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Being and becoming a professional accountant in Canada
Mimicry and menace in the transitions of migrant accountants

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Abstract

Purpose – The purpose of this study was to explore how the migration experiences of international accounting professionals were shaped by colonial structures and how, through their interactions with other professionals, migrants hybridize their professional identities and the profession in Canada.

Design/methodology/approach – A post-colonial analysis of the career narratives of international accounting professionals who migrated to Canada.

Findings – This paper illustrates how explicit and formal requirements for transformation, as well as the more subtle informal demands of employers and clients, require non-Western professionals to transform personal characteristics in ways that make them more "Canadian" or "professional". Findings show that mimicry takes many forms, with some professionals becoming "consummate mimics", while others discuss their transition in ways that highlight resistance ("reluctant mimics") and the demands that systematically frustrate and exclude many non-Western professionals from full participation in the "global" profession in Canada ("frustrated mimics").

Research limitations/implications – This paper contributes to the existing scholarly literature on the persistence of colonial structures in shaping the experiences of colonized people even as they migrate in search of better opportunities decades after the colonial structures have been formally dismantled. It builds on Bhabha's (1994) work illustrating that colonial structures are susceptible to change through action and interaction. We hope this study contributes to social change by providing some insights into how mimicry, resistance and hybridization may disrupt the unreflexive enactment of colonial structures that sustain inequality.

Originality/value – This study extends the literature on professional migration using a postcolonial perspective to empirically examine the lived experience of the colonial encounter and professionals transition their professional identities across borders.

Keywords Migrant workers, Critical management, Post-colonialism, Narratives, Globalization

Paper type Research paper

Everywhere you go, there you are (source unknown).

Global professional mobility, it has been argued within a diversity discourse, offers opportunities that benefit individual professionals as well as firms, professions and even nations (Accountant, 2012). These benefits derive from cross-pollination and the implicit Darwinian process whereby the "best" professionals and practices are selected and maintained in a globalized professional context. This "win-win" rhetoric is

predicated on a view of migration that presumes a level playing field, equity among all the actors and an inclusive structure which judges professionals on objective indicators of merit.

Our analysis suggests that while the geographic location may change, the colonial order immanent in the discourse governing a profession (in this case, the Canadian accounting profession) remains largely intact. Therefore, as the opening quote implies, although the accountants change locale in search of better opportunities, non-White and/or non-Western professionals often find themselves once again in positions with fewer opportunities and less flexibility than others. In this study, we explore the experiences of eighteen migrant accountants who completed their professional training outside of Canada and had succeeded in re-establishing their professional selves in Canada. Our analysis of their accounts of how they manage this transition illustrates the extent to which these professionals encounter, confront and adapt to the racialized and gendered colonial order governing the profession in Canada (Kim, 2004; Poullaos, 2009).

Drawing on Bhabha's (1994) concepts of mimicry and hybridization we describe how, through a gradual process of negotiation with various Canadian gatekeepers, and with themselves, migrant accountants transform their professional identities to succeed in Canada. We find that the Canadian gatekeepers, despite the official discourse of diversity, have a parochial view that constructs accountants educated outside of the West as "foreign" and not suitable for Canadian positions. To gain access to professional work, non-Western accountants report pressure to mimic (to adjust their professional identities to make themselves appear more like Canadian professionals). Their approaches to mimicry, however, reflect their own distinctive identities as well as their ambivalence regarding their desire to retain their "original" identity with the need to mimic Western professionals.

We begin with a discussion of how global professional mobility can be conceptualized using the tools of postcolonial theorists. We then discuss our methods and move on to analyse the narratives of migrant accountants, with an emphasis on unpacking the concept of mimicry and illustrating the hybridization that is a by-product of inter-cultural interactions. We then conclude by considering the relevance of this analysis to the global accounting profession, as well as how it connects with the literature on migration, globalization and the professions.

Post-colonialism and the global mobility of professionals
The literature on professional migration has largely used a functionalist rather than critical lens (McKenna *et al.*, 2011). The focus has been on Western expatriates seeking international experience to advance their career objectives. The motivation posited for migration is opportunity for professional advancement where professionals easily circulate in an equitable global context. The fact that some professionals live in countries mired in poverty or civil war and that they enter their profession as a means of accessing the opportunities in the idealized global business world is largely ignored in the mainstream literature. Similarly, firms are seen as recruiting international professionals for strategic reasons, i.e. knowledge of international markets or specialized expertise, rather than accessing highly skilled non-Western professionals who are forced to accept less attractive compensation than their Western counterparts (Aydemir and Skuterud, 2004). Further, the contact between cultures that occurs through these international assignments is seen as superficial and, while the individual

actors may learn new skills, their essential identities and the systems and cultures are portrayed as separate from the actors and untouched by their presence.

