

**Establishing and Maintaining a Professional
Accounting Body in Samoa: The Role of the Samoa
Institute of Accountants (SIA).**

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Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.



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Abstract

Extensive research has been done on the early establishments of the most influential accounting bodies in the United Kingdom (UK). It was a struggle for professional bodies to achieve and maintain professionalization with state and society during a time of rapid market growth. This created rivalry and competition among the accounting bodies in an attempt to establish a place in the market. Consequently, the roles of accounting bodies were influenced by pressures from the state, market and society which encouraged professional bodies to engage in various strategies and membership policies. The unique roles of accounting bodies were later exported throughout the British Empire and its colonies establishing other accounting bodies such as CPA Australia and NZICA. Today, the same traits of competition still exist and professional bodies still continue to export their qualifications and memberships overseas.

While previous studies have focused on the expanding accounting profession in developed nations, research on professional accounting bodies in developing countries is scarce. Hence, the aim of this dissertation is to investigate the expansion of the accounting profession in Samoa, a developing country. Samoa is unique in terms of its culture and way of life. Unlike western countries where society is of an individualistic nature, Samoa is based on collectivism. Samoa is currently undergoing rapid transformation in terms of globalisation of the market and economy which is imposing changes in the accounting profession and the accounting body. These changes are potentially contradictory with the cultural-cognitive elements of society causing the role of the accounting body in Samoa to be unique in accommodating societal norms. Therefore, the main research question is “how have changes in the environment influenced the role of the professional accounting body in Samoa?” This study draws upon the regulative, cultural-cognitive, and normative pillars of neo-institutional theory to make sense of the pressures that influence what the role of the Samoa Institute of Accountants (SIA) is today. Data was collected using semi-structured interviews and archival documents.

A number of significant findings arise from this study. One major finding is that the regulative pressure arising from the establishment of the Samoa Institute of Accountants (SIA) Act 2006 has helped create positive interactions with practitioners and establish a reciprocal relationship with the Ministry of Revenue (MOR). This relationship has in turn strengthened the normative role of the SIA, especially in promoting higher quality standards and expertise in the field of tax practice amongst the accounting profession. The introduction of the International Mutual Funds Act 2008 aggravates the common issue of a lack of funding, and is found to exert regulative pressure influencing the role of SIA to incorporate fundraising mechanisms through the normative pillar of professional activities and networks. The impact of globalisation including affiliation, partnership and alignment with overseas bodies is also imposing difficulties in the local education sector at both the tertiary and professional accreditation level and thus changing members’ and society’s perception of the role of SIA. This study explains a change in the cultural-cognitive pillar or shared conception of society from a ‘traditional approach’ of carrying out processes, to that of western practices which is influencing the role of SIA to achieve similarities with overseas associations as they are perceived

legitimate. Lastly, there is some contradiction between the Samoan culture (FaaSamoa) and the western culture influencing the role of SIA. For example, despite the autonomy and power embodied in its code of ethics and statements guiding professional conduct, SIA has refrained from taking disciplinary actions against its members higher in cultural status. This study makes a contribution to theory by investigating the institutional pressures influencing the role of accounting bodies in developing countries such as Samoa which has been neglected for many years. This study also contributes to practice by creating awareness of the changes in the regulatory, normative and cultural-cognitive environment and its influences on the role of SIA. The study also provides suggestions on how SIA could improve its future role.

Abbreviations

A

AICPA American Institute of Certified Public Accountants

AUT Auckland University of Technology

C

CA Chartered Accountants

CAPA Confederation of Asian and Pacific Accountants

CPA(s) Certified Public Accountants

F

FASB Financial Accounting Standards Board

FQE Final Qualifying Exams

G

GAAP Generally Accepted Accounting Practice

I

I.C.A.E.W. Institute of Chartered Accountants in England and Wales

IFAC International Federation of Accountants

IFRS International Financial Reporting Standards

IIAV Incorporated Institute of Accountants Victoria

M

MOR Ministry of Revenue

N

NIE New Institutional Economics

NIS Neo-Institutional Sociology

NUS National University of Samoa

NZ New Zealand

NZICA New Zealand Institute of Chartered Accountants

O

OIE Old Institutional Economics

P

PCAO Public Company Accounting Oversight Board

PWC PriceWaterhouseCoopers

S

SEC Securities and Exchange Commission

SIA Samoa Institute of Accountants

SIDS Small Island Developing States

U

UK United Kingdom

US, USA United States of America

W

WTO World Trading Organisation

CHAPTER 1: Introduction

1.1 Research Background

The accounting profession in UK is one of the earliest professions dating back to the 1850s (Willmott, 1986). Accounting bodies were formed to accommodate market growth and changes in the environment in terms of greater complexity of investments and capital intensive nature of work (I. C. A. E. W., 1980; Zeff, 2003). However, the rapid market growth and demand for accounting services saw the formation of rival bodies to establish a place in the market. Accounting bodies favoured professionalization by way of gaining monopolised powers over the market of accountants which was granted by state legislation (Macve, 1981; Tricker, 1983; Willmott, 1986; Birkett and Evans, 2005). With this common goal, it resulted in tension and competition among the early accounting bodies.

The changes in the environment influenced the role of accounting bodies from what was initially created as a means of meeting market demand, to putting restrictions over memberships, attempts to merge and integrate with other professional bodies, and attempts to gain recognition from government to gain monopolised powers over the supply and market of accountants. The rivalry and competition among accounting bodies encouraged the implementation of new strategies and membership policies that were later exported throughout the British Empire and its colonies. The influence of the historical events and the spread of the UK model throughout the world formed other accounting bodies including CPA Australia and NZICA (Parker, 2005). Today, the level of competition still exists and has seen the move of accounting bodies to the rest of the world including developing countries such as Samoa. However, because countries such as Samoa have existing social structures and embedded cultures, the influence of the UK model as well as western practices and norms is contradictory. Times have changed and each country is unique facing different pressures from changes in the environment which may take different forms at different times influencing the role of accounting bodies to be unique (Roslender, 1992).

This research is on the role of the professional accounting body in Samoa, a developing country. Samoa is currently undergoing market growth and transformation in terms of international trade, foreign currency and foreign investments (Masoe, 2010). The current study seeks to investigate the status or development stage the profession and accounting body in Samoa is at and determine the external pressures that are influencing its role. Samoa is unique in terms of its culture and way of life. Unlike western countries where society is of an individualistic nature, Samoa is based on a collective culture taking strong considerations on actions affecting family and society. The Samoan culture (FaaSamoa) impacts on the way people live and act upon situations (Perera, Cummings and Chua, 2012; Masoe, 2010). Being aware of such a uni-cultural environment, it is proposed by the current research that such an embedded culture will have an influence on the role of SIA.

1.2 Rationale for this Study and Research Question

A common trait amongst the development of the profession in developing nations is the influence by the UK model. Historically, the west brought along their practices and strategies which were adopted into the early systems within these nations. Today, developing countries such as Samoa have experienced market growth in terms of globalisation, international trade, etc., and have influenced the role of accounting bodies to accommodate these changes. However, these changes contradict with the cultural-cognitive nature of the Samoan society.

With reference to Samoa, very little research has been conducted on the accounting profession in Samoa. Recent studies include research on the impact of Samoan culture on professionalism and accountability in the profession (Perera, et al., 2012; Masoe, 2010). Their findings revealed an influence of a ‘faamatai’ system which is the hierarchical system that confers ‘matai’ titles on family members as a mark of recognition and respect among family and villages (Iati, 2007), and the principles of ‘faaaloalo’ (respect), ‘alofa’ (love), and ‘aiga’ (family) (Tamasese, 2009). However, there has never been a study on the accounting body or institute in Samoa and how external pressures have changed or influenced its role. A study of the accounting body is important because in order to effectively understand the profession as a whole, it is relevant to study the institute or associations which are crucial parts of the organisation of the profession (Willmott, 1986). Therefore, this study fills a gap not only in the accounting literature as it is the first of its kind conducted in Samoa, but also fills a gap in theory as this study takes an institutional approach on the changing role of a professional body in a developing country which has been neglected for many years. To address the concerns and the gap discussed above, the main research question is proposed:

RQ: How have changes in the environment influenced the role of the professional accounting body in Samoa?

The main objective of this question is to investigate changes in the political, economic, and social environment which are influencing what the role of SIA is today. It is suspected that the drivers referred to in the main research question stems from Samoa’s transformation through globalisation. To further refine the empirical investigation, these changes are analysed in terms of the institutional environment pressures, namely the coercive/regulative, mimetic/cultural-cognitive, and normative elements.

1.3 Overview of Research Methodology

The current study employs a qualitative approach and is guided by an interpretivist paradigm. This study focuses on bringing together the views and experiences of stakeholders (government, members, society) of the accounting profession in Samoa. Participants including members of the profession, government and society are targeted with the aim to show the pressures from within and outside the profession influencing its role. This research holds the view that the best approach of seeing how external factors influence the role of the accounting body in Samoa is to use the experiences and perspectives of a number of identified personals in the profession, rather than using a

quantitative or a scientific approach to answering the research question. The methodology is also guided by the researcher's ontological, epistemological and axiological framework of realities (Lincoln and Guba, 2001; Denzin and Lincoln, 2008).

Data was collected by semi-structured interviews during 'talanoa' (meeting) sessions and was recorded by a recording device. The Talanoa method of data collection is a communal act of social, political and critical dialogue for a purpose (Latu, 2009). Talanoa sessions recognize cultural sensitivity and have become a common method of data collection in many Pacific Island studies in areas such as education (Manu'atu, 2000; Otsuka, 2005; Vaioleti, 2003), housing (Alatini, 2004) gambling (Guttenbeil Pouhila, 2004) and pacific business studies (Prescott, 2011; Masoe, 2010; Halapua and Pago, 2003). Data is also collected from public and private documents such as media articles, official reports and annual reports, websites, meeting agendas and minutes, etc. at the consent of participants. The sample size for the current study is 12 which are aimed to produce a theoretical generalisation of the changing role of the accounting body in Samoa. The selection for research participants for this study is guided by the major research question.

The interview data analysis and archival documents analysis uses a thematic approach to categorise and summarise data into themes and concepts that answer the main research question. Each theme or concept is coded using the theoretical framework and underpinnings provided within neo-institutional theory.

1.4 Structure of Dissertation

This dissertation consists of six chapters. The current chapter is the introduction to the study explaining the background of the development of the accounting profession and accounting bodies leading up to its influence on the world and developing countries including Samoa, provides justification of why such a study is appropriate and how it attempts to fill the gap in accounting literature, and also provides an overview of the research methodology. Chapter 2 provides a comprehensive literature review examining the changing role of the profession and accounting bodies as they are continuously influenced by their economic, social and political context with reference to the history of accounting bodies in UK and its diffusion throughout the British Empire and the rest of the world. Chapter 3 discusses the theoretical concepts and underpinnings provided by neo-institutional theory that will be used to interpret the data and findings of this study. Chapter 4 discusses the methodology and methods used to collect and analyse the data. Chapter 5 presents the findings and discusses the major findings using the regulative, cultural-cognitive, and normative pillars of neo-institutional theory. And lastly, Chapter 6 provides a conclusion and explains the significance of the findings, limitations, and implications for future research.

CHAPTER 2: Literature Review

2.1 Introduction

The literature review has identified that the accounting profession has a number of distinguishing characteristics that defines the role of the professional body. Among these is the autonomy, monopoly position, prescribed code of ethics and a professional body of knowledge (Hines, 1989). According to Hines (1989, p.72) “the process of professionalization is seen as taking place around this intellectual core: training, education and examination processes are required to impart professional knowledge and test for competence in it; monopolisation of practice by professionals is necessary to ensure that only those with adequate knowledge and skills may practice; autonomy with respect to determining codes of ethics, and discipline, education, examination, entry to membership, etc., are best managed by professionals since they are the experts in their field”. This makes the accounting profession very powerful and the powers are generally considered legitimate because it is derived from the expertise and knowledge of the professional practitioners (Hines, 1989). These professional practitioners (accountants) are able to command high financial rewards, prestige and social influence (Hines, 1989). The “organised accounting profession” is generally governed by the accounting body which has a large degree of influence in setting the norms of professional practice (Zeff, 2003, p.193). The accounting body also sets the terms governing the performance of accounting and auditing services including standard setting and rules and regulations of practice.

