

THE RATIONALE OF ROUTINIZATION OF WORK : THE CASE OF CIMA IN SRI LANKA

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Abstract

The question of how a management accounting professionalizing project in a postcolonial context has gained recognition and acceptance, and in turn access to work, propelled to trace the history of a development of a profession in Sri Lanka. This has produced an analysis illustrating that it was a mode of routinized practices which created a recognizable and accessible professional space in work settings, for qualified Chartered Institute of Management Accountants (CIMA) in Sri Lanka to prosper. Using the ideas of the sociology of professions advanced by Abbott (1988), and recent advancement in pragmatic sociology (Boltanski and Thevenot, 2006), the paper argues that, over the epoch of this history, such routinized practices were debated, compromised and justified as a 'Common Good' to be appreciated by any work setting. It is this 'Common Good' which appears to be, institutionalized outside the regulatory realm of the accounting profession, which has made contributions to the economy.

Introduction

Seeking a sociological analysis, this paper addresses the question of how a professionalizing project in management accounting (MA), gained recognition and thereby gained access to work in the postcolonial context of Sri Lanka. Data was gathered through interviews, observations and available secondary sources to narrate the story, and a subsequent theoretical analysis drawing on the ideas of Abbott (1988), and Boltanski and Thevenot (2006). The narrative garnished a phenomenon to consider broadly about the nature of a profession as being observed in the literature on the sociology of professions. Being a social collectivity, a profession like accounting (and MA) disseminates knowledge, gains recognition, and secures its acceptance to gain access to work (Johnson 1972, Freidson, 1975, Larson 1977, Abbott 1988, Macdonald 1995). However, when lacking an authoritative recognition necessitated by public practice, it may network with other social collectivities. MA may fall in the latter. This paper explores the latter, where the nature of work performed by the MA profession will be empirically elicited.

Accounting research provides evidence, of professionalization by professional accounting bodies. Research on the professionalization project in accounting has mostly looked at how it gained access to work by being privileged as a public practice with its regulatory enforcements (Puxty *et al*; 1985, Willmott 1986, Richardson 1989, Lee 1995, Chua & Poullaos 1998, Walker & Shackleton 1998, Annisette 2000, Yapa 2000, Caramanis 2002, Uche 2002, Bakre 2005, 2006, 2008, Okike 2004, Sian 2006, 2007, Edwards *et al*; 2007, Gallhofer *et al*; 2011, Mihret *et al*; 2012). Little attention has been paid to work outside public practice (Loft 1986, Armstrong & Jones 1992, Armstrong 1993), despite the works by MA researchers

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who have focused on the MA practice within organizations and society (Berry *et al*; 1985, Miller & O'Leary 1994, Hopper & Macintosh 1993, Burns & Scapens 2000, Wickramasinghe & Hopper 2005, Hopper *et al*; 2009).

Researchers who looked at the accounting profession as a public practice, have made some advances that could be looked into. For example, Chua and Poullaos (2002) state that, "British imperialism not only changed borders, but it also made the British model of accounting associations and the imagery of 'professional accounting men' known to spaces far from the metropolis" (p.409). Johnson and Caygill (1971) state, "since the Second World War, Britain exported fewer accountants and became on balance, an exporter of qualifications; examining Commonwealth students in Britain or their home countries. The ACCA and the ICWA have been more involved in the export of qualifications" (p.159). There are studies on the Association of Chartered Certified Accountants (ACCA) gaining access to work relevant to public practice in the British post colonies (Annisette 2000, Bakre 2005, 2008).

However, there is a lack of studies on how a MA profession gained access to work in a postcolonial context like Sri Lanka. In this paper it will be explored the historical status of the Cost and Works Accountants (ICWA) - the ancestor of Chartered Institute of Management Accountants (CIMA) - and offer a narrative on the processes of gaining access to work relevant to work outside public practice in the British post colony; Sri Lanka. In order to accomplish this aim, the following section provides a theoretical perspective. This will proceed to a description of the research process that was followed. It will be followed by the case analysis which unravels an interesting empirical story. The analysis will then be put together into a conclusion.

Theoretical Framing

Different views on profession

The studies on the accounting profession have benefited much from the sociological analysis drawn from writers such as Goode (1957), Johnson (1972), Freidson, (1975), Larson (1977), Abbott (1988), and Macdonald (1995). According to the functionalist approach, professional associations were considered to be neutral groups with no vested interests, but a set of abstract standards of knowledge, with traits such as altruism, trust, self-discipline and other attributes characterizing a formal collectivity. When studying a profession, writers taking a functionalist viewpoint understood that the technical, social, cultural, and ideological achievements of a profession are due to natural historical facts about modern society (Goode 1957).

In contrast, post-functionalist writers, in this genre referred to as 'interactionists', considered social consciousness to understand a profession. They conceptualized the profession as being socially constructed, assimilated in forms of interactions with society. Seen from this perspective, a profession is also understood as being constructed through social consciousness where people give meaning to the existence and evolution of such a profession (Freidson 1975, Abbott 1988). Moreover, some other researchers have taken a critical perspective and addressed power struggles among professions and how a particular profession builds a power

base to outsmart the threats imposed by the competing professions. For them, a profession is not considered to be a neutral group but understood as a social collectivity with vested interests - the relative success or failure of a professional will depend on power struggles (Johnson 1972, Larson 1977, MacDonald 1995).