Migration and the accounting profession in Canada

The accounting profession is touted as a global profession with international financial reporting and auditing standards and four global accounting firms (the "Big 4") that operate throughout the world (the Accountant, 2012). In Canada, the Big 4 have embraced diversity and perpetuate the myth of inclusiveness despite the profession's own data that demonstrates White men dominate the profession (Jeffrey, 2012; Stephanic, 2012). The profession also claims that its Mutual Recognition Agreements (MRAs) demonstrate its openness to global mobility. Through MRAs, many of the Western professional bodies recognize each other's designations and with a "few nominal steps" migrant accountants can obtain the comparable designation in the other country (Gray, 2012). However, many scholars have found that these MRAs create a *de facto* institutional barrier that limits mobility of non-Western trained accountants and effectively act as a "race bar" (Annisette, 2000; Annisette and Trivedi, 2013; Iredale, 2001).

In Canada, employers often require a Canadian accounting designation, yet only those accountants in public practice who "sign off" financial statements (audit partners and sole practitioners) are legally required to have a Canadian accounting designation. While a designation helps accountants to demonstrate membership in the profession, it is widely seen as the lowest common denominator. "Soft skills" or "client skills" are recognized as the key method through which accountants are recognized and situated in the professional field (Grey, 1998). Given that these "soft skills" tend to be characteristic of the typical white heterosexual male (Grey, 1998), it is not surprising that a substantial body of literature has demonstrated the racialized and gendered stratification of accountants in countries around the world, including Canada (Poullaos, 2009; Kim, 2004; Hammond, 2003; Hammond *et al.*, 2009; McKeen and Richardson, 1998; Johnston and Kyriacou, 2011).

Mimicry and the colonial encounter

Post-colonial thinkers have been challenging the notion of an equitable and global business context for several decades (Banerjee and Prasad, 2008; Jack and Westwood, 2006; Jack *et al.*, 2011). In his seminal work, *Orientalism*, Said (1978) demonstrated how the West had constructed the East as different and inferior and how this discursive "othering" created privilege for those who fit the colonial ideal while those who do not must struggle to measure up in a system where they never can. More recently, theorists have argued that despite this systemic advantage and disadvantage, those who are constructed as inferior are not without agency and social relations can be altered through social interaction. This conceptualization challenges the binary assumptions of Said's (1978) original conceptualization and therefore opens up the range of social positions actors can occupy, moving beyond the colonizer/colonized dichotomy (Frenkel and Shenhav, 2006).

Global professional migration presents a theoretically important opportunity for analysis of the colonial encounter as it captures the moments of "symbolic interaction" where, as Bhabha (1994, p. 5) argued: "the interstitial passage between fixed identifications opens up the possibility of a cultural hybridity that entertains difference

without an assumed or imposed hierarchy". Our focal research interest is to examine the transitions of accountants migrating to Canada to appreciate how professional identity is re-established in a new context. In our analysis of the narratives of accountants entering Canada, we focus on how these moments of interaction are described, the implications of these moments for professional identity and how race and country of origin required professionals from the non-West to learn to perform their professional identity in new ways in interactions with Western professionals who perceived little pressure to adapt.

By focusing closely on the accounts of these migrant accountants' experiences, we analyze the range of ways in which they interpreted and acted on these pressures for identity transformation. We find, as postcolonial theory would expect, a rich description of mimicry and our analysis focuses particularly on portraying the range of ways in which professionals engage in mimicry. Theorists often portray mimicry as a form of capitulation to colonial domination whereby the colonized surrender their essential identity and attempt to "become" the other by copying or imitating the colonizer (Fanon, 1991). Bhabha (1994), however, highlighted the ambivalence of mimicry and how, while actors may appear to be submitting to colonial domination by adopting some of the colonizer's practices, mimicry is an "ironic compromise" that unsettles colonial domination by revealing it. More recently, Ferguson (2002) argued, that those from economically disadvantaged countries mimic Westerners not as an expression of a desire to be like Westerners or to mock and subvert this binary colonial order but to claim their positions as legitimate members of a "new world society" where cultural reference points are more global in nature.

These varying conceptualizations of mimicry challenge the binary nature of some postcolonial theorizing and essentialist assumptions related to identity, as well assumptions about the agency of those constructed as subalterns. Particularly important for the purposes of this study is the implication that mimicry is an all or nothing phenomenon, whereby an actor either mimics or does not. Actors either choose to be the compliant "babu" to the colonizer or they opt out or resist colonial pressure and maintain their essential identity. This all or nothing view implies that one can remain separate from colonial domination or be subsumed by it. Our analysis, consistent with some recent studies, suggests that actors engage in mimicry in a variety of ways and use a range of tactics, which include compliance and resistance, which are not necessarily consistent over time or across interactions.