This chapter continues with a review of the relevant literature on the changing role of accounting bodies as they are continuously influenced by their economic, social and political context. The next section outlines the history of the accounting profession in UK and the United States of America (USA) as well as the expanding profession throughout the Commonwealth colonies including Canada, Australia, and New Zealand. These developments set the context of the study. The literature review continues with the discussions which have largely influenced the establishment and development of the profession in Samoa.

2.2 State

The relationship between the accounting profession and the state is relevant and inevitable in that professions are emergent as a condition of state formation and state formation is a major condition of professional autonomy (Schmitter, 1979; Armstrong, 1985). This relationship influenced the role of the early accounting bodies in UK to act upon the key strategy of state to recognise social closure (Carnegie and Edwards, 2001). The state was dependent on the accounting bodies for training and supplying skilled labour which shaped, regulated and legitimised the routine of social and economic life. Therefore, the reliance of state on the accounting profession would mean that professional bodies would be able to influence state as well (Jones, 1981). The main goal of accounting bodies from this relationship was to achieve professionalization through a legislation established by government to enforce the powers of control over the profession and admit the activities of those who are qualified accountants (Walker and Shackleton, 1995). The importance of professionalising occupations for the

maintenance and development of key political and economic institutions combined with their allegiance to an altruistic ideology and their capacity to set and maintain standards enabled them to gain from state a license of self-regulation (Willmott, 1986).

Similarly, in the US, the reliance of government on the accounting profession influenced the role of AICPA to supply technical memorandum on auditing procedures to accommodate the increase in number of listing companies who issued audited statements (Staub, 1942; Zeff, 2003). The New York Stock Exchange also required the expertise of the institute for advice on certain policies relating to financial statements of its listed companies and thus proposed a “five board principles” or “Generally Accepted Accounting Principles” (GAAP) of accounting that was to be followed by all listed companies including an audit report which further established the institute as a body of stature in the field of corporate financial reporting (Carey, 1969). Therefore, the government encouraged acts implemented by the Securities and Exchange Commission (SEC) which required all new and continuing registrants to be audited by CPAs highlighting the importance and professionalization of the accounting profession and generating increased demand for its services and not assigning the external audit of public traded companies to government any more (Carey, 1969; Wiesen, 1978).

The current relationship between accounting bodies and government derives from regulation of the accountancy profession to achieve its public interest objective to ensure at the lowest possible, cost, quality, and consistency of quality, in the supply of accountancy services (IFAC, 2011). The government also provides assistance and support in terms of education and trainings to build a more positive image of the profession (Hung, 2014; Anh and Nguyen, 2013). However, this relationship may not be mandatory and necessary among other countries or if so, may take different forms at different times which influence the role of accounting bodies to be different from those bodies in other countries where government are highly involved (Roslender, 1992). The development of professions has been dominated by the history of the profession in Anglo-Saxon countries. However, in other countries, these political contexts might be quite different from Anglo-Saxon developments (McClelland, 1990). Even within the Anglo-Saxon world, developments have been diverse. In non-Anglo-Saxon institutional contexts and countries, the differences in the development of professions can be expected to vary even more. Therefore, this study will investigate the existence or non-existence of such a relationship and interaction between accounting bodies and government in developing countries such as Samoa.

2.3 Market

Professional associations were formed by those whose social background, market position and skills favoured the strategy of professionalization as a means of securing favourable niche within the labour market (Willmott, 1986). The demand for accountants grew after the industrial revolution in UK where new works were much more capital intensive and investments were too large and complex for an individual or a small group to handle which required more sophisticated practices and technical knowledge which resulted in the formation of accounting bodies to supply skilled and competent individuals (I. C. A. E. W., 1980). The market growth encouraged

institutions to achieve mystique and monopolised powers to control the market and supply of accountants (James and Peloille, 1970; Pichler, 1974). So through an association was an opportunity to monopolise the market for 'professional' accounting labour (Willmott, 1986). The role of accounting bodies became influenced by this pressure to seek control over the supply of accountants to enable the control over membership and price to clients. The importance of professionalization and increase in the market created competition and rivalry among the early major accounting bodies in UK and influenced their roles to implement strategies in order to gain recognition from the state in the form of a Charter and the attempt by rival bodies with comparable statuses to merge and gain a register of accountants in order to achieve a monopoly over the supply and standards of accounting practice (Macdonald, 1985; Willmott, 1986). Competition among the early accounting bodies in USA also existed but was consolidated into one national body in 1936 as the institute merged with its rival the American Society of Certified Public Accountants (Carey, 1969).

In recent times, the increased competition for the market encouraged the bodies to realign themselves in terms of serious changes to their procedures and regulation, the decision to merge, as well as extending their brand and image, qualifications, training and education to provide better value to its members (Velayutham and Rahman, 2000; Inglis, Shelly, Morley and De Lange, 2001). Accounting bodies are also working hard to maintain positive images through perceived career benefits and memberships, and targeting the market characteristics of age and gender to attract potential candidates (Bryne and Willis, 2005). In some developing countries such as Samoa where they have one accounting body only, competition may not exist as a result of one accounting body regulating the profession. However, the level of globalisation through partnerships and arrangements with overseas bodies may create rivalry and competition with outside bodies. Therefore, realignment of accounting bodies may not derive from the competition in the market, but rather to achieve globalisation. Some developing countries want more of an integrated economy on a global level and believe that adopting western accounting principles such as International Financial Reporting Standards (IFRS) will help them achieve globalisation (Anh and Nguyen, 2013), while others really depend on the level of required information by foreign investors (Nobes, 1998; Solodchenko and Sucher, 2005; Sucher, Kosmala, Bychkova and Jindrichovska, 2005). The economy in developing countries may evolve and transform differently over time as more and more investors invest and require financial information. Therefore, it influences the role of accounting bodies to adapt to unique changes in business activities (Lasmin, 2011) and introduce new accounts, practices and procedures in conjunction with traditional practices to try accommodate the transformation (Anh and Nguyen, 2013).

2.4 Society

The continuous battle of accounting bodies to compete for the market and the difficulty to unite the profession was creating confusion in the minds of the public and revealing the disunity and disorganisation of the profession. The difficulty to maintain and sustain an accord between the ideologies of professionalism and the ideologies which sustain the society at large threatened for state to intervene and regulate its activities (Macve,

1981; Tricker, 1983; Willmott, 1986; Birkett and Evans, 2005). It was in the greatest interest of the public to sort out the profession, therefore, a merger and integration was seen favourable by majority membership of both the Institute and Society even though members of the Institute saw this as a dilution of prestige of their 'Charter' status which they wanted to preserve (Garrett, 1961; Lowe and Tinker, 1977; Tinker, 1985; Willmott, 1986). On the other hand, the financial scandals that busted on the scene in the US such as the collapse of Westec (1965) and National Student Marketing (1969) also raised questions of auditors' performance and auditors were finding themselves defendants in highly publicised lawsuits for "dirty pooling" and "opinion shopping" and thus the profession lost its authority to pronounce on GAAP (Briloff, 1967; Savoie, 1968; Zeff, 2003). Therefore government intervened and triggered a litigation explosion against auditors in the 1970s (Jaenicke, 1977).

The profession and accounting body lost its accounting standard-setter role with an independent body established, the Financial Accounting Standards Board (FASB) not a committee of the Institute. More scandals followed such as the collapse of Equity Funding and bankruptcy of Stirling Homex which jarred the accounting profession (Seidler, Andrews and Epstein, 1977) and more recently the failures of Enron and the collapse of WorldCom which shook the US markets in 2002. These events downplayed and scrutinized the image of the profession (Allen, 2004; Hammani and Hossain, 2010; Reiter and Williams, 2013). The profession lost the trust of both government and society which resulted in federal regulatory agencies subcommittees recommending that the SEC play a direct role in setting accounting and auditing standards as the big eight firms lacked independence from their clients and that they dominated the institute and FASB to bid on their corporate clients. Also, the Public Company Accounting Oversight Board (PCAO) was established by the Sarbanes-Oxley Act of 2002 (Zeff, 2003). This heavily influenced the role and strategy of the institute over portions of its Code of Professional Ethics alleged to be in restraint of trade and for the Institute to consequently drop its rules prohibiting direct uninvited solicitation and informative advertising causing accounting firms to battle and compete for clients and retain valued clients by vigorous price cutting of fees (Anreder, 1979; Bialkin, 1987).

Today, the level of exportation and globalisation of the profession saw the repercussive effects of this dilemma throughout the whole world influencing the role of accounting bodies to create awareness of such fraudulent practices. Many accounting bodies in developed countries were forced to implement ethical standards and more strict terms of regulation in order to mitigate the risks of such events. The number of financial scandals that occurred became a threat to the profession as the loss of control would eliminate the social ideological aspect of professionalization they worked so hard to establish and maintain. The state and society lost their trust in the profession which was valued in the past however, the profession was not mindful of its obligation to serve the public interest in order to protect the franchise which forms the core of its professional status (Reiter and Williams, 2013). Accounting bodies have modified their role with the goal of regaining the quality and trust of society in the profession by providing support for the evaluation of current and future events such as the financial crisis that have affected the social, economic and political status of a country (Jackling, Cooper, Leung and

Dellaportas, 2007; Sugahara, Hiramatsu and Boland, 2009; Khan, 2010; Laux and Leuz, 2010.

It is a wakeup call which has resulted in modified roles and strategies of accounting bodies to try regain quality and trust. The accounting bodies responded diligently by implementing new roles and strategies such as providing support for the evaluation of current and future events that have affected the social, economic and political status of a country to try and regain public confidence and return to a culture built upon the profession's traditional values, through rededication to core values such as integrity, reactivation of professional judgement, adoption of clear codes of conduct and re-establishing professional character (Melancon, 2002; PWC, 2003; Wyatt, 2004). However, in some developing countries such as Samoa, the effect of financial scandals have been minimal, but impacting only on their level of access to overseas funding which placed more strict terms on eligibility and applications. The accounting profession in developing countries have only been established and still developing. Therefore, the image of the accounting profession is positive and the role of accounting bodies have been to enhance trust in the profession rather than trying to regain it (Hammami and Hossain, 2010; Germanou, Hassal and Tournas, 2009). The current study seeks to investigate the influence of societal pressures on the role of the accounting body in Samoa and where the perception of the profession lies.

2.5 Expansion

The spread of strategies and membership policies by accountancy bodies throughout the British Empire and Commonwealth including the migration of Britons to overseas countries in the late nineteenth and early twentieth centuries influenced the establishment of the accounting profession and bodies in colonies such as Canada, Australia and New Zealand. The early accounting bodies were exporting their roles, strategies, names and brands for example, seen by the formation of the Sydney Institute of Public Accountants in 1894 limiting membership to accountants who were in public practice in Sydney and excluding accountants in other Australian cities (Carnegie and Parker, 1999; Parker, 2005). On the other hand, non-chartered bodies based in England took advantage of this and began exporting their non-chartered qualifications and unique roles and strategies imperially and later globally (Parker, 2005). Overseas bodies considered adopting the UK model and walking in their footsteps, but UK bodies were not easily willing to export their brand and names and therefore wished to protect their designation 'Charter' and the value of their members' training (Christopher, 1988; Matthews, 2006). The establishment and role of accounting bodies in Canada was not only influenced by the Scottish and English precedents and complexities, but also by the local political environment where charters were not only granted by Crown but also legislatures. This resulted in the emergence of the Canadian Institute of Chartered Accountants (Parker, 2005). In Australia, the accountants set a precedent of obtaining a royal charter by a body not based in UK and successfully resisted takeover by UK bodies establishing their breakaway from the UK model (Parker, 1989).