Despite those differences, there is commendable unanimity among the functionalists, interactionists, and the critical writers that, a profession has access to a knowledgebase. Consequently, there will be activities to disseminate knowledge. Between the interactionist viewpoint and those holding the critical viewpoint, the common thread is that a profession needs to gain recognition and acceptance to gain access to work. Therefore, in this paper, it is considered that a profession is a social collectivity, with activities directed towards disseminating knowledge, and activities directed towards gaining recognition and acceptance.

On the notion of work

In respect of the notion of work itself, Abbott (1988)'s theory is relevant to the study. The link between a profession and its work is considered the central phenomenon of professional life which is known as a 'jurisdiction'. When understanding the process of professionalization it would be necessary to understand how the link between the profession and its work is created. Abbott (1988), states that tasks possess certain objective qualities which can't be changed and many basic qualities which are subjective qualities which are assigned by the relevant profession.

Abbott (1988) states that, the jurisdictions that, create these subjective qualities have three parts: claims to classify a problem, to reason about it, and to take action on it; in more formal terms, to diagnose, to infer, and to treat. Theoretically, these are the three acts of professional work. The most important aspect of professional work is inference. It could be elicited that, specialized work requires a high level of inference, and routinized work requires a low level of inference. When performing specialized work, discretionary judgment will have to be used. On the contrary, to perform routinized work, such discretionary judgment will not be required. Prior researchers have used Abbott's writings to elicit how an accounting professionalizing project performs specialized work (Edwardset al; 2007, Annisette& Kirkham 2007). However, this paper focuses on the social space where routinized work is performed, by a gamut of compromised arrangements at different levels.

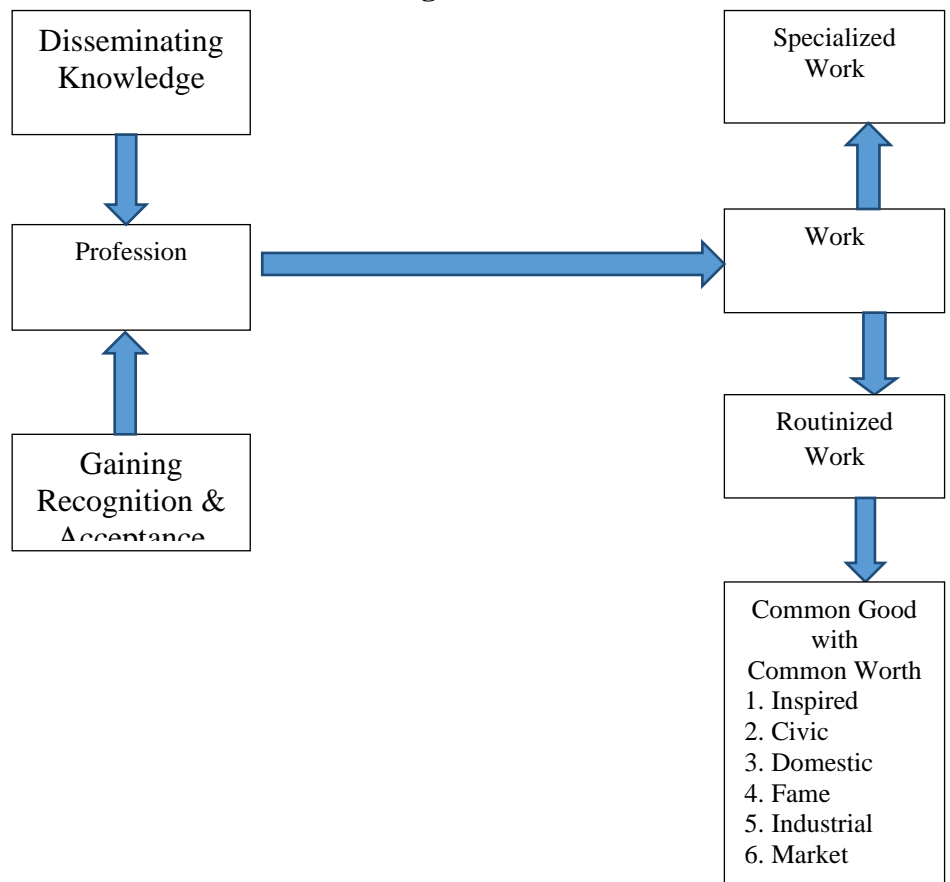
Towards a 'Common Good'

According to Boltanski and Thevenot (2006), human beings will have varying requirements that can be brought together under a common object. This is what is considered to be a common good. A common goodwill gains common worth by acquiring the following values; inspired, civic, domestic, fame, industrial, and market. When considering the values of a 'common good', when forming the object, the inspiration should not be a mere impulse, but needs to be valued within the civic world, which would bring about civic worth to the object. To obtain civic worth, there should be conformity to certain legal forms. There should be no contradiction with the existing context that, prevails within the domestic world. Abiding by the rules of etiquette, domestic worth can be attained. After gaining the civic worth, it is

necessary to communicate it through various sign media to the public. This will gain fame for the object. It is necessary to gain industrial worth too. There should be no contradictions between the civic world and the industrial world. Efficiency is a common means of testing and providing industrial worth. By gaining industrial worth, finally, market worth can be attained. The market worth of the object will gain recognition and acceptance for the object as a service/work. As Annisette and Richardson (2011), and Annisette and Trivedi (2013), have opened doors for taking this perspective, this paper draws on the ideas of Boltanski and Thevenot (2006), to theorize how recognition and acceptance are gained based on the idea of ‘common good’.