Despite mimicry's centrality to postcolonial theory, very few empirical studies have examined how actors experience pressures for mimicry or how they respond. Das and Dharwadkar (2009) explored how professionals in Indian call centers were pressured to adopt Western identities and how they responded by bifurcating and hybrizing their work and non-work identities. In another study, Ravishankar *et al.* (2010) illustrated how information technology professionals in India are forced to mimic their Western clients to get and keep jobs. Ravishankar *et al.* (2010) argued, as Bhabha (1994) did, that this mimicry was simultaneously a form of accommodation and resistance. While these recent studies represent important contributions to postcolonial theory moving beyond scholarly observation and interpretation of the behavior of the "other" by scholars, to empirical exploration of the lived experience of the colonial encounter; both focus on professionals in their home countries. In this study, we explore how professionals

migrating to other countries, in this case Canada, experience pressure to transform their identities and how they respond.

Our analysis illustrates that Canadian gatekeepers pressure migrant accountants in formal ways (e.g. subjecting oneself to Canadian examinations of accounting knowledge) and in more informal and subtle ways, such as requests that non-Western accountants transform their dress and accent in ways that make them more "Canadian" or "professional". We find that mimicry takes many forms, with some professionals becoming "consummate mimics" while others discuss their transition in ways that highlight resistance ("reluctant mimics") and a final group that describes attempts to comply with demands that systematically frustrate and exclude many non-Western accountants from the "global" profession in Canada ("frustrated mimics"). We theorize how these differing forms of mimicry may affect the extent to which the professionals' identity and the professional context are hybridized. In the next section, we describe our methods. We then proceed to present our findings and discuss the implications in subsequent sections.

Method

This paper draws on 18 interviews with migrant accountants who describe their stories of coming to Canada, as well as their careers outside and in Canada. Analysis of career stories or life histories has been used in several recent studies to explore the careers of professional migrants' (Agullo and Egawa, 2008; Cohen *et al.*, 2012) and the role of race and privilege in professions and organizations (Annisette, 2000; Hammond *et al.*, 2009; Leonard, 2012; Poullaos, 2009). By examining migrant accountants' experiences, we are able to look beyond the rhetoric of diversity and fairness and focus on the accountants' construction of meaning as they describe their careers (Cohen, 2006). This enabled us to explore the process of identity construction and the role of agency in dealing with social structures, as well to discover emergent patterns in the performance of identity during their transition into Canada (Alvesson and Deetz, 2000; Sveningsson and Alvesson, 2003).

Sample and data collection

We used criterion sampling (Miles and Huberman, 1994) to focus on those migrant accountants who have been able to resume their accounting careers in Canada. Following Pio and Essers (2014), we define migrant accountants as highly experienced and educated accountants who have migrated with the intention to resume their career. To identify these accountants, we used our professional networks, contacts at the three Canadian accounting bodies, searches of directories of "Big 4" accounting firms, and referrals from participants. Given that a significant number of migrant accountants in Toronto are from India, Pakistan and China (Ontario Office of Fairness Commissioner, 2012), we oversampled from those three countries.

In the end, we interviewed 18 migrant accountants, of diverse origins, age, gender and areas of professional practice, who immigrated to Toronto between 1982 and 2009 (see Table I for details). The accountants were working in three broad sectors of the accounting industry – public practice, industry and the public sector. Eleven have obtained a Canadian accounting designation while seven have not. Three accountants identified as being of European heritage and, for the purposes of the study, we classified

Participant	Country of origin	Race	Gender	Professional accountants in Canada
1	Hong Kong	Chinese	Male	
2	Britain	Indian	Female	
3	India	Indian	Male	
4	Nigeria	Black	Male	
5	India	Indian	Male	**161**
6	India	Indian	Female	
7	Sri Lanka	Indian	Male	
8	South Africa	White	Male	
9	India	Indian	Male	
10	Philippines	Filipina	Female	
11	South Africa	Black	Male	
12	Brazil	White	Female	
13	Moldova	White	Female	
14	Mainland China	Chinese	Female	
15	Mainland China	Chinese	Female	
16	Pakistan	Indian	Male	Table I.
17	Pakistan	Indian	Male	Background of
18	Pakistan	Indian	Male	participants

them as White, and 15 accountants identified as Indian or Chinese, etc. and we classified them as non-White.

