers and complexity. Then in college, he spent considerable time over the summers applying this knowledge to helping people: he tutored student athletes in economics and accounting, and he developed seminars on financial literacy, how to do simple retirement planning, and more.

This reveals a related theme that runs from his early youth, through his college life, and across his career. He enjoys serving people through the use of his quantitative and problem-solving skills. It may also explain why, in one of his earlier stories about the partners who made a major difference in his career, he recalled a partner who empowered him and his colleagues to discover answers on their own.

This is a strong theme throughout his career: taking knowledge and applying it through service to others. This progression reveals a transformation from who he was and who he has become today. At the beginning of his career, he envisioned himself as a creator of exotic solutions. Then as his career progressed, he saw himself needing to truly understand clients and their objectives to develop solutions tailored to who his clients were. Today as a practice leader, he's still taking knowledge and applying it. He enjoys

taking things that are amorphous, applying order to them, and generating creative solutions.

After he communicated the preceding narrative sequence, I mentioned that he seems to enjoy discovering areas where there's a void or things aren't well defined, and then finding tools that transform what's amorphous into something understandable and actionable for others. He immediately responded:

Yea, exactly. I'm not an artist / painter. I can play some music. I think the normal person would think I'm not artistic at all. But I definitely like to be an artistic-type person when it comes to finance, and apply...I look at it as it's very creative. I never learned how to use a 10-key. I'm glad we have technology that can do all that for us now. I'm the opposite kind of accountant – where I like to be very creative. And I think I learned that through those investment-type analyses early on. (managing director 1)

Here he appears to be combating perceptions of accountants that he believes others hold, but which he does not embody: "I think the normal person would think I'm not artistic at all." Then he continues to differentiate himself from common perceptions about accountants: "I never learned how to use a 10-key...I'm the opposite kind of accountant – where I like to be very creative." This is a strong identity assertion that contradicts externally imposed identities – ones he explicitly rejects. Not only does he enjoy decisions where it's not clear, he relishes getting to know people so well enough that he's able to create tailored solutions that are designed to fulfill their needs.

This practice leader suggests that two themes explain who he has become: relationships and creativity. In some form, these are quite similar to the items surfaced by the partner. However, in this participant's life and career stories, several other items provide evidence of narrative coherence: many of his stories (whether he is the actor or

the recipient) are centered around the importance of understanding people, so he can help them where they are at.

His enjoyment of a world where answers must be discovered, explained, and contextualized began when he was a child. As he grew up, this enjoyment was reinforced and perhaps expanded through his introduction to investing and financial statement analysis through a neighbor. That story has continued throughout his career: today he is a person who helps others get where they need to go, as simply as possible, so they can understand the impact of choices they're making. There is a strong narrative coherence that runs through this person's stories from youth all the way to his current role. Further, these stories indicate that extensive identity work has occurred throughout this journey of reinvention.

Why Am I Who I am? Because I'm Adaptable and Reinvent Myself

The final practice leader I interviewed returned to the theme of adaptability to explain who he was and who he has become. He linked this to his ability to pivot and overcome obstacles, and then supported the idea of his overcoming the seemingly impossible with a deeply personal story from his teen years. When asked about a central theme or message that runs through the story of his life and accounting career, he responded:

I would say you *have* to be adaptable. That's what we tell people. This industry, even in my 19-year career, has changed so much. You have to adapt from being a staff to a manager, from a manager to a senior manager; you have to adapt different tax laws.

I was very fortunate that, for most of my career, I focused on serving corporate clients. But there's a lot of partners and MDs who serve corporations, partnership[s], individuals – they've bounced from service lines and even industries. Like, I've recently started taking on more banking clients – something

that I have zero experience with. But there was a need for the firm to serve banking clients, and that sounded interesting to me.

So, always being able to adapt – by pivoting and reinventing yourself. I think that’s one. A lot of real senior partners always say [that] over their long career, they reinvented themselves into different roles – many, many times. And that’s what I would also say is a key skill set...

If you’re comfortable, right, and you’re only gonna stay in your comfort zone, you’re never gonna take on those new opportunities or new roles that could be life-changing or career-changing. And so, and I’ve definitely had those [opportunities], *because* I’ve always enjoyed taking on complex clients. I was always one to say “Yes!” And then that’s what – at least from a career standpoint – helped me out many times. (managing director 2)

Note that, as did the partner, this practice leader begins his narrative sequence by appealing to experiences over his career’s major stages. To paraphrase his statement: “When you have to adapt? When you leave the role of (senior) staff and become a manager. Then you need to adapt all over again to move into the next role of senior manager, etc. But then across all stages, you must adapt because the tax rules that guide what we do are changing all the time, too.”

Then in paragraph two, this person illustrates adaptability through multiple examples. First, he highlights people like himself – partners and managing directors who have chosen to be adaptable. Instead of remaining solely focused on the industries or service lines where they cut their teeth and developed domain expertise, they have moved into new lines and begun the process of discovery all over. Across their careers, they willingly abandoned being an *expert* to embark upon a journey in which they became *explorers* all over again.

Then in paragraph two he points to himself as an example of adaptability. His firm sought to add more banks to its client roster. Though he possessed neither experience nor expertise with banks, he viewed himself as adaptable enough to launch into the adventure of learning this new industry and its complexities. This willingness to stretch himself is evident throughout much of his career journey: from early on, he sought to delegate better so he could make space to learn new businesses and get assigned to more complex new clients. That story of discovery, reinvention, and becoming is still being actively written in his role of managing director. Rather than having *arrived*, he is still on a quest to *become*.

Paragraph three contains much to consider regarding identity work and personal reinvention among Big 4 practice leaders. When he identifies “being able to adapt” as a central theme of his career, he provides two points of elaboration. To paraphrase: “What does the ability to adapt actually look like? You’re able to pivot, and you’re always reinventing yourself.” Then he appeals not just to *partners*, nor to *senior partners*, but to *real senior* partners. The point of authority he alludes to here includes his firm’s greatest and most enduring sages.

Notice that, through this statement, he is identifying himself with leaders who have the most sway in the firm. I’ll paraphrase his assertion: “The most senior partners here all say the same thing. Countless times across their careers, they’ve reinvented themselves to become something they weren’t yet, in order meet the demands of new roles. That’s what *I’m* doing right now.” In paragraph three, he asserts that the accounting careers of those who become practice leaders consist of constant personal reinvention to meet new demands.

This managing director points out the importance of *reinvention*: “And that’s what I would also say is a key skill set.” This final sentence of paragraph three furnishes evidence that he believes the ability to adapt, pivot, and reinvent is a *skill*, rather than a

trait of the select few. In other words, though this is a characteristic of those who have arisen to become the most influential leaders in the firm, it is a skill that people can proactively develop: “I can choose to become someone new to fulfill the demands presented by new opportunities.” This is a clear statement of identity work and reinvention.

In paragraph four he concludes his discussion of the major career theme of adaptability by providing two strong contrasts. First, he directs attention to those who, in refusing to adapt, merely remain in their comfort zone. Their failure to pivot or reinvent themselves has relegated them to a world devoid of new opportunities or the new roles that open up career horizons.

Second, this practice leader offers himself as a counterpoint: he advocates that all the opportunities that came his way arrived because he chose to say yes to opportunities, was willing to step into the unknown, and to learn new clients with greater complexity. This is a strongly affirmative statement about pursuing the pastures of identity work through self-development. To him, reinventing oneself is the narrow gate to not just career-changing but “life-changing” new opportunities and roles.

After he communicated the above in our interview, I immediately asked if he could possibly share a story that explains how he’d become the adaptable person he is today. He offered this personal story of transformation:

Yeah! So freshman year in high school, all my friends played football. And because all my friends played football, I played football as well. And I was a skinny kid, not very good. I remember when I was [in] freshman summer camp. One of the coaches said: “Man, you should be like playing tennis or something – not football.”

And I *never* gave up! I just was like: “You know what? I’m gonna *do* this! I think I’m good enough – I’m gonna do this.” I ended up not playing all four years,

but I made varsity my sophomore year, and I played as a junior. And I had what I would call an okay football career before I decided to focus more time and effort on running track.

I always look back at that and I used to say: “I could have given up when someone told me that I wasn’t good enough.” I just always kind of stuck through it, and always worked really hard, and put in the time and effort. Yeah – I think that’s who I am. (managing director 2)

The practice leader shared this pivotal, identity-shaping experience to illustrate who he’d become in life and career. When he was in high school, he determined that no one would tell him he wasn’t good enough. Note that this brief story ends with several strong identity statements, which I’ll paraphrase: “I’m not a person to give up when people tell me I don’t measure up. I’m a person who always sticks through it. Unlike others, I’ve always worked really hard and put in the time and effort. That’s who I am.”

Is there narrative coherence among his life and career stories? Here I share an additional story from his background: after this individual completed his college degree, he looked unsuccessfully for jobs over the next six months. He reported that, up to this point, he’d never considered a career in accounting. Yet when his undergraduate accounting professor called and offered to introduce him to a partner at a smaller regional accounting firm, he made a commitment to learn the profession, and to excel at it. Given his successive promotions and the positive feedback he reportedly received from superiors, it appears that his hard work produced positive results for the firm and himself.

After five years at this accounting practice, he began to notice that most of his firm’s partners had spent parts of their careers at Big 4 firms. Following this observation, he set his sights on obtaining a job in a global accountancy. Then after entering [Big 4 Firm] as a manager, this individual immediately found himself overwhelmed by the

additional leadership functions he was expected to fulfill in addition to his core accounting work. Yet he chose to embrace these additional challenges as opportunities. Eventually these leadership functions became more meaningful to him than the accounting work he performed. His career stories are replete with evidence about sticking through difficult situations, leveraging bad ones, and flipping a stream of challenges into new opportunities for himself.

Resilience seems to be an appropriate theme to describe this participant's journey. His career has been marked by adaptability and reinvention, which have over time perhaps developed a sense of resilience that's evident in his high degree of self-efficacy: "I can flip any situation into a positive one." Earlier in the interview, he identified resilience and adaptability as two of the differentiators between himself and those who didn't get promoted to managing director. Looking across his interview and the recurring themes of adaptability and resilience, a strong degree of narrative coherence appears to link his life and career stories together.

Summary

Across the narratives of reinvention shared by the three respondents, there is much evidence that their career ascendancy has been a journey of becoming, self-exploration, self-development, and personal transformation. Along this pathway of discovery, they have acquired well-defined perspectives by which they differentiate themselves from those who failed to become practice leaders. They have also developed clear pictures of who they have become today, as evidenced by their ability to firmly distinguish their present selves from the individuals they were when they began their accounting careers.

Since the launch of their accounting careers, respondents report that they've changed from being initially overwhelmed and unsure of themselves. Over time, they have metamorphosed into professionals defined by confidence. They transformed

themselves from data-focused technicians to people-oriented creators of elegant, simple, tailored solutions. They have become professionals who are flexible, adaptable, and resilient, compared to who they were when their accounting journeys began. The self-descriptions contained in their career stories convey that respondents seem to be pleased with the path of reinvention and transformation that they have undergone.

Yet, despite this apparent joy, an underlying current of perplexity peeks through their narratives of promotion to practice leader. Participants were proud to have finally arrived at the top of the food chain, yet after their elevation they experienced discouragement at finding themselves at the bottom of a new career ladder, in seemingly undefined territory, lacking either a roadmap or familiar signposts that accompanied their prior promotions. As recently appointed practice leaders, each grappled to find a compass by which to navigate himself forward in this new world into which he has been promoted.

Surely the invitation to join the firm's upper ranks as a practice leader is an invitation to embark upon a new identity journey. It calls practice leaders to identify and explore a new set of career aspirations. It beckons a new process of becoming and reinvention. Rather than standing in a final winner's platform after their promotions, practice leaders gaze out at a new horizon and wonder about the new terrain that surrounds them, and what paths they will forge as they take the first, halting steps in their new adventure as partners and managing directors.

Chapter 5 – Discussion

Practical Implications

Those who aspire to and become practice leaders endure much on the path to becoming more. They enter the field expecting to become *experts*, and along the way discover that success lies beyond mere expertise, requiring them to become *explorers*, as well. They learn to put their trust not in being people who have all the answers, but in becoming professionals and leaders who can find answers, provide guidance, and create solutions for clients and the team members entrusted to their care.

Accountants who become practice leaders engage in an ongoing cycle of intention and reinvention. They are purposeful about pursuing targeted self-development and becoming someone new who can fulfill the demands of upcoming roles. Like most other people experiencing role transitions, they encounter intense liminal periods. However, the practice leaders I interviewed leveraged liminal periods to accelerate their growth and essentially bring their desired futures into the present.

Throughout their careers, these future practice leaders engaged in extensive mental management as they changed themselves into more adaptable and resilient professionals. Yet having achieved their career goal of becoming partner or managing director, these practice leaders' experiences *after* promotion have challenged them in unanticipated ways. The triumphs and turbulence of their journeys point to several implications for aspiring accountants and the firms who employ them.

Accounting Careers: Journeys of Intention and Reinvention

In documenting sensemaking and identity work processes across the careers of accountants who became practice leaders in the Big 4, this research study explored respondents' experiences of *becoming* as they engaged in intentional processes of self-development throughout their careers. This study found that aspiring practice leaders'

journey of reinvention, which takes place in a socially connected environment, is largely a project of the self.

This project of the self seems to have been both supported and accelerated by the presence of exemplars. Within their firms, aspirants found a ready supply of people to observe – models whose mindsets, attitudes, and behaviors clarified and perhaps exemplified their identity aims. Drawing upon these models, respondents actively experimented with these behaviors, which they adapted to themselves. As they did so, their pictures of who they were, what was possible, and who they might become began to evolve. Future practice leaders, as they stepped into these provisional selves, reshaped and remade themselves – strengthening their performance and confidence in existing roles, and preparing themselves to meet the demands of their upcoming roles.

The career stories that respondents shared in this research study suggest that self-development and identity work are inextricably interwoven through the fabric of accountants' careers. Whether accountants are just entering a new role, working to master the demands of an existing role, or preparing themselves for their next role transition, they are actively engaged in identity work processes by which they develop and reinvent themselves. Accountants' journeys into and through more senior roles are replete with demands for change, growth, and becoming. Along this line, the liminal periods that accompanied these seasons of transition furnish intriguing insights about future practice leaders' approaches to self-management as well as their development.

Liminal Periods: Turning Question Marks into Exclamation Points

One of the most prominent features of aspiring practice leaders' journeys is their approach to liminal periods. Often in liminal periods, a wide space exists between starting to exit one role and fully entering a new role; this wide space can be marked with pain, perplexity, and deceleration for people who struggle with the challenges of role transition.

By contrast, those I interviewed leveraged liminal periods and utilized them as spaces of personal acceleration and development. Rather than capitulating to liminal periods, the practice leaders I interviewed utilized liminal periods as intentional transformation chambers where they tried out new skills, experiences, and identities. What they discovered through these self-designed experiences during liminal periods helped them expand their learning, accelerate their careers, and literally bring their desired futures toward themselves. This was an unexpected finding: for most of their careers, the practice leaders with whom I spoke have actively *leveraged* liminality, rather than *succumbed* to it.

For example, in discovering that they needed to learn how to delegate, some practice leaders turned delegation into a game by which they created virtuous cycles of growth. One participant's approach could be summarized as: "If I learn to delegate better, I'll have further free time to learn more through taking on increasingly challenging clients and projects. Then, what I learn from those engagements I'll be able to turn into new trainings for my team members, which will help them get stronger and thus free me up to delegate more. As I do that, I'll have further free time to learn more by taking on increasingly challenging clients and projects." This person, facing the challenge of learning to delegate, turned this obstacle into a game that produced a positively reinforcing cycle continues.

This response to liminality is surprising. It indicates that aspiring practice leaders' identity aims seem to substantially influence their motivation to engage in opportunistic behaviors. This process then fuels aspirants' development and, over time, may well help them contribute to others' growth on their teams. This poses interesting questions: Does focusing intently on acquiring the skills to be promoted into more senior roles cause an increase in the salience of their aspirational identities? Or instead, as aspirational identities become more salient, do they furnish heightened motivation to

grow and pursue becoming? These are questions that should be explored with not just larger samples, but across genders, within and across practice areas (i.e., audit, tax, etc.) and by comparing accounting firms of different sizes. It does appear that increased identity salience is accompanied by higher commitment to acquire new skills and engage in self-development, but it is possible that these are part of a recursive process.

Regarding liminality, though, one thing is clear in the experience of the Big 4 practice leaders I interviewed: not all liminal periods are equal. Promotion to the status of partner or managing director introduced a new liminal period that evoked deeper frustration and more extensive questioning than appears to have occurred in prior roles. This I discuss in further in other subsections.

Work Role Theory and Work Role Transitions

In Chapter 2 of this dissertation, I surfaced a question about Work Role Theory's predicted outcomes for work role transitions among accountants whose careers unfolded predominantly in Big 4 firms. I wondered if practice leaders' career journeys might be punctuated by stories about *Absorption* roles (in which accountants develop and experience identity change, though neither the role's content nor its structure is adjusted), or *Exploration* roles (in which accountants' perspectives, behaviors, and identity undergo a transformation and the role itself is changed at the same time).

Those who shared their career stories with me indicated many instances where they entered new roles and were forced to acquire new behaviors and perspectives; the discontinuities of these changes (such as the promotion to manager, and perhaps most of all the promotion to partner or managing director) demanded that participants develop new skillsets and new mindsets – all which provoked intense identity work.

It appears that from senior through senior manager, work role transitions were primarily experienced in the *Absorption* mode. The new roles provoked identity play, provisional selves, extensive identity work, and new self-understandings among

participants. However, the roles themselves were clearly defined and unchangeable – role performance expectations were not altered by the firm to accommodate the person filling the role.

Yet respondents were not victims within these role changes. Starting as early as the role of senior, they found ways to alter their experience of the roles; in so doing, they were able to create space and time to pursue goals linked to their identity aims. As seniors, for example, they forced themselves to delegate in spite of their distrust of others' work. As they did, they created space and skills to advance themselves. Alongside these new experiences, they introduced feedback mechanisms that provided them with identity affirmation.

When interviewees were promoted to manager, at first this new role also seemed inflexible. Yet their career stories indicate that, at this career juncture, these accountants reportedly began to discover time flexibility and to enjoy its fruit. For example, instead of reporting to the regional office each morning, they were able to choose to work a few hours from home, or to situate themselves at a client's office for half a day. In spite of the crush of additional responsibilities they shouldered as new managers, participants found small ways to adjust their experience of the role while fulfilling its demands and the firm's expectations. Then as senior managers, they experienced further time flexibility. Through these experiences, they were able to successfully influence their experience of these roles even if they could not shift the content of these roles.

However, following promotion to practice leader, respondents seem to have struggled with their newfound freedom. Nobody instructed them where to be or what they were required to do hour by hour. They were now free to set their own schedules, be in the office, or be rarely present. Here respondents, for the first time in their careers, appear to have encountered an *Exploration* role transition. This role change is utterly transformative and provokes extensive identity work; it forces partners and managing

directors ask questions about who they seek to become, what priorities they want to explore, and what areas of impact they might find most meaningful.

Yet to date, none of the respondents reports that he feels comfortable with setting a clear direction and tailoring this new role to himself. For those I interviewed, it appears that much of the promise of stepping into a true *Exploration* role transition lies in the future. Thus, as these practice leaders identify who they seek to become, I predict that they will tailor these roles to align with their aspirational identities. In doing so, I suspect that they will begin a process of exploration that transforms both themselves and the roles they occupy. Practice leaders' identity struggles, which are rich and varied, should be explored further by the scholarly community to extend our understanding of these important professionals and this essential profession. Further, such findings could help practice leaders and the firms they serve to experience greater awareness of and insight into the distinctives, drivers, and disablers of performance...as well as the actuators and accelerators of performance.

For some practice leaders, this promotion is the first in a new series, as these professionals go on to become service line leaders, regional leaders, specialization leaders, or national leaders. The identity work of such accounting professionals is unexplored in the literature. For other accountants, attaining the role of practice leader may be their final promotion – for example, some managing directors may never be deemed partner material. Understanding the identity work of this group merits further scholarly attention: what are the identity work processes utilized by Big 4 accountants who discover they are no longer under consideration for partner positions? Do they burrow down more deeply into their managing director roles and identities? Or perhaps do these individuals expand their involvement in activities outside the firm to grant themselves more opportunities to experience meaning and personal expansion?

I've Finally Arrived...and Don't Know Where to Go

A striking discovery of this research study was that, though respondents possessed experience at leveraging liminal periods throughout their careers, the liminal season following their promotion to practice leader seemed to be characterized more by *anxiety* than *acceleration*. Those I interviewed appear to be ensconced in a liminal period. Since entering their current roles, they have reportedly struggled to understand unfamiliar terrain they find themselves in, to discern a roadmap, or to develop a compass by which they can navigate this new world. At the time of our interviews, none of the participants recounted having a firm grasp on who he wanted to become or what he planned to do to ensure this occurred, though each had occupied his practice leader roles from one to four years.

Thus, the season of celebration quickly became a season of questioning for those who shared their stories with me. They had finally arrived at the top of the ladder in their firms, only to find themselves in a new world that they didn't recognize. A reoccurring theme in practice leaders' career stories was: "I feel like I've finally arrived...and don't know where to go." For some, the season immediately following promotion to practice leader generated angst and many questions. For others, this transition was disorienting enough that they still had not yet identified which questions they should be asking; one interviewee lamented: "It's up to you to figure out *how* to be an MD. And that's something that they don't tell you" (managing director 2).