As shown in Figure 1, a profession will have activities to disseminate knowledge and to gain recognition and acceptance. By disseminating knowledge and gaining recognition and acceptance, a profession will be able to gain access to work. Work could be specialized or routinized. Specialized work will focus on particular requirements of human beings which cannot be brought under a common object, whilst routinized work will focus on varying requirements of human beings, which can be brought together under a common object, which could be considered as a ‘common good’. A ‘common good’ will gain ‘common worth’ by acquiring certain values with compromises at different levels; inspired, civic, domestic, fame, industrial, and market.

Figure 1: Professional work and common good



Methods

Data were collected and analyzed based on a 'Post-positivistic' research approach (Scapens 2004). The research site, Sri Lanka, was significant as by 2012, in terms of numbers it was CIMA's largest market outside the UK. The case context was highlighted based on certain local publications in Sri Lanka (Kelegama 2006, De Silva 2005, Don-Peter 1987, Wiswa-Warnapala 2001, Jayawardane 2000, De Silva 1987, Ponnambalam 1981, Jeyaratname 1979, Sumathipala 1968, Wriggins 1960).

In 2012, it was possible to obtain data from the CIMA Sri Lanka Divisional Secretariat relevant to 50% of the CIMA Sri Lankan member population. Thereafter, from July 2015 – July 2019, over a period of four years, fifty CIMA professionals were interviewed to understand the nature of work that they carried out. Moreover, interviews were carried out with active CIMA Sri Lankan members, employees at the CIMA Sri Lanka Divisional Secretariat, lecturers of CIMA tuition colleges, accounting lecturers of a National University, and CIMA students. This was to understand the activities carried out relevant to disseminating knowledge and gaining recognition and acceptance. Thirty interviews were conducted during the period January 2012 – December 2015. All the interviews conducted were informal conversations (Wickramasinghe & Hopper 2005). The data collected was electronically logged.

Being a CIMA member, it was possible to gain access to the CIMA Sri Lanka Division library. A substantial amount of secondary data was gathered in 2006 from the Division library, on CIMA securing markets across the globe and activities carried out by CIMA in Sri Lanka. Monthly issues of the magazines (from 1968 to 2005) and CIMA Global Annual Reports (from 1988 to 2007) were read. The CIMA Sri Lanka Annual Reports were available only from 1984 onwards. The CIMA Sri Lanka Branch was officially established by the CIMA London head office in 1972. Therefore, the chasm in the empirics from 1972 - 1984 had to be compensated by alternative sources. In 2006, permission was granted by the CIMA Sri Lanka Divisional Director, to read the CIMA Sri Lanka Council minutes from 1972 to 2006. Being confidential documents, it was not permitted to be removed from his office. All salient points were summarized in memos for further reflection.

It was possible to participate in various events organized by the CIMA Sri Lanka Division. As a participative observer, it was possible to familiarize with the activities carried out by CIMA in Sri Lanka, to gain recognition and acceptance for CIMA in Sri Lanka. The events attended were; a cocktail party organized for the members when the CIMA Chief Executive Officer (CEO) Charles Tilley visited Sri Lanka (October 3, 2006), the Technical Symposium organized by CIMA Sri Lanka Division (November 3, 2006), a Christmas party organized for CIMA Sri Lanka members in 2006 (December 8, 2006), a farewell dinner to CIMA Sri Lanka Divisional Director at his retirement (December 19, 2006), the annual conference the 'Business Leaders' Summit' of CIMA Sri Lanka Division (June 6-8, 2007), CIMA Sri Lanka Division Annual General Meeting (June 29, 2007) and the Christmas party organized for CIMA Sri Lanka members in 2007 (December 8, 2007).

Golden-Bindle and Locke (1993) state, when composing post-positivistic research, the theory should provide the plot for the story. The theoretical framework developed

*Profession, Work,
Specialized,
Routinized, Common
Good.*

for the study provided the concepts to analyze the empirics. Prior to narrating the empirical story, a contextual account is provided.

The Case Context

Sri Lanka gained independence from the British in 1948. The changes that occurred in the economic sphere of the country are given in Table 1. The open economic policy introduced in 1977 was further strengthened through privatization and continued over the decades.

Table 1: Changes in the Economic Sphere of Sri Lanka

Year	Change
1940s	Consequences of the Second World War
1948-1956	Planning for Economic Development after Independence
1948-1965	Providing Food Subsidies and Welfare Services by the Government
1957-1965	Engagement in Business by the State, Lack of Opportunities for Private Sector
1958-1965	Nationalization of Business by the Government
1960-1965	Substitution of Imported Goods
1977	Introducing an Open Economic Policy
1998	Privatization

The Case

Sri Lanka is an island in the Indian Ocean, with a population of 21 million, with 25,483 square miles in area. The CIMA commenced its journey in Sri Lanka with the informal ICWA Ceylon Association being formed in 1965. The informal association was recognized as a formal branch in 1972. The CIMA Sri Lanka Branch was elevated to the state of a Division in 1988. From the time CIMA commenced its journey in Sri Lanka, there were activities carried out to disseminate knowledge, and gain recognition and acceptance.