The interviews ranged from 45 to 300 minutes, with the average length being over 100 minutes. The interviews were informal and unstructured; however, in each interview, we asked the basic question: "Can you tell us about your career as an accountant before you came to Canada and what your experience has been like since you've arrived?" We invited participants to give us a full story of their personal background, professional training and experience prior to coming to Canada and we encouraged them to describe in detail how they chose Canada and what their experience has been like since they arrived. Whenever possible, both researchers conducted the interviews; however, due to scheduling conflicts, three interviews were conducted by only one researcher. With the participants' consent, each interview was recorded and transcribed. Data analysis was ongoing throughout the project. Transcripts were coded using NVivo, a qualitative data management program.

Analysis
We conducted a thematic and theory-directed analysis of the narratives. As we analyzed our interviews, we began to see how those who describe difficult transitions highlight what they had to change to fit into the Canadian professional context. We found that they focus on issues like accent, language barriers, etiquette, not speaking up in meetings and other subtle behaviors more associated with professional style than with technical skill. In addition, the pressure for changes is not evenly distributed and seems to be more salient for non-White professionals from the non-West. Further, these pressures for change tend to reproduce the colonial hierarchy, with those from Britain and Whites from settler colonies (e.g. Australia, South Africa) reporting little pressure, while non-Whites or those from the non-West experience more pressure.

This trend, combined with the pattern above, sensitized us to the potential contribution a postcolonial lens might offer. We noted that the professionals' narratives describe interactions with other professionals in Canada outlining how they attempt to demonstrate they are "professional" and can fit into the Canadian context and the responses of other professionals in these interactions. We found that all of the interviewees describe how they adapt their way of presenting their professional identities in response to feedback from Canadian gatekeepers. Some describe minor adjustments (e.g. using different expressions, learning how to express their ideas in a way that respects Canadians' etiquette of "politeness"), while others describe significant adjustments, such as: re-doing their professional education, changing their professional attire and adjusting how they interact with colleagues and clients. Using a postcolonial lens, we viewed these changes in professional performance as mimicry.

We strategically sampled the transcripts to isolate passages related to these moments of professional identity construction and we coded the changes people made and their rationales for the changes as forms of mimicry. In analyzing these passages, we noted that the way in which the professionals describe the changes differed dramatically. Some describe these changes in very positive terms, i.e. learning opportunities and transformative moments of professional growth, while others describe the changes as simple compliance with reasonable requirements, and still others describe the changes as concessions that have no legitimate basis. We also find, in some interactions, that accountants either rejected or only partially complied with the pressure to change. We coded descriptions of change in professional performances made to be recognized as a member of the Canadian accounting profession as mimicry and those pressures that were not acted upon as resistance. The theme of resistance emerged as multi-faceted with some descriptions of very subtle refusals to make adjustments to accents or practices, others openly question the rationale for change and whether it "made sense," while others indicate they made changes but did not gain the recognition or outcomes (e.g. promotions) that other accountants did. We illustrate the variety of ways in which migrant accountants experience pressures for mimicry and how they respond to these pressures in the next section.

Findings

While we find that all of the professionals we interviewed are forced to mimic to some extent, their narratives reveal that the balance between mimicry and resistance and their rationalizations regarding mimicry and resistance cluster into three main patterns. These differing patterns of mimicry and resistance all menace the colonial structure of the Canadian professional system; however, they do so in different ways. We begin by briefly describing the pressures for mimicry that professionals describe. We then elaborate on the distinct approaches to mimicry evident in the narratives and discuss how mimicry acts as a menace.

Pressures for mimicry

Our analysis of the narratives illustrates the pressures that Canadian gatekeepers bring to bear on migrant accountants. The descriptions show that while the Canadian profession emphasizes its openness to diversity, education and experience acquired outside of the West is constructed as inferior by Canadian standards. As a result, migrant accountants, particularly those migrating from countries seen as lower in the

colonial pecking order face pressure to obtain a Canadian accounting designation and to modify their "soft skills" to more closely resemble those of Canadian accounting professionals. The following quote illustrates a pattern we find in our analysis of early inter-cultural professional encounters:

> And everywhere you go, they say a CA from India, it's like crap here […]. So I walk into professional offices and they say "oh you have CA from India, you don't have Canadian experience" […]. So they said "that's the system you can't fight it."

As Bhabha (1994) theorized, pressure for mimicry occurs in two ways: it is explicit, where conformity with the rules is generally accepted within a field (e.g. the need to acquire an accounting designation – preferably Canadian) but, as illustrated below, it is also implicit, where conformity is expected but not acknowledged overtly:

> They […] say that you have no Canadian experience […] when you talk to them over the phone, they tell you upfront – "hey, you can't speak good English, you don't know how to perceive, you're out."