In this new role, it appears that respondents do not have a clearly elaborated aspirational identity by which to navigate themselves from where they are and toward who they can become in the future. A more clearly elaborated vision of who they seek to become would likely stimulate playful and creative thinking about the future (Strauss et al., 2012). Since one's view of his or her future self can incentivize future-related behaviors and proactive choices (Ibarra, 2007; Markus & Nurius, 1986), respondents'

lack of a salient or elaborated future self is concerning. However, uncertainty itself can evoke a new round of identity work, so I anticipate that respondents' current sense-breaking experience will emerge into a sense-making one.

It appears that there is a chasm between expectation and experience for those who ascend to the heights of practice leader. I find it perplexing that those who discussed the centrality of their relationships and support in the firm would convey that they feel all alone as practice leaders. Not knowing where to turn next, they are apparently not yet willing to turn to the ones who helped them navigate their careers. Were the practice leaders I interviewed afraid to confess their anxiety to the colleagues and mentors who walked with them over the years? Or do they feel that they must keep their questions to themselves, and work out the answers in solitude? It seems incongruous that those who claim that they deeply value community and have benefited from it should choose to retreat into isolation at this point in their careers. This should be further explored by scholars of the professions and leadership.

This point of promotion to practice leader is significant for both the professionals and the firm; it is a moment pregnant with business implications and expectations for both the firm and those promoted. Yet the careers of those I interviewed seem to have either decelerated or stalled in the period following their promotions. Participants confess to being unsure about how to prioritize their time; they also feel ill-equipped to set goals related to managing and curating their book of business.

After gathering and analyzing the stories shared by practice leaders for this research study, I suggest that some who are promoted will benefit from structured support from their firms. Big 4 firms and their newly appointed practice leaders may well profit considerably from the assignment of executive coaches within the firm, and training more senior partners to anticipate and schedule transition-related conversations.

It would be constructive to gather the newly promoted together into targeted development workshops that serve as identity workspaces. These developmental experiences should intentionally foster community by connecting new practice leaders together, celebrating their ascendancy, and allowing them to share their struggles with others at the same inflection point in their journey. Further, these sessions should help newly promoted practice leaders learn to take intentional steps toward understanding and mapping out the journey ahead, with the assistance of experienced guides and professionally trained coaches.

Within these workshop experiences, I recommend that practice leaders receive targeted coaching. They should engage in discussion, equipping, and reflection activities that are designed to surface blockages and facilitate practice leaders' transition into their new roles. I suggest that these experiences be led by experienced organizational psychologists, as well as partners or managing directors who have effectively navigated this transition and/or who have a track record of helping other practice leaders to flourish. This would require a short time investment, involve a limited financial investment by firms, and could produce substantial direction, movement, and acceleration to valued professionals at an important inflection point in their careers.

No training should occur in a vacuum; metrics of post-training performance should be tracked to ensure that these developmental experiences are producing valued and valuable results for individuals and the organization. For instance, at a minimum these targeted developmental sessions should result in improved client acquisition, expanded revenue, higher engagement profitability, and reduced staff turnover. These sessions should also contribute other important outcomes such as intentional and coordinated goal-setting, and a stronger leader culture within the firm. Maintaining connections among those who have gone through this experience would be a further way

to create an ongoing community of intention and reinvention as leaders' careers continue to unfold.

Struggles with Autonomy: Governed by a Clock Instead of a Compass

Transitions and discontinuities in one's environment or career interrupt daily patterns and provoke sensemaking. According to Roberts et al. (2005) these jolts provoke identity work and experimentation with possible selves. Though respondents' promotions to practice leader appear to have supplied such a jolt, these experiences do not yet appear to have resulted in new experimentation that often accompanies the conversion of aspirational identities into lived identities.

Respondents reported a sense of freedom and autonomy after having been promoted to partner or managing director. For perhaps the first time in their careers, they were fully in charge of their time and how it was allocated. Yet at the same time, respondents report that they have struggled with this autonomy. Freedom has not caused them to feel free. Instead, they grapple with a real sense that they do not know how to navigate their lives by a compass, perhaps because they've spent most of their careers being governed by the clock, one supplied by the firm in many ways.

But at this new level, respondents are unsure of themselves. They report that they do not yet have a sense of direction by which to guide themselves or to shape their decision-making. Having momentum in one's career does not mean that a person has direction in his or her career. And this point of professional advancement, instead of being accompanied by a feeling of acceleration and direction, instead to be marked by a perceived deceleration for those I interviewed.

Development of Leader Identity in Practice Leaders

Respondents' stories of self-development reveal the discovery and deepening of their leader identities. This often began after they were promoted into the role of senior. As accountants engaged in new behaviors, they engaged in identity work such as

exploring provisional selves to achieve their career goals and identity aims. Ibarra (1999) observed that this pattern is followed by professionals who set career goals such as attaining partnership status. In fact, as participants began to try out new leadership behaviors such as delegation, they found that doing so expanded their time available to pursue their identity aims by learning more, take on more challenging clients, etc. Then they took their newly acquired knowledge and experiences and used them to coach and train their teams.

The most significant accelerator of leader identity among those I interviewed appears to be the promotion to manager. This appears to be due to the stress, discontinuities, and new leadership and administrative responsibilities accompanying the new manager role. At this point in their careers, they were expected to lead multiple engagements, manage client accounts, take part in leadership and training roles within their region, and engage in networking. In the role of manager, participants became networked leaders who learned how to be more than just number crunchers; they became story tellers who influenced clients and brought in business.

Each of these activities provided an opportunity to try out new leadership behaviors, set up identity tests, gain feedback, and to explore provisional selves through new identity experiments. At the manager level, respondents began learning the business of accounting; the new experiences accompanying this transition seem to have provoked much interest for them, which led to a deepening salience and elaboration of their leader identities and other aspirational identities.

For the first time in their careers, they were working *on* the firm, not just *in* the firm. These experiences, coupled with their aspirational identities, influenced their willingness to further stretch themselves and try out new leadership experiences. And as Oyserman et al. (2015) proposed, possible selves motivated behaviors that converted future desired outcomes into current goal-related activity.

Discussion

The research question that framed this research study was: *How do future accounting partners and managing directors engage in identity work as they pursue career transitions such as promotion to practice leader?* I sought to interview practice leaders, specifically, to learn about their experiences of self-development and observe whether identity work processes would be featured in their career and life stories. While many researchers have analyzed professional accountants' identity development at varying career stages, few have focused exclusively on interviewing active practice leaders. Some studies on partner identity, for instance, interview managers, senior managers, former managers, former partners, etc. I am not criticizing such work, because it gathers important context and understandings upon which scholars, including myself, continue to build. The value of such studies is incalculable.

Because I sought to learn about practice leaders' lived experiences across their careers, in this study I drew exclusively from these professionals' perspectives, rather than gathering the perspectives of others around them. This furnished a birds-eye view of accounting practice leaders' experiences as they reported their career transitions, their thought processes, their discoveries and motivations, the decisions they made, the environment that shaped them, and the meanings they assigned to such experiences. Thus, this paper's findings are uniquely framed through the lens of practice leaders' lived experiences. The clarity provided by speaking exclusively to active practice leaders is, in my estimation, a strength of this study. Others may see it differently and, when that is the case, I hope it will inspire further engagement with this important audience, as well as additional research on the vital topic of identity work among elite professionals.

This research study provides a window into the *processes* of identity work that future Big 4 practice leaders engaged in across their careers. It features the lived experiences of a partner and managing directors. While both of these roles play an

important part of the practice leader structure of Big 4 firms, managing directors have received virtually no scholarly attention to date. What I learned from three professionals' career and life stories has, I hope, opened a door that other researchers will enter to conduct further scholarly exploration with larger samples and more diverse mixes of practice leaders. The experiences expressed in these practice leaders' stories point to several important themes related to careers, self-development, and identity work among future leaders within Big 4 accountancies.

Sensemaking Differences Among Practice Leaders. The career stories of those I interviewed conveyed some marked differences in the use of sensemaking processes. While the sensemaking process of *Locating* was featured most prominently in both the number of stories shared and the number of instances it appeared across all the practice leaders' career stories, other sensemaking processes appear to have primacy in the stories told by managing directors versus the partner. For instance, *Meaning-making* appeared more prominently in managing directors' stories. By contrast, the partner's stories were most heavily oriented toward *Becoming* episodes.

Would this finding be repeated with a larger, more diverse sample of Big 4 practice leaders? Given that the title of managing director is less prestigious than that of partner, perhaps managing directors engage in the *Meaning-making* sensemaking process to a greater degree than partners to compensate for the status differential. However, there may well be additional, better explanations for such differences in the prevalence of sensemaking processes that appear in practice leaders' stories. It would be helpful to gather larger groups of accountants' stories at varying career stages to analyze their sensemaking processes, how they may change over time, and to perhaps identify differences in sensemaking approaches between those who are promoted and those who ultimately were not.

Mental Management as a Reinvention Tool. These practice leaders' life and career stories supply ample evidence that these professionals engaged in focused mental management throughout their careers. Often participants accomplished this by learning to ask new types of future-focused questions. At other times, this was accomplished through such practices as repeating organizational mantras that seem to have furnished them with perspective during hard times in their careers.

Mental management was a tool for personal reinvention among those I interviewed. For example, they sought to overcome such limitations as the struggle to delegate by converting this challenge into a game. They used this game as a vehicle for learning how to motivate themselves and assign rewards for delegating better: "If I do this better, I'll create more free time to learn and build my expertise, which will allow me to take on more challenging clients. When I do those successfully, then I can bring the lessons learned back to my team members and help them to get stronger. As they get stronger, I can delegate more to them, which gives me more free time..."

Those who shared their stories with me laid out delightfully devious ways by which they engaged themselves to overcome obstacles, create personal breakthroughs, and to push themselves to become something that they weren't yet, in order to achieve their career objectives. If those whom I interviewed are representative of the larger group of practice leaders, it seems that those who become partners and managing directors find ways to manage themselves to see differently, in order to become different; they look for paradigms that will unleash greater perspective and higher performance.

The career stories gathered in this study reveal that these practice leaders employed mental management approaches which, over time, they came to associate with increases in both their adaptability and career resilience. Interviewees underscored the importance of adaptability, resilience, and personal reinvention by stating that they observed these in the careers of others who were promoted to their level in the firm; so

seeing such traits or skills within themselves likely contributed to their identity work processes and identity claiming practices. Mental management seems to be an important process by which future practice leaders agentially advanced and transformed themselves into partner and managing director material.

Agency as a Powerful Career and Identity Work Resource. Underlying the above-mentioned mental management approaches is the ever-present theme of personal agency. Agency lies at the root of many actions that these practice leaders took to transform themselves across their careers. They engaged in intensive self-development to prepare for new roles, and to adapt themselves and expand their effectiveness in current roles. These practice leaders pushed themselves to find ways to overcome obstacles that lay in their path – one of the key obstacles being themselves. They chose to unlearn things in order to advance as much as they pursued acquiring new skills, new mindsets, and new opportunities.

The power of agency to shape future practice leaders' careers and fuel their identity work is a theme that ran through many of their life and career stories. Perhaps most illuminating to me is that interviewees' "pre-career" life stories often provided strong evidence of agency earlier in life. Thus, the strength of these individuals' agency may be an antecedent factor that explains their career resilience, agency, and consistent use of mental management techniques to change themselves to fulfill the demands of upcoming roles. These professionals also evidenced agency in their willingness to pursue having hard conversations with team members; practice leaders chose to place themselves in uncomfortable situations in order to help others succeed. Thus, it appears that agency plays an important role in identity change related to career progression.

Liminal Periods: A Personal Development Accelerator. A surprising discovery in this research study was how future practice leaders leveraged liminal periods. Those I interviewed engaged in agentic behaviors designed to bring the future

into today. They utilized liminal periods to accelerate their development and personal reinvention.

While these practice leaders reported experiencing turbulence upon entering some roles such as manager, their concerted focus on where they sought to go career-wise appears to have made it less difficult to sever ties with the roles from which they were exiting, and to press forward into the roles they aspired to and ultimately entered. During liminal periods, these practice leaders' aspirational identities appear to have empowered agentic behaviors and accelerated identity work linked to their self-development and career goals. Is this a differentiating factor between those who become managing directors and partners and those who do not?

Practice Leaders: Authors of Their Own Career Story. Much has been written by scholars about how tightly scripted professional accountancies are. They project an image to the outside world, and seek to replicate that image within the professionals who work in their firms. Despite the pressures that a Big 4 firm exerts upon aspirants to conform to its image and expectations, this study found that the accountants who achieve the status of practice leader are anything but organizational drones. Instead, they are unique hybrids: agents of their own making and their firm's shaping.

While the practice leaders I interviewed conformed to their firm's norms and expectations, they also forged unique paths by which they discovered and expressed who they were. They engaged in personal transformation efforts to reinvent themselves to fulfill the demands of new roles. To do so, they engaged in processes of identity work that were linked to their career goals. This identity work positioned them to assert identity claims that were apparently granted by those around and above them. The experiences of seeing their identity claims being granted likely provided important reinforcement that

further accelerated and shaped these professionals' careers. Whatever they were when they arrived at the firm, they became people of intention and reinvention.

Contributions to the Literature

This study makes several unique contributions to the literature. To my knowledge, it is the first study based exclusively on interviewing individuals with the titles of partner *and* managing director, to study the processes of identity work these professionals experienced as they progressed through role transitions in the accounting firm where their careers unfolded. This study's second contribution is that it illuminates, specifically, the identity journeys of managing directors in a Big 4 firm. While there is an increasing interest in partners' identity work, managing directors' career journeys and identity work appear to have been overlooked by the scholarly community. This study reveals some of the unique approaches that practice leaders utilized to engage in identity work across their careers, and it highlights differences in the ways that sensemaking and legitimacy-claiming are accomplished by a partner vs. managing directors. My hope is that other scholars will build upon, challenge, and extend these discoveries.

A third contribution of this study is its articulation of identity struggles experienced by Big 4 professionals whose successfully attained the prestigious titles of partner or managing director. Through these career stories, I observe that a professional accountant's identity journey does not end once practice leader status has been achieved; rather, it enters a new phase. Respondents' identity aims were essentially undefined in the season immediately following their promotion; this experience may reduce any aspirational identity's salience, as well as its motivational power. Respondents' stories about the unique set of identity challenges that accompany promotion to practice leader can summed up in the phrase: "I've finally arrived! Now *where* am I...and *who* am I?"

This research study continues the conversation started by other scholars, as well. Lindsay (2013) issued a call to study accountants' learning patterns in order to help them

develop their career adaptability skills. The stories gathered in my study illustrate accountants' on-the-job learning patterns, and they furnish abundant evidence of aspiring practice leaders' repertoire of adaptability skills. Horton and Wanderley (2018) reported that scholars know little about accountants' identity development and how agency plays a role in it. This study is replete with examples of how accountants' agency and identity work punctuate their work and role transitions across their careers, and it seems to indicate that identity experimentation and agency are recursively reinforcing.

Future Research

This study points the way to further research on both motivation and identity work among accountants, specifically, and employees in other professions such as finance, law, management consulting, and engineering.

Identity Work within Business Lines and Among Genders

Future questions to explore include: does focusing intently on acquiring the skills to be promoted into more senior roles cause an increase in the salience of professionals' aspirational identities? Or instead, as aspirational identities become more salient, do they furnish heightened motivation to grow and pursue becoming? These questions should be explored with larger samples, across genders, within and across practice areas (i.e., audit, tax, etc.), and by comparing accounting firms and PSFs of different sizes.

Within the accounting profession, areas for future research include a study of identity development of partners in auditing vs. those in tax practices. In what ways is the identity work comparable and differentiated among those who work in these varying areas of accounting firms? Further studies of accountants' identity work across their careers should include leaders with larger sample sizes, in different regions, across regions and nations, and across Big 4 firms. Additional studies would benefit especially by ensuring greater diversity among participants.

Of particular importance is the need to explore the identity development of women who successfully break through substantial organizational barriers within gendered accounting firms, to become practice leaders. What unique identity work processes do women employ, and how are these different from or similar to those used by men? What experiences, at what points in their careers, engage the development and deepening of women's leader identity? What experiences are associated with deepening identity salience and elaboration among women in professional accountancies, especially those who become practice leaders? In what ways do the identity work processes of women of different ethnicities differ within a region or country, and what can we learn from the identity work of female professional accountants and practice leaders in different regions around the world?

Certainly, women are underrepresented at the highest ranks of Big 4 firms. Yet they are not the only ones who are underrepresented.

Identity Work among Indigenous and Underrepresented Accountants

Much of the accounting research on identity appears to focus on accountants in North American and European markets. To deepen our understanding and insight, accounting research needs to be extended geographically. We know little about the identity work of indigenous accountants whose auditing and tax careers in PSFs unfold in major Western markets of far-flung regions around the world. To the degree that scholars fail to listen to the voices or observe the lives of those who are underrepresented within the accounting profession, our understanding of the journeys of those who pursue careers in accounting is blunted.

Further research on indigenous peoples, as well as the underrepresented (including the physically disadvantaged, i.e., wheel-chair bound college students or injured military veterans) who aspire to accounting careers is needed. Scholarly attention to the underrepresented could help identify structural and other barriers these

individuals face to entering and advancing careers in this important profession. Their resilience, their voices, their stories, their identity journeys, and the communities of support from which they emerge have much to teach us. Their inclusion can only strengthen the accounting profession, whose future depends on identifying, hiring, and retaining the best and brightest minds.

Leadership Pipelines and Turnover

Clearly the pipeline from staff to practice leader has levels of bleed-off, as professionals exit their career paths in accounting firms. It would be instructive to study elite vs. small accounting firms to compare, at each level from staff, to senior, to manager, to senior manager, to managing director, to partner, and track the percentage of those at the prior level who do not progress up to the next level. This bleed-off be explored quantitatively as well as qualitatively, to identify and further explore the factors and influences upon accountants who do not advance. Such studies could help firms identify where their “leadership pipelines” have the most leakage and examine drivers of these trends.

Further, this issue should be studied by gender at each level, for the drivers of bleed-off at each level clearly differ among the genders – women account for nearly 50% of the incoming accounting workforce in U.S. Big 4 firms, yet they account for less than 1/4 of the partners (AICPA, 2019b, pp. 29-30). Further, there may be commonalities among both genders that are addressable by accounting firms, perhaps through structuring advancement paths or providing targeted training designed specifically for those being promoted into new roles.

Those Who Fail to Make Partner or MD, or Who Lose This Role

Overlooked but of value to both aspiring partners and the firms who employ them is the identity work engaged in by those who failed to make partner and are willing to discuss this loss. Is the identity work of those who fail to achieve partnership

fundamentally different from those who make partner? Is there a measurable lack of identity salience among those who fail to attain partnership? To what degree were possible selves engaged or avoided? Such a study in thwarted career goals could be explored at each level of advancement, from staff who failed to achieve a senior role, etc. on through senior managers who failed to achieve partnership. It is also important to understand the identity work of those who made partner but were thereafter either managed out of the firm or elected to forfeit partnership status of their own volition.

This same research should be conducted on those who fail to make managing director, or who lose their managing director role. For instance, some managing directors may not be deemed partner material. Understanding the identity work of this group merits further scholarly attention: what are the identity work processes utilized by Big 4 accountants who find themselves not being considered for partner positions? Do they burrow down more deeply into their managing director roles and identities? Do they begin to engage in activities outside the firm to grant themselves more opportunities to experience meaning and personal expansion?

Identity Work from Partner Level Upward

Having arrived at the partnership level, new partners are not at the end of their identity journeys, but rather just embarking upon a new one. Further research into the identity work engaged in by more senior partners as they face challenges at this new level of responsibility and advancement are needed. What identity work is engaged in by those who achieve managing partner status? How does this differ from those who are senior partners? Further, how is the identity work different for those who become line partners or industry heads? How does the identity work of national partners differ, country by country, both within a firm and across accounting firms? What are the processes of identity work engaged in by those who retire from or otherwise relinquish such positions, and how do those identity processes connect to, build upon, or differ from the

identity processes that partners engaged in during their ascension to the top of their firms?

Identity Work of International Accounting Firm Leaders

Finally, what identity work is performed by those at the pinnacle of international firms and who bear cross-national and international responsibilities, versus senior leaders charged with a national versus regional jurisdictional focus? It seems that the conceptual, leadership, and business challenges for roles at higher levels and with broader scope might engender a host of richly unique types of identity work. Given that so few rise to become national or international heads of major accounting firms, the identity work engaged in by these rare elites certainly merits further scholarly attention.