Dissemination of knowledge: the primacy of education

The CIMA designed its education processes outside the terrain of the university. In the beginning, founder members of the ICWA Ceylon Association conducted tuition. During the branch phase too, there were active members conducting tuition at the branch premises. However, with the increase in the student population, private tuition colleges were encouraged to conduct lectures. The active CIMA members in Sri Lanka understood the facilities required by a student of an emerging economy such as Sri Lanka, to prepare for the CIMA examinations. Consequently, they negotiated with the CIMA UK and were instrumental in constructing its first free-hold building in the world, in 1988 with the required facilities for the students to progress towards membership.

By 2015 in Sri Lanka, there were thirteen private CIMA tuition colleges. The CIMA Sri Lanka Divisional Secretariat implemented a tuition college accreditation process. In the CIMA private tuition colleges, lecturer performance was evaluated based on the student pass rates. Therefore, the lecturers followed an examination-oriented

approach and took all possible measures to increase the pass rates. A lecturer of a CIMA tuition college said:

“In Sri Lanka the students expect the teacher to spoon-feed them. There are CIMA study texts available. However, with respect to a new area introduced; database warehousing, and data mining there is only a very short paragraph in the study text. However, there is a lot of material available on the internet. I make it a point to summarize and give it to the students.”

Another lecturer of a CIMA tuition college said:

“We cater to 3000 students every six months. We have around 60% of the student population of Sri Lanka. Our approach to teaching is examination-oriented. We are interested in what the students would be tested in.”

A student of a CIMA tuition college said:

“A case on the oil drilling business was given as a pre-seen case study for the CIMA examinations. We knew nothing about it, as we don’t get such businesses in Sri Lanka. The lecturer searched for all the material required to understand the case and discussed it with the students.”

From the foregoing quotes, it is evident that the lecturers followed an examination-oriented approach and they were only interested in improving the pass rates. The lecturers conducted mock-examinations for students, predicting possible questions, and providing feedback to the students based on the answers written. The students were only interested in passing the examinations and not on understanding the theoretical underpinnings of the knowledge disseminated. Hence, they were incapacitated to adapt their knowledge to new situations. This creates an adverse impact when performing work.

Dissemination of knowledge: the primacy of training

At the inception of the ICWA Ceylon Association, one generation of ICWA members were nurturing the next. One of the twenty-one founder members of the ICWA Ceylon Association said:

“I obtained Harvard training in the UK and even the others like Tony Furkhan obtained training from London and this brought us a long way. After I started working at the Browns and Company in Sri Lanka in the early 1960s I recruited cost trainees who were students of the ICWA in Sri Lanka and gave them on the job training.”

Tony Furkhan who pioneered the formation of the ICWA Ceylon Association said:

“Initially what we did was that we made ourselves available to the students and also found training placements for them.”

After the formation of the Sri Lanka Branch, the prior agreement with the ICWA members in Sri Lanka, to recruit ICWA students for training was no longer feasible due to the increase in the student population. Instead, the CIMA Sri Lanka Branch recommended the students for training to the employers of the business organizations, and reviewed their progress.

After the Sri Lankan Branch was elevated to the state of a Division, the CIMA Sri Lanka Divisional Council members initiated several activities to ensure that, students obtained training placements. Special functions were organized for the CEOs and ‘Chief Financial Officers’ (CFO) of business organizations operating in Sri Lanka, to

convince the employers of the effectiveness of recruiting CIMA students. In July 1994, an employers' group was formally constituted in Sri Lanka. This concept of 'employers' group' evolved from the CIMA UK. The CIMA UK strengthened its employer group and introduced 'Training Through Partnership' (TTP). This was to ensure the quality of training by the employers. A past operations director at the CIMA Sri Lanka Division said:

"The training Through Partnership' scheme was not successful in Sri Lanka. The employers did not want to complete the application form, as the business culture here was different. They thought that they were coming into a Memorandum of Understanding (MoU). It was difficult to implement it in Sri Lanka as there was no training and development mindset among the employers in Sri Lanka."

However, the CIMA Sri Lanka Division continued to build a rapport with the employers, and a database of students requiring training placements was maintained in the CIMA Sri Lanka Division. The employers referred to this database when recruiting trainees.

After 2000, the CIMA UK liberalized the training requirements of the prospective CIMA professionals to progress towards membership. Instead of maintaining a record book, the prospective CIMA professionals were expected to submit a 'Curriculum Vitae' with respect to the practical experience that they obtained. This had to be forwarded to the CIMA UK for assessment in order to obtain membership. From May 2002, the students who completed the foundation level examination were awarded the 'CIMA Certificate in Business Accounting', and students who completed the Intermediate level examination were awarded the 'CIMA Advanced Diploma in Business'. The students had a paper qualification in hand to secure employment even though they had not completed the final stage of the CIMA examinations, or had not obtained any hands-on work experience. Consequently, the students focused on completing the examinations and did not give importance to obtaining practical training, which imparted professional knowledge in use. A long-standing CIMA member who was also a past CIMA Divisional Council Member said:

"The CIMA students unlike those days don't go through the mill like us. We actually got the hands-on experience and we were thorough with our fundamentals. They will say that they have the CIMA Certificate in Business Accounting or the CIMA Advanced Diploma in Business under the new scheme but without any experience".