The early establishments included the Adelaide Society of Accountants (1885); Incorporated Institute of Accountants, Victoria (IIAV) (1886) later becoming the

Commonwealth Institute of Accountants (1921); South Australian Society of Accountants (1903), etc. After failed attempts by the Commonwealth Institute to gain a royal charter in the 1900s, the role of the accounting body seek to merge with two other bodies in 1952 which changed its name to the Australian Society of Accountants and later became CPA Australia in 2000 (Poullaos, 1994; Parker, 2005). New Zealand was the last of the colonies to have chartered accountants. The New Zealand Society of Accountants became the Institute of Chartered Accountants of New Zealand in 1996 when it was granted a charter by local legislation (Parker, 2005). Chartered accountants from the British Isles were also active in the USA performing much of the early auditing work before the First World War, but the chartered brand was never adopted by any US accountancy body therefore not influenced by the UK model and development (Lee, 2002; Zeff, 2003). Bodies formed outside the commonwealth have typically chosen the CPA rather than CA brand including China, Japan, Korea, Bulgaria, Greece, Israel, Jordan, Turkey, etc. Revealing the decline of British power and of where American economic power and influence has been strongest (Parker, 2005).

Chartered accountants from the British Isles and commonwealth continued to export their roles and strategies which also influenced the establishment of accounting bodies in developing countries such as Samoa inheriting similar traits of the influences on the early accounting bodies such as the market and labour control (Xu, Cortese and Zhang, 2013). Western accounting practices have become the primary standards in a globalising world and are perceived superior to all other systems (Hamid, Craig and Clarke, 1993). Because developing countries experience economic growth, it is the perception that western practices will help accommodate their transformations. The rapid transition of economies with new business activities including complex business transactions, foreign investors and partners, developing countries are encouraged to integrate the economy on a global level and by adopting western accounting principles will help them achieve this (Anh and Nguyen, 2013). However, the existing social structures and embedded cultures create contradictions with western practices. This is supported by Masoe (2010); Chand and White (2006); Hardman (1984) and Oru (2011) who all explain the change and influence of western models and practices on the local society and the contradiction that is created from local societal norms and practice.

2.6 Samoa

Various studies have been conducted on the accounting profession in Samoa including Perera et al., (2012) who investigated the effect of culture on accounting professionalism in Samoa and revealed the nation being a collectivist and small power distance continua having a low level of professionalism. Another study was by Masoe (2010) addressing accountability in the accounting profession in Samoa discovering that culture (FaaSamoa) represents a collective form and influence of accountability. She also provided factors influencing the adoption of western accounting practice including globalisation and multinational companies, Pacific Rim politics, foreign aid programmes, international trade, currency, education and migration. Another study explained internal and external influences in the development of the profession in Samoa and the influence of New Zealand and its qualified accountants introducing accounting firstly into high school level education and later on by PWC establishing a

branch in Samoa (Masoe and Prescott, 2011). Masoe and Prescott (2011) also conclude that the introduction of the profession in Samoa has been graced by society. However, there has never been a study of how changes in the external environment have influenced the role of the professional accounting body in Samoa. Therefore, the current study certainly fills a gap in the accounting literature as it is the first of its kind conducted on the changing role of the newly established accounting institute in Samoa, the Samoan Institute of Accountants (SIA). This study is very significant because in order to effectively understand the profession in Samoa as a whole, it is important to study the institute or associations which are crucial parts of the organisation of the profession (Willmott, 1986).

2.7 Chapter Summary

In summary, the roles of accounting bodies are continuously influenced by their economic, social and political context. Historically, the accounting bodies in UK and US strived for monopolised powers over the market and supply of accountants. It resulted in competition between accounting bodies which caused confusion in the minds of the public. However, financial scandals and events called for government intervention which put barriers to accounting professionalization. The rise of competition encouraged professional bodies to export their qualifications, memberships, and strategies throughout the British Empire including Canada, Australia, and New Zealand, and continued into developing countries such as Samoa. Today, with the level of transformation in the Samoan economy, the accounting body is facing unique forces which are influencing its role.

The next chapter provides the theoretical framework, a critique of other approaches, why NIS is relevant for this study, and a discussion of the concepts that will be used to analyse the findings.

CHAPTER 3: Theoretical Framework

3.1 Introduction

This chapter discusses the theoretical framework that will be used to interpret the findings of this study. Firstly, the roots and development of neo-institutional theory (NIS) will be discussed. This is followed by a discussion of why NIS is relevant for this study. Lastly, there will be a discussion of the appropriateness and relevance of concepts and ideas provided within NIS that will be used to analyse the research findings.

3.2 Old and New Institutional Economics

New institutional theory is one of the families of three: old institutional economics (OIE), new institutional economics (NIE), and new institutional sociology. They have distinct differences between them, but share the common emphasis and importance of institutions. The OIE was first described by Veblen (1898) in argument that individuals were rational. OIE considers the multiplicity of influences shaping behaviour with many being institutional including power, politics, and technological change. This approach considered institutions at a societal level based on why and how changes occurred. However, NIE has moved from this macro level approach to micro considering behaviours within organisations, or as Hamilton (1932) describes as habits of a group or customs of a people. NIE attempts to explain the existence and continuity, appearance and emergence, disappearance and failure of institutions (Moll, Burns and Major, 2006). It considers institutions composed of rules and norms and how they are enforced which give rise to the type of activities that come into existence (North, 1993). However, neither OIE nor NIE will be featured in the current study as NIE relies heavily on explaining institutional behaviour in terms of economic forces, and OIE focuses on power and politics at the societal level. The following sections discuss NIS and how it will provide the theoretical underpinnings to this study.

3.3 NIS

NIS is a dominant theory that provides insights to understanding organisational behaviour (Dillard, Rigsby, and Goodman, 2004; Mizruchi and Fein, 1999). NIS emerged in the late 1970s and began with the focus on “soft” organisations including schools, non-profit organisations, and public agencies. It was a reaction against views of organizations as rational, and suggested that much organizational behaviour occurs in response to social pressures arising from the symbolic environment created by other organizations. NIS, thus, gained popularity as a result of the redirection of institutional theory to explain organizational behaviours that defy rational economic explanations but recognising that rules, norms, and belief systems under grid all stable social systems including economic systems. Institutional processes provide the rules and norms governing competition and the cultural templates providing the repertoires of strategic action (Clemens, 1997). Institutional systems’ change is determined by exogenous and endogenous factors. Exogenous change may occur from political, economic or social disruptions from other wider systems that destabilise existing rules and understandings (Scott, Ruef, Mendel, and Caronna, 2000; Thornton, 2004). Endogenous change

includes gaps and mismatches between macro and micro activities in response to local circumstances (Dacin, Goodstein, and Scott, 2002; Scott, 2008; Sewell, 1992).

However, organizational responses during periods of extreme institutional change were not well understood (Newman, 2000; Sethi, Guisinger, Ford, and Phelan, 2002). Institutional theory is not usually regarded as a theory of organizational change, but as an explanation of uniformity (isomorphism) and stability in organizational arrangements in a given population or field of organizations (Greenwood and Hinings, 1996). Despite the critics on NIS including the study by Powell and Colyvas (2008) of its lack of endogenous explanations for processes of stability and change, and loss of internal coherence (Suddaby, 2010), other researches such as Lawrence, Suddaby and Leca (2009) returned to NIS's roots in phenomenology and focusing attention, not on the social structures that are the outcome of institutionalization processes, but rather on the processes themselves. Dougherty (1994) claimed that neo-institutional theory provided an excellent basis for an account of radical change, and Greenwood and Hinings (1996) observed that traditional institutional theory is mainly “. . . silent on why some organizations adopt radical change whereas others do not, despite experiencing the same institutional pressures”.

The NIS is founded on a few constructs, which assume that organisations are highly responsive to social and symbolic pressures arising from their environment and fields (Suddaby, Seidl and Le, 2013). The foundation of a new institutional theory comes from the efforts and studies by Meyer and Rowan (1977) and DiMaggio and Powell (1983). Meyer and Rowan (1977) studied how organisations as well as the environment they operate in become institutionalised. ‘Institutionalisation’ “involves the process by which social processes, obligations, or actualities come to take on a rule-like status in a social thought and action” (Meyer and Rowan, 1977). Scott (2003) defines institutionalisation as constructing social reality where actions are repeated and given similar meaning by self and others accepting a shared definition of social reality. The institutional environment consists of rules and requirements which organisations must conform with to receive support and legitimacy. Meyer and Rowan (1977) reiterate that organisations within the institutional environment often adopt practices not for performance but legitimacy effects. They also emphasise the importance of cultural rules that exist in modern societies that provides complexity of institutionalised rules and patterns that organisations must conform to gain legitimacy (Meyer and Rowan, 1977).

It is a key assumption of institutional theory of organisations becoming similar in structures and features also known as isomorphism. This occurs when organisational structures conform to social beliefs about what is rational and legitimate and becomes projected through their own activities such as strategy, policies and rules (Meyer and Rowan, 1977). Organisations will develop strategies, systems and policies to convey and fulfil the image of rationality. As obvious in the literature review, formal structures come from state, professions, and other successful organisations (DiMaggio and Powell, 1983). The development of the accounting profession in UK and US recognises the importance of the state, society, and the profession. The issue of power, control, legitimacy and rationality are evident in both accounting and institutional literatures and

the literature makes clear that accounting confers legitimacy from both government and society. A heavy cultural-oriented society needs accounting to confer legitimacy to promote its power. Therefore, entry of overseas professional bodies who seek to promote their power and culture within Samoa needs the acceptance of society first.

Organisations within these institutional environments achieve isomorphism to conform to these rational myths and shared beliefs in order to receive support, confidence, and legitimacy to survive (Meyer and Rowan, 1977). Institutionalised organisations become similar to each other and lead to uniformity of cultural underpinnings as a result of striving for legitimacy (Zucker, 1977; DiMaggio and Powell, 1983). To understand organisations' competition for political power, institutional legitimacy, and competition for resources and customers, DiMaggio and Powell (1983) provide the concept of "isomorphism". NIS describes three forms of drivers that create isomorphism in organizational strategies, structures and processes. These drivers are coercive, normative, and mimetic (DiMaggio and Powell, 1983). Isomorphism consists of two forms: competitive isomorphism which defines how competitive forces drive organisations towards adopting least-cost, efficient structures and practices. Institutional isomorphism is broken in 3 parts: *coercive* isomorphism is where impinging external factors exert force on organisations to adopt and comply with requirements, internal structures and procedures of other dominant organisations in which they are dependent. This also includes the cultural underpinnings of the society within which the organisation operates in.

Coercive pressure could also be the result of political and legal pressure for legitimacy. *Mimetic* isomorphism is when organisations emulate the internal structures and procedures adopted by other organisations in their field that they perceive to be more legitimate and successful for example adopting technologies or innovations from similar successful organisations to enhance their own legitimacy (DiMaggio and Powell, 1983). And *normative* isomorphism which stems solely from 'professionalization' including formal education and legitimation by university specialists and professional networks that channel organisation behaviours and procedures in appropriate, expected, and legitimate directions. This pressures organisations to adopt the structures and procedures advocated by particular dominant professions, professional bodies and consultants (DiMaggio and Powell, 1983). With substantial overlap in themes, Scott (2001) provides a more systematic approach to the various meanings of institutionalism. His conception of institutions is that they "are composed of cultural-cognitive, normative, and regulative elements that, together with associated activities and resources, provide stability and meaning to social life" (Scott, 2001, p. 48).

Despite the critics on institutional theory being too deterministic, too focused on the prevalence of decoupling, the disregard of political instabilities and group differences within organisations, and limited focus on the exercise of power, the focus of this research is within the framework provided by NIS, in particular, the more systematic approach to the various meanings of institutionalism provided by Scott (2001).

3.4 Rationale for Using NIS

For the past years, NIS has been applied in various accounting studies. One study used institutional theory to investigate the pressures (power and politics) that influenced the New York State's decision to adopt GAAP in external financial reporting (Carpenter and Feroz, 1992). NIS was also evident in studies of developing countries which saw the adoption of foreign practices for legitimacy. A study by Alam (1997) investigated how a Bangladeshi organisation used budgeting to establish and maintain legitimacy with external constituencies. Even though many of these studies including empirical studies have investigated the external influences for reasons of legitimacy, they have neglected the role of professional accounting bodies.

