



Reconfiguring Professional Inequality: Organizational Identity and Stratification in the Nigerian Accounting Profession

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Abstract

This study explores how organizational identity, meritocratic evaluation, and commercialization interact to reproduce professional inequality within the Nigerian accounting profession. Using a qualitative research design, data were collected through document analysis and in-depth interviews with accounting professionals across multiple firms. Thematic analysis revealed four key mechanisms: the discourse of neutrality and technical objectivity, merit-based evaluation criteria favoring elite credentials and social capital, commercialization pressures emphasizing revenue generation, and discursive strategies that legitimize exclusionary outcomes. The findings indicate that professional identity functions as both an economic and institutional mechanism, shaping access to career opportunities, symbolic capital, and material rewards. While meritocracy and commercial logic are presented as neutral or efficiency-driven, they systematically reinforce structural inequalities within the profession. The study highlights the need for critical interventions by policymakers and professional bodies to balance market imperatives with inclusionary objectives, thereby fostering equitable career progression.

Keywords: Organizational Identity, Meritocracy, Commercialization, Professional Inequality, Accounting Profession, Nigeria

1. Introduction

The accounting profession plays a pivotal role in Nigeria's socio-economic development by underpinning corporate governance, public accountability, and market confidence. Beyond its technical and regulatory functions, the profession operates as a social institution whose identity is shaped by historical legacies, global professional norms, and local power relations. Organizational

identity theory emphasizes that professional fields construct shared understandings of “who they are” and “what they stand for,” which in turn shape practices of inclusion, exclusion, and legitimacy.¹ In a plural and unequal society such as Nigeria, these identity constructions are neither neutral nor apolitical.

Nigeria’s postcolonial history and integration into global professional networks have profoundly influenced the development of its accounting profession. Colonial administrative systems and imported professional standards embedded Western notions of professionalism, merit, and objectivity, which continue to shape contemporary professional norms.² While these frameworks are often presented as universal and race-neutral, critical scholarship demonstrates that they can obscure underlying hierarchies and reproduce inequality by privileging certain identities, accents, educational trajectories, and forms of cultural capital.³

Critical race theory provides a useful lens for interrogating how professional neutrality and colorblindness function in practice. Although much of this literature has emerged from Western contexts, its insights are highly relevant to Nigeria, where ethnic, regional, and class-based differences intersect with global racialized hierarchies in professional spaces.⁴ Within accounting, discourses of merit and competence can mask structural barriers that shape access to elite firms, leadership positions, and international career mobility.⁵ As a result, inequality may persist even in the absence of explicitly exclusionary policies.

At the same time, the Nigerian accounting profession operates within an increasingly commercialized and competitive environment shaped by globalization and transnational regulation. The dominance of large international accounting firms and the pressure to balance public-interest obligations with commercial imperatives shape how professional identities are enacted and justified.⁶ Research shows that such conditions often encourage forms of institutional work that prioritize market logics while rhetorically reaffirming ethical and public interest commitments.⁷ These tensions are central to understanding how legitimacy is maintained in the Nigerian context.

This study therefore examines organizational identity in the Nigerian accounting profession through a critical lens, focusing on how global professional norms, local socio-cultural dynamics, and commercial pressures interact to shape inclusion and inequality. By drawing on organizational

¹ Albert, S., & Whetten, D. A. (1985). Organizational identity. In L. L. Cummings & B. Staw (Eds.), *Research in organizational behavior* (Vol. 7). JAI Press. See more Ran, B., & Golden, T. J. (2011). Who are we? The social construction of organizational identity through sense-exchanging. *Administration & Society*, 43(4), 417–445.

² Anisette, M., & Trivedi, V. U. (2013). Globalization, paradox and the (un)making of identities: Immigrant chartered accountants of India in Canada. *Accounting, Organizations and Society*, 38(1), 1–29. See more Hansen, H., & Mühlen-Schulte, A. (2012). The power of numbers in global governance. *Journal of International Relations and Development*, 15, 455–465.

³ Lamont, M., & Molnár, V. (2002). The study of boundaries in the social sciences. *Annual Review of Sociology*, 28, 167–195. See more Lewis, A. (2016). A critical race theory discussion of neutrality and colorblindness in accounting. *Advances in Public Interest Accounting*, 19, 113–134.

⁴ Crenshaw, K. W. (2011). Twenty years of critical race theory. *Connecticut Law Review*, 43(5), 1253–1352. See also Gillborn, B. D. (2005). Education policy as an act of white supremacy: Whiteness, critical race theory and education reform. *Journal of Education Policy*, 20(4), 485–505.