As these quotes illustrate, "Canadian experience" is one way in which Canadian gatekeepers (e.g. employers) demand mimicry. The term is used to suggest that "foreign" professionals need to perform their professional identity in ways that make them look and sound more like native-born Canadians (e.g. accents, dress, speaking up in meetings). These informal demands for mimicry are not acknowledged, as they are inconsistent with the diversity discourse and the accepted view that Canada is inclusive. While formal requirements for mimicry are conveyed to foreign professionals in official letters from the professional institutes or in letters of rejection from human resource departments, the much broader demands for mimicry that are not acknowledged are spoken in informal and *ad hoc* discussions between foreign professionals and employers or mentors.

Our analysis suggests that non Western/non-whites experience this informal pressure systematically while whites and those from countries considered colonial equals or superiors report less pressure to engage in mimicry. The only professionals who report no formal pressure to change (e.g. convert their professional designations to Canadian designations) are either from Britain or are White from former British colonies. In contrast, non-White professionals and those originating from non-Western countries experience a variety of pressures.

Mimicry and resistance

As Bhabha (1994) argued, mimicry is an opportunity for actors to exert agency. Therefore, it is not surprising that we see different patterns in the migrant accountants' narratives. After some initial interactions with Canadian gatekeepers, migrant accountants recognize that to gain access to professional work they have to respond to pressures to make their professional performances more "Canadian". At the same time, however, the accountants are neither able to alter all aspects of their identity nor are they all willing to. In analyzing the ways in which professionals describe their ambivalence about demands for mimicry and their approaches to adapting their skills and performances, we find three main approaches to mimicry – *consummate*, *reluctant* and *frustrated*. We describe and present exemplars of each of these approaches below and then proceed to discuss how each of these approaches to mimicry menaces the Canadian profession in different ways.

Consummate mimicry

Consummate mimics appear to embrace the Canadian system and, in their narratives, they describe the process of attempting to understand why they are experiencing rejection from Canadian gatekeepers and their efforts to adjust to gain acceptance. These adjustments include acquiring Canadian accounting designations, modifying aspects of their appearance and adapting practices to more closely mirror Canadian professionals. Their narratives also include rationalizations as to why they have made adjustments. In some cases, they emphasize how the Canadian system is superior to systems in their country of origin. In others, while they may not accept the superiority of the Canadian system, they accept that the requirements for non-Canadian professionals are legitimate. We present excerpts from the interview with one accountant whose narrative exemplifies this pattern.

He begins by describing his experience in acquiring a Canadian designation:

> I did Rosen courses [preparation for Canadian designation exams] […]. I love that guy. He changed my thinking altogether.

While this professional emphasizes the integrity of the certification system in India and recounts how he was required to spend thousands of dollars and many hours, often repeating education that he had already completed in India, he describes the experience as positive and transformative. Throughout his interview, he describes many new things he has learned and he characterizes the Canadian system as superior in many ways, often contrasting Canadian practices with those he had learned in India.

He describes a long struggle with many initial rejections; however, instead of characterizing these rejections as negative he emphasizes how he was tenacious in attempting to solicit from Canadian gatekeepers what he needed to change to gain acceptance. Not only is he willing to redo much of his education to acquire a Canadian designation, he works hard to improve his language skills, modify his attire and even his attitude. As he describes the compromise:

> […] one company […] they interviewed me […] then they said – no, we're not going to bring you aboard. And I asked him – just tell me, for God's sake. What mistakes I have? Where did I go wrong? And then they did tell me and I said, hey, that's really good. I can work on those […] again, the language was one of the big barrier, and then they say, don't have a chip on your shoulder. When you come to this country, it's not your country. You've got to learn their traditions. You've got to learn their system. I think, to me, the language and how you behave in a new country, how you dress up yourself, like you've got to be one of them. You can't be still thinking, hey, I came to this country, I have my individuality. Yeah, you don't have to lose your individuality. I still consider myself Indian […] but I still have to consider I'm a Canadian and I […]. I don't have any East Indian friend in this office. All I have is local people, so […] you've got to think you are one of them.