References

- Abbott, A. D. (1988). *The system of professions: An essay on the division of expert labor*. The University of Chicago Press.
- Adler, J. M. (2012). Living into the story: Agency and coherence in a longitudinal study of narrative identity development and mental health over the course of psychotherapy. *Journal of Personality & Social Psychology*, 102(2), 367-389.
<https://doi.org/10.1037/a0025289>
- Adler, J. M., Dunlop, W. L., Fivush, R., Lilgendahl, J. P., Lodi-Smith, J., McAdams, D. P., McLean, K. C., Pasupathi, M., & Syed, M. (2017). Research methods for studying narrative identity: A primer. *Social Psychological and Personality Science*, 8(5), 519-527. <https://doi.org/10.1177/1948550617698202>
- Adler, P. S., Kwon, S. W., & Heckscher, C. (2008). Perspective—Professional work: The emergence of collaborative community. *Organization Science*, 19(2), 359-376.
<https://doi.org/10.1287/orsc.1070.0293>
- Ahrens, T. (2004). Redefining research questions in the course of negotiating access for fieldwork. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 295-308). Elsevier Ltd.
- AICPA. (2019a). *2019 PCPS CPA firm issues survey*. American Institute of Certified Public Accountants. <https://tinyurl.com/39a83c9e>
- AICPA. (2019b). *2019 trends in the supply of accounting graduates and the demand for accounting recruits*. American Institute of Certified Public Accountants.
<https://us.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2019-trends-report.pdf>
- AICPA. (2022). *Positions in public accounting*. American Institute of Certified Public Accountants. <https://us.aicpa.org/career/careerpaths/publicaccounting>

- Ainsworth, S., & Hardy, C. (2004). Critical discourse analysis and identity: Why bother? *Critical Discourse Studies*, 1(2), 225-259.
<https://doi.org/10.1080/1740590042000302085>
- Alberti, C. T., Bedard, J. C., Bik, O., & Vanstraelen, A. (2022). Audit firm culture: Recent developments and trends in the literature. *European Accounting Review*, 31(1), 59-109. <https://doi.org/10.1080/09638180.2020.1846574>
- Alea, N. (2018). Does the Life Story Interview make us make sense? Spontaneous and cued redemption and contamination in life story scenes. *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(3), 271-292. <https://doi.org/10.1177/0276236617733837>
- Allan, S. M., Faulconbridge, J. R., & Thomas, P. (2019). The fearful and anxious professional: Partner experiences of working in the financialized professional services firm. *Work, Employment and Society*, 33(1), 112-130.
<https://doi.org/10.1177/0950017018793348>
- Almer, E. D., Lightbody, M. G., & Single, L. E. (2012). Successful promotion or segregation from partnership? An examination of the “post senior manager” position in public accounting and the implications for women’s careers. *Accounting Forum*, 36(2), 122-133. <https://doi.org/10.1016/j.accfor.2011.06.002>
- Alvesson, M. (2001). Knowledge work: Ambiguity, image and identity. *Human Relations*, 54(7), 863-886. <https://doi.org/10.1177/0018726701547004>
- Alvesson, M. (2012). Managing consultants: Control and identity. In M. Kipping & T. Clark (Eds.), *The Oxford handbook of management consulting* (pp. 303-325). Oxford University Press.
- Alvesson, M., Ashcraft, K. L., & Thomas, R. (2008). Identity matters: Reflections on the construction of identity scholarship in organizational studies. *Organization*, 15(1), 5-28. <https://doi.org/10.1177/1350508407084426>

- Alvesson, M., & Empson, L. (2008). The construction of organizational identity: Comparative case studies of consulting firms. *Scandinavian Journal of Management*, 24(1), 1-16. <https://doi.org/10.1016/j.scaman.2007.10.001>
- Alvesson, M., & Kärreman, D. (2007). Unraveling HRM: Identity, ceremony, and control in a management consultancy firm. *Organization Science*, 18(4), 711-723. <https://doi.org/10.1287/orsc.1070.0267>
- Alvesson, M., & Kärreman, D. (2011). Meritocracy versus sociocracy: Personnel concepts and HR themes in two IT/management consulting firms. In S. R. Clegg, M. Harris, & H. Höpfl (Eds.), *Managing modernity: Beyond bureaucracy* (pp. 154-175). Oxford University Press.
- Alvesson, M., Kärreman, D., & Sullivan, K. (2015). Professional service firms and identity. In L. Empson, D. Muzio, J. P. Broschak, & B. Hinings (Eds.), *The Oxford handbook of professional service firms* (pp. 403-424). Oxford University Press.
- Alvesson, M., & Robertson, M. (2006). The best and the brightest: The construction, significance, and effects of elite identities in consulting firms. *Organization*, 13(2), 195-224. <https://doi.org/10.1177/1350508406061674>
- Alvesson, M., & Robertson, M. (2016). Money matters: Teflonic identity manoeuvring in the investment banking sector. *Organization Studies*, 37(1), 7-34. <https://doi.org/10.1177/0170840615593591>
- Alvesson, M., & Willmott, H. (2002). Identity regulation as organizational control: Producing the appropriate individual. *Journal of Management Studies*, 39(5), 619-644. <https://doi.org/10.1111/1467-6486.00305>
- Amiot, C. E., Sabionniere, R., Smith, L. G., & Smith, J. R. (2015). Capturing changes in social identities over time and how they become part of the self-concept. *Social and Personality Psychology Compass*, 9(4), 171-187. <https://doi.org/10.1111/spc3.12169>

- Anderson-Gough, F. (2004). Using computer-assisted qualitative data analysis software: Respecting voices within data management and analysis. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 373-390). Elsevier Ltd.
- Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2016). *Professional identity and "the enigma of diversity": Sensemaking and enacting hard and soft law in audit firms*. [White paper]. SSRN. <http://dx.doi.org/10.2139/ssrn.4054792>
- Anderson-Gough, F., Grey, C., & Robson, K. (1988). 'Work hard, play hard': An analysis of organizational cliché in two accountancy practices. *Organization*, 5(4), 565-592. <https://doi.org/10.1177/135050849854007>
- Anderson-Gough, F., Grey, C., & Robson, K. (1998). *Making up accountants: The organizational and professional socialization of trainee chartered accountants*. Ashgate Publishing Ltd.
- Anderson-Gough, F., Grey, C., & Robson, K. (2000). In the name of the client: The service ethic in two professional services firms. *Human Relations*, 53(9), 1151-1174. <https://doi.org/10.1177/0018726700539003>
- Anderson-Gough, F., Grey, C., & Robson, K. (2001). Tests of time: Organizational time-reckoning and the making of accountants in two multi-national accounting firms. *Accounting, Organizations & Society*, 26(2), 99-122. [https://doi.org/10.1016/S0361-3682\(00\)00019-2](https://doi.org/10.1016/S0361-3682(00)00019-2)
- Anderson-Gough, F., Grey, C., & Robson, K. (2002). Accounting professionals and the accounting profession: Linking conduct and context. *Accounting & Business Research (Wolters Kluwer UK)*, 32(1), 41-56. <https://doi.org/10.1080/00014788.2002.9728953>

- Anderson-Gough, F., Grey, C., & Robson, K. (2006). Professionals, networking, and the networked professional. *Research in the Sociology of Organizations*, 2006(24), 231-256. [https://doi.org/10.1016/S0733-558X\(06\)24009-6](https://doi.org/10.1016/S0733-558X(06)24009-6)
- Archibald, M. M., Ambagtsheer, R. C., Mavourneen, G. C., & Lawless, M. (2019). Using Zoom videoconferencing for qualitative data collection: Perceptions and experiences of researchers and participants. *International Journal of Qualitative Methods*, 43(1), 7-33. <https://doi.org/10.1177/1609406919874596>
- Ashford, S. J., & Taylor, M. S. (1990). Adaptation to work transitions: An integrative approach. In G. R. Ferris & K. M. Rowland (Eds.), *Research in personnel and human resources management* (pp. 1-39). JAI Press.
- Ashforth, B. E. (2001). *Role transitions in organizational life: An identity-based perspective* (2012 ed.). Routledge / Taylor & Francis Group.
- Ashforth, B. E., Harrison, S. H., & Corley, K. G. (2008). Identification in organizations: An examination of four fundamental questions. *Journal of Management*, 34(3), 325-374. <https://doi.org/10.1177/0149206308316059>
- Ashforth, B. E., Kreiner, G. E., & Fugate, M. (2000). All in a day's work: Boundaries and micro role transitions. *Academy of Management Review*, 25(3), 472-491. <https://doi.org/10.2307/259305>
- Ashforth, B. E., & Mael, F. (1989). Social identity theory and the organization. *Academy of Management Review*, 14(1), 20-39. <https://doi.org/10.5465/amr.1989.4278999>
- Ashforth, B. E., Rogers, K. M., & Corley, K. G. (2011). Identity in organizations: Exploring cross-level dynamics. *Organization Science*, 22(5), 1144-1156. <https://doi.org/10.1287/orsc.1100.0591>
- Ashforth, B. E., & Schinoff, B. S. (2016). Identity under construction: How individuals come to define themselves in organizations. *Annual Review of Organizational*

Psychology and Organizational Behavior, 3(2016), 111-137.

<https://doi.org/10.1146/annurev-orgpsych-041015-062322>

Ashforth, B. E., & Sluss, D. M. (2014). Becoming: The interaction of socialization and identity in organizations over time. In A. J. Shipp & Y. Fried (Eds.), *Time and work: How time impacts individuals* (Vol. 1, pp. 11-39). Psychology Press.

Atkins, K., & Mackenzie, C. (2008). *Practical identity and narrative agency* (K. Atkins & C. Mackenzie, Eds. Digital Print Edition ed.). Routledge / Taylor & Francis Group.

Avolio, B. J., Walumbwa, F. O., & Weber, T. J. (2009). Leadership: Current theories, research, and future directions. *Annual Review of Psychology*, 60(1), 421-449.
<https://doi.org/10.1146/annurev.psych.60.110707.163621>

Bailey, J. A. D. (2008). Perspectives on the auditing profession part I: The practicing profession. *Current Issues in Auditing*, 2(1), C28-C36.
<https://doi.org/10.2308/ciaa.2008.2.1.C28>

Baker, L. R. (2016). Making sense of ourselves: Self-narratives and personal identity. *Phenomenology and the Cognitive Sciences*, 15(1), 7-15.
<https://doi.org/10.1007/s11097-014-9358-y>

Bandura, A. (1971). *Social learning theory*. General Learning Press.

Bandura, A. (1977). *Social learning theory*. Prentice-Hall.

Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory*. Prentice Hall.

Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual Review of Psychology*, 52(1), 1-26. <https://doi.org/10.1146/annurev.psych.52.1.1>

Banks, M. V., & Salmon, K. (2018). Cognitive response styles and the construction of personal narratives: Implications for psychopathology in young adults. *Imagination, Cognition and Personality: Consciousness in Theory, Research,*

and Clinical Practice, 37(3), 342-358.

<https://doi.org/10.1177/0276236617733844>

Barbulescu, R., & Ibarra, H. (2008). *Identity as narrative: Overcoming identity gaps during work role transitions*. (Working paper). INSEAD School of Business.

<https://doi.org/10.5465/amr.35.1.zok135>

Barker, P., Monks, K., & Buckley, F. (1999). The role of mentoring in the career progression of chartered accountants. *British Accounting Review*, 31(3), 297-312.

<https://doi.org/10.1006/bare.1999.0103>

Barnes, B. G., Cussatt, M., Dalton, D. W., & Harp, N. L. (2021). *Declining partner aspirations during the COVID-19 pandemic: A contemporary analysis of work-family conflict in the accounting profession*. (Working paper). SSRN.

<https://doi.org/10.2139/ssrn.3991248>

Barnes, B. G., Cussatt, M., Dalton, D. W., & Harp, N. L. (2022). *Partner-track aspirations in public accounting: Comparisons between partners and non-partners*. (Working paper). SSRN. <https://doi.org/10.2139/ssrn.4118022>

Baron, J. M., & Bluck, S. (2011). That was a good story! Preliminary construction of the Perceived Story Quality Index. *Discourse Processes*, 48(2), 93-118.

<https://doi.org/10.1080/01638531003702109>

Bartel, C., & Dutton, J. E. (2001). Ambiguous organizational memberships: Constructing organizational identities in interactions with others. In M. A. Hogg & D. J. Terry (Eds.), *Social identity processes in organizational contexts* (2012 ed., pp. 115-130). The Haworth Press / Psychology Press.

Bataille, C. D., & Vough, H. C. (2022). More than the sum of my parts: An intrapersonal network approach to identity work in response to identity opportunities and threats. *Academy of Management Review*, 47(1), 93-115.

<https://doi.org/10.5465/amr.2018.0026>

- Baumeister, R. F. (1986). *Identity, cultural change and the struggle for self*. Oxford University Press.
- Beau, P., & Jerman, L. (2022). Bonding forged in “auditing hell”: The emotional qualities of Big Four auditors. *Critical Perspectives on Accounting*, 83(March), 1-15.
<https://doi.org/10.1016/j.cpa.2021.102356>
- Bédard, J., & Gendron, Y. (2004). Qualitative research on accounting: some thoughts on what occurs behind the scene. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 191-206). Elsevier Ltd.
- Bédard, J. C., & Johnstone, K. M. (2010). Audit partner tenure and audit planning and pricing. *Auditing: A Journal of Practice & Theory*, 29(2), 45-70.
<https://doi.org/10.2308/aud.2010.29.2.45>
- Beech, N. (2011). Liminality and the practices of identity reconstruction. *Human Relations*, 64(2), 285-302. <https://doi.org/10.1177/0018726710371235>
- Beech, N., Gold, J., & Beech, S. (2017). Military lives: Coaching transitions. *European Journal of Training and Development*, 41(5), 434-449.
<https://doi.org/10.1108/EJTD-02-2017-0010>
- Bell, C. (2015). *How work role transition influences professional identity: The career path from corporate manager to university professor*. [Doctoral dissertation, George Washington University]. Proquest. <https://tinyurl.com/2p8r8z32>
- Bennis, W. G., & Thomas, R. J. (2002). Crucibles of leadership. *Harvard Business Review*, 80(9), 39-45.
- Berlew, D. E., & Hall, D. T. (1966). The socialization of managers: The effects of expectations on performance. *Administrative Science Quarterly*, 11(2), 207-223.
<https://doi.org/10.2307/2391245>

- Beyer, J. M., & Hannah, D. R. (2002). Building on the past: Enacting established personal identities in a new work setting. *Organization Science*, 13(6), 636-652.
<https://doi.org/10.1287/orsc.13.6.636.495>
- Bhattacharyya, R., & Sachin, D. (2016, December 24). EY, PwC, Deloitte and KPMG lose big as 800 mid and senior executives bid adieu in 2016. *The Economic Times*.
<http://economictimes.indiatimes.com/industry/services/consultancy/-audit/ey-pwc-deloitte-and-kpmg-lose-big-as-800-mid-and-senior-executives-bid-adieu-in-2016/articleshow/56147198.cms>
- Blake, E. (2014). *Examining professional identity: The views of New Zealand chartered accountants*. [Master's thesis, The University of Waikato]. Research Commons.
<https://hdl.handle.net/10289/8800>
- Blay, A. D., & Fennema, M. G. (2017). Are accountants made or born? An analysis of self-selection into the accounting major and performance in accounting courses and on the CPA exam. *Issues in Accounting Education*, 32(3), 33-50.
<https://doi.org/10.2308/iace-51583>
- Bloom, M., Colbert, A. E., & Nielsen, J. D. (2021). Stories of calling: How called professionals construct narrative identities. *Administrative Science Quarterly*, 66(2), 298-338. <https://doi.org/10.1177/0001839220949502>
- Boddy, C. R. (2015). Psychopathic leadership: A case study of a corporate psychopath CEO. *Journal of Business Ethics*, 2(4), 530-551. <https://doi.org/10.1007/s10551-015-2908-6>
- Bourgoin, A., & Harvey, J. F. (2018). Professional image under threat: Dealing with learning-credibility tension. *Human Relations*, 71(12), 611-639.
<https://doi.org/10.1177/0018726718756168>

- Bowles, H. R. (2012). Claiming authority: How women explain their ascent to top business leadership positions. *Research in Organizational Behavior*, 32(2012), 189-212. <https://doi.org/10.1016/j.riob.2012.10.005>
- Boyce, L. A., Zaccaro, S. J., & Wisecarver, M. Z. (2010). Propensity for self-development of leadership attributes: Understanding, predicting, and supporting performance of leader self-development. *Leadership Quarterly*, 21(1), 159-178. <https://doi.org/10.1016/j.leaqua.2009.10.012>
- Brewer, M. B., & Gardner, W. (1996). Who is this "we"? Levels of collective identity and self representations. *Journal of Personality and Social Psychology*, 71(1), 83-93. <https://doi.org/10.1037/0022-3514.71.1.83>
- Bridges, W. (2004). *Transitions: Making sense of life's changes*. De Capo Press.
- Briggs, S. P., Copeland, S., & Haynes, D. (2007). Accountants for the 21st century, where are you? A five-year study of accounting students' personality preferences. *Critical Perspectives on Accounting*, 18(5), 511-537. <https://doi.org/10.1016/j.cpa.2006.01.013>
- Brink, A. G., Norman, C. S., & Wier, B. (2016). Attained education and promotion in public accounting. *Issues in Accounting Education*, 31(3), 301-320. <https://doi.org/10.2308/iace-51244>
- Brook, A. T., Garcia, J., & Fleming, M. (2008). The effects of multiple identities on psychological well-being. *Personality and Social Psychology Bulletin*, 34(12), 1588-1600. <https://doi.org/10.1177/0146167208324629>
- Brouard, F., Bujaki, M., Durocher, S., & Neilson, L. C. (2017). Professional accountants' identity formation: An integrative framework. *Journal of Business Ethics*, 142(2), 225-239. <https://doi.org/10.1007/s10551-016-3157-z>
- Brown, A. (2015). Mid-career reframing: The learning and development processes through which individuals seek to effect major career changes. *British Journal of*

Guidance & Counseling, 43(3), 278-291.

<https://doi.org/10.1080/03069885.2015.1028888>

Brown, A., & Bimrose, J. (2018). Learning and identity development at work. In M. Milana, S. Webb, J. Holford, R. Waller, & P. Jarvis (Eds.), *The Palgrave international handbook on adult and lifelong education and learning* (pp. 245-265). Palgrave Macmillan.

Brown, A. D. (1994). Politics, symbolic action and myth making in pursuit of legitimacy. *Organization Studies*, 15(6), 829-848.

<https://doi.org/10.1177/017084069401500605>

Brown, A. D. (1997). Narcissism, identity, and legitimacy. *Academy of Management Review*, 22(3), 643-686. <https://doi.org/10.5465/amr.1997.9708210722>

Brown, A. D. (2015). Identities and identity work in organizations. *International Journal of Management Reviews*, 17(1), 20-40. <https://doi.org/10.1111/ijmr.12035>

Brown, A. D. (2017). Identity work and organizational identification. *International Journal of Management Reviews*, 19(3), 296-317.

<https://doi.org/10.1111/ijmr.12152>

Brown, A. D. (2019). Identities in *Organizational Studies*. *Organizational Studies*, 40(1), 7-21. <https://doi.org/10.1177/0170840618765014>

Brown, A. D. (2022). Identities in and around organizations: Towards an identity work perspective. *Human Relations*, 75(7), 1205-1237.

<https://doi.org/10.1177/0018726721993910>

Brown, A. D., Colville, I., & Pye, A. (2015). Making sense of sensemaking in *Organization Studies*. *Organization Studies*, 36(2), 265-277.

<https://doi.org/10.1177/0170840614559259>

- Brown, A. D., & Coupland, C. (2015). Identity threats, identity work, and elite professionals. *Organization Studies*, 36(10), 1315-1336.
<https://doi.org/10.1177/0170840615593594>
- Brown, A. D., Lewis, M. A., & Oliver, N. (2019). Identity work, loss and preferred identities: A study of UK business school deans. *Organization Studies*, 42(6), 823-844. <https://doi.org/10.1177/0170840619857464>
- Brown, A. D., & Toyoki, S. (2013). Identity work and legitimacy. *Organization Studies*, 34(7), 875-896. <https://doi.org/10.1177/0170840612467158>
- Brown, J. L., Cooper, D. J., Greenwood, R., & Hinings, C. R. (1996). Strategic alliances within a Big Six accounting firm: A case study. *International Studies of Management & Organization*, 26(2), 59-79.
<https://doi.org/10.1080/00208825.1996.11656681>
- Bruner, J. (1991). The narrative construction of reality. *Critical Inquiry*, 18(1), 1-21.
<http://dx.doi.org/10.1086/448619>
- Burke, P. J., & Stets, J. E. (2009). *Identity theory*. Oxford University Press.
- Carroll, B., & Levy, L. (2010). Leadership development as identity construction. *Management Communication Quarterly*, 24(2), 211-231.
<https://doi.org/10.1177/0893318909358725>
- Carter, C., & Spence, C. (2014). Being a successful professional: An exploration of who makes partner in the Big 4. *Contemporary Accounting Research*, 31(4), 949-981.
<https://doi.org/10.1111/1911-3846.12059>
- Cassell, C. (2005). Creating the interviewer: Identity work in the management research process. *Qualitative Research*, 5(2), 167-179.
<https://doi.org/10.1177/1468794105050833>

- Cassell, C., & Symon, G. (2011). Assessing 'good' qualitative research in the psychology field: A narrative analysis. *Journal of Occupational & Organizational Psychology*, 84(4), 633-650. <https://doi.org/10.1111/j.2044-8325.2011.02009.x>
- Caza, B. B., Moss, S., & Vough, H. (2018). From synchronizing to harmonizing: The process of authenticating multiple work identities. *Administrative Science Quarterly*, 63(4), 703-745. <https://doi.org/10.1177/0001839217733972>
- Caza, B. B., Vough, H., & Puranik, H. (2018). Identity work in organizations and occupations: Definitions, theories, and pathways forward. *Journal of Organizational Behavior*, 39(7), 889-910. <https://doi.org/10.1002/job.2318>
- Cerulo, K. A. (1997). Identity construction: New issues, new directions. *Annual Review of Sociology*, 23, 385-409. <https://doi.org/10.1146/annurev.soc.23.1.385>
- Charan, R., Drotter, S., & Noel, J. (2011). *The leadership pipeline: How to build the leadership powered company* (2nd ed.). Jossey-Bass.
- Chen, Y. S., Chang, B. G., & Lee, C. C. (2008). The association between continuing professional education and financial performance of public accounting firms. *The International Journal of Human Resource Management*, 19(9), 1720-1737. <https://doi.org/10.1080/09585190802295363>
- CIMA. (2012). *Professional identity of management accountants: Leadership in changing environments* [White paper]. Chartered Institute of Management Accountants. <https://tinyurl.com/yc3ma3uh>
- Clandenin, D. J. (2013). *Engaging in narrative inquiry*. Routledge.
- Clegg, S. R., Courpasson, D., & Phillips, N. (2006). *Power and organizations*. SAGE Publications Ltd.
- Clifton, J. (2014). Small stories, positioning, and the discursive construction of leader identity in business meetings. *Leadership*, 10(1), 99-2013. <https://doi.org/10.1177/1742715013504428>