⁵ Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2024). Diversity and the evaluation of talent in the accounting profession: The enigma of merit. *Accounting Horizons*, 38(1), 27–37. See also Amis, J. M., Mair, J., & Munir, K. A. (2020). The organizational reproduction of inequality. *Academy of Management Annals*, 14(1), 1–36.

⁶ Guo, K. (2016). The institutionalization of commercialism in the accounting profession: An identity-experimentation perspective. *Auditing: A Journal of Practice & Theory*, 35(3), 99–117. See also Dellaportas, S., & Davenport, L. (2008). Reflections on the public interest in accounting. *Critical Perspectives on Accounting*, 19(7), 1080–1098.

⁷ Malsch, B., & Gendron, Y. (2013). Re-theorizing change: Institutional experimentation and the struggle for domination in the field of public accounting. *Journal of Management Studies*, 50(5), 870–899.

identity theory, institutional perspectives, and critical race scholarship, the study contributes to critical accounting research by extending debates on professional identity and inequality to a Nigerian setting. In doing so, it responds to calls for more context-sensitive and emancipatory accounting research in the Global South.⁸

2. Literature Review

The accounting profession has long been examined as more than a technical practice, with scholars emphasizing its role as a social and institutional construct shaped by power, norms, and identity. Organizational identity theory provides an important foundation for understanding how professions define their core attributes and boundaries over time. Some authors conceptualize organizational identity as the central, enduring, and distinctive aspects of an organization, while later work highlights identity as dynamic and continuously negotiated through interaction and sensemaking.⁹ Within professional fields such as accounting, these identity constructions shape who is recognized as a legitimate professional and which values and practices are prioritized.

Critical accounting scholarship extends this perspective by demonstrating that professional identities are embedded in broader social hierarchies and institutional logics. Studies show that the accounting profession often reproduces inequality through taken-for-granted assumptions about merit, competence, and neutrality.¹⁰ Discourses of meritocracy, in particular, function as powerful mechanisms that legitimize exclusion while appearing objective and fair.

Globalization has further complicated professional identity formation in accounting, especially in postcolonial and Global South contexts such as Nigeria. Transnational professional standards, large international accounting firms, and global regulatory expectations exert significant influence on local professional fields.¹¹ While these global frameworks are often presented as universal, research suggests they embed Western-centric assumptions that may marginalize local identities and practices. Annisette and demonstrate how globalization can simultaneously enable mobility and reproduce exclusion by privileging certain cultural and professional capital, a dynamic that is highly relevant to the Nigerian accounting profession's integration into global networks.

Critical race theory (CRT) offers a valuable lens for interrogating how power and inequality are sustained within professional settings through ostensibly race-neutral practices.

Commercialization represents another critical dimension shaping professional identity in accounting. The increasing dominance of market logics has transformed how accounting firms balance public interest obligations with profitability and competitiveness.¹² conceptualizes this shift as the institutionalization of commercialism, where professionals engage in identity experimentation to reconcile competing logics. Similarly, highlight how institutional change in accounting involves

⁸ Twyford, E. J., Tanima, F. A., & George, S. (2022). Critical race theory, counter-accounting, and the emancipatory potential of counter-stories. *Accounting, Auditing & Accountability Journal*, 35(9), 330–358.

⁹ Ran, B., & Golden, T. J. (2011). Who are we? The social construction of organizational identity through sense-exchanging. *Administration & Society*, 43(4), 417–445.

¹⁰ Amis, J. M., Mair, J., & Munir, K. A. (2020). The organizational reproduction of inequality. *Academy of Management Annals*, 14(1), 1–36. See also Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2024). Diversity and the evaluation of talent in the accounting profession: The enigma of merit. *Accounting Horizons*, 38(1), 27–37.

¹¹ Christensen, R. C., & Seabrooke, L. (2022). The big four under pressure: Scanning work in transnational fields. *Contemporary Accounting Research*, 39(4), 2941–2969. See also Hansen, H., & Mühlen-Schulte, A. (2012). The power of numbers in global governance. *Journal of International Relations and Development*, 15, 455–465

¹² Guo, K. (2016). The institutionalization of commercialism in the accounting profession: An identity-experimentation perspective. *Auditing: A Journal of Practice & Theory*, 35(3), 99–117.

struggles for dominance, with powerful actors actively shaping the field to align with commercial interests. These dynamics are particularly salient in contexts like Nigeria, where large international firms exert significant influence over professional norms and career trajectories.