This quote illustrates the very pragmatic and instrumental approach of consummate mimics. These professionals recognize they are confronting a system in which they have very little power and they make whatever accommodations are necessary to gain acceptance. His statement also illustrates how migration has hybridized his professional identity. Consistent with Bhabha's (1994) description of mimicry, his identity is no longer "Indian" nor does he see himself as fully Canadian, despite adopting the language, mindset and practices of Canadian accountants. This professional's narrative clearly captures how he has used agency in adapting his performance to the Canadian

context, yet in mimicking Canadian ways, he does not claim to have simply replaced one identity with another. Instead his narrative is quite consistent with studies that found a bifurcation between one's public/work identity and personal/home identity (Das and Dharwadkar, 2009). While he is at work, he interacts with only "local" people; however, in describing his private life he says he has few "local" friends and spends most of his time with his immediate family. This pattern of integration into the profession, but not into the social fabric of Canada, is consistent across all of the accountants from non-Western countries.

Despite the apparent willingness to mimic, he also describes resisting some of the pressure he experiences as he acquires greater economic security:

Professional: […] that's one of the big problem for immigrants. We don't understand English. I still don't understand. Like many time I don't and sometime even my peers talk to me. I say, tell me in another words. I don't understand this.

Interviewer: But you feel comfortable saying that.

Professional: Oh yeah, now I do because I'm at a different level. When you are junior, I mean, you're not going to tell your boss. […] So I ask now. I think there's nothing wrong with it […] No. In hindsight, I think I should have done that when I came to this country.

This professional, while willing to embrace Canadian practices describes how painful it was to continually receive negative feedback from members of the profession, often focusing on his language skills. While he is willing to mimic, he also resists. As he becomes more senior, he is not willing to accept that he has to change, instead he asks his peers to change how they communicate with him. As the quote highlights, it is a conscious decision, one that he has likely arrived at after quite a bit of personal reflection. This suggests that the balance between mimicry and resistance is not a one time, all or nothing decision. Instead, individual actors are constantly engaged in constructing and reconstructing their identity in different interactions with different actors, in differing locales and from different positions. His reflections on his actions in hindsight reveal his ambivalence about the compromises he has been forced to make to access professional work.

In summary, consummate mimicry is characterized by a willingness to mimic and a discursive acceptance of the legitimacy of demands for non-Canadians to undertake significant transformations in their professional practice. Despite this general willingness to mimic, consummates also engage in resistance and experience ambivalence about the compromises they make. Other professionals who describe their transition and professional identity in ways that are consistent with consummate mimicry also subtly resist through retaining different dress (e.g. wearing a turban with a suit) or more actively resist by working to change the professional standards for evaluating foreign credentials and hiring practices at one's organization. They challenge and change the system, yet they accept that those who move from one country to another should expect that they need to modify their approach to practice. Their descriptions are consistent with Ferguson's (2002) observations that mimicry does not represent capitulation to colonial power, instead, they see themselves as claiming their positions in a global profession, not necessarily an exclusively Canadian or Western one.

While consummate mimics may not appear to menace the Canadian system, their success in gaining acceptance disrupts the homogeneity of the profession in Canada and

implicitly challenges the notion that one must look and sound a particular way to practice in Canada. In addition, as they build their careers in Canada, non-Western accountants acquire the seniority to subtly challenge their colleagues in interactions, requiring Canadians to make accommodations as well.

Reluctant mimicry

In contrast to consummate mimics who appear to embrace and accept the superiority of the Canadian system, reluctant mimics comply with some pressures for them to change while questioning others. Their resistance is more explicit and they do not accept the Canadian system as superior in all ways. The quote below illustrates the very different way in which reluctant mimics adjust their performances to the demands by professionals in Canada:

> Professional: […] I found it takes a certain level of maturity to say, you know what? This I can work on and improve and I did try and you know, speak more slowly or use words that, you know, were not [from my country of origin]. But beyond that, it's out of my control, right? And you're either here to learn the information I've got or see how well I speak the Queen's language […].

This professional describes the compromise he is willing to make to practice in Canada; however, his willingness to mimic is much more circumscribed. He will make an effort to modify his behavior (e.g. the words he uses, how quickly he speaks) but he expects Canadians to also make an effort to appreciate his expertise and how he communicates it. The tone of his comments is much less tolerant of the parochialism of the Canadian context and he expresses disappointment with the lack of willingness of Canadian accountants to understand the training and expertise of those trained outside of Canada. At the same time, he describes how he has been very impressed by the sophistication of some of the marketing techniques used in Canada. He goes on to describe how he simply refuses to take the exams that would enable him to obtain a Canadian designation:

> Interviewer: So did you write the CARE exam? [The reciprocity exam to convert to the Canadian designation].

> Professional: No I haven't written it. […] I just took a decision not to write the exam "cause to learn Canadian GAAP whilst everybody's moving to IFRS [International Financial Reporting Standards] didn't make sense".