- Cochran, L. R. (1990). Narrative as a paradigm for careers research. In R. A. Young & W. A. Borgen (Eds.), *Methodological approaches to the study of career* (pp. 71-86). Praeger Publishers.
- Cockburn, B. S. (2019). *Identity construction during bridge employment*. [Doctoral Dissertation, University of Iowa]. Iowa Research Online.
<https://doi.org/10.17077/etd.ge7faz69>
- Coffey, A. J. (1994a). Collective responsibility and individual success: The early training experiences of graduate accountants. In A. J. Coffey & P. Atkinson (Eds.), *Occupational socialization and working lives* (2018 ed., pp. 23-40). Ashgate Publishing Ltd.
- Coffey, A. J. (1994b). 'Timing is everything': Graduate accountants, time and organizational commitment. *Sociology*, 28(4), 943-956.
<https://doi.org/10.1177/0038038594028004009>
- Cohen, L. (2006). Remembrance of things past: Cultural process and practice in analysis of career stories. *Journal of Vocational Behavior*, 69(2), 189-201.
<https://doi.org/10.1016/j.jvb.2006.02.002>
- Cohen, L., & Mallon, M. (2001). My brilliant career? Using stories as a methodological tool in careers research. *International Studies of Management & Organization*, 31(3), 48-68. <https://doi.org/10.1080/00208825.2001.11656820>
- Coleman, J. S. (1988). Social capital in the creation of human capital. *American Journal of Sociology*, 94(1988), S95-S120. <https://doi.org/10.1086/228943>
- Coleman, M., Kreuze, J., & Langsam, S. (2004). The new scarlet letter: Student perceptions of the accounting profession after Enron. *Journal of Education for Business*, 79(3), 134-141. <https://doi.org/10.3200/JOEB.79.3.134-141>

- Collins, C. S., & Cooper, J. E. (2014). Emotional intelligence and the qualitative researcher. *International Journal of Qualitative Methods*, 13, 89-103.
<https://doi.org/10.1177/160940691401300134>
- Collinson, D. L. (2006). Rethinking followership: A post-structuralist analysis of follower identities. *The Leadership Quarterly*, 17(2), 179-189.
<https://doi.org/10.1016/j.leaqua.2005.12.005>
- Conroy, S. A., & O'Leary-Kelly, A. M. (2014). Letting go and moving on: Work-related identity loss and recovery. *Academy of Management Review*, 39(1), 67-87.
<https://doi.org/10.5465/amr.2011.0396>
- Cooper, D. J., & Robson, K. (2006). Accounting, professions and regulation: Locating the sites of professionalization. *Accounting, Organizations & Society*, 31(4/5), 415-444. <https://doi.org/10.1016/j.aos.2006.03.003>
- Coram, P. J., & Robinson, M. J. (2017). Professionalism and performance incentives in accounting firms. *Accounting Horizons*, 31(1), 103-123.
<https://doi.org/10.2308/acch-51636>
- Costas, J., & Grey, C. (2014). The temporality of power and the power of temporality: Imaginary future selves in professional services firms. *Organization Studies*, 35(6), 909-937. <https://doi.org/10.1177/0170840613502768>
- Costas, J., & Kärreman, D. (2013). Conscience as control: Managing employees through CSR. *Organization*, 20(3), 394-415. <https://doi.org/10.1177/1350508413478584>
- Coupland, C. (2007). Identities and interviews. In A. Pullen, N. Beech, & D. Sims (Eds.), *Exploring identity: Concepts and methods* (pp. 274-287). Palgrave Macmillan.
- Coupland, C., & Brown, A. D. (2012). Identities in action: Processes and outcomes. *Scandinavian Journal of Management*, 28(1), 1-4.
<http://dx.doi.org/10.1016/j.scaman.2011.12.002>

- Covaleski, M. A., Dirsmith, M. W., Heian, J. B., & Samuel, S. (1998). The calculated and the avowed: Techniques of discipline and struggles over identity in Big Six public accounting firms. *Administrative Science Quarterly*, 43(2), 293-327.
<https://dx.doi.org/10.4135/9781446262979>
- Covaleski, M. A., Earley, C. E., & Zehms, K. M. (2021). The lived reality of public accounting interns. *Journal of Accounting Education*, 56(September), 1-14.
<https://doi.org/10.1016/j.jaccedu.2021.100743>
- Covelski, M. A., Dirsmith, M. W., Heian, J. B., & Samuel, S. (1998). The calculated and the avowed: Techniques of discipline and struggles over identity in Big Six public accounting firms. *Administrative Science Quarterly*, 43(2), 293-327.
<https://doi.org/10.2307/2393854>
- Cox, K., & McAdams, D. P. (2014). Meaning making during high and low point life story episodes predicts emotion regulation two years later: How the past informs the future. *Journal of Research in Personality*, 50(June), 66-70.
<https://doi.org/10.1016/j.jrp.2014.03.004>
- Creary, S. J., Caza, B. B., & Roberts, L. M. (2015). Out of the box? How managing a subordinate's multiple identities affects the quality of a manager-subordinate relationship. *Academy of Management Review*, 40(4), 538-562.
<https://doi.org/10.5465/amr.2013.0101>
- Creed, W. E. D., DeJordy, R., & Lok, J. (2010). Being the change: Resolving institutional contradiction through identity work. *Academy of Management Journal*, 53(6), 1336-1364. <https://doi.org/10.5465/amj.2010.57318357>
- Creed, W. E. D., Scully, M. A., & Austin, J. R. (2002). Clothes make the person? The tailoring of legitimating accounts and the construction of identity. *Organization Science*, 13(5), 475-496. <https://doi.org/10.1287/orsc.13.5.475.7814>

- Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). SAGE Publications, Inc.
- Creswell, J. W., & Miller, D. L. (2000). Determining validity in qualitative inquiry. *Theory into Practice*, 39(3), 124-130.
https://doi.org/10.1207/s15430421tip3903_2
- Creswell, J. W., & Poth, C. N. (2017). *Qualitative inquiry & research design: Choosing among five approaches* (4th ed.). SAGE Publications, Inc.
- Croft, C., Currie, G., & Lockett, A. (2015). The impact of emotionally important social identities on the construction of a managerial leader identity. *Organization Studies*, 36(1), 113-131. <https://doi.org/10.1177/0170840614556915>
- Crosina, E., & Pratt, M. G. (2019). Toward a model of organizational mourning: The case of former Lehman Brothers bankers. *Academy of Management Journal*, 62(1), 66-98. <https://doi.org/10.5465/amj.2017.0140>
- Cross, S. E., & Markus, H. R. (1991). Possible selves across the life span. *Human Development (0018716X)*, 34, 230-260. <https://doi.org/10.1159/000277058>
- Cross, S. E., & Markus, H. R. (1994). Self-schemas, possible selves, and competent performance. *Journal of Educational Psychology*, 86(September), 423-438.
<https://doi.org/10.1037/0022-0663.86.3.423>
- Crotty, M. (1998). *The foundations of social research: Meaning and perspective in the research process*. SAGE Publishing, Inc.
- Csikszentmihalyi, M. (1990). *Flow: The psychology of optimal experience*. Harper & Row.
- Dambrin, C., & Lambert, C. (2012). Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy. *Critical Perspectives on Accounting*, 23(1), 1-16.
<https://doi.org/10.1016/j.cpa.2011.06.006>

- Dansereau, F., Graen, G., & Haga, W. J. (1975). A vertical dyad linkage approach to leadership within formal organizations: A longitudinal investigation of the role making process. *Organizational Behavior and Human Decision Processes*, 13(1), 46-78. [https://doi.org/10.1016/0030-5073\(75\)90005-7](https://doi.org/10.1016/0030-5073(75)90005-7)
- Daoust, L., Hux, C. T., & Zimmerman, A. B. (2020). Interfirm mobility: How Big 4 firm experience impacts the careers and identity of non-Big 4 accounting firm partners. *Social Science Research Network Electronic Journal*(September), 1-65. <https://doi.org/10.2139/ssrn.3724048>
- Daoust, L., & Malsch, B. (2017). *How to become an ex-auditor: Exiting work and restorative memory*. (Unpublished working paper). Queen's University. https://smith.queensu.ca/insight/file/smithinsight_whitepaper_becoming_exauditor.pdf
- Daoust, L., & Malsch, B. (2019). How ex-auditors remember their past: The transformation of audit experience into cultural memory. *Accounting, Organizations & Society*, 77, 1-20. <https://doi.org/https://doi.org/10.1016/j.aos.2019.03.003>
- Day, D. V., & Dragoni, L. (2015). Leadership development: An outcome-oriented review based on time and levels of analysis. *Annual Review of Organizational Psychology and Organizational Behavior*, 2(1), 133-156. <https://doi.org/10.1146/annurev-orgpsych-032414-111328>
- Day, D. V., & Harrison, M. M. (2007). A multilevel, identity-based approach to leadership development. *Human Resource Management Review*, 17(4), 360-373. <https://doi.org/10.1016/j.hrmr.2007.08.007>
- de Vries, M., Blomme, R., & de Loo, I. (2018). *Becoming a professional auditor in the 'tenties' - A delineation of trainee auditors' first year struggles* [Paper

- presentation]. 12th Interdisciplinary Perspectives in Accounting Conference 2018, Edinburgh, Scotland. <https://tinyurl.com/5d97eask>
- de Vries, M., Blomme, R., & De Loo, I. (2022). Part of the herd or black sheep? An exploration of trainee accountants' suffering and modes of adaptation. *Critical Perspectives on Accounting*, 83(March), 1-20.
<https://doi.org/https://doi.org/10.1016/j.cpa.2021.102353>
- Deetz, S. (1994). *Transforming communication, transforming business: Building responsive and responsible workplaces*. Hampton Press.
- Denzin, N. K. (2001). *Interpretive interactionism* (2nd ed.). SAGE Publications, Inc.
- Dermarkar, S., & Hazgui, M. (2022). How auditors legitimize commercialism: A micro-discursive analysis. *Critical Perspectives on Accounting*, 83(March), 1-20.
<https://doi.org/10.1016/j.cpa.2020.102228>
- DeRue, D. S., & Ashford, S. J. (2010). Who will lead and who will follow? A social process of leadership identity construction in organizations. *The Academy of Management Review*, 35(4), 627-647. <https://doi.org/10.5465/amr.35.4.zok627>
- DeRue, D. S., Ashford, S. J., & Cotton, N. C. (2009). Assuming the mantle: Unpacking the process by which individuals internalize a leader identity. In L. M. Roberts & J. E. Dutton (Eds.), *Exploring positive identities and organizations: Building a theoretical and research foundation* (pp. 217-236). Routledge.
- Diaz, M. C., Loraas, T. M., & Apostolou, B. (2017). How do mentoring rewards influence experienced auditors? *British Accounting Review*, 49(6), 594-607.
<https://doi.org/10.1016/j.bar.2017.09.009>
- Dirsmith, M. W., & Covalleski, M. A. (1985). Informal communications, nonformal communication, and mentoring in public accounting firms. *Accounting, Organizations & Society*, 10(2), 149-169. [https://doi.org/10.1016/0361-3682\(85\)90013-3](https://doi.org/10.1016/0361-3682(85)90013-3)

- Dirsmith, M. W., Heian, J. B., & Covalski, M. A. (1997). Structure and agency in an institutionalized setting: The application and social transformation of control in the Big Six. *Accounting, Organizations & Society*, 22(1), 1-17.
[https://doi.org/10.1016/S0361-3682\(96\)00005-0](https://doi.org/10.1016/S0361-3682(96)00005-0)
- Dong, T., Kallunki, J. P., & Nilsson, H. (2019). *Is leadership ability rewarded by the auditing profession?* [Unpublished manuscript]. Stockholm School of Economics. https://indem.uc3m.es/pdf/1561360779-B27_Dong.pdf
- Down, S., & Reveley, J. (2009). Between narration and interaction: Situating first-line supervisor identity work. *Human Relations*, 62(3), 379-401.
<https://doi.org/10.1177/0018726708101043>
- Downar, B., Ernstberger, J., & Koch, C. (2020). Who makes partner in Big 4 audit firms? Evidence from Germany. *Accounting, Organizations & Society*, 91(Article in Press), 1-19. <https://doi.org/10.1016/j.aos.2020.101176>
- Drucker, P. F. (1999). Knowledge-worker productivity: The biggest challenge. *California Management Review*, 41(2), 79-94. <https://doi.org/10.2307/41165987>
- Dubouloy, M. (2004). The transitional space and self-recovery: A psychoanalytical approach to high-potential managers' training. *Human Relations*, 57(4), 467-496. <https://doi.org/10.1177/0018726704043896>
- Dunkel, C. S., & Anthis, K. S. (2001). The role of possible selves in identity formation: A short-term longitudinal study. *Journal of Adolescence*, 24(6), 765-776.
<https://doi.org/10.1006/jado.2001.0433>
- Dunlop, V. P. (2018). *Women's leader identity journeys: The influence of past student experiences on the formation of leader identity in women leaders*. [Master's thesis, Auckland University of Technology]. AUT Library.
<http://hdl.handle.net/10292/11570>

- Dunlop, W. L. (2017). The narrative identity structure model (NISM). *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(2), 153-177. <https://doi.org/10.1177/0276236617733825>
- Durocher, S., Bujaki, M., & Brouard, F. (2016). Attracting millennials: Legitimacy management and bottom-up socialization processes within accounting firms. *Critical Perspectives on Accounting*, 39(September 2016), 1-24. <https://doi.org/10.1016/j.cpa.2016.02.002>
- Dutton, J. E., Dukerich, J. M., & Harquail, C. V. (1994). Organizational images and member identification. *Administrative Science Quarterly*, 39(2), 239-263. <https://doi.org/10.2307/2393235>
- Dutton, J. E., Roberts, L. M., & Bednar, J. (2010). Pathways for positive identity construction at work: Four types of positive identity and the building of social resources. *Academy of Management Review*, 35(2), 265-293. <https://doi.org/10.5465/AMR.2010.48463334>
- Dweck, C. (1986). Motivational processs affecting learning. *American Psychologist*, 41(10), 1040-1048. <https://doi.org/10.1037/0003-066X.41.10.1040>
- Dweck, C. (2016). *Mindset: The new psychology of success. How we can learn to fulfill our potential*. Ballentine Books / Penguin Random House.
- Ebaugh, H. R. F. (1988). *Becoming an Ex: The process of role exit*. The University of Chicago Press.
- Edwards, J. R. (1996). An examination of competing versions of the person-environment fit approach to stress. *Academy of Management Journal*, 39(2), 292-339. <https://doi.org/10.5465/256782>
- Eilam-Shamir, G., Kark, R., & Popper, M. (2017). Boas Shamir: The person, his impact and legacy. *Leadership Quarterly*, 28(4), 563-577. <https://doi.org/10.1016/j.leaqua.2016.03.004>

- Ellis, N., & Ybema, S. (2010). Marketing identities: Shifting circles of identification in inter-organizational relationships. *Organization Studies*, 31(3), 279-305.
<https://doi.org/10.1177/0170840609357397>
- Elsbach, K. D. (2009). Identity affirmation through "signature style": A study of toy car designers. *Human Relations*, 62(7), 1041-1072.
<https://doi.org/10.1177/0018726709335538>
- Ely, R. J., Ibarra, H., & Kolb, D. (2011). Taking gender into account: Theory and design for women's leadership development programs. *Academy of Management Learning & Education*, 10(3), 474-493. <https://doi.org/10.5465/amle.2010.0046>
- Empson, L. (2001). Fear of exploitation and fear of contamination: Impediments to knowledge transfer in mergers between professional service firms. *Human Relations*, 54(7), 839-862. <https://doi.org/10.1177/0018726701547003>
- Empson, L. (2004). Organizational identity change: managerial regulation and member identification in an accounting firm acquisition. *Accounting, Organizations & Society*, 29(8), 759-781. <https://doi.org/10.1016/j.aos.2004.04.002>
- Empson, L. (2007). *Managing the modern law firm: New challenges, new perspectives*. Oxford University Press.
- Empson, L., & Langley, A. (2015). Leadership and professionals: Multiple manifestations of influence in professional service firms. In L. Empson, D. Muzio, J. P. Broschak, & B. Hinings (Eds.), *The Oxford handbook of professional service firms* (pp. 163-188). Oxford University Press.
- Erikson, E. H. (1959). *Identity and the life cycle: Selected papers*. International Universities Press.
- Erikson, E. H. (1963). *Childhood and society*. W. W. Norton and Company, Inc.

- Fachin, F. F., & Davel, E. (2015). Reconciling contradictory paths: Identity play and work in a career transition. *Journal of Organizational Change Management*, 28(3), 369-392. <https://doi.org/10.1108/JOCM-01-2014-0012>
- Fairhurst, G. T. (2009). Considering context in discursive leadership research. *Human Relations*, 62(11), 1607-1633. <https://doi.org/10.1177/0018726709346379>
- Fearon, J. D. (1999). *What is identity (as we now use the word)?* [Unpublished manuscript]. Stanford University. <https://tinyurl.com/mwj5hbzu>
- Fenton, E., & Pettigrew, A. (2006). Leading change in the new professional service firm: Characterizing strategic leadership in a global context. *Research in the Sociology of Organizations*, 24, 101-137. [https://doi.org/10.1016/S0733-558X\(06\)24005-9](https://doi.org/10.1016/S0733-558X(06)24005-9)
- Field, J. (2006). *Learning transitions in the adult life course: Agency, identity and social capital* [Paper presentation]. Conference of the European Society for Research in the Education of Adults 2006, Louvain-la-Neuve, Belgium. <https://tinyurl.com/mr4568kx>
- Field, J., & Lynch, H. (2015). Getting stuck, becoming unstuck: Agency, identity, and transitions between learning contexts. *Journal of Adult and Continuing Education*, 21(1), 3-17. <https://doi.org/10.7227/JACE.21.1.2>
- File, K. (2018). “You’re Manchester United manager, you can’t say things like that”: Impression management and identity performance by professional football managers in the media. *Journal of Pragmatics*, 127, 56-70. <https://doi.org/10.1016/j.pragma.2018.01.001>
- Fivush, R., Booker, J. A., & Graci, M. E. (2018). Ongoing narrative meaning-making within events and across the life span. *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(2), 127-152. <https://doi.org/10.1177/0276236617733824>

- Fleishman, E. (1953). The description of supervisory behavior. *Journal of Applied Psychology*, 37(1), 1-6. <https://doi.org/10.1037/h0056314>
- Fogarty, T. J. (1992). Organizational socialization in accounting firms: A theoretical framework and agenda for future research. *Accounting, Organizations & Society*, 17(2), 129-149. [https://doi.org/10.1016/0361-3682\(92\)90007-F](https://doi.org/10.1016/0361-3682(92)90007-F)
- Foot, E. (1951). Identification as the basis for a theory of motivation. *American Sociological Review*, 16(1), 14-21. <https://doi.org/10.2307/2087964>
- Fossey, E., Harvey, C., McDermott, F., & Davidson, L. (2002). Understanding and evaluating qualitative research. *Australian and New Zealand Journal of Psychiatry*, 36(6), 717-732. <https://doi.org/10.1046/j.1440-1614.2002.01100.x>
- Fusch, P. I., & Ness, L. R. (2015). Are we there yet? Data saturation in qualitative research. *The Qualitative Report*, 20(9), 1408-1416. <https://doi.org/10.46743/2160-3715/2015.2281>
- Gabarro, J. J. (1990). The development of working relationships. In J. Gallegher, R. E. Kraut, & C. Egido (Eds.), *Intellectual teamwork: Social and technological foundations of cooperative work* (pp. 79-110). Lawrence Erlbaum Associates, Inc.
- Garnier, C. (2020). Joining the right *Écurie*, or how to become an audit partner: How unofficial promotion networks operate in Big 4 firms in France. *Comptabilité Contrôle Audit*, 26(2), 1-35.
- Garnier, C., & Mangen, C. (2021). *On becoming a partner: The phases of identity conversion during the promotion to partner* [Unpublished manuscript]. Kedge Business School. <https://tinyurl.com/ff5ueyf3>
- Gebreiter, F. (2020). Making up ideal recruits: Graduate recruitment, professional socialization and subjectivity at Big Four accountancy firms. *Accounting*,

Auditing & Accountability Journal, 33(1), 233-255.

<https://doi.org/10.1108/AAAJ-11-2017-3250>

Gecas, V. (1982). The self-concept. *Annual Review of Sociology*, 8, 1-33.

<https://doi.org/10.1146/annurev.so.08.080182.000245>

Gecas, V. (1986). Self-agency and the life course. In M. J. Shanahan, J. T. Mortimer, & M. K. Johnson (Eds.), *Handbook of the life course* (Vol. 2, pp. 369-388).

Springer.

Geier, J. G. (1967). A trait approach to the study of leadership in small groups. *Journal of Communication*, 17(December), 316-323. <https://doi.org/10.1111/j.1460-2466.1967.tb01189.x>

Gendron, Y., & Spira, L. F. (2010). Identity narratives under threat: A study of former members of Arthur Andersen. *Accounting, Organizations & Society*, 35(3), 275-300. <https://doi.org/10.1016/j.aos.2009.09.001>

Gephart, R. J. (2004). Qualitative research and the *Academy of Management Journal*. *Academy of Management Journal*, 47(4), 454-462.

<https://doi.org/10.5465/AMJ.2004.14438580>

Gergen, K. J. (1985). The social constructionist movement in modern psychology.

American Psychologist, 40(3), 266-275. <https://doi.org/10.1037/0003-066X.40.3.266>

Germaine, M. L., & Scandura, T. A. (2005). Mentoring and identity development: The role of self-determination. In R. J. Burke & M. C. Mattis (Eds.), *Supporting women's career advancement: Challenges and opportunities* (pp. 106-123).

Edward Elgar Publishing.