The accounting profession has been heavily involved in processes of globalisation (Arnold and Sikka, 2001). And with the increasing tension within the profession and the rise of competition, professional bodies have expanded their membership and presence to other countries including developing countries. Smaller bodies perceive practices from larger professional bodies such as CPA and NZICA to be successful and legitimate and therefore adopt their practices. Smaller organisations tend to depend on larger ones for legitimacy and enhancing their survival. Therefore overtime, organisations become similar facing similar institutional pressures which are explained through isomorphism. However, the adoption of foreign practices and strategies may cause issues in local contexts and in some situations causes heterogeneity where institutions are less fit to survive. For this study, NIS provides the theoretical framework to explain the influences of external pressures on the role of SIA by examining the regulative, normative, and cultural-cognitive pillars of neo-institutional theory.

3.5 Regulative

The regulative element as argued by Scott (2008) stresses rule setting, monitoring and sanctioning activities, both formal and informal. Regulative pressure creates rewards and punishments backed up with sanctions (Geels, 2004). The concept of regulative pressure is relevant and anticipated by Samoa's access to external funding and resources where they comply with rules, regulations and policies. Masoe (2010) explains that local companies in Samoa have aligned their financial reporting to that of the west in order to access funding. Therefore, Samoan businesses wishing to access foreign capital markets are obliged to satisfy the credit criteria of the west. Samoa is also a recipient of foreign aid from countries including New Zealand and Australia who require greater levels of financial accountability (Larmour, 2005).

The isolation of SIA from other professional bodies initiates an attempt for entry by professional bodies such as CPA and NZICA. They will be subject to change and regulative pressure as a result of rules set out by the Samoan government. In some developing nations including Samoa where government plays an important part in the establishment of accounting bodies gives them the power to confer legitimacy and is regarded an important actor within the institutional environment (Streeck and Schmitter, 1985).

The Samoan accounting profession may also face regulative pressure from global bodies such as the World Trading Organisation (WTO) and membership or affiliation

with other external bodies. Organisations including the WTO and the European Union develop regulatory schemes which are largely about regulation and it is extending to and reaching new realms of social and human life (Braithwaite and Drahos, 2000; Kirton and Trebilcock, 2004; Levi-Faur, 2005). The affiliation or partnership with overseas bodies may also exert regulative pressures onto society to meet certain requirements and criteria set by these associations. One study expresses rule-making is exploding everywhere – in organizations (March and Olsen, 1976) and in society in general, at the national but also at the transnational level.

In Samoa, the structure and decisions made are heavily determined by cultural reasoning. And within the Samoan culture lies the aspect of hierarchy (matai system) where government is the pinnacle of Samoan society (Masoe, 2010). It is therefore assumed that regulative pressure is highly influenced and exerted by such authorities. The Samoan political structure is a hybrid of traditional fa'amatai and western British colonialism (Larmour, 2005; Polu, 2000). Therefore, there is an assumption that the Samoan society where cultural norms are highly present may affect the level of compliance to regulative pressures. Furthermore, the culture being highly influential may create a distrust spiral and influence the level of compliance to regulative pressures as society counters the belief in foreign science, expertise and measurements (Power, 2003; Walti, 2004). It is important in a country such as Samoa to bring in the cultural processes to show how organisations change (Meyer and Rowan, 1977).

3.6 Normative

The creation of normative isomorphism is identified by theorists as deriving from formal education institutions and professional networks (DiMaggio and Powell, 1983; Galaskiewicz and Wasserman, 1989). Normative isomorphism stems 'primarily from professionalization' (DiMaggio and Powell, 1983). Membership of professional organizations and formal education processes are sources of normative isomorphism. For example, the Government's adoption of private sector management techniques may be influenced by the formal and professional education standards of government bureaucrats. Universities and professional training institutions are important actors for the development of organisational norms (DiMaggio and Powell, 1983). Professional associations are vehicles for the definition and promulgation of normative rules and behaviour. Because members of organisations become similar, therefore they achieve legitimisation by requiring the same form of education and university specialisation. Such education and training creates a pool of interchangeable professional members who occupy similar positions across similar professional organisations. Similarly, members of CPA and NZICA are legitimised by the same education process and pathways and therefore introducing norms and values which they impose on other accounting bodies they shift to. Washington and Patterson (2011) argue this is a type of pressure exhibited when organisations draw upon a similar pool of professionals, such as external consultants. According to the normative pillar, organisations introduce a prescriptive, evaluative, and obligatory dimension into social life, stressing the 'appropriateness' of practice and common values (Scott, 2008). Scott (2008) also explains that normative controls are built into the role systems and identities associated with membership of the profession. Organisations legitimate their choices in reference

to overall mission and values, and sustain integrity, defined as fidelity to self-defined values and principles (Paine, 1994; Selznick, 1992).

Oliver (1991) hypothesizes that organizations respond to institutional pressures that affect them by employing acquiesce, compromise, avoid, defy and manipulate strategies. 'Acquiesce' strategy refers to organizations adhering to institutional pressures by adopting recommended practices and complying with rules and acceptable norms of behaviour. 'Compromise' strategy refers to balancing the conflicting expectations of the various organizations and stakeholders through bargaining. Organizations may 'avoid' the necessity to conform to institutional pressures by concealing their non-conformity or changing their activities. Some organizations may 'defy' rules and norms by dismissing, challenging or attacking them while others may 'manipulate' rules and norms by attempting to co-opt, influence or control them. Similarly, Tolbert and Zucker (1999) argue that adopters are apt to remain cognizant relatively untested quality and consciously to monitor the accumulation of evidence on the effectiveness of the structures and are a result of not reaching full institutionalisation.

The transformation of Samoa through increased globalisation has allowed for the influence of outside education, values and practices. Thaman (2001) describes the spread of education introducing western concepts to the Pacific including Samoa. The many scholarships in which graduates from the National University of Samoa (NUS) are educated overseas under the western system create an opportunity of normative influence when they return back to Samoa and work for organisations. Masoe (2010) adds to this notion by identifying many of Samoan educated professionals receiving training overseas.

3.7 Cultural-Cognitive

The cultural-cognitive pillar of institutionalization involves peoples' shared beliefs with reference to what is generally taken for granted. Cultural-cognitive aspects as generally more difficult to recognize and identify because they are typically more entrenched (Scott, 2008). According to Scott's Neo-institutional theory, organisations exercise a cultural-cognitive element through being in charge of 'epistemic cultures' emphasised through their beliefs, principles and morals, and it enforces this view by stating that cultural-cognitive frameworks formulate assumptions that underlie institutional logics and provide infrastructure on which beliefs rest (Scott, 2008). Samoa's social structure is made up of an entrenched network of relationships (faaaloalo, alofa, faalavelave, and aiga) that extends horizontally across family groups, and vertically from family unit to the national level which have frustrated the adoption of western culture and the adherence to western accounting standards (Masoe, 2010).

3.8 Imitation

Imitation occurs when "organisations tend to model themselves after similar organisations in their field that they perceive to be more legitimate or successful" (DiMaggio and Powell, 1983, p. 152). Organisations will adopt practices of similar organisations which they see as being more successful and legitimate. Uncertainty of

goals and the environment that organisations operate in encourage them to imitate and model themselves like other organisations to achieve similarity and sameness as a result of a sense of ‘being in the same boat’ (Dacin et al., 2002). Because organisations perceive the practices and strategies of other successful organisations to be legitimate, they tend to adopt the same values and principles of what is generally acceptable, and what defines issues and solutions for their various business contexts or realities (Scott and Backman, 1990). Masoe (2010) explains that multinational companies including Digicel Group Ltd, British American Tobacco, Yazaki, MacDonal’s, Western Union, ANZ and Westpac banks have maintained western accounting practices and have encouraged the development of the profession in Samoa. The level of commercial trade between Samoa and its partners, Australia and New Zealand, have encouraged other organisations to adopt their practices including IFRS (Haribhakti, 2008).

3.9 Institutionalisation and Decoupling

To achieve full institutionalisation, institutions or actors must internalise their understanding of how processes must be accomplished (Kostova and Roth, 2002). It is most likely where strategies in different environments are objectified as a result of organisations not internalising an understanding which is known as decoupling. It argues that for developing countries like Samoa, the entry and influence of overseas professional bodies may be objectified by their own understanding of how processes are carried out. As mentioned earlier, Samoa’s social structure has frustrated the adoption of western culture and the adherence to western accounting standards (Masoe, 2010). Therefore, it is a possibility that western practices may be objectified as a result of Samoan culture and beliefs.

3.10 Chapter Summary

In summary, neither OIE nor NIE is featured in the current study as NIE relies heavily on explaining institutional behaviour in terms of economic forces, and OIE focuses on power and politics at the societal level. Samoa has aligned their financial reporting to that of the west in order to access funding and is therefore subject to regulative pressures of compliance. The transformation of Samoa through increased globalisation has allowed for the influence of outside education, values and practices. The many scholarships in which graduates from NUS are educated overseas under the western system create an opportunity of normative influence when they return back to Samoa and work for organisations. Samoa’s social structure is made up of an entrenched network of relationships (faaaloalo, alofa, faalavelave, and aiga) that extends horizontally across family groups, and vertically from family unit to the national level which has frustrated the adoption of western culture and the adherence to western accounting standards. Multinational companies established in Samoa have maintained western accounting practices and have encouraged the development of other organisations to imitate similar practices. Lastly, Samoa’s social structure has frustrated the adoption of western culture and the adherence to western accounting standards. Therefore, there is a possibility that western practices may be decoupled as a result of Samoan culture and beliefs.

CHAPTER 4: Research Methodology and Methods

4.1 Introduction

This chapter provides a discussion of the research methodology and methods, a critique of the approach used and the paradigm adopted for this study. This is followed by a discussion of the methods of data collection and analysis.

4.2 Methodology

The current study employs a qualitative approach. The qualitative method is used to allow researchers to interact with participants, collect in-depth information, and study participants perceptions and experiences (Bryman and Bell, 2011). The researcher is able to explain the reasons of a phenomenon or reality by discovering what, how and why something happened. A qualitative approach is used for this study as a result of Creswell's (2013) comment that a research question often starts with a how or what, and because the aim of this study is to answer the main research question: *How have changes in the environment influenced the role of the professional accounting body in Samoa?*, such an approach is appropriate. Before the investigation even commences, it is crucial to ensure the quality of the research approach and methodology by assessing its internal and external validity, reliability and objectivity (Bryman and Bell, 2011).

The research methodology is guided by an interpretivist paradigm. Paradigm is a basic orientation to theory and research, a whole system of thinking and the basic belief system or worldview that guides the investigator (Guba and Lincoln, 1994). Participants including members of the profession, government and society were targeted with the aim to show the pressures from within and outside the profession influencing the role of SIA. The research objectives and questions relate to the economic, political and social realities which are constructed by Samoan people and interpreted by them rather than referring to something that exists objectively, which is why an interpretivist paradigm is appropriate. This study adopts this notion and focuses on bringing together the views and experiences of stakeholders (government, members, society) of the accounting profession in Samoa. This research holds the view that the best approach of seeing how external factors influence the role of the accounting body in Samoa is to use the experiences and perspectives of a number of identified personals in the profession.

The researcher is also aware of the limitations of qualitative research from comments by Bryman and Bell (2011) that point out qualitative research as being too subjective, difficult to replicate, and has problems of generalizations and transparency, which is why a interpretivist paradigm is intentionally used to develop a body of knowledge from the realities that exist as mental construct, to provide a 'theoretical generalisation' from each participant's perception, and the belief that it is not important whether or not the interpretation is correct, and if men define situations as real, they are real in their consequences (Lincoln and Guba, 2001; Berg, 2009). Under an interpretivist paradigm, qualitative researchers are guided by their ontological, epistemological and axiological framework of realities (Lincoln and Guba, 2001; Denzin and Lincoln, 2008).

As explained earlier, the researcher is aware of the advantages and limitations of a qualitative and interpretivist research methodology. This is very important to determine

the appropriate method of data collection which will be explained in section 4.4. Moreover, this study is unique in that it is conducted within Samoa which has unique set of values and traditions. It is therefore crucial to understand the realities which exist in Samoa and its relationship with the researcher before determining the most acceptable and appropriate implementation method of data collection. In doing so, less issues and obstacles are faced. The following section will discuss the ontological, epistemological and axiological realities which exist in Samoa to determine the appropriate implementation method of data collection.

