Corporatism and structural change in the British accountancy profession, 1930–1957

Stephen P. Walker ... Ken Shackleton

Abstract

During the period of total war and its aftermath, profound changes occurred in the socio-economic and political fabric of Britain. In the face of fundamental change and national crisis the multi-organized accountancy profession was perceived as being archaic and demands emerged for the reform of its institutions. The paper discusses the attempt to co-ordinate the profession during the 1940s in the context of the wartime discourse on reconstruction. The analysis is conducted within a paradigm appropriate to the period and locale of the subject: British corporatism. It is revealed that a peak organization to represent the profession before central government was successfully instituted in the form of a Co-ordinating Committee. However, an attempt by the Committee to unify the profession behind legislation to secure a legal monopoly of public practice failed due to: the inappropriateness of the constitutional structures of the participant organizations; their inability to subsume particularist agendas; and, a failure to
comprehend the enhanced power of government and mandarin civil servants in the corporatist state. Despite its inability to achieve its principal objective of registration, the coordination movement resulted in structural changes to the British accountancy profession which have endured since the 1950s.

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