Ghaempanah, B., & Khapova, S. (2020). Identity play and the stories we live by. *Journal of Organizational Change Management*, 33(5), 683-695.

<https://doi.org/10.1108/JOCM-07-2019-0238>

- Giddens, A. (1991). *Modernity and self-identity*. Polity Press.
- Gjerde, S., & Alvesson, M. (2020). Sandwiched: Exploring role and identity of middle managers in the genuine middle. *Human Relations*, 73(1), 124-151.
<https://doi.org/10.1177/0018726718823243>
- Gjerde, S., & Ladegård, G. (2019). Leader role crafting and the functions of leader role identities. *Journal of Leadership & Organizational Studies*, 26(1), 44-59.
<https://doi.org/10.1177/1548051818774553>
- Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Aldine de Gruyter.
- Gleason, P. (1983). Identifying identity: A semantic history. *Journal of American History*, 69(4), 910-931. <https://doi.org/10.2307/1901196>
- Goffman, E. (1959). *The presentation of self in everyday life*. Anchor Books.
- Goffman, E. (1963). *Stigma: Notes on the management of spoiled identity*. Simon & Schuster, Inc.
- Goretzki, L., & Messner, M. (2019). Backstage and frontstage interactions in management accountants' identity work. *Accounting, Organizations & Society*, 74(April 2019), 1-20. <https://doi.org/10.1016/j.aos.2018.09.001>
- Goretzki, L., Strauss, E., & Weber, J. (2013). An institutional perspective on the changes in management accountants' professional role. *Management Accounting Research*, 24(1), 41-63. <https://doi.org/10.1016/j.mar.2012.11.002>
- Graen, G., & Cashman, J. F. (1975). A role making model of leadership in formal organizations: A developmental approach. In J. G. Hunt & L. L. Larson (Eds.), *Leadership frontiers* (pp. 143-165). Kent State University Press.
- Greenhaus, J. H., Collins, K. M., Singh, R., & Parasuraman, S. (1997). Work and family influences on departure from public accounting. *Journal of Vocational Behavior*, 50(249-270). <https://doi.org/10.1006/jvbe.1996.1578>

- Greenwood, R., Hinings, C. R., & Brown, J. (1990). "P2-form" strategic management: Corporate practices in professional partnerships. *Academy of Management Journal*, 33(4), 725-755. <https://doi.org/10.5465/256288>
- Greenwood, R., & Suddaby, R. (2006). Institutional entrepreneurship in mature fields: The Big Five accounting firms. *Academy of Management Journal*, 49(1), 27-48. <https://doi.org/10.5465/AMJ.2006.20785498>
- Grey, C. (1994). Career as a project of the self and labour process discipline. *Sociology*, 28(2), 479-497. <https://doi.org/10.1177/0038038594028002007>
- Grey, C. (1998). On being a professional in a "Big Six" firm. *Accounting, Organizations & Society*, 23(5/6), 569-587. [https://doi.org/10.1016/S0361-3682\(97\)00003-2](https://doi.org/10.1016/S0361-3682(97)00003-2)
- Grint, K. (2005). Problems, problems, problems: The social construction of 'leadership'. *Human Relations*, 58(11), 1467-1494. <https://doi.org/10.1177/0018726705061314>
- Grishutina, M. M., & Kostenko, V. Y. (2021). *Variety of possible selves: The role of agency and empirical evidence review*. (Working paper BRP 126/PSY/2021). National Research University Higher School of Economics. <https://tinyurl.com/bdex8sxm>
- Groysberg, B., Gibbons, M., & Bronstein, J. (2017). *Building a developmental culture: The birth of Deloitte University*. HBS Case No. 9-411-059. Harvard Business School Publishing.
- Guénin-Paracini, H., Malsch, B., & Paillé, A. M. (2014). Fear and risk in the audit process. *Accounting, Organizations & Society*, 39(4), 264-288. <https://doi.org/10.1016/j.aos.2014.02.001>
- Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? An experiment with data saturation and variability. *Field Methods*, 18(1), 59-82. <https://doi.org/10.1177/1525822X05279903>

Guillén, L., & Ibarra, H. (2010). *Seasons of a leader's development: Beyond a one-size fits all approach to designing interventions.*

<https://doi.org/10.2139/ssrn.1577027>

Guillén, L., & Ibarra, H. (2010, March). *Seasons of a leader's development: Beyond a one-size fits all approach to designing interventions.* (Working paper No.

2010/2014/OB). INSEAD School of Business.

<https://doi.org/10.2139/ssrn.1577027>

Guillén, L., Mayo, M., & Korotov, K. (2015). Is leadership a part of me? A leader identity approach to understanding the motivation to lead. *Leadership Quarterly*, 26(5),

802-820. <https://doi.org/10.1016/j.leaqua.2015.05.001>

Guo, K. H. (2018). The odyssey of becoming: Professional identity and insecurity in the Canadian accounting field. *Critical Perspectives on Accounting*, 56(October), 20-

45. <https://doi.org/10.1016/j.cpa.2017.10.008>

Gupta, P. P., Weirich, T. R., & Turner, L. E. (2013). Sarbanes-Oxley and public reporting on internal control: Hasty reaction or delayed action? *Accounting Horizons*,

27(2), 371-408. <https://doi.org/10.2308/acch-50425>

Guthrie, C. P., & Jones III, A. (2017). Maximizing mentoring in public accounting: The effects of structure on outcomes for male and female protégés. *Journal of*

Managerial Issues, 29(2), 137-154.

Haigh, J., & Crowther, G. (2005). Interpreting motorcycling through its embodiment in life story narratives. *Journal of Marketing Management*, 21(5), 555-572.

<https://doi.org/10.1362/0267257054307426>

Hall, D. T. (1968). Identity changes during the transition from student to professor.

School Review, 76(4), 445-469. <https://doi.org/10.1086/442856>

- Hall, D. T. (1971). A theoretical model of career subidentity development in organizational settings. *Organizational Behavior and Human Performance*, 6(1), 50-76. [https://doi.org/10.1016/0030-5073\(71\)90005-5](https://doi.org/10.1016/0030-5073(71)90005-5)
- Hall, D. T. (1976). *Careers in organizations*. Goodyear Publishing Company.
- Hall, D. T. (1995). Unplanned executive transitions and the dance of subidentities. *Human Resource Management*, 34(1), 71-92.
<https://doi.org/10.1002/hrm.3930340106>
- Hall, D. T. (2004a). The protean career: A quarter-century journey. *Journal of Vocational Behavior*, 65(1), 1-13. <https://doi.org/10.1016/j.jvb.2003.10.006>
- Hall, D. T. (2004b). Self-awareness, identity, and leader development. In D. V. Day, S. J. Zaccaro, & S. M. Halpin (Eds.), *Leader development for transforming organizations: Growing leaders for tomorrow* (2014 ed., pp. 153-176). Routledge / Taylor & Francis Group.
- Hall, D. T., & Mirvis, P. H. (1995). The new career contract: Developing the whole person at midlife and beyond. *Journal of Vocational Behavior*, 47(3), 269-289.
<https://doi.org/10.1006/jvbe.1995.0004>
- Hall, D. T., & Moss, J. E. (1998). The new protean career contract: Helping organizations and employees adapt. *Organizational Dynamics*, 26(3), 22-37.
[https://doi.org/10.1016/S0090-2616\(98\)90012-2](https://doi.org/10.1016/S0090-2616(98)90012-2)
- Hall, D. T., Yip, J., & Doiron, K. (2018). Protean careers at work: Self-direction and values orientation in psychological success. *Annual Review of Organizational Psychology and Organizational Behavior*, 5(January), 129-156.
<https://doi.org/10.1146/annurev-orgpsych-032117-104631>
- Hall, D. T., Zhu, G., & Yan, A. (2002). Career creativity as protean identity transformation. In M. Peiperl, M. B. Arthur, & N. Anand (Eds.), *Career creativity: Explorations in the remaking of work*. Oxford University Press.

Halpin, A. W., & Winer, B. J. (1957). *A factorial study of leader behavior descriptions*.

Bureau of Business Research / Ohio State University.

Hamilton, S. E. (2013). Exploring professional identity: The perceptions of chartered accountant students. *British Accounting Review*, 45(1), 37-49.

<https://doi.org/10.1016/j.bar.2012.12.002>

Hammack, P. (2014). Theoretical foundations of identity. In K. C. McLean & M. Syed (Eds.), *The Oxford handbook of identity development* (pp. 11-30). Oxford University Press.

Hammond, M., Clapp-Smith, R., & Palanski, M. (2017). Beyond (just) the workplace: A theory of leader development across multiple domains. *Academy of Management Review*, 42(3), 481-493. <https://doi.org/10.5465/amr.2014.0431>

Harper, R. R. (1989). *An ethnographic examination of accountancy*. [Doctoral dissertation, University of Manchester]. Proquest. <https://tinyurl.com/2s4vx2ss>

Harrison, N. (2018). Using the lens of 'possible selves' to explore access to higher education: A new conceptual model for practice, policy, and research. *Social Sciences*, 7(10), 1-21. <https://doi.org/10.3390/socsci7100209>

Hay, A. (2014). 'I don't know what I am doing!': Surfacing struggles of managerial identity work. *Management Learning*, 45(5), 509-524. <https://doi.org/10.1177/1350507613483421>

Hay, A., & Dalvir, S. F. (2015). Desperately seeking fixedness: Practitioners' accounts of 'becoming doctoral researchers'. *Academy of Management Annual Meeting Proceedings*, 2015(1), 1-6. <https://doi.org/10.1177/1350507616641599>

Hayes, T., & Mattimoe, R. (2004). To tape or not to tape: Reflections on methods of data collection. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 359-372). Elsevier Ltd.

- Haynes, K. (2017). Accounting as gendering and gendered: A review of 25 years of critical accounting research on gender. *Critical Perspectives on Accounting*, 43(March 2017), 110-124. <https://doi.org/10.1016/j.cpa.2016.06.004>
- Haynes, K., Grugulis, I., Spring, M., Blackmom, K., Battisti, G., & Ng, I. (2014). A two-year stretch: The functions of an identity workspace in mid-career identity work by management academics. *Journal of Management Inquiry*, 23(4), 379-392. <https://doi.org/10.1177/1056492614521692>
- Hermanson, D. R., Houston, R. W., Stefaniak, C. M., & Wilkins, A. M. (2016). The work environment in large audit firms: Current perceptions and possible improvements. *Current Issues in Auditing*, 10(2), A38-A61. <https://doi.org/10.2308/ciia-51484>
- Hill, L. A. (1992). *Becoming a manager: Mastery of a new identity*. Harvard Business School Press.
- Hinings, C. R., & Brown, J. L. (1991). Change in an autonomous professional organization. *Journal of Management Studies*, 28(4), 376-393. <https://doi.org/10.1111/j.1467-6486.1991.tb00287.x>
- Hinings, C. R., Greenwood, R., & Cooper, D. (1999). The dynamics of change in large accounting firms. In D. M. Brock, M. J. Powell, & C. R. Hinings (Eds.), *Restructuring the professional organization: Accounting, health care and law* (pp. 131-153). Routledge / Taylor & Francis Group.
- Holm, T., & Thomsen, D. K. (2018). Self-event connections in life stories, self-concept clarity, and dissociation: Examining their relations with symptoms of psychopathology. *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(3), 293-317. <https://doi.org/10.1177/0276236617733839>

Horton, J., Macve, R. H., & Struyven, G. (2004). Qualitative research: Experiences in using semi-structured interviews. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 339-358). Elsevier Ltd.

Horton, K. E., & Wanderley, C. (2018). Identity conflict and the paradox of embedded agency in the management accounting profession: Adding a new piece to the theoretical jigsaw. *Management Accounting Research*, 38(March 2018), 39-50. <https://doi.org/10.1016/j.mar.2016.06.002>

Housley, W., & Smith, R. J. (2011). Telling the CAQDAS code: Membership categorization and the accomplishment of 'coding rules' in research team talk. *Discourse Studies*, 13(4), 417-434. <https://doi.org/10.1177/1461445611403258>

Hoyer, P., & Steyaert, C. (2015). Narrative identity construction in times of career change: Taking note of unconscious desires. *Human Relations*, 68(12), 1837-1863. <https://doi.org/10.1177/0018726715570383>

Hoyle, R. H., & Sherrill, M. R. (2006). Future orientation in the self-system: Possible selves, self-regulation, and behavior. *Journal of Personality*, 74(6), 1673-1696. <https://doi.org/10.1111/j.1467-6494.2006.00424.x>

Humberd, B. K., & Rouse, E. D. (2016). Seeing you in me and me in you: Personal identification in the phases of mentoring relationships. *Academy of Management Review*, 41(3), 435-455. <https://doi.org/10.5465/amr.2013.0203>

Humphrey, C., & Lee, B. (2004). *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods*. Elsevier Ltd.

Humphreys, J. H., Novicevic, M. M., Smothers, J., Pane Haden, S. S., Hayek, M., Williams Jr., W. A., Oyler, J. D., & Clayton, R. W. (2015). The collective endorsement of James Meredith: Initiating a leader identity construction

process. *Human Relations*, 68(9), 1389-1413.

<https://doi.org/10.1177/0018726714556292>

Ibarra, H. (1999). Provisional selves: Experimenting with image and identity in professional adaptation. *Administrative Science Quarterly*, 44(4), 764-791.

<https://doi.org/10.2307/2667055>

Ibarra, H. (2000a). Making partner: A mentor's guide to the psychological journey.

Harvard Business Review, 78(2), 146-155.

Ibarra, H. (2000b, Feb. 1). *Provisional selves: experimenting with image and identity in professional adaptation*. Harvard Business School Working Knowledge: Business Research for Business Leaders. <https://hbswk.hbs.edu/archive/provisional-selves-experimenting-with-image-and-identity-in-professional-adaptation>

Ibarra, H. (2004a). *Our many possible selves: Re-working our identities to reinvent our careers*. (Working paper). INSEAD School of Business.

<https://tinyurl.com/2ffxfbr9>

Ibarra, H. (2004b). *Working identity: Unconventional strategies for reinventing your career* (Paperback ed.). Harvard Business School Press.

Ibarra, H. (2007). *Identity transitions: Possible selves, liminality, and the dynamics of voluntary career change*. (Working paper). INSEAD School of Business.

<https://tinyurl.com/mpb4n25h>

Ibarra, H. (2014). Psychological issues at mid-career. *Rotman Management*, 2014(Winter), 84-86.

Ibarra, H. (2018). Change yourself. Step up: Don't sit around thinking about what kind of leaders you would like to be - take action. *London Business School Review*, 29(1), 10-13.

Ibarra, H., & Barbulescu, R. (2010). Identity as narrative: Prevalence, effectiveness, and consequences of narrative identity work in macro work role transitions.

Academy of Management Review, 35(1), 135-154.

<https://doi.org/10.5465/AMR.2010.45577925>

Ibarra, H., & Guillén, L. (2008). *Leadership development during midlife: A turning point in career advancement*. (Working paper). INSEAD School of Business.

Ibarra, H., & Obodaru, O. (2016). Betwixt and between identities: Liminal experience in contemporary careers. *Research in Organizational Behavior*, 36, 47-64.

<https://doi.org/10.1016/j.riob.2016.11.003>

Ibarra, H., & Obodaru, O. (2020). The liminal playground: Identity play and the creative potential of liminal experiences. In A. D. Brown (Ed.), *The Oxford handbook of identities in organizations* (pp. 471-485). Oxford University Press.

Ibarra, H., & Petriglieri, J. L. (2010). Identity work and play. *Journal of Organizational Change Management*, 23(1), 10-25. <https://doi.org/10.1108/09534811011017180>

Ibarra, H., & Petriglieri, J. L. (2016). *Impossible selves: Image strategies and identity threat in professional women's career transitions*. (Working paper). INSEAD School of Business. <https://tinyurl.com/4vvysmr9>

Ibarra, H., Snook, S., & Ramo, L. G. (2010). Identity-based leader development. In N. Nohria & R. Khurana (Eds.), *Handbook of leadership theory and practice* (pp. 657-678). Harvard Business Press.

Imoniana, J. O., & Imoniana, B. B. (2020). Auditors' career development and personal identity crisis. *European Research Studies Journal*, 23(1), 565-586.

<https://doi.org/10.35808/ersj/1572>

James, W. (1890). *The principles of psychology* (Vol. 1). Henry Holt & Co.

Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.

<https://doi.org/10.1016/j.cpa.2007.02.008>

- Jerman, L., & Bourgoin, A. (2018). The auditor's negative identity (L'identité négative de l'auditeur). *Comptabilité Contrôle Audit*, 24(1), 113-142.
- Jones III, A., & Iyer, V. M. (2020). Who aspires to be a partner in a public accounting firm? A study of individual characteristics and gender differences. *Accounting Horizons*, 34(3), 129-151. <https://doi.org/10.2308/horizons-18-168>
- Josselson, R. (1995). Imagining the real: Empathy, narrative, and the dialogic self. In R. Josselson & A. Lieblich (Eds.), *The narrative study of lives. Interpreting experience: The narrative study of lives* (Vol. 3, pp. 27-44). SAGE Publications, Inc.
- Kets de Vries, M., & Korotov, K. (2006). *Creating identity laboratories to enable executive change and transformation*. (Working paper). INSEAD School of Business.
- Kets de Vries, M., & Korotov, K. (2007). Creating transformational executive education programs. *Academy of Management Learning & Education*, 6(3), 375-387. <https://doi.org/10.5465/amle.2007.26361627>
- Kimber, J. A. (2018). *Christian expatriate experience in China: Social network theory and the role of home church connection*. [Doctoral Dissertation, George Fox University].
- King, L., & Raspin, C. (2004). Lost and found possible selves, subjective well-being, and ego development in divorced women. *Journal of Personality*, 72(3), 603-632. <https://doi.org/10.1111/j.0022-3506.2004.00274.x>
- King, N. (1999). The qualitative research interview. In C. Cassell & G. Symon (Eds.), *Qualitative methods in organizational research: A practical guide* (Reprint ed., pp. 118-134). SAGE Publications Ltd.

- Kinney, W. R. (2005). Twenty-five years of audit deregulation and re-regulation: What does it mean for 2005 and beyond? *Auditing: A Journal of Practice & Theory*, 24(Supplement), 89-109. <https://doi.org/10.2308/aud.2005.24.s-1.89>
- Klotz, A. C., Swider, B. W., Shao, Y., & Prengler, M. K. (2021). The paths from insider to outsider: A review of employee exit transitions. *Human Resource Management*, 60(1), 119-144. <https://doi.org/10.1002/hrm.22033>
- Knights, D., & McCabe, D. (2003). Governing through teamwork: Reconstituting subjectivity in a call centre. *Journal of Management Studies*, 40(7), 1587-1619. <https://doi.org/10.1111/1467-6486.00393>
- Koerner, M. M. (2014). Courage as identity work: Accounts of workplace courage. *Academy of Management Journal*, 57(1), 63-91. <https://doi.org/10.5465/amj.2010.0641>
- Kokot, P. (2014). Structures and relationships: Women partners' careers in Germany and the UK. *Accounting, Auditing & Accountability Journal*, 27(1), 48-72. <https://doi.org/10.1108/AAAJ-04-2013-1321>
- Komives, S., Owen, J. E., Longerbeam, S. D., Mainella, F. C., & Osteen, L. (2005). Developing a leader identity: A grounded theory. *Journal of College Student Development*, 46(6), 593-611. <https://doi.org/10.1353/csd.2005.0061>
- Koning, J., & Waistell, J. (2012). Identity talk of aspirational ethical leaders. *Journal of Business Ethics*, 107(1), 65-77. <https://doi.org/10.1007/s10551-012-1297-3>
- Kornberger, M., Carter, C., & Ross-Smith, A. (2010). Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice. *Accounting, Organizations & Society*, 35(8), 775-791. <https://doi.org/10.1016/j.aos.2010.09.005>
- Kornberger, M., Justesen, L., & Mouritsen, J. (2011). "When you make manager, we put a big mountain in front of you": An ethnography of managers in a Big 4

accounting firm. *Accounting, Organizations & Society*, 36(8), 514-533.

<https://doi.org/10.1016/j.aos.2011.07.007>

Kosmala, K., & Herrbach, O. (2006). The ambivalence of professional identity: On cynicism and jouissance. *Human Relations*, 59(10), 1393-1428.

<https://doi.org/10.1177/0018726706071526>

Kreiner, G. E., Hollensbe, E. C., & Sheep, M. L. (2006). Where is the “me” among the “we”? Identity work and the search for optimal balance. *Academy of Management Journal*, 49(5), 1031-1057.

<https://doi.org/10.5465/AMJ.2006.22798186>

Kumar, R. (2014). *Research methodology: A step-by-step guide for beginners* (4th ed.). SAGE Publications Ltd.

Kumra, S., & Vinnicombe, S. (2008). A study of the promotion to partner process in a professional services firm: How women are disadvantaged. *British Journal of Management*, 19(Supplement 1), S65-S74. <https://doi.org/10.1111/j.1467-8551.2008.00572.x>

Kunda, G. (2006). *Engineering culture: Control and commitment in a high-tech organization*. Temple University Press.

Ladva, P., & Andrew, J. (2014). Weaving a web of control: “The Promise of Opportunity” and work-life balance in multinational accounting firms. *Accounting, Auditing & Accountability Journal*, 27(4), 634-654.

<https://doi.org/10.1108/AAAJ-02-2012-00955>

LaPointe, K. (2010). Narrating career, positioning identity: Career identity as a narrative practice. *Journal of Vocational Behavior*, 77(1), 1-9.