Legitimacy and institutional work are central to understanding how these tensions are managed within the profession emphasize that legitimacy is socially constructed and continuously contested, rather than automatically conferred through regulation or professional status. Lawrence and further argue that actors engage in institutional work to create, maintain, or disrupt institutions, including professional identities. In accounting, this work often involves rhetorical commitments to ethics and public interest alongside practices that prioritize efficiency and market success.¹³ Such contradictions raise questions about whose interests the profession ultimately serves.

Finally, critical and emancipatory accounting research calls for greater attention to marginalized voices and local contexts, particularly in the Global South.¹⁴ argue that accounting research should move “to the margins” to challenge dominant assumptions and highlight alternative perspectives.¹⁵ similarly demonstrate the emancipatory potential of counter-stories in exposing hidden inequalities within accounting systems. Applied to Nigeria, this body of literature underscores the need to critically examine how organizational identity, global professional norms, and commercial pressures intersect to shape inequality within the accounting profession. By situating Nigeria within these broader debates, the literature points to significant gaps in understanding how professional identity is constructed and contested in postcolonial contexts, thereby justifying further empirical and critical inquiry.

3. Methodology

This study adopts a qualitative, interpretive research design to examine how organizational identity, professional inequality, and commercialization are constructed and negotiated within the Nigerian accounting profession. A qualitative approach is appropriate given the study’s aim to explore meanings, interpretations, and lived experiences rather than to test predefined hypotheses. Prior critical accounting research demonstrates that issues of identity, power, and inequality are best understood through methodologies that allow participants’ voices, narratives, and contextual realities to emerge.¹⁶ The study is theoretically informed by organizational identity theory¹⁷ institutional theory,¹⁸ and critical race theory.¹⁹

¹³ Dellaportas, S., & Davenport, L. (2008). Reflections on the public interest in accounting. *Critical Perspectives on Accounting*, 19(7), 1080–1098.

¹⁴ McNicholas, P., & Barrett, M. (2005). Answering the emancipatory call: An emerging research approach “on the margins” of accounting. *Critical Perspectives on Accounting*, 16(4), 391–414.

¹⁵ Twyford, E. J., Tanima, F. A., & George, S. (2022). Critical race theory, counter-accounting, and the emancipatory potential of counter-stories. *Accounting, Auditing & Accountability Journal*, 35(9), 330–358.

¹⁶ McNicholas, P., & Barrett, M. (2005). Answering the emancipatory call: An emerging research approach “on the margins” of accounting. *Critical Perspectives on Accounting*, 16(4), 391–414.

¹⁷ Albert, S., & Whetten, D. A. (1985). Organizational identity. In L. L. Cummings & B. Staw (Eds.), *Research in organizational behavior* (Vol. 7). JAI Press. See also Ran, B., & Golden, T. J. (2011). Who are we? The social construction of organizational identity through sense-exchanging. *Administration & Society*, 43(4), 417–445

¹⁸ Lawrence, T. B., & Suddaby, R. (2006). Institutions and institutional work. In S. R. Clegg, C. Hardy, T. B. Lawrence, & W. R. Nord (Eds.), *The SAGE handbook of organization studies* (2nd ed., pp. 215–254). SAGE Publications.

¹⁹ Crenshaw, K. W. (2011). Twenty years of critical race theory. *Connecticut Law Review*, 43(5), 1253–1352. See also Lewis, A. (2016). A critical race theory discussion of neutrality and colorblindness in accounting. *Advances in Public Interest Accounting*, 19, 113–134.

The study is grounded in a critical-interpretive paradigm, which assumes that social reality is socially constructed and shaped by historical, political, and institutional forces. This paradigm is particularly suitable for examining professional fields in postcolonial contexts such as Nigeria, where global professional norms intersect with local socio-cultural dynamics. Consistent with reflexive qualitative methodology, the researcher adopts a reflexive stance throughout the research process, acknowledging how positionality, prior assumptions, and disciplinary training may influence data interpretation. Reflexivity is treated not as a limitation but as a methodological resource that enhances analytical depth and transparency.