The majority of prospective CIMA professionals were engaged in routine and mundane activities during their practical training. Online assessment of training which was introduced later further decreased the opportunity for the CIMA UK to clarify whether the prospective professionals had obtained the required training before granting membership. Over the decades there were weaknesses in the training processes too, that created an adverse impact when performing work.

Gaining recognition and acceptance

In 1965, a business luncheon meeting was organized by the Chamber of Commerce of Ceylon at the Ceylon Ceylinco Hotel. During the course of the after-lunch

speeches, the first President of the premier indigenous professional accounting body; the Institute of Chartered Accountants of Sri Lanka (ICASL), LA Weerasinghe, had made a speech in which he had said:

“All important challenges of the accountancy profession in Ceylon would in future have to be handled by the members of the Institute of Chartered Accountants of Ceylon leaving lower levels of accountancy functions to be handled by people such as Book-keepers, Cost Accountants and others”.

There were two members qualified from the ICWA present on this occasion; Frank Hayhurst a British and another ICWA Sri Lankan member; Tony Furkhan. Hayhurst and Furkhan had been working in the same Multinational Enterprise (MNE); Walker Sons and Company Limited. These two ICWA members were offended by the statement made by the president of the ICASL. Frank Hayhurst and Tony Furkhan initiated the formation of an informal association, named as the ‘ICWA Ceylon Association’. The ICWA Ceylon Association was founded in 1965, comprising seventeen Sri Lankan ICWA members resident in Sri Lanka and was headed by Frank Hayhurst.

The Co-founder of the ICWA Ceylon Association, Tony Furkhan, acted to gain formal recognition from the ICWA; UK. In his book ‘Walk Down Memory Lane’, he had said:

“Without the backing of an authoritative source or the State for the newly formed association, people would have considered the ICWA qualification as a qualification from a Polytechnic. Therefore, it was necessary for ICWA Ceylon to be recognized as a formal Branch of ICWA, UK.”

When he was interviewed he also added:

“It was unique in the sense that, the parent body in the UK had no provision in its Constitution at that time to recognize the informal Association!.”

According to him, there was no precedent of a country forming an informal association. When requesting formal recognition as a Branch, many letters had to be sent to convince ICWA UK, of the growth potential in Sri Lanka, for the ICWA credential. It was necessary to show the growth in numbers to the London head office, for the informal ICWA Ceylon Association to be recognized as a formal Branch. He said:

“I prepared a Memorandum obtaining the statistics from the Department of Examinations in Sri Lanka, the number of students who sat for the GCE Ordinary Level Examination, GCE Advanced Level Examination, and the number of students who entered the University. There was a huge potential in Sri Lanka as many students who qualified to enter the University were not recruited to the few National Universities operating in Sri Lanka due to resource constraints.”

Frank Hayhurst and Tony Furkhan, worked painstakingly to gain formal recognition for the ICWA Ceylon Association.

As the unification of the premier professional accounting bodies in the UK did not materialize, in 1970, ICWA decided to follow the policy statement, which was developed as a contingency plan. In this policy statement, the ICWA intended to enhance its international presence (Management Accounting, November, 1970). In 1970, the President and the Secretary of the ICWA London Council visited Sri Lanka. To mark the visit, several events had been arranged by the ICWA Sri Lankan members and students. A special tea party had been organized at the airport.

Members of the Executive Committee of the ICWA Ceylon Association hosted the President and Secretary to dinner. The Students' Society of the ICWA Ceylon Association commissioned the staging of a well-known Sri Lankan play 'Maname'. During a lunch hosted by the members of the ICWA Ceylon Association, a silver tray in the shape of the Island of Sri Lanka was presented to the President. He addressed a joint meeting of ICASL and ICWA Sri Lankan members and students, in the ICASL lecture hall. Later he ceremonially opened the new library and the Study Centre of the students' society of the ICWA Ceylon Association. It had nearly 2000 students, and their enthusiasm, initiative, and hard work had elevated the students' society to that state. On the last morning of their visit, there was a meeting with the Commissioner of Examinations, who conducted the ICWA examinations in Sri Lanka. There was also a meeting with the Controller of Exchange and the Governor of the Central Bank, as during this period there was a closed economy in Sri Lanka, with stringent foreign exchange regulations, which could have been a constraint on the remittance of revenue to the ICWA, UK. (Management Accounting, May, 1970: 196).

At all these events, the members and students of the ICWA Ceylon Association attempted to convince the President, of the prospective growth in the student and member population in Sri Lanka. This was in the hope that the informal ICWA Ceylon Association would be recognized as a formal Branch of the ICWA, UK. The outcome of the visit of the President and Secretary in 1970, was the decision to recognize the ICWA Ceylon Association, as a formal Branch.

Every effort was made, to create a favorable image of the ICWA credential before the public. A supplement in the Ceylon Daily News gave publicity to the formation of the CIMA, Sri Lanka Branch. Messages from the Prime Minister, Minister of Foreign and Internal Trade, and the Minister of Industries and Scientific Affairs, were included in the supplement. A copy of the supplement was sent to the London head office in the UK, for which the President of the Sri Lanka CIMA Branch Committee received a plaque, as a token of appreciation. State backing was continuously obtained for all activities carried out by the CIMA Branch in Sri Lanka, as for any endeavor to be a success in Sri Lanka, the support of the ruling party was vital.