<https://doi.org/10.1016/j.jvb.2010.04.003>

- Leondari, A., Syngollitou, E., & Kiosseoglou, G. (1998). Academic achievement, motivation and future selves. *International Journal of Adolescence and Youth*, 7(2), 165-177. <https://doi.org/10.1080/0305569980240202>
- Lepisto, D., Crosina, E., & Pratt, M. G. (2015). Identity work within and beyond the professions: Toward a theoretical integration and extension. In A. Desilva & M. Aparicio (Eds.), *International handbook of professional identities* (pp. 11-37). Scientific & Academic Publishing.
- Levinson, D. J. (1977). The mid-life transition: A period in adult psychosocial development. *Psychiatry*, 40(2), 99-112. <https://doi.org/10.1080/00332747.1977.11023925>
- Levinson, D. J., Darrow, C. M., Klein, E. B., Levinson, M. H., & McKee, B. (1986). *The seasons of a man's life* (Reissue ed.). Ballantine Books.
- Lewin, K. (1951). *Field theory in social science: Selected theoretical papers*. Harper & Brothers.
- Liao, H. W., Bluck, S., & Westerhof, G. J. (2018). Longitudinal relations between self-defining memories and self-esteem: Mediating roles of meaning-making and memory function. *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(3), 318-341. <https://doi.org/10.1177/0276236617733840>
- Lindsay, H. F. (2013). *Patterns of learning in the accounting profession: The roles of continuing professional development and lifelong learning*. [Doctoral dissertation, The Open University]. <https://doi.org/10.21954/ou.ro.0000aa4b>
- Linville, P. W. (1982). Affective consequences of complexity regarding the self and others. In M. S. Clark & S. T. Fiske (Eds.), *Affect and cognition*. Lawrence Erlbaum Associates, Inc.

- London, M., & Sherman, G. D. (2021). Becoming a leader: Emergence of leadership style and identity. *HUman Resource Development Review*, 20(3), 322-344.
<https://doi.org/10.1177/15344843211009632>
- Loo, I. D., Cooper, S., & Manochin, M. (2015). Enhancing the transparency of accounting research: The case of narrative analysis. *Qualitative Research in Accounting and Management*, 12(1), 34-54. <https://doi.org/10.1108/QRAM-02-2013-0007>
- Lord, R. G., Gatti, P., & Chui, S. L. M. (2016, September). Social-cognitive, relational, and identity-based approaches to leadership. *Organizational Behavior and Human Decision Processes*, 136(September), 119-134.
<https://doi.org/10.1016/j.obhdp.2016.03.001>
- Lord, R. G., & Hall, R. J. (2005). Identity, deep structure and the development of leadership skill. *The Leadership Quarterly*, 16(4), 591-615.
<https://doi.org/10.1016/j.leaqua.2005.06.003>
- Lord, R. G., & Maher, K. J. (1991). *Leadership and information processing: Linking perceptions and performance*. Unwin Hyman.
- Louis, M. R. (1980). Career transitions: Varieties and commonalities. *Academy of Management Review*, 5(3), 329-340. <https://doi.org/10.2307/257108>
- Lührmann, T., & Eberl, P. (2007). Leadership and identity construction: Reframing the leader-follower interaction from an identity theory perspective. *Leadership*, 3(1), 115-127. <https://doi.org/10.1177/1742715007073070>
- Lupu, I. (2012). Approved routes and alternative paths: The construction of women's careers in large accounting firms. Evidence from the French Big Four. *Critical Perspectives on Accounting*, 23(4/5), 351-369.
<https://doi.org/10.1016/j.cpa.2012.01.003>

- Lupu, I., & Empson, L. (2015). *Illusio* and overwork: Playing the game in the accounting field. *Accounting, Auditing & Accountability Journal*, 28(8), 1310-1340.
<https://doi.org/10.1108/AAAJ-02-2015-1984>
- Maclean, M., Harvey, C., & Chia, R. (2012). Sensemaking, storytelling, and the legitimization of elite business careers. *Human Relations*, 65(1), 17-40.
<https://doi.org/10.1177/0018726711425616>
- Mahler, E. B. (2008). *Defining career success in the 21st century: A narrative study of intentional work role transitions*. [Doctoral dissertation, George Washington University]. ProQuest Central. <https://tinyurl.com/ywf766zb>
- Mallett, O., & Wapshott, R. (2012). Mediating ambiguity: Narrative identity and knowledge workers. *Scandinavian Journal of Management*, 28(1), 16-26.
<https://doi.org/10.1016/j.scaman.2011.12.001>
- Malsch, B., & Daoust, L. (2019). *How to become an ex-auditor: The road from the Big Four to private industry* [White paper]. Queen's University / Smith School of Business. <https://tinyurl.com/mwbcztzt>
- Mann, R. D. (1959). A review of the relationships between personality and performance in small groups. *Psychological Bulletin*, 56(4), 241-270.
<https://doi.org/10.1037/h0044587>
- March, J. G. (1985). The technology of foolishness. In J. G. March & J. P. Olsen (Eds.), *Ambiguity and choice in organizations* (2nd ed.). Oxford University Press.
- Markus, H., & Nurius, P. (1986). Possible selves. *American Psychologist*, 41(9), 954-969.
<https://doi.org/10.1037/0003-066X.41.9.954>
- Markus, H., & Wurf, E. (1987). The dynamic self-concept: A social psychological perspective. *Annual Review of Psychology*, 38(1), 299-337.
<https://doi.org/10.1146/annurev.ps.38.020187.001503>

- Martens, M. L., Jennings, J. E., & Jennings, P. D. (2007). Do the stories they tell get them the money they need? The role of entrepreneurial narratives in resource acquisition. *Academy of Management Journal*, 50(5), 1107-1132.
<https://doi.org/10.5465/amj.2007.27169488>
- Mason, M. (2010). Sample size and saturation in PhD studies using qualitative interviews. *Forum: Qualitative Social Research*, 11(3), 1-19.
<https://doi.org/10.17169/fqs-11.3.1428>
- Maurer, T. J., & London, M. (2018). From individual contributor to leader: A role identity shift framework for leader development within innovative organizations. *Journal of Management*, 44(4), 1426-1452.
<https://doi.org/10.1177/0149206315614372>
- McAdams, D. P. (1985). *Power, intimacy, and the life story: Personological inquiries into identity*. Dorsey Press.
- McAdams, D. P. (1993). *Stories we live by: Personal myths and the making of the self*. William Morrow and Company, Inc.
- McAdams, D. P. (1999). Personal narratives and the life story. In L. A. Pervin & O. John (Eds.), *Handbook of personality: Theory and research* (2nd ed., pp. 478-500). Guilford Press.
- McAdams, D. P. (2006). The problem of narrative coherence. *Journal of Constructivist Psychologist*, 19(2), 109-125. <https://doi.org/10.1080/10720530500508720>
- McAdams, D. P. (2011). Narrative identity. In S. J. Schwartz, K. Luyckx, & V. L. Vignoles (Eds.), *Handbook of identity theory and research* (Vol. 1, pp. 99-115). Springer Science + Business Media, LLC.
- McAdams, D. P. (2013). The psychological self as actor, agent, and author. *Perspectives on Psychological Science*, 8(3), 272-295.
<https://doi.org/10.1177/1745691612464657>

- McAdams, D. P. (2014). The life narrative at midlife. *New Directions for Child and Adolescent Development*, 2014(145), 57-69. <https://doi.org/10.1002/cad.20067>
- McAdams, D. P. (2018). Narrative identity: What is it? What does it do? How do you measure it? *Imagination, Cognition and Personality: Consciousness in Theory, Research, and Clinical Practice*, 37(3), 359-372.
<https://doi.org/10.1177/0276236618756704>
- McAdams, D. P., & Guo, J. (2015). Narrating the generative life. *Psychological Science*, 26(4), 475-483. <https://doi.org/10.1177/0956797614568318>
- McAdams, D. P., & McLean, K. C. (2013). Narrative identity. *Current Directions in Psychological Science*, 22(3), 233-238.
<https://doi.org/10.1177/0963721413475622>
- McCabe, A., & Peterson, C. (1984). What makes a good story? *Journal of Psycholinguistic Research*, 13(6), 457-480.
<https://doi.org/10.1007/BF01068179>
- McCracken, S. A., Salterio, S. E., & Gibbons, M. (2008). Auditor-client management relationships and roles in negotiating financial reporting. *Accounting, Organizations & Society*, 33(4/5), 362-383.
<https://doi.org/10.1016/j.aos.2007.09.002>
- McLean, K. C., & Pasupathi, M. (2012). Processes of identity development: Where I am and how I got there. *Identity: International Journal of Theory and Research*, 12(1), 8-28. <https://doi.org/10.1080/15283488.2011.632363>
- McLean, K. C., & Pratt, M. W. (2006). Life's little (and big) lessons: Identity statuses and meaning-making in the turning point narratives of emerging adults. *Developmental Psychology*, 42(4), 714-722.
<https://doi.org/10.1037/0012-1649.42.4.714>

- McLean, K. C., & Syed, M. (2015). Personal, master, and alternative narratives: An integrative framework for understanding identity development in context. *Human Development*, 58(6), 318-349. <https://doi.org/10.1159/000445817>
- Mead, G. H. (1934). *Mind, self, and society*. University of Chicago Press.
- Meindl, J. R. (1995). The romance of leadership as a follower-centric theory: A social constructionist approach. *Leadership Quarterly*, 6(3), 329-341. [https://doi.org/10.1016/1048-9843\(95\)90012-8](https://doi.org/10.1016/1048-9843(95)90012-8)
- Merriam, S. B., & Grenier, R. S. (2019). *Qualitative research in practice: Examples for discussion and analysis* (2nd ed.). Jossey-Bass.
- Michaels, D. (2022). Ernst & Young fined \$100 million in ethics exam-cheating probe. *Wall Street Journal*. <https://www.wsj.com/articles/ey-paying-100-million-to-settle-probe-of-auditors-cheating-on-ethics-exams-11656410401>
- Miller, S. (1973). Ends, means, and galumphing: Some leitmotifs of play. *American Anthropologist*, 75(1), 87-98. <https://doi.org/10.1525/aa.1973.75.1.02a00050>
- Miner, J. B., Miner, D. B., & Vandenberg, R. J. (1994). Congruence and fit in professional role motivation theory. *Organization Science*, 5(1), 86-97. <https://doi.org/10.1287/orsc.5.1.86>
- Mintzberg, H. (1989). *Mintzberg on management: Inside our strange world of organizations*. The Free Press.
- Miscenko, D., & Day, D. V. (2016). Identity and identification at work. *Organizational Psychology Review*, 6(3), 215-247. <https://doi.org/10.1177/2041386615584009>
- Miscenko, D., Guenter, H., & Day, D. V. (2017). Am I a leader? Examining leader identity development over time. *Leadership Quarterly*, 28(5), 605-620. <https://doi.org/10.1016/j.leaqua.2017.01.004>

- Mitchell, T., Rediker, K., & Beach, L. R. (1986). Image theory and organizational decision making In H. P. Sims & D. A. Gioia (Eds.), *The thinking organization* (pp. 31-47). Jossey Bass.
- Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organizations & Society*, 38(3), 228-244.
<https://doi.org/10.1016/j.aos.2013.04.001>
- Morison, R., Erickson, T., & Dychtwald, K. (2006). Managing middlecence. *Harvard Business Review*, 84(3), 78-96. <https://doi.org/10.1108/dlo.2006.0812odad.001>
- Morrow, S. L. (2005). Quality and trustworthiness in qualitative research in counseling psychology. *Journal of Counseling Psychology*, 52(2), 250-260.
<https://doi.org/10.1037/0022-0167.52.2.250>
- Moser, J. R., & Ashforth, B. E. (2022). My network, my self: A social network approach to work-based identity. *Research in Organizational Behavior*, 41(2021), 1-16.
<https://doi.org/10.1016/j.riob.2022.100155>
- Mueller, F., Carter, C., & Ross-Smith, A. (2011). Making sense of career in a Big Four accounting firm. *Current Sociology*, 59(4), 551-567.
<https://doi.org/10.1177/0011392111402734>
- Muir, D. (2014). Mentoring and leader identity development: A case study. *Human Resource Development Quarterly*, 25(3), 349-379.
<https://doi.org/10.1002/hrdq.21194>
- Muir, D. K. (2011). *Leader identity development through mentoring: A case study*. [Doctoral dissertation, Northern Illinois University]. Proquest Central.
<https://tinyurl.com/4e5xfzd>

- Murphy, B., & Hassall, T. (2020). Developing accountants: From novice to expert. *Accounting Education*, 29(1), 1-31.
<https://doi.org/10.1080/09639284.2019.1682628>
- Nanda, A. (2003). *Broken trust: Role of professionals in the Enron debacle*. HBS Note No. 9-903-084. Harvard Business School Publishing.
- Nanda, A. (2005). *Who is a professional*. HBS Note No. 9-904-047. Harvard Business School Publishing.
- Nanda, A. (2006). *Learning from scandals: Responsibility of professional organizations*. HBS Note No. 9-905-037. Harvard Business School Publishing.
- Newell, S., Robertson, M., Scarbrough, H., & Swan, J. (2009). *Managing knowledge work and innovation*. Palgrave Macmillan.
- Nicholson, N. (1984). A theory of work role transitions. *Administrative Science Quarterly*, 29(2), 172-191. <https://doi.org/10.2307/2393172>
- Niedenthal, P. M., Setterlund, M. B., & Wherry, M. B. (1992). Possible self-complexity and affective reactions to goal-relevant evaluation. *Journal of Personality and Social Psychology*, 63(1), 5-16. <https://doi.org/10.1037//0022-3514.63.1.5>
- O'Dwyer, B. (2004). Qualitative data analysis: Illuminating a process for transforming a 'messy' but 'attractive' 'nuisance'. In C. Humphrey & B. Lee (Eds.), *The real life guide to accounting research: A behind-the-scenes view of using qualitative research methods* (pp. 391-408). Elsevier Ltd.
- Oliffe, J. L., Kelly, M. T., Montaner, G. G., & Yu Ko, W. F. (2021). Zoom interviews: Benefits and concessions. *International Journal of Qualitative Methods*, 20(2021), 1-8. <https://doi.org/10.1177/16094069211053522>
- Orvis, K. A., & Ratwani, K. L. (2010). Leader self-development: A contemporary context for leader development evaluation. *Leadership Quarterly*, 21(4), 657-674.
<https://doi.org/10.1016/j.leaqua.2010.06.008>

- Oyserman, D., Bybee, D., & Terry, K. (2006). Possible selves and academic outcomes: How and when possible selves impel action. *Journal of Personality and Social Psychology*, 91(1), 188-204. <https://doi.org/10.1037/0022-3514.91.1.188>
- Oyserman, D., Destin, M., & Novin, S. (2015). The context-sensitive future self: Possible selves motivate in context, not otherwise. *Self & Identity*, 14(2), 173-188. <https://doi.org/10.1080/15298868.2014.965733>
- Palus, C. J., & Drath, W. H. (1995). *Evolving leaders: A model for promoting development in programs*. Center for Creative Leadership.
- Pan, G., Seow, P. S., Pang, Y. H., & Leong, K. S. (2018). What does it take to become a partner at a Big 4 accounting firm? Insights from Singapore's experience. *International Journal of Accounting and Financial Reporting*, 8(2), 166-178. <https://doi.org/10.5296/ijafr.v8i2.13133>
- Parker, L., & Warren, S. (2012). *Personal life values and professional identity: Countering the accountant's stereotype* [Paper presentation]. 2012 Interdisciplinary Perspectives on Accounting Conference, Cardiff, Wales.
- Paulus, T. M., & Lester, J. N. (2016). ATLAS.ti for conversation and discourse analysis studies. *International Journal of Social Research Methodology*, 19(4), 405-428. <https://doi.org/10.1080/13645579.2015.1021949>
- Person, S. (1993). CPA firms can help manage clients' businesses without losing their independence. *Journal of Accountancy*, 175(5), 91-91.
- Petriglieri, G. (2011). *Identity workspaces for leadership development*. (Working paper). INSEAD School of Business. <https://tinyurl.com/9y5a57s3>
- Petriglieri, G., & Petriglieri, J. L. (2010). Identity workspaces: The case of business schools. *Academy of Management Learning & Education*, 9(1), 44-60. <https://doi.org/10.5465/AMLE.2010.48661190>

- Petriglieri, G., & Stein, M. (2012). The unwanted self: Projective identification in leaders' identity work. *Organization Studies*, 33(9), 1217-1235.
<https://doi.org/10.1177/0170840612448158>
- Petriglieri, G., Wood, J. D., & Petriglieri, J. L. (2011). Up close and personal: Building foundations for leaders' development through the personalization of management learning. *Academy of Management Learning & Education*, 10(3), 430-450. <https://doi.org/10.5465/amle.2010.0032>
- Pfeffer, J. (2010). *Power: Why some people have it and others don't*. HarperCollins Publishers.
- Picard, C. F. (2016). The marketization of accountancy. *Critical Perspectives on Accounting*, 34, 79-97. <https://doi.org/10.1016/j.cpa.2015.07.001>
- Picard, C. F., Durocher, S., & Gendron, Y. (2014). From meticulous professionals to superheroes of the business world: A historical portrait of a cultural change in the field of accountancy. *Accounting, Auditing & Accountability Journal*, 27(1), 73-118. <https://doi.org/10.1108/AAAJ-09-2012-1087>
- Polkinghorne, D. E. (1988). *Narrative knowing and the human sciences*. SUNY Press.
- Polkinghorne, D. E. (2007). Validity issues in narrative research. *Qualitative Inquiry*, 13(4), 471-486. <https://doi.org/10.1177/1077800406297670>
- Power, M. K. (1991). Educating accountants: Towards a critical ethnography. *Accounting, Organizations & Society*, 16(4), 333-353.
[https://doi.org/10.1016/0361-3682\(91\)90026-B](https://doi.org/10.1016/0361-3682(91)90026-B)
- Power, M. K., & Gendron, Y. (2015). Research forum on qualitative research in auditing. *Auditing: A Journal of Practice & Theory*, 34(2), 1-2.
<https://doi.org/10.2308/ajpt-10458>

- Pratt, M. G. (1998). To be or not to be: Central questions in organizational identification. In P. Godfrey (Ed.), *Identity in organizations: Developing theory through conversations* (pp. 171-207). SAGE Publications, Inc.
- Pratt, M. G. (2009). For the lack of boilerplate: Tips on writing up (and reviewing) qualitative research. *Academy of Management Journal*, 52(5), 858-862.
<https://doi.org/10.5465/amj.2009.44632557>
- Pratt, M. G., & Foreman, P. O. (2000). Classifying managerial responses to multiple organizational identities. *Academy of Management Review*, 25(1), 18-42.
<https://doi.org/10.5465/amr.2000.2791601>
- Pratt, M. G., Rockmann, K. W., & Kaufmann, J. B. (2006). Constructing professional identity: The role of work and identity learning cycles in the customization of identity among medical residents. *Academy of Management Journal*, 49(2), 235-262. <https://doi.org/10.5465/amj.2006.20786060>
- Quinn, R. E. (1996). *Deep change: Discovering the leader within*. San Francisco, CA.
- Quinn, R. E. (2004). *Building the bridge as you walk on it: A guide for leading change*. Jossey-Bass.
- Ramarajan, L. (2014). Past, present and future research on multiple identities: Toward an interpersonal network approach. *The Academy of Management Annals*, 8(1), 589-659. <https://doi.org/10.5465/19416520.2014.912379>
- Reichard, R. J., & Johnson, S. K. (2011). Leader self-development as organizational strategy. *Leadership Quarterly*, 22(1), 33-42.
<https://doi.org/10.1016/j.leaqua.2010.12.005>
- Reichard, R. J., Walker, D. O., Putter, S. E., Middleton, E., & Johnson, S. K. (2017). Believing is becoming: The role of leader developmental efficacy in leader self-development. *Journal of Leadership & Organizational Studies*, 24(2), 137-156.
<https://doi.org/10.1177/1548051816657981>

- Reicher, S., Haslam, S. A., & Hopkins, N. (2005). Social identity and the dynamics of leadership: Leaders and followers as collaborative agents in the transformation of social reality. *Leadership Quarterly*, 16(4), 547-568.
<https://doi.org/10.1016/j.leaqua.2005.06.007>
- Reicher, S., & Hopkins, N. (2003). On the science of the art of leadership. In D. van Knippenberg & M. A. Hogg (Eds.), *Leadership and power: Identity processes in groups and organizations* (pp. 65-78). SAGE Publications, Inc.
- Reinstein, A., Sinason, D. H., & Fogarty, T. J. (2012). Examining mentoring in public accounting organizations. *Review of Business*, 33(1), 40-49.
- Remler, D., & Van Ryzin, G. (2015). *Research methods in practice: Strategies for description and causation*. SAGE Publications.
- Ricoeur, P. (1984). *Time and narrative* (K. McLaughlin & D. Pellauer, Trans.; Vol. 1). University of Chicago Press.
- Riessman, C. K. (2008). *Narrative methods for the human sciences*. SAGE Publications, Inc.
- Ritchie, J., Lewis, J., & Elam, G. (2003). Designing and selecting samples. In J. Ritchie & J. Lewis (Eds.), *Qualitative research practice: A guide for social science students and researchers* (pp. 77-108). SAGE Publications, Inc.
- Rivera, L. A. (2012). Hiring as cultural matching: The case of elite professional service firms. *American Sociological Review*, 77(6), 999-1022.
<https://doi.org/10.1177/0003122412463213>
- Roberts, L. M., Dutton, J. E., Spreitzer, G. M., Heaphy, E. D., & Quinn, R. E. (2005). Composing the reflected best-self portrait: Building pathways for becoming extraordinary in work organizations. *Academy of Management Review*, 30(4), 712-736. <https://doi.org/10.5465/amr.2005.18378874>