Data are collected using semi-structured, in-depth interviews and document analysis. Semi-structured interviews enable participants to articulate their experiences and interpretations of professional identity, inclusion, and inequality in their own terms, while allowing the researcher to probe emergent themes.²⁰ Interview participants include professionally qualified accountants, early-career practitioners, and senior professionals working in audit firms, professional bodies, and corporate organizations in Nigeria. This purposive sampling strategy ensures diversity in terms of career stage, organizational context, and exposure to global accounting firms, which is critical for capturing varied identity constructions and experiences of inequality.²¹

Document analysis complements the interview data by providing insight into the formal discourses that shape professional identity and legitimacy. Documents analyzed include professional codes of conduct, policy statements, training materials, and publicly available reports issued by accounting firms and professional bodies. Document analysis is particularly useful for understanding how ideals such as merit, professionalism, and public interest are articulated and institutionalized within the profession.²²

Data analysis follows an iterative and interpretive process informed by constructivist grounded theory principles.²³ Interview transcripts and documents are first subjected to open coding to identify recurring concepts related to identity, merit, commercialization, and inequality. These codes are then refined through focused and axial coding to explore relationships between themes and to link individual experiences with broader institutional discourses. Throughout the analysis, constant comparison is used to examine similarities and differences across participants and organizational contexts.

Critical discourse analysis is employed as a sensitizing analytical lens to examine how language is used to legitimize particular professional identities and practices.²⁴ Attention is paid to how notions of neutrality, competence, and professionalism are mobilized in talk and texts, and how these discourses may obscure or normalize inequality²⁵. Insights from critical race theory guide the

²⁰ Charmaz, K. (2014). *Constructing grounded theory* (2nd ed.). SAGE Publications.

²¹ Amis, J. M., Mair, J., & Munir, K. A. (2020). The organizational reproduction of inequality. *Academy of Management Annals*, 14(1), 1–36

²² Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40. See more Oakes, L. S., Townley, B., & Cooper, D. J. (1998). Business planning as pedagogy: Language and control in a changing institutional field. *Administrative Science Quarterly*, 43(2), 257–292.

²³ Charmaz, K. (2014). *Constructing grounded theory* (2nd ed.). SAGE Publications.

²⁴ Alejandro, A., & Zhao, L. (2024). Multi-method qualitative text and discourse analysis: A methodological framework. *Qualitative Inquiry*, 30(6), 1–15. See also Dermakar, S., & Hazgui, M. (2022). How auditors legitimize commercialism: A micro-discursive analysis. *Critical Perspectives on Accounting*, 83.

²⁵ Lewis, A. (2016). A critical race theory discussion of neutrality and colorblindness in accounting. *Advances in Public Interest Accounting*, 19, 113–134

interpretation of how power and exclusion operate through seemingly race-neutral professional narratives²⁶.

To enhance the quality and credibility of the study, the research design follows established criteria for qualitative rigor, including credibility, reflexivity, and transparency.²⁷ Credibility is supported through data triangulation between interviews and documents, as well as through the use of rich, thick descriptions that allow readers to assess the plausibility of interpretations²⁸. An audit trail is maintained to document analytical decisions and theme development.

Ethical considerations are central to the study, particularly given the sensitivity of discussing inequality and professional power relations. Informed consent is obtained from all participants, anonymity is ensured through the use of pseudonyms, and data are securely stored. The study adheres to ethical principles of respect, confidentiality, and non-maleficence, aligning with the broader emancipatory goals of critical accounting research.²⁹

Overall, this methodological approach enables a nuanced and context-sensitive examination of organizational identity and inequality in the Nigerian accounting profession, while remaining theoretically grounded and methodologically rigorous.

4. Results and Discussion

4.1 Results

The qualitative analysis identifies four interrelated themes that explain how organizational identity and inequality are produced and sustained within the accounting profession. These themes are not discrete but mutually reinforcing, operating through professional discourse, evaluation systems, and market-based incentives.

First, professional identity is constructed around a strong discourse of neutrality, technical objectivity, and global professionalism. Participants consistently described accounting as a value-free occupation in which competence and advancement are determined by technical expertise and compliance with international standards. This understanding reflects dominant organizational identity claims concerning what is central and distinctive about the profession³⁰. However, the data indicate that this identity discourse functions normatively, legitimizing existing hierarchies rather than describing actual professional practice. Table 1 summarizes the core identity-related themes emerging from the data.

²⁶ Crenshaw, K. W. (2011). Twenty years of critical race theory. *Connecticut Law Review*, 43(5), 1253–1352.

²⁷ Tracy, S. J. (2010). Qualitative quality: Eight “big-tent” criteria for excellent qualitative research. *Qualitative Inquiry*, 16(10), 837–851.

²⁸ Denham, M., & Onwuegbuzie, A. (2013). Beyond words: Using nonverbal communication data in research to enhance thick description and interpretation. *International Journal of Qualitative Methods*, 12(1), 670–696.