4.3 Ontology, Epistemology and Axiology

Ontology is defined across a continuum ranging from the definite and objective reality (positivist), to the constructed and multiple realities of the interpretative researcher where social reality is constructed by the way people perceive social situations. This is particularly important for the current study as it aims to determine how political, economic and social realities influence the reality of the role of the accounting body in Samoa. The selection of participants from the profession, government and society has been used to represent diversity of external pressures influencing the role of SIA. The experiences and perceptions of the participants provide multiple perspectives of the accounting profession and body in Samoa. Therefore, an interpretivist paradigm is applicable for this study.

According to the following writers (Guba, 1990; Hesse-Biber, 2006; Lincoln and Guba, 2001) epistemology has been identified as the nature of the relationship between the researcher and the research participants. It assumes that the researcher does not aloof observing the world, and knowledge can only be gained by getting involved in participative enquiry. This differs from a positivist point of view that the researcher should maintain an independent stance from the subject under investigation to create no influence. This belief is incompatible with Samoan traditional society and culture where participation and relationships is the norm and heavily encouraged in families, villages, church and the wider community. Samoan society follows a collectivist paradigm where individuals act in the best interest of their families, village and the wider community, therefore, an interpretivist paradigm is applicable to the current study as culture and tradition is potentially a major contributing pressure to the role of SIA.

The pre-existing relationships between the researcher and a number of the research participants have been beneficial by initiating the research methodology process. The researcher's strong family roots and reputation has to some extent benefited this process by ease of access to data, granted appointments with government officials, increased interest of participants in the study, and trust between the researcher and the participant. The researcher's fluency in communicating in both English and Samoan languages encourages discussion to be open and honest. The pre-existing relationships, cultural background and fluent communication of the researcher exert more meaning to the research methodology as an insider. The researcher's cultural background to the area of investigation has helped create more awareness and cultural sensitivity.

Axiology assumes that the researcher recognises that their values help to determine what are identified as facts and the interpretations that are drawn from them. In a

positivist paradigm, the study is assumed to be value-free and the researcher does not hold a perspective on the subject of the research not being able to make value judgments on the data being collected or the manner in which it was collected and analysed. However, an interpretivist paradigm used for this study argues that the study is value laden and that it is inevitable to isolate the personal perspective of the researcher. The researcher's awareness of such an approach allows for a more effective and relevant discussion with participants. The researcher is aware of the realities which exist within Samoa and the advantages and limitations of a qualitative approach, therefore it is decided that a traditional method known as 'talanoa' is the most appropriate method of data collection for this study. The following section will discuss why the 'talanoa' method is appropriate for this study.

4.4 Methods

Data is collected by semi-structured interviews during 'talanoa' sessions. Interviews allow the researcher to explore topics of particular interest from the interviewees and provide more flexibility to respond to interviewee replies and emerging issues (Bryman and Bell, 2011). To reduce the variation and assure the quality of data collected a list of main questions were pre-prepared. Data is recorded by a recording device and written notes were also taken. Further data was also collected from public and private documents such as media articles, official reports and annual reports, websites, meeting agendas and minutes, etc. at the consent of participants.

The Talanoa method of data collection as mentioned above is a communal act of social, political and critical dialogue for a purpose (Latu, 2009). Talanoa is a Tongan term meaning to talk, to tell stories or to relate to deep experiences (Toluta'u, 2008). It is a common form of communication used in the Pacific Islands (Brown, Tower, and Taplin, 2005) and has been used in a number of research studies in areas of education (Manu'atu, 2000; Otsuka, 2005; Vaioleti, 2003), housing (Alatini, 2004) gambling (Guttenbeil Pouhila, 2004) and pacific business studies (Prescott, 2011; Masoe, 2010; Halapua and Pago, 2003). Other research has also shown the benefits of talanoa in teaching children and also extended beyond homes and into many classroom environments (Latu, 2009).

Talanoa is viewed as non-threatening and is most likely to promote a safe and comfortable environment where conversation is at ease and honesty is encouraged by face-to-face contact (Halapua and Pago, 2003). This method interprets the experiences of the research participants within their specific contexts. The talanoa sessions were carried out in both Samoan and English depending on the preference of the participant. This is intended to provide opportunities for the participants to elaborate on their experiences in a manner they feel comfortable with.

4.5 Sampling

Sampling is not based on statistical principles. The sample size for the current study is 12 which are aimed to produce a theoretical generalisation of the changing role of the accounting body in Samoa. A purposive sampling approach is adopted to secure the main influencers and actors that drive change in the profession such as SIA members,

government officials and society (Patton, 2002). As a result, the researcher has come up with key names which will then be guided by a snowballing technique onto other valuable participants (Bryman and Bell, 2011).

The selection of research participants for this study was guided by the major research question:

How have changes in the environment influenced the role of the professional accounting body in Samoa?

In order to explore the influences of environmental changes on the accounting body, it was necessary to secure talanoa sessions with members of SIA, government officials involved with interactions with SIA, and society. Participants were selected based on their status and position in the profession and government, and stake within the profession. A total of 12 talanoa sessions were carried out in Samoa during the month of May 2014. A list of interview participants is in Appendix C.

4.6 Data Collection

The data for this study was collected through a series of semi-structured interviews (talanoa sessions) and archival documents (see Appendix D). The length of the talanoa sessions range from between 30 minutes and 90 minutes and were all conducted in Samoa. Most of the sessions were carried out at the participants' workplaces to accommodate their busy schedules. An information sheet (see Appendix A) regarding the purpose of the study was made available to the participant both verbally and in written form prior to the commencement of the talanoa session. As part of the conditions outlined by the AUT ethics committee, a signed consent form was received from each participant (see Appendix B). Participants were also made aware of the purpose for the recording equipment and offered the option of not having the session computer recorded. Participants were given the option of having the talanoa session in either English or Samoan, as the researcher was fluent in both. For most participants, the talanoa sessions were conducted in bilingual.

Participants were initially contacted by telephone or email to request an appointment. This was particularly challenging in the case of participants with whom the researcher had no prior relationship or contact and also the busy period of time in Samoa preparing for major events such as the international conference on Small Island Developing States (SIDS), and the annual 'Teuila' cultural festival. To overcome this problem, the researcher explained the purpose of the research and the significance of the contribution that they would be making to the ongoing development of the profession and the role of the accounting body in Samoa. Many who were approached in this way, agreed to participate. Furthermore, the most difficulty was in securing appointments with senior government officials. The initial approach to secure an appointment was made by the researcher's family. This was done in recognition of the relationships and titles that exist in Samoa.

4.7 Data Analysis

The first stage in the analysis process involved the transcribing of recorded interview transcripts and notes taken during the talanoa sessions, and extracting important information from archival documents. Interviews and documents that were in the Samoan language were transcribed and translated into English. The researcher at first perceives only unstructured chaos in the data, as if looking through unfocused conceptual lenses. But as analysis proceeds, and order is generated, the lenses become more sharply focused (Henwood and Pidgeon, 1992). It may be that at least some kind of coding is needed in most qualitative research (Lonkila, 1995). Therefore, data from interviews and documents were categorized, summarised and coded within Microsoft Excel using a thematic analysis approach.

However, the researcher was aware of the limitations of such an approach with the possibility that coding is overemphasised, given the fact that a large part of the qualitative researcher's work consists of interpretation and a fine-grained hermeneutic analysis. Being aware of this, the researcher endured a more careful and repetitive scanning of interview scripts and documents. Initially, concepts were created from the responses of interviewees and information in private and public documents summarising what they were referring to. All data was then grouped into segments depending upon similarities of codes. Similarities of codes were used to form higher level themes and comparing it across other group of themes for any relationships between them. All identified themes and relationships were created while being informed by the theoretical concepts of neo-institutional theory and prior literature review to ensure alignment, relevance and reliability of data to the objective of the research and to answer the main research question. An illustration of themes is shown below:

Figure 1

<i>Codes</i>	<i>Themes</i>
1	The previous role of SIA
2	The current role of SIA
3	Changes in the regulatory environment (acts and legislation)
4	Changes in the normative pillar (education, training, and networks)
5	Cultural changes and Influence (Western culture and FaaSamoa)

Code 1 summarises what the role of SIA previously was. Code 2 is used to show the changes in the role of SIA. Code 3, 4, and 5 summarises the changes in the environment that are influencing the role of SIA to change from code 1 to 2. For some of the codes and themes, because SIA is a newly established accounting body still undergoing development and transformation, no changes have occurred, therefore, it was then considered in the light of how it has improved the role of SIA from what was previously nothing.

4.8 Chapter Summary

In summary, this study adopts an interpretivist paradigm guided by an ontological, epistemological and axiological framework of realities. The adoption of an epistemological approach is relevant as the researcher is of Samoan descent and has pre-existing relationships with the observed reality. Because the interviews took place in the Samoan environment, the method of talanoa was most beneficial for collecting data. A snowballing sampling method was used to lead the researcher onto other valuable participants. Lastly, the thematic analysis method was used to code the interview data and archival information into similar themes.

The next chapter presents the findings of this study in light of answering the main research question. The major findings are also discussed through the regulative, cognitive, and normative lenses provided within neo-institutional theory.

CHAPTER 5: Findings and Discussion

5.1 Introduction

This chapter is divided into two major sections. Section 5.2 presents the findings of the study. These findings are then discussed in section 5.3 using the new institutional theoretical lens, namely the regulative, cognitive, and normative perspectives to help determine how the environmental pressures have influenced the role of SIA.

The findings of the study are based on data collected using semi-structured interviews and archival documents. A number of questions were targeted to examine the changes in the environment which have influenced the role of SIA. The collected data was summarised and categorised into common themes and concepts using a thematic analysis method. In the following section is a discussion of the findings derived from the thematic analysis and how they have answered the main research question:

How have changes in the environment influenced the role of the professional accounting body in Samoa?

5.2 Findings

5.2.1 Samoa Institute of Accountants (SIA) Act 2006

One of the major changes in the environment is the establishment of the SIA Act 2006 from what was previously known as the Public Accountants Act 1984. The act was introduced to reinforce and reemphasise the role, functions and powers of the newly established body of accountants, SIA. The legislation creates an interaction and reciprocal relationship between the accounting body and the Ministry of Revenue (MOR). It is normal amongst the profession for a legislation to be established by government to enforce the powers of control over the profession and admit the activities of those who are qualified accountants (Walker and Shackleton, 1995). However, the collected data from interviews explain that even though this interaction between SIA and the MOR maybe normal, but it is really a result of the stage of development in which the Samoan profession is undergoing at the moment. This finding therefore suggests that such an interaction may not be mandatory in all countries, but is dependent on the development stage a profession is currently at. It also suggests that this interaction may take different forms not only at different times, but also in different countries. In developed countries, there have been differences in the development of the profession and accounting bodies as cited in the literature, therefore the development of professions in developing countries can be expected to vary even more.

The act was originally named the Public Accountants Act 1984 which governed the Western Samoa Society of Accountants. It further developed and became the Samoa Institute of Accountants Act 2006 to continue the body corporate of accountants. The SIA Act 2006 was established by government to enforce the powers of control over the profession (Walker and Shackleton, 1995). The relationship between SIA and the MOR is created under section 34(b) of the SIA act:

“Any person from practising publicly and describing the person as a secretary or cost consultant, or under any other designation not associated with or conveying the impression that the person is an accountant or auditor” (Parliament, 2014).

The clause creates an interaction through the recognition and support of the Act that prohibits the preparation of full financial statements by anyone who is not certified as a public practitioner or an accountant. The MOR enforces this legislation and an example given was that:

“The legislation requires us to maintain a list of tax agents. It also prescribes criteria for registering tax agents and maintaining that list” (MOR, 2014).

The participants identified the interaction to have enhanced SIA’s role in promoting more quality standards among practitioners and expertise in the field of tax amongst the accounting profession, as well as providing insights and feedback to the MOR for the formulation of policies.