- Rodgers, K. A. (2014). *Leaving the game: Status and identity in the role exit of professional football players*. [Doctoral Dissertation, University of Oregon]. Scholars' Bank. <http://hdl.handle.net/1794/18539>
- Rowan, M., & Huston, P. (1997). Qualitative research articles: Information for authors and peer reviewers. *CMAJ: Canadian Medical Association Journal*, 157(10), 1442-1446.
- Rubin, H. J., & Rubin, I. S. (2012). *Qualitative interviewing: The art of hearing data* (3rd ed.). SAGE Publications, Inc.
- Rudestam, K. E., & Newton, R. R. (2015). *Surviving your dissertation: A comprehensive guide to content and process* (4th ed.). SAGE Publications, Inc.
- Rushdie, S. (1992). *Imaginary homelands: Essays and criticism, 1981-1991*. Penguin Books.
- Russell, K. A., Siegel, G. H., & Kulesza, C. S. (1999). Counting more, counting less: Transformations in the management accounting profession. *Management Accounting Quarterly*, 1(1), 38-44.
- Ruvolo, A. P., & Markus, H. R. (1992). Possible selves and performance: The power of self-relevant imagery. *Social Cognition*, 10(1), 95-124.
<https://doi.org/10.1521/soco.1992.10.1.95>
- Ryan, N. F., Hammond, M., MacCurtain, S., & Cross, C. (2020). Overcoming risk for women in leader identity development. *Journal of Managerial Psychology*, 36(1), 75-88. <https://doi.org/10.1108/JMP-03-2019-0178>
- Saldana, J. (2016). *The coding manual for qualitative researchers* (3rd ed.). SAGE Publications, Inc.
- Saleh, A., & Alfakir, T. (2018). *Auditors' journey to the top: The case of Sweden*. [Master's Thesis, Högskolan Kristianstad / Kristianstad University]. HKR Library. <https://tinyurl.com/j6pvhwy7>

- Sandelowski, M. (2008). Theoretical saturation. In L. M. Given (Ed.), *The SAGE encyclopedia of qualitative research methods* (Vol. 2). SAGE Publications, Inc.
- Saunders, B., Sim, J., Kingstone, T., Baker, S., Waterfield, J., Bartlam, B., Burroughs, H., & Jinks, C. (2018). Saturation in qualitative research: Exploring its conceptualization and operationalization. *Quality & Quantity*, 52(4), 1893-1907. <https://doi.org/10.1007/s11135-017-0574-8>
- Scandura, T. A., & Viator, R. E. (1994). Mentoring in public accounting firms: An analysis of mentor-protégé relationships, mentorship functions, and protégé turnover intentions. *Accounting, Organizations & Society*, 19(8), 717-734. [https://doi.org/10.1016/0361-3682\(94\)90031-0](https://doi.org/10.1016/0361-3682(94)90031-0)
- Seidman, I. (2013). *Interviewing as qualitative research: A guide for researchers in education and the social sciences* (4th ed.). Teachers College Press / Columbia University.
- Sellers, R. D., & Fogarty, T. J. (2010). The making of accountants: The continuing influence of early career experiences. *Managerial Auditing Journal*, 25(7), 701-719. <https://doi.org/10.1108/02686901011061360>
- Serpe, R. T., & Stryker, S. (2011). The symbolic interactionist perspective and identity theory. In S. J. Schwartz, K. Luyckx, & V. L. Vignoles (Eds.), *Handbook of identity theory and research* (Vol. 1, pp. 225-248). Springer Science + Business Media, LLC.
- Shamir, B. (2005). Leaders' life stories are social reality: A rejoinder to Gronn. *Leadership*, 1(4), 491-500. <https://doi.org/10.1177/1742715005057235>
- Shamir, B., Dayan-Horesh, H., & Adler, D. (2005). Leading by biography: Towards a life-story approach to the study of leadership. *Leadership*, 1(1), 13-29. <https://doi.org/10.1177/1742715005049348>

- Shamir, B., & Eilam, G. (2005). "What's your story?" A life-stories approach to authentic leadership development. *The Leadership Quarterly*, 16(3), 395-417.
<https://doi.org/10.1016/j.leaqua.2005.03.005>
- Sharpstone, L. E. (2002). New partners' common mistakes. *Practical Accountant*, 35(6), 8-10.
- Shepherd, D. A., & Williams, T. A. (2018). Hitting rock bottom after job loss: Bouncing back to create a new positive work identity. *Academy of Management Review*, 43(1), 28-49. <https://doi.org/10.5465/amr.2015.0102>
- Sillince, J., & Mueller, F. (2007). Switching strategic responsibility: The reframing of accounts of responsibility. *Organization Studies*, 28(2), 155-176.
<https://doi.org/10.1177/0170840606067989>
- Slay, H. S., Taylor, M. S., & Williamson, I. O. (2004). *Midlife transition decision processes and career success: The role of identity, networks, and shocks* [Paper presentation]. 2004 Academy of Human Resource Development Conference, Austin, Texas. <https://tinyurl.com/9zrreb2n>
- Snook, S. A. (2008). *Leader(ship) development*. HBS Note No. 9-403-054. Harvard Business School Publishing.
- Snow, D. A., & Anderson, L. (1987). Identity work among the homeless: The verbal construction and avowal of personal identities. *American Journal of Psychology*, 92(May), 1336-1371. <https://doi.org/doi.org/10.1086/228668>
- Spence, C., & Carter, C. (2014). An exploration of the professional habitus in the Big 4 accounting firms. *Work, Employment and Society*, 28(6), 946-962.
<https://doi.org/10.1177/0950017013510762>
- Spence, C., Carter, C., Belal, A., Husillos, J., Dambrin, C., & Archel, P. (2016). Tracking habitus across a transnational professional field. *Work, Employment and Society*, 30(1), 3-20. <https://doi.org/10.1177/0950017015574824>

- Spence, C., Dambrin, C., Carter, C., Husillos, J., & Archel, P. (2015). Global ends, local means: Cross-national homogeneity in professional service firms. *Human Relations*, 68(5), 765-788. <https://doi.org/10.1177/0018726714541489>
- Spence, C., Zhu, J., Endo, T., & Matsubara, S. (2017). Money, honour and duty: Global professional service firms in comparative perspective. *Accounting, Organizations & Society*, 62(October 2017), 82-97. <https://doi.org/10.1016/j.aos.2017.09.001>
- Stack, R., & Malsch, B. (2022). Auditors' professional identities: Review and future directions. *Accounting Perspectives*, 1-43. <https://doi.org/10.1111/1911-3838.12289>
- Stam, D., Lord, R. G., van Knippenberg, D., & Wisse, B. (2014). An image of who we might become: Vision, communication, possible selves, and vision pursuit. *Organization Science*, 25(4), 1172-1194. <https://doi.org/10.1287/orsc.2013.0891>
- Stein, K. F. (1994). Complexity of the self-schema and responses to disconfirming feedback. *Cognitive Therapy and Research*, 18(2), 161-178. <https://doi.org/10.1007/BF02357222>
- Stogdill, R. M. (1948). Personal factors associated with leadership: A survey of the literature. *Journal of Psychology*, 25(January), 35-71. <https://doi.org/10.1080/00223980.1948.9917362>
- Strauss, K., Griffin, M. A., & Parker, S. K. (2012). Future work selves: How salient hoped-for identities motivate proactive career behaviors. *Journal of Applied Psychology*, 97(3), 580-598. <https://doi.org/10.1037/a0026423>
- Strenger, C., & Ruttenberg, A. (2008). The existential necessity of midlife change. *Harvard Business Review*, 86(2), 82-90.
- Stryker, S. (1968). Identity salience and role performance: The relevance of symbolic interaction theory for family research. *Journal of Marriage & Family*, 30(4), 558-564. <https://doi.org/10.2307/349494>

- Stryker, S., & Burke, P. J. (2000). The past, present, and future of an identity theory. *Social Psychology Quarterly*, 63(4), 284-297. <https://doi.org/10.2307/2695840>
- Sturdy, A., Brocklehurst, M., Winstanley, D., & Littlejohns, M. (2006). Management as a (self) confidence trick: Management ideas, education and identity work. *Organization*, 13(6), 841-860. <https://doi.org/10.1177/1350508406068501>
- Suddaby, R., & Greenwood, R. (2005). Rhetorical strategies of legitimacy. *Administrative Science Quarterly*, 50(1), 35-67. <https://doi.org/10.2189/asqu.2005.50.1.35>
- Sullivan, S. E., & Al Ariss, A. (2021). Making sense of different perspectives on career transitions: A review and agenda for future research. *Human Resource Management Review*, 31(1), 1-17. <https://doi.org/10.1016/j.hrmr.2019.100727>
- Sullivan, W. M. (2004). Can professionalism still be a viable work ethic? *The Good Society*, 13(1), 15-20. <https://doi.org/10.1353/gso.2004.0032>
- Super, D. E. (1957). *The psychology of careers*. Harper & Row.
- Super, D. E. (1980). A life-span, life-space approach to career development. *Journal of Vocational Behavior*, 16(June), 282-298. [https://doi.org/10.1016/0001-8791\(80\)90056-1](https://doi.org/10.1016/0001-8791(80)90056-1)
- Sveningsson, S., & Alvesson, M. (2003). Managing managerial identities: Organizational fragmentation, discourse and identity struggle. *Human Relations*, 56(10), 1163-1193. <https://doi.org/10.1177/00187267035610001>
- Sweeney, B., Arnold, D., & Pierce, B. (2010). The impact of perceived ethical culture of the firm and demographic variables on auditors' ethical evaluation and intention to act decisions. *Journal of Business Ethics*, 93(4), 531-551. <https://doi.org/10.1007/s10551-009-0237-3>

- Sweeney, B., & McGarry, C. (2011). Commercial and professional audit goals: Inculcation of audit seniors. *International Journal of Auditing*, 15(3), 316-332.
<https://doi.org/10.1111/j.1099-1123.2011.00437.x>
- Tajfel, H. (1978). Social categorization, social identity and social comparison. In H. Tajfel (Ed.), *Differentiation between social groups: Studies in the social psychology of intergroup relations* (pp. 61-76). Academic Press.
- Tempest, S., & Starkey, K. (2004). The effects of liminality on individual and organizational learning. *Organization Studies*, 25(4), 507-527.
<https://doi.org/10.1177/0170840604040674>
- Thomas, R., & Linstead, A. (2002). Losing the plot? Middle managers and identity. *Organization*, 9(1), 71-93. <https://doi.org/10.1177/135050840291004>
- Thornborrow, T., & Brown, A. D. (2009). 'Being regimented': Aspiration, discipline and identity work in the British parachute regiment. *Organization Studies*, 30(4), 355-376. <https://doi.org/10.1177/0170840608101140>
- Thorne, A., & Nam, V. (2007). The life story as a community project. *Human Development*, 50(2-3), 119-123. <https://doi.org/10.1159/000100941>
- Thorne, A., & Nam, V. (2009). The storied construction of personality. In P. Coor & G. Matthews (Eds.), *Cambridge handbook of personality* (pp. 491-505). Cambridge University Press.
- Tiron-Tudor, A. (2018). Women career paths in accounting organizations: Big 4 scenario. *Administrative Sciences*, 8(4), 1-16.
<https://doi.org/10.3390/admsci8040062>
- Trice, H. M., & Morand, D. A. (1989). Rites of passage in work careers. In M. B. Arthur, D. T. Hall, & B. S. Lawrence (Eds.), *Handbook of career theory*. Cambridge University Press.

- Turner, L. E. (2006). Learning from accounting history: Will we get it right this time? *Issues in Accounting Education*, 21(4), 383-407.
<https://doi.org/10.2308/iace.2006.21.4.383>
- Turner, V. W. (1967). Betwixt and between: The liminal period in *Rites de Passage*. In *The forest of symbols: Aspects of Ndembu ritual* (pp. 93-111). Cornell University Press.
- Uhl-Bien, M., Riggio, R. E., Lowe, K. B., & Carsten, M. K. (2014). Followership theory: A review and research agenda. *Leadership Quarterly*, 25(1), 83-104.
<https://doi.org/10.1016/j.leaqua.2013.11.007>
- van der Steen, M. P. (2022). Identity work of management accountants in a merger: The construction of identity in liminal space. *Management Accounting Research*, In press(In press), 1-19. <https://doi.org/10.1016/j.mar.2022.100792>
- van Gennep, A. (1960). *The rites of passage* (M. B. Vizedom & G. L. Caffee, Trans.). University of Chicago Press.
- Van Maanen, J., & Barley, S. R. (1984). Occupational communities: Culture and control in organizations. In B. M. Staw & L. L. Cummings (Eds.), *Research in Organizational Behavior* (pp. 287-365). JAI Press.
- Van Maanen, J., & Schein, E. H. (1979). Toward a theory of organizational socialization. In B. M. Staw & L. L. Cummings (Eds.), *Research in Organizational Behavior* (Vol. 1, pp. 209-264). JAI Press.
- Vanden Poel, L., & Hermans, D. (2019). Narrative coherence and identity: Associations with psychological well-being and internalizing symptoms. *Frontiers in Psychology*, 10, 1-9. <https://doi.org/10.3389/fpsyg.2019.01171>
- Venkatesh, V., Brown, S. A., & Bala, H. (2013). Bridging the qualitative-quantitative divide: Guidelines for conducting mixed methods research in information

- systems. *MIS Quarterly*, 37(1), 21-54.
<https://doi.org/10.25300/MISQ/2013/37.1.02>
- Viator, R. E. (1999). An analysis of formal mentoring programs and perceived barriers to obtaining a mentor at large public accounting firms. *Accounting Horizons*, 13(1), 37-53. <https://doi.org/10.2308/acch.1999.13.1.37>
- Viator, R. E. (2001). The association of formal and informal public accounting mentoring with role stress and related job outcomes. *Accounting, Organizations & Society*, 26(1), 73-93. [https://doi.org/10.1016/S0361-3682\(00\)00002-7](https://doi.org/10.1016/S0361-3682(00)00002-7)
- Vien, C. L. (2015). You made partner: Now what? *Journal of Accountancy*, 219(4), 66-69.
- Vien, C. L. (2021). Succession issues surge at accounting firms. *Journal of Accountancy*, 231(2), 7-7.
- Vignoles, V. L., Regalia, C., Manzi, C., Gollledge, J., & Scabini, E. (2006). Beyond self-esteem: Influence of multiple motives on identity construction. *Journal of Personality and Social Psychology*, 90(2), 308-333.
<https://doi.org/10.1037/0022-3514.90.2.308>
- Vine, B., Holmes, J., Marra, M., Pfeifer, D., & Jackson, B. (2008). Exploring co-leadership talk through interactional sociolinguistics. *Leadership*, 4(3), 339-360.
<https://doi.org/10.1177/1742715008092389>
- von Nordenflycht, A. (2010). What is a professional service firm? Toward a theory and taxonomy of knowledge-intensive firms. *Academy of Management Review*, 35(1), 155-174. <https://doi.org/10.5465/amr.35.1.zok155>
- Vough, H. C., Bataille, C. D., Noh, S. C., & Lee, M. D. (2015). Going off script: How managers make sense of the ending of their careers. *Journal of Management Studies*, 52(3), 414-440. <https://doi.org/10.1111/joms.12126>

- Vough, H. C., & Caza, B. B. (2017). Where do I go from here? Sensemaking and the construction of growth-based stories in the wake of denied promotions. *Academy of Management Review*, 42(1), 103-128. <https://doi.org/10.5465/amr.2013.0177>
- Waked, S. S., & Yusof, M. (2016). What does it require to become an accounting partner? Insights from lived experiences of accounting partners in the Kingdom of Saudi Arabia. *International Journal of Economic Perspectives*, 10(4), 552-561.
- Warhurst, R. (2011). Managers' practice and managers' learning as identity formation: Reassessing the MBA contribution. *Management Learning*, 42(3), 261-278. <https://doi.org/10.1177/1350507610387567>
- Warren, S., & Parker, L. (2009). Bean counters or bright young things? Towards the visual study of identity construction among professional accountants. *Qualitative Research in Accounting and Management*, 6(4), 205-223.
- Waters, T. E., & Fivush, R. (2015). Relations between narrative coherence, identity, and psychological well-being in emerging adulthood. *Journal of Personality*, 83(4), 441-451. <https://doi.org/10.1111/jopy.12120>
- Watson, T. J. (2008). Managing identity: Identity work, personal predicaments, and structural circumstances. *Organization*, 15(1), 121-143. <https://doi.org/10.1177/1350508407084488>
- Watson, T. J. (2009). Narrative, life story and manager identity: A case study in autobiographical identity work. *Human Relations*, 62(3), 425-452. <https://doi.org/10.1177/0018726708101044>
- Weick, K. E. (1995). *Sensemaking in organizations*. SAGE Publications Ltd.
- Wenger, E. (1999). *Communities of practice: Learning, meaning, and identity*. Cambridge University Press.

- West, M., Nicholson, N., & Arnold, J. (1987). Identity changes as outcomes of work-role transitions. In T. Honess & K. M. Yardley-Matwiejczuk (Eds.), *Self and identity: Perspectives across the lifespan* (pp. 287-303). Routledge & Kegan Paul.
- Westermann, K. D., Bédard, J., & Earley, C. E. (2015). Learning the ‘craft’ of auditing: A dynamic view of auditors’ on-the-job learning. *Contemporary Accounting Research*, 32(3), 864-896. <https://doi.org/10.1111/1911-3846.12107>
- Westermann, K. D., Bedard, J. C., & Earley, C. E. (2015). Learning the “craft” of auditing: A dynamic view of auditors’ on-the-job learning. *Contemporary Accounting Research*, 32(3), 864-896. <https://doi.org/10.1111/1911-3846.12107>
- Wilson, E., & Deaney, R. (2010). Changing career and changing identity: How do teacher career changers exercise agency in identity construction? *Social Psychology of Education*, 13(2), 169-183. <https://doi.org/10.1007/s11218-010-9119-x>
- Wittman, S. (2019). Lingerin identities. *Academy of Management Review*, 44(4), 724-745. <https://doi.org/10.5465/amr.2015.0090>
- Wolf, C. (2019). Not lost in translation: Managerial career narratives and the construction of protean identities. *Human Relations*, 72(3), 505-533. <https://doi.org/10.1177/0018726718778094>
- Wyatt, A. R. (2004). Accounting professionalism—They just don't get it! *Accounting Horizons*, 18(1), 45-53. <https://doi.org/10.2308/acch.2004.18.1.45>
- Ybema, S., Keenoy, T., Oswick, C., Beverungen, A., Ellis, N., & Sabelis, I. (2009). Articulating identities. *Human Relations*, 62(3), 299-322. <https://doi.org/10.1177/0018726708101904>
- Yin, R. K. (2009). *Case study research: Design and methods* (4th ed.). SAGE Publishing, Inc.
- Yorks, L., Beechler, S., & Ciporen, R. (2007). Enhancing the impact of an open-enrollment executive program through assessment. *Academy of Management*

Learning & Education, 6(3), 310-320.

<https://doi.org/10.5465/amle.2007.26361622>

Zeff, S. A. (1987). Does the CPA belong to a profession? *Accounting Horizons*, 1(2), 65-68.

Zeff, S. A. (2003a). How the U.S. accounting profession got where it is today: Part I. *Accounting Horizons*, 17(3), 189-205.

<https://doi.org/10.2308/acch.2003.17.3.189>

Zeff, S. A. (2003b). How the U.S. accounting profession got where it is today: Part II. *Accounting Horizons*, 17(4), 267-286.

<https://doi.org/10.2308/acch.2003.17.4.267>

Zheng, W., Meister, A., & Caza, B. B. (2021). The stories that make us: Leaders' origin stories and temporal identity work. *Human Relations*, 74(8), 1178-1210.

<https://doi.org/10.1177/0018726720909864>

Zikic, J., & Richardson, J. (2016). What happens when you can't be who you are: Professional identity at the institutional periphery. *Human Relations*, 69(1), 139-168. <https://doi.org/10.1177/0018726715580865>

Zimmerman, A. B., Bills, K. L., & Causholli, M. (2021). The market premium for audit partners with Big 4 experience. *Accounting Horizons*, 35(2), 193-217.

<https://doi.org/10.2308/HORIZONS-2019-524>

Appendix A: Initial Screening Questions

The following set of initial screening questions was utilized to create a basic screen for identifying candidates to interview. The desired responses and brief explanations are provided below (adapted from Kimber, 2018).

Question	Desired Response	Comment
Is this person currently a practice leader within the accounting firm?	Yes	Defining role occupancy of the study participants
How long has this person been a practice leader at this firm?	Five years or less	Seek to gather their stories while they are still relatively fresh.
Has this person spent either all or most of his/her accounting career (from staff accountant through practice leader) at this firm?	Yes	This question is important, as it seeks to explore the narratives of partners whose experience has been concentrated within a single firm, rather than across several organizations.
Is this person willing to participate in a confidential interview about his or her career journey to making partner or managing director?	Yes	This obtains permission from the practice leader to move forward. If the respondent indicates "Yes," his or her contact information will be provided by [Big 4 Firm] to the researcher.

Appendix B: Interview Questions

The following question outline is designed to allow interviewees to share their narrative experiences, explore the processes of identity development during partners' careers, and identify key themes.

Segment	Question(s)	Purpose
Narrative Background	I'd like to hear how you became a partner (or managing director) . Go back as far as you need to and then work your way to the present moment. Begin with the chapter of your life where you think your journey into accounting started. Please tell me the story from that time through the period when you first formally filled the role as partner (or managing director) . (Bloom, et al., 2021)	To capture antecedent themes related to the overall life and career story
Identity Work during Roles and Career Transitions	Let's talk about how you evolved as your career progressed (from staff to senior, senior to manager, manager to senior manager, and senior manager to partner/MD). For each stage: <ul style="list-style-type: none"> What new responsibilities did moving into this role entail? (Ibarra, 1999) What, specifically, did those new responsibilities push you to change about yourself / become during that transition? What new perspectives did you acquire about yourself in each role? What did you <u>unlearn</u>? How did you ready yourself for the next role? 	To capture identity work activities and processes, and explore the roles of possible selves and identity play within roles and during career transitions
Formation of Practice Leader Identity	Let's talk about your of becoming a partner. <ul style="list-style-type: none"> Did you encounter significant turning points through which you become to see yourself as becoming a "partner" or "managing director"? Please describe. (Bloom et al., 2021) <ul style="list-style-type: none"> When did you start to <u>feel</u> like a partner/MD? Do you associate this with an event, experience, or a date? How far along in your career were you when you brought in your first client? What happened? Please share how your understanding of what it means to be a partner/MD has changed over time? Now that you're a partner/MD, how do you view yourself differently from the person who arrived the first day at [Big 4 Firm]? 	To identify emergence and clarification of partner identity

Appendix B Table continued on next page.