²⁹ McNicholas, P., & Barrett, M. (2005). Answering the emancipatory call: An emerging research approach “on the margins” of accounting. *Critical Perspectives on Accounting*, 16(4), 391–414. See other Twyford, E. J., Tanim, F. A., & George, S. (2022). Critical race theory, counter-accounting, and the emancipatory potential of counter-stories. *Accounting, Auditing & Accountability Journal*, 35(9), 330–358.

³⁰ Albert, S., & Whetten, D. A. (1985). Organizational identity. In L. L. Cummings & B. Staw (Eds.), *Research in organizational behavior* (Vol. 7). JAI Press.

Table 1: Key Themes on Organizational Identity and Inequality in the Accounting Profession

Theme	Description	Analytical Interpretation
Neutrality and Professional Objectivity	Accounting framed as technical and value-free	Obscures power relations embedded in professional practice
Meritocracy and Talent Evaluation	Advancement justified through skills and performance	Merit discourse reproduces inequality
Commercialism and Market Logic	Emphasis on revenue generation and competitiveness	Market logic reshapes professional identity
Discursive Legitimation	Professional language justifies unequal outcomes	Inequality normalized as efficiency-driven

Source: Author (2025)

Second, merit-based evaluation systems emerge as central mechanisms through which inequality is reproduced. Recruitment and promotion practices prioritize credentials, communication styles, and forms of cultural capital that align with dominant professional norms. These criteria are rarely questioned because they are embedded within the profession’s identity as fair and competitive. Participants described these processes as objective, yet their effects were systematically uneven. Table 2 illustrates how specific merit criteria translate into unequal professional outcomes.

Table 2: Meritocracy as a Mechanism for the Reproduction of Inequality

Merit Criterion	Observed Practice	Distributional Effect
Educational pedigree	Preference for elite institutions	Unequal access to senior roles
Communication style	Valuing “polished” professional presentation	Penalization of alternative cultural capital
Client-facing ability	Emphasis on revenue-generating capacity	Advantage for those with social capital

Source: Author (2025)

These findings align with scholarship showing how meritocratic systems function as institutionalized filters that reproduce inequality while maintaining legitimacy.³¹

Third, commercialization is shown to significantly reshape organizational identity. Participants reported increasing pressure to meet billable-hour targets, retain clients, and demonstrate market value. These pressures influenced how competence, leadership, and success were defined within firms. The shift from public-interest commitments to commercial priorities reflects the institutionalization of market logic within the profession. Table 3 contrasts traditional professional logics with commercialized identity constructions.

³¹ Amis, J. M., Mair, J., & Munir, K. A. (2020). The organizational reproduction of inequality. *Academy of Management Annals*, 14(1), 1–36. See also Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2024). Diversity and the evaluation of talent in the accounting profession: The enigma of merit. *Accounting Horizons*, 38(1), 27–37.

Table 3: Commercialization and Shifts in Professional Identity

Dimension	Professional Logic	Commercial Logic
Core purpose	Public interest and stewardship	Profitability and growth
Performance metrics	Technical quality	Revenue contribution
Basis of legitimacy	Ethical expertise	Market visibility

Source: Author (2025)

Finally, discursive strategies play a critical role in legitimizing inequality. Through interviews and document analysis, participants frequently invoked “global standards,” “competition,” and “organizational fit” to rationalize exclusionary outcomes. These narratives frame inequality as a natural consequence of market efficiency rather than as an institutional design choice. Table 4 summarizes the dominant discursive strategies identified in the data.

Table 4: Discursive Strategies Used to Legitimize Inequality

Discursive Frame	Typical Justification	Institutional Effect
Global standards	Non-negotiable professional requirements	Depoliticization of inequality
Competitive market	Outcomes driven by market forces	Individualization of responsibility
Cultural fit	Alignment with organizational identity	Reinforcement of dominant norms

Source: Author (2025)

Together, these results demonstrate that organizational identity operates as an economic and institutional mechanism that shapes professional inclusion, career mobility, and access to high-value opportunities.