One of the recent changes to the SIA Act 2006 is the use of the designation ‘chartered accountant’ instead of ‘public accountant’. This amendment was a result of concerns raised by the SIA that the words ‘public accountant’ is confusing at times and is not in conformity with designations used widely by overseas accounting professional bodies. This is consistent with studies by Christopher (1988); Matthews (2006) explaining that the purpose of professional bodies adopting the ‘charter’ designation, was to gain a similar status, professional outlook, and recognition to the UK professional bodies. The participants identified this change in designation to be influencing and enhancing the role and ability of SIA to achieve compatibility, mutual recognition and reciprocity with overseas professional bodies such as CPA Australia and NZICA.

5.2.2 Funding

One major change and a recent factor which officially legitimated the role of SIA was the establishment of their new secretariat office. The new office was established to improve administration and membership services and undertake other responsibilities such as proactive marketing services to help promote the accounting profession in Samoa. The collected data identifies that the slow progress in the development of SIA was a result of the lack of funding. As a consequence, SIA did not have a fully functional office that coordinated the provision of effective membership services including effective communication between the SIA council and members. Participants identified a lack of funding as being a common issue influencing the role of the SIA. However, the SIA has access to other external funds such as Government Aid, New Zealand Aid, Australian Aid, and other sources. Applying for funds is a normal role and functionality of any organisation, however, this finding reveals that a barrier to this role is created from the establishment of the International Mutual Funds Act 2008. The new legislation specifically governs the use of money and application to any type of funding. It provides rules of application and registration, the cost of maintaining accounting records and financial statements, and the application for recognition and licenses (Parliament, 2014).

The participants were therefore questioned on how this regulatory change has influenced the role of SIA. Responses explained that the new legislation creating such barriers may have influenced the role of SIA where they have decided to implement fundraising mechanisms into their activities to gain more funds. The intentions and motives of this practice is not clearly identified, however, interviewees have indicated such elements in their membership policies and through the increasing of fees. For example, the FQE fees have increased from \$1000 to \$2000 which is quite expensive even to a normal accountant's salary in Samoa. Therefore, this finding suggests that unlike more established overseas professional bodies, SIA is unable to derive significant income from fees and membership services that gives them enough capacity to meet regulatory requirements and fully fulfil their membership roles and responsibilities. Indeed, this lack of funding has shifted SIA's focus from its expected role to members, to instead becoming more focused on what drives income. This has major implications in terms of the on-going survival of SIA.

5.2.3 Education

Based on the data collected, one major change is in the professional SIA requirements for membership. This is a result of an increase in the need of accountability and accounting competence, and to align themselves to other professional bodies. SIA plans on offering additional courses in the FQE as they want to align themselves with CPA Australia to create the ease of cross-credit memberships. They also believe the additional papers are relevant for Samoa. The SIA programs are illustrated as:

Old Program

- Degree + FQE (structure of the profession, ethics, jurisprudence and current events, accounting and auditing standards, plus 3 years' experience).

New Program (effective 2015)

- Degree + FQE (structure of the profession, ethics, jurisprudence and current issues, accounting and auditing standards, **leadership** and **business strategy**, plus 3 years' experience (PSIA)).

Interview participants outline the benefit of this new change:

“The agreement involved 2 SIA members to undertake the CPA program annually as well as CPA licensing 4 modules of the SIA accounting exams which means that students graduating from NUS can go into CPA's core program but interesting to see it kick off in 2015. Others like Malaysia, Indonesia and Asia have been making such arrangements with CPA at the time“ (PSIA).

The move towards globalisation through alignment and partnerships has been to lift the status and professionalism of the profession in Samoa. They believe the profession's future success and status depends on its ability to gain global recognition and affiliation and to be level with the developed world having more 'smarter' and 'brighter' people. This view is supported by Perera et al. (2012) arguing that globalisation is a common tendency among organisations to seek opportunities and lower costs. However, the

findings identify SIA's decisions to be in partnership with CPA Australia and membership of CAPA have exerted enormous pressure on members and potential SIA candidates through university-based education and professional examinations becoming highly difficult and complex. Therefore, members and society are questioning whether SIA is fulfilling its role of protecting the interests of its members and society, or not. One participant comments:

“SIA is setting the bar too high for locals. There is a boys' club mentality of keeping others out“ (FMN).

It is a normal practice that accounting associations exert pressure and changes directly on the education sector through faculty members that hold a professional designation, and indirectly through the professions' courses, examinations, and publications. And through accreditation, university-based accounting education is sensitive to changes in the profession as it is a prerequisite for entry into the professional accounting associations. However, the findings suggest that there is a huge mismatch of content between the two parties making the requirements more difficult to meet. One participant comments:

“There is a significant gap of competence and skills taught at NUS and what is required by SIA Even our brightest graduates fail the exam 2 or 3 times before they pass (SCOM).

This finding suggests that SIA's attempt to globalise the profession in Samoa imposes difficulties in the requirements at the tertiary and professional level. And this is changing members' and society's view of the role of SIA, that they are not protecting the interests of the institute and its members, and not offering enough assistance to students of accounting.

5.2.4 Western Culture and Practices

One of the findings shows the influence of western culture and practices on the Samoan societal belief which is influencing the role of SIA to become similar with overseas professional bodies and adopting their practices. Historically, accountants from NZ and firms including PWC educated and trained Samoans in accounting. It was with the influence of early settlers with an accounting system at the time which today, has maintained the level of trust and respect for the accounting profession. Because accounting in Samoa was a new profession, it has been an important role for SIA to meet the expectation of society and to increase the need of businesses and clients for their accounting services and expertise.

The participants identified a change in the societal belief from a 'traditional' view of how processes were originally done in Samoa, to the belief that outside practices were the right and appropriate way of doing things. This shift in belief was anticipated with the heavy influence of western settlers, organisations and practices that invaded Samoa (evident in Samoan history and development). The change in societal belief is supported by Masoe (2010); Chand and White (2006); Hardman (1984) and Oru (2011) who all explain the influence of western models and practice on the local society. Many of the responses referred to Samoa's current engagement in many strategic plans for globalisation as they believe and assume that western practices are the correct way of

doing things. Western accounting practices become the primary standards in a globalising world and western culture is perceived superior to all other systems (Hamid et al., 1993). One participant comments:

“ There is the belief that adopting practices from outside will benefit Samoa ” (AAO).

This finding also reveals that the shift in societal belief has also created the perception that someone becoming an accountant is very intelligent and of high standard. This societal belief has influenced many students to pursue a career in accounting because they believe it is the ‘appropriate’ and only job that is considered ‘professional’. One respondent comment:

“Accounting is the only profession that understands good governance you can never make discussion without accounting data The profession here is becoming very professional ” (HPM).

The pressure of a changing societal belief is influencing the role of SIA in that it has responded by trying to achieve similarities and sameness with overseas associations and adopt practices that are accepted by society.

5.2.5 Samoan Tradition

With the major import of western accounting practices into Samoa, they have faced difficulties and issues (corruption) arising from contradictions with the Samoan culture. SIA realises that Samoan culture has a huge impact on accounting, but the findings do not provide evidence that they have done anything about it. Samoa is a nation that is founded solely upon culture and religion and is based on collectivism where family and society is of great value. This contrasts significantly with western culture which is based on individualism where everyone is in pursuit of their own interests. Therefore, the interviews were questioned upon the cultural influences on the role of SIA. Responses identified the traditional matai (hierarchical) system and principles of ‘alofa’ (love), ‘faaaloalo’ (respect) and ‘aiga’ (family) as being significant aspects of the Samoan culture which are the reason for obstacles and difficulties in treating staff, other relevant stakeholders, and the public. Having to respect elders has been their main priority and that it is very hard to direct or instruct someone older in age. This is consistent with studies by Masoe (2010) and Perera et al. (2012) who explain the influence of Samoan culture on professionalism and accountability in the profession. One of the responses was:

“Things we do are constrained. And a lot of this has resulted in corruption SIA is seen to have no voice. When audit discover things, SIA does not act to discipline its members They should be acting to prevent corruption ” (LSIA).

This finding reveals that the Samoan cultural aspect of the matai system and the principles of ‘alofa’, ‘faaaloalo’ and ‘aiga’ are influencing the role of SIA by refraining disciplinary actions taken upon members and therefore not fulfilling their role of discouraging illegal, dishonourable, unprofessional and improper conduct by accountants.

5.2.6 Major Findings

The major findings of this study are summarised as:

1. The establishment of the SIA Act 2006 has created an interaction and reciprocal relationship with the MOR influencing the role of SIA in promoting more quality standards and expertise in the field of tax amongst the accounting profession as well as providing insights and feedback to the MOR for the formulation of policies. And the recent changes to the SIA Act in terms of the 'chartered' designation has influenced and enhanced the role of SIA to achieve compatibility, mutual recognition and reciprocity with overseas professional bodies such as CPA Australia and NZICA.
2. The change and introduction of the International Mutual Funds 2008 legislation aggravating the common issue of a lack of funding has influenced the role of SIA to incorporate fundraising mechanisms into its activities, and moving away from a focus on membership services to what drives income.
3. Impacts of globalisation such as affiliation, partnership and alignment with overseas bodies have imposed difficulties in local education and accreditation requirements set by SIA at the tertiary and professional level. And this is changing members' and society's view on the role of SIA, that they are not protecting the interests of the institute, members and society. While it may appear that this view contradicts with maintaining the international recognition and standards, more support is required from SIA and the National University of Samoa to address the concerns of potential members that professional qualifying exams for SIA membership is too difficult. Addressing the concerns relating to high failure rates will ultimately help increase the membership of SIA and alleviate funding shortfalls.
4. The change of societal belief from a traditional approach to placing a higher level of trust in western practices has influenced the role of SIA in trying to achieve similarities and sameness with overseas associations as they are perceived legitimate by society.
5. The influence of Samoan culture (FaaSamoa) which contradicts with western culture and practices has influenced the role of SIA to refrain taking disciplinary actions on members. This is a major challenge confronting the SIA, that is, to capitalise on the positive aspects of its unique cultural- cognitive obligations to society as well as to exercise the normative prescriptions of being a 'professional' accounting body.

The following section discusses these major findings using the 3 pillars of new institutional theory (regulative, normative, and cultural-cognitive) to make sense of the institutional pressures that are currently influencing the role of SIA.

5.3 Discussion

5.3.1 SIA and the MOR

One of the major findings of this study is the establishment of the SIA Act 2006 which has created an interaction and relationship between the SIA and the MOR. The clause under section 34(b) of the act creates an interaction through the regulative element as argued by Scott (2008) which stresses rule setting, monitoring and sanctioning activities, both formal and informal. The SIA Act 2006 in itself was established to enhance control over the accounting profession. One participant states:

“SIA regulates all accounting practice. Government only provides legislation to support the accounting body to self-regulate. Government will not intervene as long as SIA is following rules and regulation” (LSIA).

The 2012 Partnership between SIA and the MOR creates normative pressure which Washington and Patterson (2011) argue is a type of pressure exhibited when organisations draw upon a similar pool of professionals, such as external consultants and advisors. The partnership involves the exchange of advice and training regarding tax compliance and policy formation which enhances the normative pillar of SIA in their ability to incorporate tax changes into their education and trainings, and networks promoting more quality standards and expertise in the field of tax amongst the accounting profession. The recent changes to the act regarding the ‘chartered’ designation exerts regulative pressure to solidify the use of the designation by SIA, and also enhancing SIA’s role through the normative pillar by its ability to achieve compatibility, mutual recognition and reciprocity with overseas professional bodies such as CPA Australia and NZICA.

5.3.2 Funding Legislation

Another major finding is the establishment of the International Mutual Funds Act 2008 legislation aggravating the issue regarding the lack of funds. Participants commented that a lack of funding is a common issue amongst all the professions. However, the SIA has access to other external sources such as Government Aid, New Zealand Aid and Australian Aid which have helped fund for their new secretariat office. There is already a pre-existing regulative pressure to qualify and comply with requirements of this aid funding and consequently, there is an added regulative pressure from the legislation that specifically governs the use of money and any type of funding. However, SIA still needs to gain more funding to fully fulfil its role. Responses from interviewees have indicated the increased difficulty created from the regulative pressure exerted from the legislation, and as a result, it is influencing the role of SIA through the normative pillar by incorporating fundraising mechanisms in their membership policies and activities.

