

From carbon cowboys to glocal GHG accounting professionals

Gibassier, D.; El Omari, S.

Toulouse University, Toulouse Business School, 31068 Toulouse, France

E-mail: d.gibassier@tbs-education.fr

Abstract: The aim of this paper is to study the emergence of a new occupation globally. The GHG accounting field started around the first methodologies developed in 1996/1997 and the first worldwide standard for corporations in 2001. From 2001 to 2016, a global occupation of GHG accounting professionals emerged around the globe in all five continents, and both developed and developing countries. The individual GHG accounting professionals who we interviewed in the different countries had no knowledge of other similar professionals working in other countries. The few professional associations that we encountered were not connected. The “cowboys” from the beginning, in the early 2000s, who worked with little infrastructure and tools, gradually became what we can now name GHG accounting professionals. Through this exploratory study of a new phenomenon, we attempt to explain how this occupation emerged and what constitutes the “organization” of this new occupation. Therefore, we contribute to the study of “emerging professions” (Muzio et al. 2011).

I. INTRODUCTION

Research on how occupations come to life and how new groups of occupational pioneers build their occupational mandate is still scant (Fayard et al. 2016; Carnegie and Edwards, 2001). Only in rare occasions has the literature analyzed the early stages of professions, when occupational projects are in process of forming themselves and before one can talk of solidification through formal boundaries (Abbott, 1988; Edwards et al. 2007). Indeed, “an occupation's first practitioners are usually distributed across many locales, are often unaware of each other's existence, and may not even consider themselves to -be occupational pioneers” (Nelsen and Barley, 1997).

Moreover, professional projects are often regarded as “planned” (Harrington, 2015) and local, geographically bounded processes (Fourcade, 2006). There is little account of mechanisms by which local practices are turned into a global institution – a new occupation (Harrington, 2015). Indeed, accounting professionalization has been analyzed mainly at the local level. Strategies of professional organization, the role of the different actors, the impact of the contextual specificities are the main research questions that addressed by the literature locally. Comparisons between countries are rare and studies at the global level are scarce, to the exception of Fourcade (2006) and Harrington (2015). This local focus deprives us of the knowledge of the global links in the development of the accounting profession. The literature of the diffusion of the accounting profession has mainly focused on the former colonies and shows a conception of the diffusion of the profession from the center (motherland) towards

the periphery (colony). Through capital, competent men and institutions that emigrate from the center to the periphery, practice and accounting organization also travelled. This conception of the diffusion from the center to the periphery is also underlying the analysis of non-colonial contexts; that is, the practice moves from a developed context to another developing context. There have been no alternative models proposed to understand the global emergence of a new occupation.

We have the opportunity with the case of the global GHG accounting occupation to see how an occupation develops concurrently in different contexts. This will help us to challenge or to better understand conceptions constructed by the literature such as: is the profession diffusion model only one that starts from the center to the periphery? Does the same stimulus generate the same reaction? Is the role of the state, central to the development of a global profession? What is the role of global players (Big 4) who increasingly dominate the local accounting field, in birthing new occupations ?

II. METHOD

This study uses a qualitative approach. We collected data from 1999 to 2016 related to the global carbon accounting field and conducted 27 semi-structured interviews with GHG practitioners from six countries: France, Canada, USA, South Africa, India and Australia. We also collected secondary documents related to the carbon accounting field, the local professionalization projects as well as the professional lives of GHG professionals through linkedin.

III. RESEARCH QUESTION

Through the case study of GHG accounting professionals, we study how a group that we suggest has certain qualities of an organized group, yet lacks both intentionality and identification (Wilhoit and Kisselburgh, 2015), can be considered a nascent occupation globally. This example of a new global occupation is used to answer the following research question: how can a new occupation emerge globally without professionals acknowledging membership in this new occupation? What constitutes the organization of the new occupation? This research therefore contributes to our understanding of the strategies available to emerging occupational and professional groups to establish stable positions.

IV. CONTRIBUTIONS

We will make three contributions. First, we contribute to our understanding of how new occupations emerge globally. We will explain how local groups of GHG professionals emerged in different national arenas around the world in a harmonized but none intentional manner. Secondly, we enhance our understanding of collective action without organization (Wilhoit and Kisselburgh, 2015). We will argue that common practices, material traces and spaces constitute the organizing of this new profession. We will demonstrate the common “socialization” of this nascent occupation through their common educational background and their training (after a first career in environment consulting in general) in GHG accounting. Thirdly, we contribute to our understanding of new professions in environmental accounting (Power, 1997; O’Dwyer et al. 2011; Malsch, 2012; Renaud, 2014). Notably, we will argue that GHG professionals all commonly differentiate their new occupation from what the “Big 4” accounting firms do in GHG accounting – despite sharing the same tasks, sharing a common view of who their group is composed with.

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