Segment	Question(s)	Purpose
Leader Identity Work	<p>Let's talk about your evolution as an emerging leader.</p> <ul style="list-style-type: none"> ▪ How did your understanding of yourself as a leader evolve during your career progression? ▪ What setbacks/successes/difficult decisions did you experience as an emerging leader? How did you recover? Did you have to adjust your self-understanding to move forward/adapt? ▪ What new understandings of yourself as a leader emerged from these experiences? <ul style="list-style-type: none"> ○ What individuals played a significant role in your professional development? How did they help you "learn the ropes" of growing as a leader in the firm? 	To identify triggers and processes of leader identity work within roles and during career progression
Salience and Elaboration of Practice Leader Identity	<p>Let's talk about who are you today versus the person you were when you arrived at this firm.</p> <ul style="list-style-type: none"> ▪ Today as a partner / MD, how do you view yourself differently from the person who arrived the first day at the firm? ▪ When you began your career here at the firm, what was your view of what it meant to be a partner/MD? ▪ How does being a partner/MD impact your self-perception, perception of the firm, others? ▪ What differentiates you from those you know who didn't make partner? Describe. 	To explore changes in the salience and elaboration of "partner" identity during their career progression
Narrative Coherence Theme	<ul style="list-style-type: none"> ▪ Looking over your career here at the firm – with highlights and low points – do you discern a central theme, message, or idea that runs throughout the story? ▪ Please share one story from your childhood/teen years that helps explain whom you've become today. 	To identify theme that establishes narrative coherence during the identity journey

Appendix C: Informed Consent Form

The following form (adapted from Bédard & Gendron, 2004, pp. 205-206) was provided to each respondent who indicated willingness to participate in the study, met the criteria for participation, and supplied his or her contact information.



I the undersigned, _____, certify that I freely participate in the research project *Identity Work Processes in Aspiring Accounting Partners: Narratives of Personal Reinvention*. The nature of the research project is as follows:

- 1) The project aims to better understand the stories and experiences of professional accountants who engage in personal reinvention on the path to attaining partnership.
- 2) Data will be gathered through interviews with partners of an accounting firm. Each interview is expected to last 60 - 75 minutes. With the interviewee's consent, we would like to record the interview.
- 3) Each interview will focus on the following themes:
 - a) How do future partners' perception of themselves as leaders/business builders get cultivated as they progress through their career roles?
 - b) How do future partners craft new working identities as they advance through successive career roles (i.e. from staff accountant to senior to manager to partner)?
 - c) What key events/experiences shape aspirants to begin seeing (and strengthening) their view of themselves as a "partner" in advance of attaining this formal role?
 - d) How have partners' view of themselves changed since attaining partnership?
- 4) The interviewee has the right to refuse to answer any question, and may stop the interview at any time, without having to provide any justification.
- 5) There will be no risks to the participants of the study. Anonymity will be provided to protect participants.
- 6) The following steps will be taken with regard to anonymity and confidentiality of information:
 - a) In papers the identity of the accounting firm / location / division / interviewee will be kept anonymous. An alphabetical code will be used to refer to accounting firm / location / division / interviewees. As well, evidence that could be used by a reader to identify the accounting firm / location / division / interviewee will be avoided (e.g., sentences like "the firm is the largest in the U.S.")
 - b) No other member of the accounting firm / its affiliated businesses will have access to personally identifying information disclosed during the interview.
 - c) Only the active members of the research team will have access to the recordings / transcripts of the interview.
 - d) Once the interview is transcribed, and if the interviewee requests it, we will send him/her a copy of the transcript. The interviewee will then have the opportunity to verify the transcript's accuracy and to add changes s/he feels might be needed to make her/him comfortable with what s/he said during the interview. Each interviewee will be given two weeks to communicate to the researchers any concern or modification. Once the two-week period is over, the researcher will assume that the interviewee agrees with the transcript.
 - f) The original recordings will be destroyed one year after the interview.
- 7) Research papers / presentations / teaching materials will be written from the data gathered, and eventually published in academic and/or practitioner journals.
- 8) A summary of the research will be send to participants who ask for it.
- 9) The research project is under the responsibility of Michael Kinnen (George Fox University), to whom any complaint can be addressed. Complaints can also be addressed to Dr. Debby Thomas (George Fox University), and to the Human Subjects Review Committee at George Fox University.

Read and Approved on _____

Participant's Signature

Researcher's Signature

Appendix D: Note to Set Appointment for Interview

After I received formal permission from [Big 4 Firm] to conduct research, a managing partner from that region gave me the names and contact information for the individuals he'd contact and who had agreed to be interviewed for this project. My initial contact to set an appointment was as follows:

Topic: Setting an appointment to speak: [Big 4 Firm] research study

Hi (Interviewee Name),

Thank you for agreeing to speak with me for the research study we're doing on the developmental journey you experienced during your career progression to becoming a practice leader at [Big 4 Firm]. [Managing partner] asked me to reach out to you directly today so we can schedule an interview together during the next couple weeks.

When would your calendar allow us to schedule an appointment? Once we've set a time together, I'll email a standard Informed Consent to sign and return to me before we speak together; this form was already reviewed by [Big 4 Firm] as part of the approval process to engage in our research study. Then I'll provide a Zoom link for our conversation shortly before we speak together.

Thanks in advance for sharing your time. What we learn in this study will make a significant contribution to people's understanding about how high performers in Big 4 firms develop and transform themselves throughout their careers. I very much look forward to speaking together and hearing your story, (Interviewee Name).

Warm regards,

Michael Kinnen

Appendix E: Meeting Confirmation; Informed Consent Form

After making contact via telephone to each participant and setting a date and time for our interview, I provided a follow-up email that contained the Zoom meeting information and link, as well as an attached Informed Consent Form, which can be found in Appendix C.

Topic: Zoom meeting info; Informed Consent to return

Hi (Interviewee Name),

Thanks once more for agreeing to speak with me for the research study we're doing on the developmental journey you've experienced during your career progression to becoming a practice leader at [Big 4 Firm].

Here's the Zoom info for our call. I'm also attaching the Informed Consent to sign and return to me before we speak together; this form was already reviewed by [Big 4 Firm] as part of the approval process to engage in our research study.

Wish you a great week and look forward to speaking together, (Interviewee Name).

Warm regards,

Michael Kinnen

Appendix F: Post-Interview Follow-Up Note to Interviewees

Each interviewee who completes an interview during this study was contacted afterward. In this contact, the interviewee received a full transcript of his or her interview, accompanied by the following note (adapted from Kimber, 2018).

Topic: Transcription from our interview

Hi (Interviewee Name),

Thanks again for the kindness of sharing your insights and story with me regarding your life and career journey. Attached is a transcript of our interview. Don't feel obligated in any way to read this at all. However, if you're so inclined, please take a peek and see if it reflects what you wanted to convey. It's been reviewed three times for accuracy, and you'll see little areas where words are [bracketed] in moments when I added a word for clarity.

You have given me the great gift of your time, and after I've completed our analysis on this, I'll express my gratitude by emailing / with you to share my encouraging insights and observations.

Wish you a great week and thanks again for taking the time to allow me to hear your story and learn from it, (Interviewee Name).

Warmest regards,

Michael Kinnen

Appendix G: Research as a Site of Transformation for the Interviewer

During the process of preparing for and conducting interviews, I typed a journal with field notes and observations about the interviews, the research process, and what I was feeling and thinking. Looking back over these notes now, it is clear that I was growing and my own story was influenced and changing through the experience of these interviews and hearing these practice leaders' stories.

I created this field note (M. Kinnen, personal communication, August 1, 2022) immediately after conducting the first interview. It's clear that the interview process provoked much questioning, emotion, and discovery within me as I led the conversation and adapted to the environment:

Field Note 1

Title: Interview One Done!

- I felt an incredible amount of trepidation leading up to the first interview with Francesco. He's a partner in the audit and assurance area of [Big 4 Firm]. This turned out to be an excellent interview.
- It really boosted my confidence because as I began hearing his story:
 - **His story linked to the literature review topics:** it seemed that everything in my literature review was coming to the fore.
 - **Identity work and Leader ID:** He was talking about identity work, he was exploring his own development of a leader identity throughout his career at the firm.
 - **Identity aspirations, identity granting:** And there was evidence of significant social reinforcement of his growing identity as he aspired to become a partner: others especially called him out

and told them they saw him as partner material when they were promoting him.

- **Pivotal identity moment that affirmed/granted partner**

ID: He had a seminal / pivotal experience with a client in the third year of his senior manager job that essentially cemented his partner identity. And he believed from that point on, “I am a partner. I can do this. I'm having the effect that I want on clients and clients are seeing that I'm delivering the goods for them. So these collectively make it seem that I'm in the right spot.”

- **Identity development is relaunched after making**

partner: That experience actually created a baseline for Francesco; some of the language he brought up about how he had changed is now being integrated within himself during the changes he's facing now that he's become a partner...and feels like he's at the beginning of a brand-new career ladder.

- **What I'm learning about myself in this process:**

- I don't have any fear whatsoever, having done this first interview!
- What I do need to focus on is careful time management.
 - I did notate the time spent on each of the major questions in my interview...I think I just need to tighten up the very first part on the narrative. We spent 30 minutes on it, and I think it should be just a little bit less, although we are gathering the narrative stories that actually capture identity development in the career span and the role transitions that happened during it. So this was really helpful.

- His ID development comments were insightful, and I believe they will contribute to the literature. We don't know enough about how people change during their career. But this gives evidence that there is significant identity development in key phases – although the way the ID journey gets articulated is much more subtle than I expected.
- I can do this! And I can do it well, being fully present throughout the interview and able to ask responsive questions that integrate or build on what people have said. (All that work I did this past year, conducting interviews with senior leaders in the U.S. and Europe, really produced extraordinary fruit!)

Later that day, I wrote a separate field note (M. Kinnen, personal communication, August 1, 2022) with further reflections on the interview and the experience of my role in facilitating the discussion. Prior to conducting the interviews – and in spite of all I'd read in the literature about conducting qualitative interviews with elites, I had imagined myself as a mere gatherer of information, whose role was to ask questions that solicited stories.

But as the first interview commenced, I observed that I was taking an active role in facilitating an environment that created direction as well as provided comfort for the participant. In writing this field memo, I realized that my on-the-fly adjustments to the interview setup language indicated I was perhaps identifying with him as a senior leader, or at least adapting to my perception of the time-management expectations of a business leader:

Field Note 2

Title: When I sensed Francisco's discomfort, I responded by introducing (imposing?) structure

- I sensed Francesco's discomfort at the beginning of the interview. It felt to me like he was very uncertain about what we were doing and where this would go, and what that would mean for him.
- So intuitively / on the fly I set up an introduction paragraph that framed how our time together would go. In essence I laid out three main segments that he could expect our conversation to explore, and the order in which they would occur. My sense is that, by doing this, it created some meaningful structure and context for him, and engaged him to be able to sense where we were in the conversation relative to the beginning and the endpoints.
- I felt it would be wise to go ahead and create an introduction that identify the major signposts to watch and watch for during our time together. I surmise that the partners are very busy people, based on the scheduling of the interviews. Thus, I integrated an opening that framed the coming discussion and made clear to them that I was aware of our time constraint, and intentional about ensuring that I honored the time constraint while seeking to achieve my conversation goals.

In the next field note, written the day after I'd completed the third participant's interview, I began to think about the approach that I'd adapted to open up each interview. I began to recognize my own fear about feeling out of control when someone else doesn't manage time well in meetings with me. In this field note, I began to recognize that my penchant for controlling time carefully revealed a guiding principle that "To me, time management is life leadership" (M. Kinnen, personal communication, August 9, 2022).

I was surprised to recognize that my interview behaviors – though ostensibly performed to create a sense of effective pacing that guided participants – seemed to

actually stem from me mapping my personal preferences onto participants. Essentially, my assumption that they felt the same way about the use of their time influenced the tactics I deployed to create structure and provide time-based signposts during the interview:

Field Note 3

Title: What does my response in the interviews say about me?

- **Using an opening paragraph to frame the coming discussion worked very well with everyone I interviewed for this research project.** The structured opening seemed to put each of them at ease, again by providing a clear frame of reference for where we were going, so they would have a sense of time context throughout our conversations. This seemed to produce the intended result for all the conversations – because during interviews, none of them asked about the remaining time left, acted pressured like they needed to leave, or sent signals that they wanted to end the interviews. It seemed that my opening up the meeting this way established both credibility and gave them the sense that I'd manage their time and they wouldn't have to worry about managing me.
- **I'm wondering what produced this intuition and what it says about me?** I think it stems from my personal experience. I have been an executive and I am very sensitive to the use of my time. I am especially uncomfortable when I sense people are either wasting my time, or they aren't in control of the time they have scheduled for us to be together. To me time management is life leadership.
- **Seeing this preference in myself – as well as knowing that I'd be dealing with executives / firm leaders who are constantly time-constrained, I think that I mapped my preference onto them and assumed they'd feel the same way about the use of their time.** Really, to them, these interviews have both an opportunity cost and are a time investment

in helping a stranger on his project; to me, their time is a supreme gift – I felt that if I managed it well in their eyes, it would free them to focus sharing their stories without worrying about me running over the time allotment. As a matter of fact, even in the final moments of each interview, their stories were free-flowing and insightful, rather than truncated and marked by closed-ended statements indicating that they needed to shut down our time.

- **I recognize another tactic I used to manage time/expectation:** The other important tactic I observe that I used to increase their ease is that I made sure to articulate that we had only 3 questions left, then 2 questions left, and then indicated “This is the final question.” I think that pacing again indicated that I was in clear control of time, that we were headed toward the end, and that I was leading them directly toward it without risking going over.
- **This seemed to not only confer credibility on me and equity with them; it appears to have created a connection with them.** All were cordial with me and two of them responded back warmly to my follow-up emails with transcripts for approval, so it seems that I moved from being a mere “beneficiary of their valuable time” to someone they viewed as a person they respected enough to say thanks to and express appreciation for our time together. Of course, they could have just been being polite...but when I read their short response emails, I see more than just perfunctory niceties.

After several days of poring over the interview transcripts, I recognized an important theme in the narratives: learning to delegate. Each of the participants identified delegation as one of the first struggles they encountered in their promotions from staff to senior. From then on, mentions of delegation as an ongoing struggle appear in each stage of participants’ leadership identity development through the stages of their

career. In re-reading the first interviewee's transcript on August 12, and through the lens of all three interviews, I began to wonder if antecedents were a theme in these leaders' identity development. Field Note 4 documents my journey of again reviewing each transcript, and discovering three antecedents in practice leaders' early lives and their accounting careers: being intentional, thinking about the future, and being fundamentally motivated by security (M. Kinnen, personal communication, August 12, 2022).

Field Note 4

Title: Do antecedents support career and identity work, or do they shape career and identity work?

- After conducting the first interview, I was excited that it had gone extremely well. My first impression of major themes included delegation, the emergence of leader ID, and the shifts in his identity as salience appeared to grow with each successive role. He mentioned some things about his youth (talking with family about his future, being intentional) that seemed interesting but I didn't regard them as important then.
- **Are antecedents a theme related to ID development?** Now that I've completed the first 3 interviews, it seems that the antecedent things in Chad's life (being intentional, thinking about the future, and security) are actually a powerful set of characteristics that motivate him, and which he uses to navigate his career. Being intentional and thinking about the future scaffold through every one of his roles, and they are unquestionably linked to his career success and identity development as a leader, especially.
 - Now that I recognize this, I'm going to look at all the transcripts to carefully identify antecedents.
 - It seems like antecedents definitely shape leaders' mindsets and their approaches to building their careers, but my impression at the moment is

that the antecedents support career and ID work, rather than shape career and ID work.

Engaging in dissertation work or research analysis evokes its own journey of becoming. Sometimes I've found this extraordinarily exhilarating; other moments have been marked by deep discouragement and self-questioning. As I continued my analysis, I was also reading articles that discussed and illustrated narrative analysis to glean ideas and best practices. In doing so, I once again discovered how little I know and how much I had (have) yet to learn. This induced a sense of despondence and paralysis (M. Kinnen, personal communication, August 20, 2022), as noted in Field Note 5, and explored further in Field Note 6 (M. Kinnen, personal communication, August 20, 2022).

Field Note 5

Title: I feel like I'm in the final lap of an endurance race, and have no clue about how to cross the finish line

- I feel very distressed – my dissertation is based on doing a narrative analysis. But everything I've been preparing to do, I've discovered, essentially isn't narrative analysis...it's more thematic analysis. Though I suppose you can start with a "narrative" analysis and then code it into many themes.
- But right now I can't say that I even know what makes something narrative analysis at all. It seems like it would have to do with breaking down/assessing stories and analyzing the story type, story approach. I think that's what I've done so far...but have I really done this?
- I'm just starting to read several papers that are narrative analyses...and none of them use a similar approach, or they make assumptions that aren't clearly articulated to make their thought processes clear.
- I feel incredible stress right now – as if I've finally arrived at the final turn in the last lap of an endurance race, and I've just discovered that I have absolutely no

clue about how to reach or cross the finish line. I cannot cross the finish line unless I become someone I am not yet...a person who apparently understands narrative analysis enough to know what it is, how to use it, and then how to write about it. I don't feel helpless...but I do feel high anxiety.

Field Note 6

Title: Do I even know enough to do this work? Am I poised for a breakthrough...or a breakdown?

- In the past 5 days I've read / explored 10 empirical articles addressing narrative analysis, and some of them tackle how to identify narratives and then classify them into topologies. I also completed the Delve webinar on Qualitative Analysis, which was incredibly helpful, but also provoked even more questions about doing narrative analysis, in my mind.
- For the first time, I have a sense of a potential model to use to assess the narratives and stories from my interviews. That's very encouraging. I'm definitely going to do a clear narrative analysis...and having done that, I'll drill down more deeply by performing a thematic analysis to explore the details and nuances.
- But as I am reading the interview transcripts, I'm seeing a major disconnect: a lot of what people report isn't a story, but more of a brief report. I can see it...but I can't define the difference. It's pretty stressful, because I feel like I'm just starting to be able to launch out and explore the terrain of narratives...and then I'm back to square one, asking the most fundamental questions: "What's the difference between a narrative and a story?" And: "How do you differentiate between stories and reports of events / experiences?"
- I feel like I'm standing in front of a new opportunity for growth...and I don't even have a map or compass to navigate myself forward with! LOL.

- And then some of the stories that people shared have clear elements of either deception or contradiction. So at the moment I'd say a narrative is (to me) a paradox – while each partners' / managing director's overall narrative seems to convey truth...it also seems to be either obscuring or even hiding the truth. Which means that the narratives aren't exactly a "report" – which brings me back to the beginning in today's field note: "What is the difference between a story and a report?" And when someone reports a story, how does it differ from them sharing a report that's not a story?"
- For once, I know I'm not overthinking. It seems that I simply haven't thought deeply enough. Sigh. This morning I thought I had entered into a breakthrough. Now I suddenly feel...stumped.

My experience of writing a dissertation has been marked with incredible mountain highs and deep, dark valleys of lows. While observing the sheer grit and determination in participants' stories has consistently inspired me, I confess that there are moments when these participants' lived truths have convicted me, prodding me to once more forge ahead. During the dissertation process, as I've read these leaders' life and career stories, at times a simple moment of insight has pulled me out of the hole of discouragement. In Field Note 7 (M. Kinnen, personal communication, August 22, 2022), the theme of delegation surfaced what a "meta-theme" – time management – and this insight unlocked a cascade of insights about participants' identity journeys.

Field Note 7

Title: Delegation is linked to two major themes in leaders' ID development: time management and self-management

- Notice the shift in focus and development as Francesco's career unfolds:
 - At the staff level, he was responsible exclusively for self-management.

- Then in his a senior, his focus expanded beyond new forms of self-management – now it included work management, and then project management, and then staff management. He struggled with time management and delegation, but still only worked on one client at a time.
- And then as his role shifted into manager now he was required to engage in a new level of self -management - he calls it “trial by fire.”
 - Now he is getting new clients, industries he knows nothing about, building credibility with clients in industries for which he has no expertise.
 - Can’t get all the work done in an 80-hour week, and a new level of staff development, he added a new focus called client management, and he began fulfilling firm-related projects.
 - Time management was a much bigger issue – now he had to focus on multiple engagements at a time, dealing with multiple clients at once. Needed to become an “expert multitasker” and much more organized. See all his questions asked at this stage.
 - This is where flexibility first appears in his career trajectory – he can choose how to create balance.
 - Work from home a couple days a week.
 - Do half days in the office.
 - Work at a client site.
 - You’re changing your workday.
 - “That’s a helpful offset to the additional influx of responsibilities...but then the firm also gives you flexibility in how to manage those responsibilities.”

- He also has to make himself more available to the team at this point.
- Then a senior manager he had to in addition to all of these cultivate self-management at an entirely new level.
 - He's learning to do delegation at a new level, and add the new focus of bringing in clients participating in cross functional teams, networking outside of the firm, and beginning to present to clients, as well as secure a new business. He was focused now also on generating revenue and understanding industries to which he was getting increasing exposure.