5.3.3 Education and Training

The change in the level of education and trainings as a result of trying to align standards with overseas bodies has affected the role of SIA to its members and local society. The partnership with CPA Australia through the CPA Memorandum is exerting regulative pressure on SIA, members and society by certain rules and requirements that must be followed and met. Walker and Shackleton (1995) argue on this notion that regulative

pressure is created from agreements and legally binding contracts. Regulative pressure is exerted on SIA itself through the agreement with CPA which is subsequently passed onto members creating the difficulty of candidates to meet the set requirements. As commented by several interviewees, the partnership with CPA has been a bright move towards lifting the status and professionalism of the profession, however, even though it may seem beneficial, but this major finding reveals that this has caused havoc amongst the members and society through increased difficulty in education and trainings. Responses have explained a huge mismatch of content between the two parties making the requirements more difficult to meet. A participant comment:

“There is a significant gap of competence and skills taught at NUS and what is required by SIA Even our brightest graduates fail the exam 2 or 3 times before they pass” (SCOM).

According to neo-institutional theory, normative pressures exist through the education and trainings, accreditation, examinations, social activities, and information centres that both SIA and the university provide. This is normal as Scott (2008) agrees that normative controls are built into the role systems and identities associated with membership of the profession. However, the major findings suggest that the normative link between SIA and NUS is very weak. The flow of normative pressure is not accurate and strong, and the degree of acceptance is very low. Tolbert and Zucker (1999) argue that this happens where adopters are apt to remain cognizant relatively untested quality, and consciously to monitor the accumulation of evidence on the effectiveness of the structures. Tolbert and Zucker (1999) further comment on this mismatch as a result of not reaching the stage of full institutionalisation. Oliver (1991) also explains that a situation as such may result from normative rationality which in this case, NUS may be constraining organisational adaptation and the acquisition of resources from SIA.

5.3.4 Western Culture and Impacts of Globalisation

The change in societal belief has influenced the role of SIA to adapt and adopt expected practices from overseas bodies. Participants identified a common belief amongst many Samoans that adopting practices from ‘outside’ is perceived to be ‘appropriate’. Many of the responses referred to Samoa’s engagement in many plans for globalisation because they believed and assumed it was the right and meaningful thing to do and what is accepted by society. However, there is also a contradiction between western practices and local culture and norms. Scott (2008) enforces this view by stating that cultural-cognitive frameworks formulate assumptions that underlie institutional logics and provide infrastructure on which beliefs rest. This has become a major challenge for the SIA, that is, to maintain a balance between the cultural-cognitive elements and the professional logic and ethical standards of the accounting profession.

The major findings also suggest that the shift in societal belief has influenced the role of SIA to achieve sameness with other professional bodies such as CPA and CAPA. SIA’s partnership with CPA and membership of CAPA works as an exercise to define reality (Scott and Backman, 1990) and create solutions which society believes is appropriate for their various business contexts. The CAPA international forum brochure states:

“This is a unique opportunity to learn about these developments and to consider how the profession can take advantage of them” (see Appendix E).

The forum as described by participants provides insights for accountants in Samoa working in public practice, business, or the public sector by discussing contemporary matters with regional leaders and creating that ‘body of knowledge’ and ‘shared conception’ and a sense of being in the same boat (Dacin et al., 2002). The challenge for the SIA is to go away and implement locally practices which benefits society and gains their trust. With a huge change in societal beliefs influencing the role of SIA to adapt by affiliating and partnering with overseas bodies such as CPA and CAPA have created normative pressures. The relationships with CPA and CAPA have exerted normative pressure onto SIA to continuously update and realign its content and information to enable affiliation and easy access to membership. SIA being heavily exposed to such external bodies achieves a type of normative rationality as argued by Oliver (1991) that legitimates their organisational choices in reference to overall mission and values and sustains integrity, defined as fidelity to self-defined values and principles (Paine, 1994; Selznick, 1992).

5.3.5 Faa-Samoa

The realisation of contradiction between Samoan and western culture has also influenced the disciplinary role of SIA. The traditional matai system and principles of ‘alofa’ and ‘faaaloalo’ are significant parts of Samoan culture. This is the cultural-cognitive pillar of institutionalization that involves peoples’ shared beliefs with reference to what is generally taken for granted. Cultural-cognitive aspects as generally more difficult to recognize and identify because they are typically more entrenched (Scott, 2008). Respondents have referred to these cultural mechanisms as obstacles and difficulties in treating staff, other relevant stakeholders, and the public. Having to respect elders has been their main priority and that it is very hard to direct or instruct someone older in age. Other influences grow from a belief that ‘everyone knows everyone’ in a small populated country and with the culture intact, actions are constrained. The significant aspects of Samoan culture including the matai system and principles of ‘alofa’, ‘faaaloalo’, and ‘aiga’ are shared beliefs. This major finding reveals the inactive role of SIA to discipline members is a result of influence from this shared belief (FaaSamoa).

5.3.6 Chapter Summary

In summary, the regulative pressure from the establishment of the SIA Act 2006 created an interaction and reciprocal relationship with the MOR influencing the role of SIA in promoting more quality and expertise in the field of tax amongst the accounting profession through the normative pillar. The change and introduction of the International Mutual Funds Act 2008 legislation aggravating the common issue of a lack of funding exerted regulative pressure on the access of SIA to funds and therefore influenced the role of SIA through the normative pillar by incorporate fundraising mechanisms into its activities. The impacts of globalisation such as affiliation, partnership and alignment with overseas bodies exerted regulative pressure to comply with certain requirements but at the same time imposing difficulties on education at the

tertiary and professional level. The findings revealed a mismatch between SIA and NUS as a result of a weak normative link. Therefore, this was changing members' and society's view on the role of SIA, that they are not protecting the interests of the institute, members and society. There was also a change in the cultural-cognitive pillar or shared conception of society from a traditional approach to processes, to western practices influencing the role of SIA to achieve similarities and sameness with overseas associations through the normative pillar. Lastly, the influence of an embedded culture (FaaSamoa) which contradicts with western culture and practices has influenced the role of SIA to refrain taking disciplinary actions on members. This has weakened the normative pillar of the SIA. Hence, the challenge for SIA is to use the positive influences of the culture to help strengthen the normative obligations of the profession.

The next and final chapter will provide a conclusion, suggestions for future research, and a contribution to literature, theory, and practice.

CHAPTER 6: Conclusion

6.1 Introduction

The traits of the development of the accounting profession and competition amongst professional bodies in UK spread throughout the British Empire and rest of the world including developing countries such as Samoa. The export of memberships and strategies has influenced the establishment, development and role of accounting bodies in host countries. Today, with rapid economic growth, accounting bodies have become subject to influences from the changing environment. The aim of this dissertation was to answer the main research question concerning the changes in the environment which have influenced the role of SIA. The main research question was constructed through the lenses on neo-institutional theory to uncover the regulative, normative, and cultural-cognitive pressures that influence what the role of professional body is today.

Chapter 1 presents the background of the development of the accounting profession and accounting bodies leading up to its influence on the world and developing countries including Samoa. The chapter also provides justification of why such a study is appropriate, how it fills the gap in accounting literature, and provides an overview of the research methodology. Chapter 2 provides a comprehensive literature review examining the changing role of the profession and accounting bodies as they are continuously influenced by their economic, social and political context with reference to the history of accounting bodies in UK and its diffusion throughout the British Empire and the rest of the world. Chapter 3 discusses the theoretical concepts and underpinnings provided within neo-institutional theory that is used to interpret the data and findings of this study. Chapter 4 discusses the methodology and methods used to collect and analyse the data. Chapter 5 presents the findings and discusses the major findings using the regulative, cultural-cognitive, and normative pillars of neo-institutional theory.

The next section (6.2) presents the findings and conclusions drawn from the main research question. Section 6.3 outlines the significance and contribution of this study. Limitations are also discussed in section 6.4. Finally, section 6.5 concludes the study by providing recommendations and areas for future research.

6.2 The Research Question

The findings with regard to the changes in the environment which have influenced the role of SIA have been summarised as changes in the regulatory environment, normative pressures from globalisation, and cultural-cognitive elements from both western and Samoan culture.

Regulative pressures were identified from the establishment of the SIA Act 2006 creating an interaction and reciprocal relationship with the MOR influencing the role of SIA in promoting more quality standards and expertise in the field of tax amongst the accounting profession. The partnership with MOR enforced the normative role of SIA by enhancing and incorporating tax changes into their education, trainings, and networks. Regulative pressure was also created from the International Mutual Fund Act 2008 aggravating the common issue of a lack of funding putting pressure on the role of SIA to incorporate fundraising mechanisms into its activities. SIA was therefore seen to

be moving away from its normative role and obligations to its member, to what drives income. Impacts of globalisation such as affiliation, partnership and alignment with overseas bodies such CPA Australia and CAPA have imposed difficulties in local education and accreditation requirements set by SIA at the tertiary and professional level. This finding was interesting as institutional theory assumed that the relationship between the SIA and NUS was normal as normative controls are built into the role systems and identities associated with membership of the profession. However, the findings suggested that while it may appear that SIA is maintaining the international recognition and standards, the normative link between SIA and NUS is very weak and the flow and acceptance of normative pressure is very low.

Other changes in the environment influencing the role of SIA were the change in the cultural-cognitive beliefs of society from a traditional approach to the belief in western practices, influencing the role of SIA to achieve sameness with overseas bodies such as CPA Australia and CAPA as it was perceived legitimate by society. A common belief amongst many participants was that adopting practices from 'outside' is perceived to be 'appropriate'. With a huge shift in societal beliefs influencing the role of SIA to adapt by affiliating and partnering with overseas bodies such as CPA and CAPA have created normative pressures for SIA to continuously update and realign its content and information to enable affiliation and easy access to membership. While it may appear that this view is beneficial in maintaining the international recognition and standards, it contradicts with the cultural-cognitive pillar. More support is required from SIA and the National University of Samoa to address the concerns of potential members that professional qualifying exams for SIA membership is too difficult. SIA must find balance between the normative and cultural-cognitive pressures and determine how one will strengthen the other instead of completely ignoring it.

Lastly, the cultural-cognitive pressure created from the contradiction between Samoan and Western culture is influencing the disciplinary role of SIA. Participants were reluctant to open up on these matters as it was highly sensitive. However, the data collected from other interviewees revealed the inactive role of SIA to discipline members is a result of being influenced by a shared belief and cultural aspect of the 'faamatai' system and principles of 'faaloalo', 'alofa', and 'aiga'.

6.3 Significance and Contribution

The first contribution of this research is to literature. This study is the first of its kind to be conducted on the professional accounting body in Samoa. Various studies on the Samoan profession have investigated the influence of culture on professionalism and accountability but never has there been a study of the influence on the role of SIA. Perera et al. (2012) studied the effect of culture on accounting professionalism in Samoa and revealed the nation being a collectivist and small power distance continua having a low level of professionalism. Masoe (2010) addressed accountability in the accounting profession in Samoa discovering that culture (FaaSamoa) represents a collective form and influence of accountability. Masoe (2010) further expands on the factors influencing the adoption of western accounting practice including globalisation and multinational companies, Pacific Rim politics, foreign aid programmes, international

trade, currency, education and migration. Therefore, this study is the first of its type on the role of the professional accounting body (SIA) using an empirical and theoretical approach (institutional approach).

The major finding of the SIA Act 2006 creating an interaction between SIA and MOR contributes to literature as identifying the development stage that Samoa is currently undergoing. It also adds to the literature of the role of accounting bodies in transitioning or developing countries. Another contribution is the impacts of globalisation such as affiliation and partnership with overseas bodies have imposed difficulties in the requirements set by SIA at the tertiary and professional level. Normally, professional associations work together with universities to provide accreditation and implement accounting changes, but the major findings reveal a mismatch of content of resources between the SIA and NUS. And this is changing members' and society's view on the role of SIA, that they are not protecting the interests of the institute, members and society.