As this statement illustrates, his resistance is overt. He is not only unwilling to take the exam but he challenges the very rationale for it. On multiple occasions during the interview he notes how the requirements in Canada seem unjust and hypocritical. He has clearly given the demands for mimicry a lot of thought and he has analyzed the rhetoric that rationalizes these demands and concluded that they are not rational. He is aware that in choosing not to write the exam, he has limited his career opportunities. For example, he knows he is very unlikely to become an audit partner in Canada unless he converts to a Canadian designation. His ambivalence regarding the concessions he has made to remain in Canada is evident in the interview as he reflects on the status and lifestyle he had in his country of origin but, at the same time, describes how his wife is much happier in Canada and would never leave. He describes what he likes about his professional work and private life in Canada as well as what he regrets. Again, his

description of mimicry is neither wholesale conversion nor complete resistance; his compromise is more of an "ironic compromise" (Bhabha, 1994).

Reluctant mimics act as a more explicit menace to the system of privilege in the Canadian profession. While this professional does mimic some aspects of the performance of professionals in Canada, he is selective. He does not recognize the Canadian system as categorically different or better than his own education and experience nor does he express a desire or willingness to become "one of them." Further, his resistance is much more explicit. He simply refuses to conform to some expectations and he challenges the assumptions and logic that rationalize the requirements imposed on migrant accountants. This form of resistance is consistent with the idea of the "other gazing back" at the colonizer to challenge Anglo/Eurocentrism (Mackie, 2001, c.f. Pio and Essers, 2014). Reluctant mimics therefore, pose a much more direct menace to the system of privilege in Canada.

Frustrated mimicry
Those we describe as frustrated mimics have made all of the accommodations that are feasible: subjecting themselves to Canadian exams, actively participating in cultural training and working with coaches to "improve" the way they interact with clients or peers. Despite their mimicry and compliance with virtually every explicit professional expectation, these professionals report experiencing frustration with the apparent hypocrisy that values diversity without rewarding them through promotion or pay increases. One professional describes his experience this way:

> […] I tried to improve on that because that's [networking] really important in this work environment and workwise I get good feedback from everyone and it's […] these soft skills, like I am working on all of these things. But again, it will take time because I spend like whatever, twenty five years back home in a different environment and now I have to learn different things.

Unlike consummate mimics, frustrated mimics describe their compliance with specific expectations expressed to them, yet they do not describe the Canadian system as being superior. Rather, they express a willingness to do whatever is necessary to advance their careers. Frustrated mimics have often acquired many Canadian credentials and participated in a wide range of training, mentoring and coaching. Their compliance with expectations, however, seems not to produce the acceptance or career progression that they anticipate, resulting in frustration. This same professional describes his interaction with a recruiter:

> […]It is kind of frustrating sometimes, because I am here, I have all of this certification because people get a feedback from their recruiter is you don't have local certification and you don't have local experience so you probably start maybe two or three or four levels down from where you were. […] Then when it comes to me, okay […]. I have all of these certifications, I am working in North America for like- this is my seventh year. So what is the problem? I have industry experience. So what is the problem? […] they say "I will look into it. I will find something for you" but I don't know what happens there.

These accountants' narratives suggest that they conclude the apparent unwillingness of Canadian professionals to provide them with specific ways in which they might change their behavior to improve their position is, at best, illogical. These accountants use data and examples to subtly refer to the "unspoken" or hidden expectations communicated in

interactions, i.e. "what is known but cannot be said" (Bhabha, 1994). For example, this accountant elaborates on his experience with recruiters:

> […] There's no feedback in terms of like what I'm getting. But I think that [international experience] should be counted in terms of like what I'm getting […] that was a good experience when I was in [large USA city] and here [in Canada] it's a different experience but there I saw like so many different things, like giant clients there, it was very different.

While these professionals do not say that they are experiencing discrimination or that the expectations placed on them are unreasonable, they simply point out the inconsistencies. In the statement above, the professional notes that the commonly held belief in the profession in Canada is that international experience, particularly in the USA, is valuable, yet his experience in a large US city is not valued by headhunters or his superiors. In this way, these professionals engage in mimicry similar to consummates; however, their resistance is more overt. Unlike the reluctant mimics, however, they challenge not the logic of the system but the inconsistency in the way in which the system is applied. This indirect questioning of the fairness rather than the fundamental logic of the system is consistent with what Bhabha (1994, p. 123) described as the "displacing gaze" which acts as a "menace" that undermines the logic of inclusion and exclusion in the Canadian profession.