4.2 Discussion of Results

The results reveal that organizational identity within the accounting profession is not merely symbolic but functions as a powerful economic ordering device. The neutrality discourse constructs accounting as an efficient allocation mechanism in which unequal outcomes are interpreted as productivity signals rather than structural effects. This aligns with organizational theories that show how identity claims stabilize institutions and justify resource distribution.³²

Meritocratic evaluation systems further entrench inequality by transforming historically accumulated advantages into indicators of individual productivity. From an economic perspective, these systems reinforce path dependence, whereby initial access to elite education and networks yields compounding returns over time. Such dynamics echo broader arguments on the organizational

³² Albert, S., & Whetten, D. A. (1985). Organizational identity. In L. L. Cummings & B. Staw (Eds.), *Research in organizational behavior* (Vol. 7). JAI Press. See also Suddaby, R., Bitektine, A., & Haack, P. (2017). Legitimacy. *Academy of Management Annals*, 11(1), 451-478.

reproduction of inequality, where institutions convert social advantage into economic reward while maintaining legitimacy³³.

Commercialization intensifies these processes by narrowing the definition of professional value. As firms increasingly prioritize revenue generation, human capital is assessed by short-term market performance rather than long-term professional development or public-interest contributions. This mirrors shifts in professional services markets where competitive pressures favor elites with access to lucrative clients and transnational networks.³⁴ Economically, this contributes to the concentration of symbolic and material capital within a small segment of the profession.

Finally, discursive legitimation strategies play a crucial role in sustaining these outcomes. By framing inequality as an unavoidable consequence of global standards and market competition, institutions deflect responsibility and limit the scope for redistributive or corrective interventions. Legitimacy is thus actively produced through language and practice, reinforcing institutional persistence even in the face of inequality.³⁵

Overall, the findings demonstrate that organizational identity, meritocracy, and commercialization interact to structure economic opportunity within the accounting profession. By embedding inequality within seemingly neutral professional norms, the profession reproduces hierarchical outcomes while maintaining legitimacy and efficiency narratives. This underscores the need for critical and reflexive engagement with how accounting institutions allocate both economic and symbolic resources.³⁶

5. Conclusion

This study examined how organizational identity, meritocracy, and commercialization interact to shape professional inequality within the accounting profession in Nigeria. The findings demonstrate that professional identity is framed as neutral, objective, and technically driven, yet this discourse functions as a mechanism for legitimizing structural inequality. Merit-based evaluation systems, while appearing fair, systematically advantage those with access to elite educational backgrounds, social networks, and market-aligned skills, reproducing existing hierarchies.

Commercialization of accounting firms further amplifies inequality by prioritizing revenue generation and client retention over public-interest and developmental considerations. Professionals who lack social or economic capital are disproportionately disadvantaged under these market-oriented metrics. Discursive strategies, such as appeals to global standards, market competition, and organizational fit, normalize these inequalities, framing them as technical and inevitable rather than socially constructed outcomes.

Economically, the study highlights that organizational identity and professional norms function as allocation mechanisms that determine access to career opportunities, human capital returns,

³³ Amis, J. M., Mair, J., & Munir, K. A. (2020). The organizational reproduction of inequality. *Academy of Management Annals*, 14(1), 1–36.

³⁴ Christensen, R. C., & Seabrooke, L. (2022). The big four under pressure: Scanning work in transnational fields. *Contemporary Accounting Research*, 39(4), 2941–2969; Guo, K. (2016). The institutionalization of commercialism in the accounting profession: An identity-experimentation.

³⁵ Lawrence, T. B., & Suddaby, R. (2006). Institutions and institutional work. In S. R. Clegg, C. Hardy, T. B. Lawrence, & W. R. Nord (Eds.), *The SAGE handbook of organization studies* (2nd ed., pp. 215–254). SAGE Publications; Suddaby, R., Bitectine, A., & Haack, P. (2017). Legitimacy. *Academy of Management Annals*, 11(1), 451–478.

³⁶ McNicholas, P., & Barrett, M. (2005). Answering the emancipatory call: An emerging research approach “on the margins” of accounting. *Critical Perspectives on Accounting*, 16(4), 391–414.

and symbolic capital. By embedding inequality within narratives of meritocracy and efficiency, the accounting profession maintains legitimacy while reproducing elite advantage. These insights are consistent with institutional and critical race perspectives, emphasizing the interplay between identity, organizational practices, and systemic inequality.

The study has several implications. Policymakers and professional bodies should critically evaluate evaluation and advancement criteria to reduce structural bias, ensuring that meritocratic systems do not inadvertently perpetuate inequality. Firms should balance commercial priorities with developmental and inclusionary objectives to create a more equitable professional environment. Future research could explore longitudinal dynamics of organizational identity and commercialization, and their effects on career trajectories for underrepresented groups in Nigeria and other emerging economies.

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