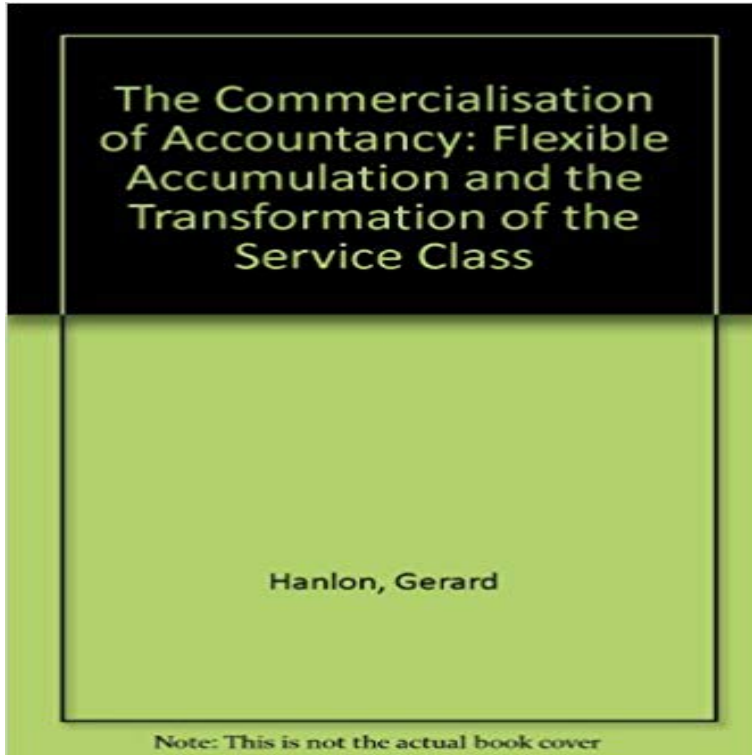


The Commercialisation of Accountancy: Flexible Accumulation and the Transformation of the Service Class



This book examines the way in which professional work - specifically accountancy - has been affected by the changes within the global economy over the last twenty years. It examines the commercialisation of accountancy, finding it directly related to the shift by capital away from the consensus it had entered into with labour during the post-war boom. The book argues that this transformation polarised the class structure of the advanced economies and seeks to explain the impact this transformation has had on the socialisation and promotional processes currently experienced by one group of professionals who have benefited from this change. In doing so, it puts forward a coherent explanation for the loss of auditor independence and hence to the increase in auditing failures. The book also argues that what accountancy has experienced may increasingly emerge in other professions including medicine, law and teaching, as governments seek to expose them to market forces.

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