With the steady growth in the student and member population, the CIMA Sri Lanka Branch, was elevated to the state of a Division by CIMA, UK. CIMA's first freehold building in the world, was opened with facilities for the students to progress towards membership. The elevation of the Branch to the state of a Division, and the opening of CIMA's first freehold building in the world, took place on November 26, 1988. The chief guests at the opening ceremony were the President of the State, Minister of Lands, Land Development and Mahaweli Development, and the President of the CIMA London Council, together with several senior officials of the CIMA London head office. A new postal stamp was issued to mark the ceremony. All this contributed towards gaining public recognition for CIMA, in Sri Lanka.

The particular culture within the CIMA professional community, reflected the British cultural influence. This was visible at the gala dinners and functions organized for members, in 'five-star' hotels. The members and students were dressed in dazzling clothes. The decor added glamour to the occasion. A typical British

feeling was imparted during these functions. Before a function commenced, there were video clips displayed, where British couples appeared on the dance floor waltzing to the music of a British orchestra. The ambiance was typically British.

To increase the visibility of the CIMA qualification, distinguished politicians were invited for occasions such as the National Conference. The CIMA Sri Lanka Divisional Director for 21 years said:

“We have invited all the past presidents of the country to our National Conferences. The only person we were not able to invite was President Chandrika Kumaratunge but she extended her support to us always. President J. R. Jayewardene was a very difficult character but we managed to invite him when the new CIMA building was opened and also for the national conference. So, when we do that, people see us and this brings visibility for the CIMA qualification in Sri Lanka.”

Towards 2005, the National Conference of CIMA Sri Lanka was converted to a ‘Business Leaders’ Summit’ where global leaders were invited.

After 2000, there were other competing professional accounting bodies operating in Sri Lanka. This required CIMA to enhance its brand image. The President of the CIMA Sri Lanka Division Council 2005, stated in the August 2005 ‘Business Today’ Magazine that, CIMA’s present status in Sri Lanka, as the international qualification of choice for accountants in business, could not have been achieved if not for the high profile, high visibility events that CIMA organized in Sri Lanka.

CIMA Sri Lanka celebrated its ruby anniversary in 2005. The President of the State issued this statement:

“I am pleased to issue a message of felicitation to the CIMA Sri Lanka on the occasion of their 40th-anniversary celebration. I am aware that CIMA has consistently provided successful managers to business enterprises in Sri Lanka, so much so that, the CIMA qualification is sought by very many young people. I take this opportunity to congratulate CIMA and wish them success in their future ventures”.

CIMA Sri Lanka continued to obtain State support, to enhance its public image in Sri Lanka.

CIMA, UK, Council Vice President 2008 / 2009, who was the prospective CIMA, UK Council President 2009/2010, a Sri Lankan resident in Australia, visited Sri Lanka to attend the CIMA Sri Lanka Division Annual General Meeting (AGM) in June 2007. In his speech, the following was included:

“This event supersedes the event organized in London at the beginning of this month. People in London question me as to how, we could replicate the success story of CIMA in Sri Lanka, in other parts of the world”.

By 2008, CIMA UK took full control of the Sri Lankan market. However, through the CIMA Sri Lanka Division employees, the CIMA, UK, continued to carry out various activities to gain recognition and acceptance for CIMA in Sri Lanka.

To create a favorable image among employers, various promotional activities were continued to be organized by CIMA in Sri Lanka: ‘Breakfast with CIMA’ ‘Evening with CIMA’ meetings with CEOs and CFOs and Heads of Human Resources. Gaining recognition and acceptance was vital to gain access to work.

Work

The CIMA professionals were engaged in a wide array of work in diverse business organizations.

Table 2 provides data relevant to the business organizations the CIMA professionals in Sri Lanka were employed. International Director of CIMA when interviewed said that, CIMA focuses on producing professionals to work in global business organizations; MNEs, and BPOs.

Table 2: Type of Business Organizations CIMA Professionals Work

Type of Business Organization	Number	%
Multinational Enterprises (MNEs) (12 MNEs)	220	18
Business Process Outsourcing (BPO) Companies (3 BPOs)	174	14
Export Oriented Companies with Foreign Joint Ventures (3 Companies)	163	13
Diversified Group (3 Diversified Companies)	130	10
Indigenous Banks (15 Banks)	310	25
Insurance Companies (5 Companies)	35	3
Government Corporations, Boards and Commissions (6 Organizations)	67	5
Audit Firms (Big Four and Other Indigenous Audit Firms)	85	7
Technology-Based with Business Orientation (4 Organizations)	66	5
Total (50% of CIMA Professionals Working in Sri Lanka)	1250	100

Source: CIMA Sri Lanka Member Database 2012

Some of the CIMA professionals working for global business organizations mentioned in Table 2 were interviewed to elicit the nature of the work they performed. The head of MA of a MNE stated that one of the senior managers who was recruited to the subsidiary of the MNE in the early 1980s, had stated that, he could remember in his early years receiving guidelines from the Mother Company, via a courier service. He had also said that these were only general guidelines. He had also been sent to the Mother Company for more intensive training. However, later the guidelines disseminated were more detailed and specific. The head of MA said:

“There are audits carried out by India (the regional office) in Sri Lanka. They see whether we are following the guidelines, if not we would be penalized. They will identify loopholes and report to the Zone and thereafter to the Mother Company.”

