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Creating a profession ‘out of nothing’TM? The case of the Belgian auditing profession

Ignace De Beelde

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Abstract

This paper presents the results of a study on the emergence and development of an auditing profession in Belgium in the late 1940s and 1950s. Recent research on Anglo-Saxon professions stresses the role of the state in their development. In continental European contexts, the state played an even more significant role, and civil servants in public administration often served as a model for professional organization and behaviour. The main parties that were involved in the creation of the Belgian auditing profession were the state, the employers and the unions. The state maintained a separation between the Belgian profession of independent auditors, the *reviseurs d'entreprises*, and the associations of accounting professionals, the *experts comptables*, who tried first to prevent the creation of an auditing profession and then to obtain control over it. This paper demonstrates that the parties in the debate supported different professional models, depending on what they considered the main

role of the auditors to be. The debates preceding and following the introduction of the profession focused on the autonomy and structure of the profession, the services to be provided by the auditors, and access to the profession.



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Keywords

Auditing profession; Accounting profession; History; Professionalization; Belgium

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