

MONEY, HONOUR AND DUTY:

GLOBAL PROFESSIONAL SERVICE FIRMS IN CHINA AND JAPAN



Abstract: Seminal research on professional service firms describes these organizations as having been increasingly colonized by commercial imperatives over the last 30 years. Dominated by institutional theory, extant research contrasts this now dominant ‘commercial logic’ – which privileges revenue generation - with a ‘professional logic’ – which privileges public service. There are two problems with this commercialization thesis. Firstly, it focuses almost exclusively on Western European and North American empirical contexts in order to draw conclusions about ostensibly ‘global’ firms, thereby universalizing a particular. Secondly, professionalism and commercialism are conceived of in essentialized fashion. In the present study, we seek to move beyond these problems by drawing on a comparative empirical study of partners in professional service firms in China and Japan. The results show that commercialism - as understood by extant literature - is neither universal nor teleological, suggesting that theories of global professional service firms need to take cognizance of the extent to which certain ‘rules of the game’ are applicable beyond Western countries. In turn, this implies the need for a conceptualization of professionalism as a de-essentialized form of symbolic capital whose meaning is open rather than as an essentialized logic whose meaning is defined *a priori*.

Bio: Crawford Spence was at WBS from 2013-17, having previously held permanent positions at the United Arab Emirates University, UAE (2011-2013), Concordia University, Canada (2008-2011) and the University of St. Andrews, Scotland (2005-2008). He has also held visiting positions in France, Spain and Norway and is currently a Research Fellow of the Research Institute for Economics and Business at Kobe University, Japan.

In addition to holding a Chair in Accounting, Crawford was the Associate Dean for External Programmes at WBS. This entailed responsibility for both the Executive MBA and the Masters programmes running out of the School's London Shard campus as well as international degree programmes and institutional partnerships.