Over the decades there were developments in technology taking place, where each functional area within the subsidiary had its own computer system. However, there was no integration among the various functional areas. After 2000 there were further technological developments in the Sri Lankan subsidiary which enhanced integration. Through the intranet, guidelines were disseminated by the Mother Company to the respective functional areas of the subsidiary and it provided instructions to be followed in every aspect relevant to the business. Another technological advancement introduced was the Enterprise Resource Planning (ERP) system which integrated all functional areas. The Information Technology (IT) platform with the required hardware and software supported the ERP system to process the data. This ERP system and the IT platform contributed towards the fabrication of similar technological imperatives in all the subsidiaries of the MNE across the globe. Over the decades with the general guidelines becoming specific, ERP systems and other technological developments made the professional work in the subsidiary routinized, where discretionary judgments were not required.

The work carried out in the BPO's too was becoming increasingly routinized. With respect to the migration of a business process from the business area to the BPO, an

employee of the ‘training implementation team’ of the BPO who is a CIMA professional said:

“Scoping and mapping are carried out at the business area relevant to the business process so that the processes in the business area are successfully migrated to the BPO in Sri Lanka. A procedure manual is written with the assistance of the process specialist in the business area and it is signed off by the relevant manager in the business area and the BPO. This procedure manual is what is used to train the new recruits in the BPO who will carry out the outsourced work.”

A CIMA professional working for another BPO carrying out back-office functions for an insurance company said:

“In my team, the source documents are sent to us and we have to do the general ledger entries i.e. the debit and credit entries. After the entries are made by us the financial statements are prepared by another team. In addition to making general entries, our team has to do the forecasting where there are formulae to do extrapolations. Globally around 60,000 people are working for the accounting function of this insurance company as it is a big process. However, only a very small percentage is done by a single person. This experience is not helpful to find employment in an indigenous business organization. However, globally for a similar job, this experience will be helpful.”

When considering the nature of work performed in the BPOs the work is segmented, repetitive, operational, and routinized.

Some of the CIMA professionals working for indigenous business organizations mentioned in Table 2 were interviewed to elicit the nature of the work they performed. CIMA professionals working for branches in indigenous commercial banks said that they are mainly engaged in authorizing transactions that take place within the bank. When authorizing transactions, they ensure that the transactions are in line with the Banking Act, Central Bank Regulations, Securities and Exchange Commission Regulations, Company Act, and other Government Policies and Procedures. A CIMA professional who is a branch manager explained the nature work that she has to perform:

“...When loans are approved I should go through the documents provided by the customer which are forwarded to me through the ‘Document Management System’. When approving loans, there is the banking act and internal circulars that I have to adhere to.”

It is evident that the work is repetitive, and did not require discretionary judgment. Indigenous insurance companies are engaged in life and general insurance. A CIMA professional working for an indigenous insurance company said:

“Insurance Regulatory Commission of Sri Lanka (IRCSL) has imposed regulations that, the insurance companies should follow relevant to general and life insurance. The insurance act is also governed by the commission. In addition to the financial reporting that, a normal commercial establishment has to carry out, an insurance company has a separate reporting system to follow. There is an ERP system to assist professional work.”

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The CIMA professional said that, due to the nature of the business, this regulatory system was required. Here too the professional work was routinized.

There were indigenous business organizations that required specialized work to be performed. Absence of guidelines, an ERP system, and other technological imperatives, necessitated discretionary judgment when performing professional work. The CIMA professionals were not able to perform work in these business organizations. The focus of these business organizations was to develop new systems and procedures to address issues inherent to indigenous business organizations and are discussed below.

In an indigenous business organization, manufacturing and selling cables, there were several machine lines in operation. The CEO required information on the rupee value of the machine downtime. The CIMA professional who had to provide this information said:

“From the company annual report the average sales value and the average cost of sales were obtained and from the average sales value for a month the average cost of sales for the month was deducted and the gross profit was arrived at, this was considered as the value-added. This was divided by the number of total machine hours and the gross profit per machine hour was calculated. Any machine downtime was given a value by multiplying the number of hours the machine was not used from the gross profit per machine hour.”

He was in a dilemma as to whether he had developed a system that provided accurate information to the CEO when making decisions relevant to the business organization. An organizational study was carried out by a group of Sri Lankan CIMA professionals, as a part of a consultancy assignment in an indigenous business organization, in the ceramics industry. All monthly orders completed by this business organization, reflected a profit in the post costing prepared for each order. However, the monthly profit and loss account reflected a loss. There seemed to be a disparity between the post costing prepared for each completed order, and the profit and loss account prepared for the month. In the post costing, the direct labor cost and overhead costs were arbitrarily apportioned. However, the monthly profit and loss account was prepared using the actual financial information, obtained from the trial balance prepared for the month, which gave true and accurate results. The CIMA professional consultants, who were appointed to resolve the costing issues in the Company, recommended that the Company should adopt activity-based costing. However, they were not able to give instructions as to how, they could put into practice, activity-based costing within this business organization.