Contributions and limitations

In our study of accounting professionals who have migrated to Canada we see that professional identity is neither retained intact as professionals move around in a global context nor is there equal opportunity for mobility The accounts of being and becoming a professional accountant in Canada illustrate the unevenness of the playing field as well as the personal and professional costs that these professionals must endure as they re-make the identity of professional accountant in Canada. Using this empirical analysis and postcolonial critique, we contribute to the work done on multinational corporations (McKenna, 2011; Frenkel, 2008; Ravishankar *et al.*, 2012) and migration (Pio and Essers, 2014) to highlight how the much-lauded global business context systematically privileges some actors while reinforcing colonial structures. Using a postcolonial lens to analyze experiences helps to move beyond functionalist depictions of global mobility to illustrate the more processual and relational ways in which mimicry hybridizes professional identity and menaces professional systems.

The analysis presented in this paper contributes to Bhabha's (1994) discussion of mimicry and hybridization using accounts of experiences of transition. Bhabha (1994, p. 122) describes mimicry as an "ironic compromise" whereby colonial authority requires others to transform themselves into something that can be recognized by the colonial system, and yet, by definition, can never become the same nor be recognized as such, i.e. they are not quite/not White. Bhabha's relational approach opens up interactions to illustrate how mimicry creates opportunities for agency and gradually destabilizes and transforms the actors' identities and the system in which they are acting, creating a new hybridized system that is in-between, a new third space with elements of previous identities and systems but which is distinct from them (Wong, 2010). He refers to this process as "creative hybridity", whereby the colonized can use hybridity to produce a "strategic reversal of domination" (Bhabha, 1985).

We contribute to the literature on mimicry and resistance by elaborating, using empirical data, the range of ways in which actors engage in mimicry and resistance as

they confront Canadian accounting professionals and institutions. While Bhabha (1994) has noted the ways in which mimicry provides opportunities for agency, our analysis unpacks this concept further to illustrate the range of ways in which resistance is embedded in what superficially appears as compliance. This suggests, as Nandy (1983) has argued, that while the minds of professionals may appear to be colonized, there is a level of conscious awareness that questions these structures while simultaneously complying with them. Our findings suggest that some actors engage in mimicry consistent with the "ironic compromise" proposed by Bhabha (1994) while others have more instrumental approaches that suggest they mimic to claim their positions as legitimate members of a perceived "new world society" (Ferguson, 2002).

We add to the growing body of literature that illustrates that while pressures for mimicry remain, these structures are more akin to "scattered hegemonies" that must be navigated rather than insurmountable barriers (Pio and Essers, 2014). This study focused on narratives of those who have navigated these hegemonies, in moving from the colonial margins to successfully establish themselves in the metropolis, albeit not without ambivalence and sacrifice. As several recent studies have found, subalterns are resourceful actors who counter these pressures by constructing hybrid identities that decenter and disrupt binary constructions of us and them (Das and Dharwadkar, 2009; Ravishankar *et al.*, 2010; Yousfi, 2014; Srinivas, 2013; Pio and Essers, 2014).

Our study is not without limitations. We interviewed a relatively small number of migrant accountants in Toronto, Canada, and we capture their narratives at a particular point in time. We do not suggest that these patterns reflect a stable identity that these professionals will sustain over time or that they necessarily reflect the whole experience of migration for these professionals. Our findings therefore provide initial insights into the relationship among mimicry, hybridity and global mobility and suggest directions for additional research. Specifically, it would be interesting to expand the study to include other locales in Canada and elsewhere to see the range of ways in which accountants are pressured to mimic an unspoken colonial archetype, as well as the variety of ways in which they respond to this pressure. We strategically selected those accountants who had been successful in re-establishing their careers in Canada, yet we know that the majority of migrant accountants end up being permanently excluded from the Canadian profession (Alboim *et al.*, 2005; Annisette and Trivedi, 2013; Wellesley Institute, 2013). Understanding the types of pressures they faced and how they responded would be a very valuable extension of this work. Our preliminary data also suggest some very significant material impacts of this uneven playing field such as lower salaries, less access to high-status jobs and credentials, and more vulnerability to being fired. These findings would require additional empirical investigation to substantiate.

In summary, this study contributes to the existing scholarly literature on the persistence of colonial structures in shaping the experiences of colonized people even as they migrate in search of better opportunities decades after the colonial structures have been formally dismantled. Further, it builds on Bhabha's (1994) work, illustrating that while these colonial structures place pressure on actors, actors are not passive nor are systems highly integrated, uniform structures; instead both are susceptible to change through action and interaction. Finally, we hope this study contributes to social change by providing some insights into how mimicry, resistance and hybridization may disrupt the unreflexive enactment of colonial structures that sustain inequality.

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