‘Common Good’

Initially, those who were qualified from the indigenous premier professional accounting body, ICASL, held prestigious positions in business organizations. The work performed by the ICWA professionals had not gained recognition and acceptance in Sri Lanka. However, the ICWA professionals who were educated and certificated in the UK came back to Sri Lanka after independence from the British and took up the positions held by the British. They were inspired to gain recognition and acceptance for the work performed by the Sri Lankan ICWA professionals.

Towards this endeavor, the ICWA Ceylon Association was founded in 1965, comprising seventeen Sri Lankan ICWA members resident in Sri Lanka.

Since the inspiration of the founders should not be a mere impulse, it had to be valued within the civic world. However, to obtain civic worth, there should be conformity to certain legal forms. Hence, the members and students of the informal ICWA Ceylon Association attempted to highlight to the public that, the ICWA credential was a typical British qualification. This was possible, only if they were recognized as a formal branch of the ICWA, UK. Hence, the members and students of the ICWA Ceylon Association, worked untiringly to gain formal recognition for the informal association. After the ICWA London Council was convinced of the student and member growth potentials, the ICWA Ceylon Association was recognized as a formal branch of the ICWA, UK. Consequently, by gaining branch status, the inspiration of the founder members gained civic worth.

Further, there should be no contradictions between the civic world and the domestic world. By abiding by the rules of etiquette, domestic worth could be obtained. Due to former colonial relations, a British credential had recognition and acceptance which would create a favorable impact in gaining access to work. This favorable impact was created by the regular visits made by the CIMA London Council President, Secretary, the International Director, International Committee Members, and the Officers at the CIMA London head office, and participating at functions organized by the CIMA Sri Lanka Branch Phase and Division Phase. During the British rule of over 150 years (1796 – 1948), there emerged in Sri Lanka a social segment that, assimilated the British way of life; they spoke, dressed, dined, drank, lived, and thought like the British. The British way of life was considered to be a hegemonic culture and the British cultural influence was seen at all functions organized by CIMA in Sri Lanka. Thereby, there were no contradictions between the civic world and the domestic world.

After gaining civic worth, it is necessary to communicate it through various sign media to the public. From the time the ICWA Ceylon Association was recognized as a formal branch, the CIMA London head office allocated funds to carry out various activities to gain fame for the social collectivity. Initially, the active members and after the CIMA Divisional Secretariat was formed, the active members together with the Divisional Secretariat employees, carried out various activities through sign media to gain fame for CIMA in Sri Lanka. Some examples are; there were newspaper advertisements when the branch status and the division status were attained, distinguished politicians were invited for occasions such as the National Conference, and publicity was given through media, the 'National Conference' was converted to a 'Business Leaders' Summit', where globally renowned business leaders were invited and publicity was given through media, at all functions the CIMA logo was used to attain brand identity, CIMA completing forty years and fifty years in Sri Lanka were communicated through media and banners at CIMA functions and its premises. The civic worth was communicated to the public domain through various sign media.

Next, it is necessary to attain industrial worth. There should be no contradiction between the civic world and the industrial world. Efficiency is a common means of testing and providing industrial worth. The CIMA professionals were able to perform

work efficiently in global business organizations and in indigenous business organizations that had routinized regulatory work. Consequently, the work performed by the CIMA professionals in these business organizations attained industry worth and thereby attained market worth as a service.

It is evident that the CIMA professionals were employed in diverse business organizations engaged in a wide array of work. However, varying requirements were brought together under a common object which was a 'common good' and the 'common good' attained 'common worth' by acquiring the aforementioned values at different levels.

Discussion and Conclusion

The paper began with a question of how a particular MA profession is implicated in its attempt at gaining access to work. Writings of the sociological analysis of professions, and the ways in which how 'common worth' is being justified in particular was used in theorizing. In the endeavor of gaining recognition and acceptance thereby access to work, it was explored whether the work was specialized or routinized. Specialized work is specific to a specific business organization. Distinctive knowledge claims are necessary to perform specialized work. Moreover, it requires a discretionary judgment. Routinized work being segmented, repetitive, and operational, is mundane work. Therefore, routinized work does not require distinctive knowledge claims or discretionary judgment. Weaknesses in the education and training processes will enable professionals to carry out only routinized professional work. On the contrary, specialized professional work will require distinctive knowledge claims and discretionary judgment. The CIMA in Sri Lanka had many weaknesses in the education and training processes. However, CIMA professionals in Sri Lanka were able to gain access to work as the majority of the professionals performed routinized work.

CIMA has been producing professionals to perform work especially in global business organizations such as the MNEs and the BPOs where the work is routinized. However, the rise of indigenous business organizations could contribute to the development of an emerging economy. There are many issues in these indigenous business organizations. To make the business competitive and a profitable venture, it is vital that, the unresolved issues need to be addressed. However, based on the education and training that, the prospective CIMA professionals obtain, it will not be possible for them to engage in specialized professional work in the indigenous business organizations.

The 'common good' that was developed through recognition and acceptance signifies a vast array of routinized work. Orders of worth propelled towards this position of creating a 'common good' and associated education and training provision coincided with this situation. This enabled CIMA professionals in Sri Lanka to gain access to work. While Boltanski and Thevenot's (2006) ideas of orders of worth, and consequential confinements into the situations of 'common good' had justified a position for routinized work, other developments in the writings of the sociological analysis of professions (e.g. Abbott, 1988) have been supplemented. Hence, future researchers may explore this connection – the connection between the institutionalization of routinized work and the justification of 'common good'.

References

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