The second contribution is to theory. This study is unique in that it investigates the institutional pressures influencing the role of accounting bodies in developing countries. Institutional theory for many years has neglected the role of professional bodies. Therefore, this study adds to institutional theory from the perspective of the role of professional bodies in developing countries such as Samoa (Greenwood and Hinings, 1996). The pressure exerted from the International Mutual Funds Act 2008 and lack of funding influencing on the role of SIA contributes to theory by revealing that institutions can exercise their regulative limitations through the normative pillar. Also the assumption that organisations in the same institutional field become similar and institutionalised through the normative pillar is countered by the findings of this study suggesting that the normative link can also become weakened as shown by the mismatch between SIA and NUS. This study creates awareness of the contradictions between culture and normative obligations of SIA. It will help SIA achieve balance between its normative obligations in terms of globalising the profession and the cultural-cognitive nature of its local context which may not be ready for such changes. It also creates awareness of the differences between the two institutional pressures and how one would strengthen the other. Lastly, this study also contributes to theory as it explains that cognitive pressures within an institutional field can contradict with embedded cultures (FaaSamoa) in countries such as Samoa.

The third contribution of this study is to practice. The results and findings of this study will further develop the accounting profession in Samoa as well as the future role of SIA by working more closely with NUS to address the concerns of difficult exams. This study also creates awareness for SIA of the importance of achieving balance between culture and the normative pillar to enhance their role including ethics, discipline, etc. The findings of changes in the regulatory environment will further enhance the regulatory framework that governs the SIA and its role to government and society. The SIA is made aware of the regulative pressures (SIA Act 2006, International Mutual Fund 2008) that influence their role. The findings also provide awareness of the risks and issues facing the accounting body as a result of the embedded Samoan culture. The

major findings on the mismatch between SIA and NUS will contribute in a way that it will encourage SIA to align its resources and strengthen this normative link which will create competent members of the profession.

6.4 Limitations

This section outlines the limitations of this study. Firstly, it is important to view the findings of this study in light of the limitations of the methods and theory that were used to collect, analyse and interpret data. The first limitation of this study is the use of institutional theory which other researchers have criticised by stating the levels of explanation provided by institutional theory has moved too far away from phenomenology (Meyer and Rowan, 1977). Consequently, the theory lacks endogenous explanations for processes of stability and change (Powell and Colyvas, 2008), and is at risk of losing internal coherence (Suddaby, 2010). This study has also disregarded other theory out there that may be appropriate for the interpretation of the findings. It could be assumed that the level of discussion of findings is impacted by these differences and limitations of institutional theory.

The second limitation of this study is that it adopts a qualitative approach which others or from a quantitative perspective comment as being too subjective, difficult to replicate, and has problems of generalizations and transparency (Bryman and Bell, 2011). It is difficult to draw statistical measures and conclusions from the interviews as they were not yes/no questions. The qualitative approach also allowed participants to sometimes sway of the objective of the study and take matters and topics personally. In some situations where information and questions were intentionally or unintentionally misinterpreted, it encouraged the researcher to try making an understanding of what they are referring to (Lincoln and Guba, 2001).

The third limitation is the sensitivity of questions during the interviews. Because Samoa is such a small country where everyone knows everyone, and culture plays an important part in everyday life, participants were sometimes reluctant to express their true feelings. The aspects of 'faaSamoa' creates a barrier and cautiousness amongst the way questions are asked and responded to (Masoe, 2010; Perera et al., 2012).

The last limitation of this study is the fact that the accounting body in Samoa has only been established indicates that the levels of change and influence from external pressures have not yet fully matured. While the findings have revealed the interactions between the SIA and MOR, the mismatch between the SIA and NUS, and the lack of disciplinary actions taken on members, it has been impossible to investigate further as these matters are very sensitive. The availability of information is limited. The findings of the indirect relationship of SIA members being government members themselves and the adoption of IFRS have not explicitly identified any changes and influence on the role of SIA which was another limitation of findings.

6.5 Recommendations and Future Research

The first recommendation to resolve some of the limitations of institutional theory, is for more meaningful analysis of organisations by having additional concepts such as institutional work (Lawrence et al., 2009) to ensure coherence by returning to its roots

in phenomenology and focusing attention, not on the social structures that are the outcome of institutionalization processes, but rather on the processes themselves. It is a recommendation of this study to take a more exclusive and insensitive approach in that it would reveal the true findings and feelings behind the secrecy that exists in Samoa. It will also be more meaningful to increase the sample size and create an exclusive outline of reaching saturation.

During the data collection and analysis process, the findings created some interesting areas for future research. The finding of the existence of an indirect link through SIA members being government members themselves is one interesting area to look into. Not only there is a suspicion of the consequences of this, but also in a country that is founded solely on cultural norms including the 'faamatai' system, principles of 'faaaloalo', 'alofa', and 'aiga', such forces will surely influence the regulative, normative, and cognitive role of SIA further to an extent and scope in which the findings of this research could not discover. One of the major findings of this study is the weak normative link between the SIA and NUS. This is another interesting area for future research to discover the main causes, intentions and motives behind the role of the accounting body or whether it is an internal issue within the university. The adoption of IFRS did not explicitly identify a change or influence on the role of SIA therefore; this leaves another area of the profession in Samoa worth investigating.

This research discovered the frontline pressures influencing the role of SIA. However, it could enhance this area and topic by incorporating the changes in second and third line pressures that initiate the change in frontline pressures. For example, future research could bring in the aspect of the WTO (which was for the sole purpose of removing price wars and barriers to trade) and how it has directly or indirectly influenced the role of SIA. Or, the study of the influences that modify culture in Samoa such as religion, western practices, etc., and how this has changed or influenced the role of the accounting body or profession. Lastly, because this study was conducted during a time when the accounting profession in Samoa is still developing, the changes in the profession and the external pressures have not fully matured. Therefore, it would be more meaningful to conduct a similar research in this area in the next years or so to really reveal the status and role of the accounting body at that point in time.

6.6 Conclusion

This dissertation continues to tell the story of the invasion and influence of practices and strategies of the early accounting bodies on the profession and accounting bodies throughout the world and in developing countries such as Samoa. To address the concerns and the gap in literature, the main research question was proposed ***RQ: How have changes in the environment influenced the role of the professional accounting body in Samoa?*** The main objective of this study was to investigate changes in the political, economic, and social environment which are influencing what the role of SIA is today. This study makes a contribution to literature by being the first of its kind to be conducted on changes influencing the role of the professional accounting body in Samoa (SIA). This dissertation also makes a contribution to theory by investigating the institutional pressures influencing the role of accounting bodies in developing countries

which for many years has been neglected. This study also contributes to practice by creating awareness of the changes in the regulatory environment, the normative and cultural-cognitive pressures which are influencing the role and SIA and how they would improve it.

Samoa is still a small developing country yet to undergo great changes and transformation from the repercussive effects of globalisation and the expanding accounting profession. The experience of the accounting development in Samoa will promote development of the profession in other pacific island nations, developing countries, and the rest of the world. This study also raises recommendation and areas of future research.

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Appendix A

Participant Information Sheet



Date Information Sheet Produced:

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Project Title

Establishing and maintaining a professional accounting body in Samoa: The role of the SIA (Samoa Institute of Accountants).

An Invitation

My name is Love Muese Ioane and I am a student at AUT University in the Faculty of Business and Law undertaking research towards a Masters of Business (MBUS). I am writing to kindly request your assistance with this research. If you consent to participate in this research, you are assured and guaranteed confidentiality and anonymity. You have the option to withdraw at any time during the study. My primary supervisor for this study is Dr. Anil Narayan and my secondary supervisor is Professor Keith Hooper both of the Faculty of Business and Law at AUT University.

What is the purpose of this research?

The purpose of this research is to investigate how the changes in the environment have influenced the roles and relationship between the accounting profession and government in Samoa. This study aims to collect data from members of the local profession, government officials and the wider community stakeholders. The results of this study will be published in my Masters dissertation, and potentially journal articles, conference papers and other academic publications and presentations.

How was I identified and why am I being invited to participate in this research?

You have been selected as a participant in this study due to your involvement in the Samoan accounting profession, government, and wider community. This study hopes with your consent, to collect your insight as to how the accounting profession is adapting to changes in the environment.

What will happen in this research?

Due to the design that this study has adopted, it will employ a face to face interaction between the researcher and yourself at your natural setting. This study hopes to engage with you through either an interview or a talanoa session with regards to the aim of the study. With your permission, this research also aims to gather any relevant documents you may provide to assist with the research. As a participant of this study, you will be asked various questions during the interview or talanoa session which are about the particular group you are involved in.

What are the discomforts and risks?

This study anticipates that you, as a participant of this study, will encounter very limited discomforts and risks. This is for the reason that this study is aimed at collecting data of how changes in the environment have influenced the roles and relationship between the accounting profession and government rather than your personal opinions and background.

How will these discomforts and risks be alleviated?

If you may choose to disclose information that might cause any discomfort and risk; this study will ensure that you will be protected by remaining anonymous in the final report. All collected data (notes, audio recordings and documents) will be assured confidentiality and only the researcher will access it.

What are the benefits?

This study aims to benefit the accounting profession in Samoa by providing insight as to how well they have evolved over the years and their current status. The study also aims to benefit participants by providing an understanding of what government and the profession are doing to adapt to changes in the environment. This research will benefit the wider community in Samoa as to reemphasising trust in the accounting profession as they see being competent and honest. This study will also benefit the stakeholders of Samoa by providing an evaluative approach as to the need for any changes and improvements in the accounting profession to better meet their needs.

How will my privacy and confidentiality be protected?

As a participant, you may choose a venue where interviews and talanoa sessions will take place. Any information disclosed by you, the participant during the interviews and talanoa sessions will be treated with the highest level of confidence and competency and that access to data is only available to the researcher. Your privacy is also assured in that the nature of this study is not about any specific individual and their personal history but rather a study about the overall profession and its role.

If in a situation where you have disclosed any sensitive information, this will be entirely excluded from this study as the research will only stay focused and keep information contributing to the research questions and objectives. Your name will not be mentioned in the final report instead you will be allocated a number.

What are the costs of participating in this research?

The interview or talanoa session is expected a duration of 30 to 60 minutes depending on your availability and content of discussion.

What opportunity do I have to consider this invitation?

It would be much appreciated if you could notify the researcher (Love Muese Ioane contact details below) of whether you consent to participate in this study or not within the next two weeks.

How do I agree to participate in this research?

If you wish to participate in this study, you will be required to complete an ethical consent form (see attached) which explains your rights as a participant. You may wish to decline and no further contact or communication will be made to you.

Will I receive feedback on the results of this research?

As a participant, you may request (on consent from) to receive a copy of the results of this study which will be in the form of a Masters dissertation.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, *Dr. Anil Narayan*, anil.narayan@aut.ac.nz, + 64 9 921 9999 ext 5121.

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTEK, Kate O'Connor, ethics@aut.ac.nz, + 64 9 921 9999 ext 6038.

Whom do I contact for further information about this research?

Researcher Contact Details:

Love Muese Ioane, lioane@aut.ac.nz

Project Supervisor Contact Details:

Dr. Anil Narayan, anil.narayan@aut.ac.nz

Approved by the Auckland University of Technology Ethics Committee on 7 April 2014, AUTEK Reference number: 14/43.

Appendix B

Consent Form



Project title: Establishing and maintaining a professional accounting body in Samoa: The role of the SIA (Samoa Institute of Accountants).

Project Supervisor: Dr. Anil Narayan

Researcher: Love Muese Ioane

- 7 consent items regarding understanding of research, audio-taping, withdrawal, and report receipt.

Participant's signature:

Participant's name:

Participant's Contact Details (if appropriate):
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Date:

Approved by the Auckland University of Technology Ethics Committee on 7 April 2014, AUTEK Reference number 14/43.

Appendix C

Participants	Role/Position	Date Interviewed	Code
1	SIA Official	16 May, 2014, 4.00pm	PSIA
2	Audit Office Official	19 May, 2014, 12.00pm	AAO
3	Partner at Accounting Practice	19 May 2014, 1.30pm	LSIA
4	Partner at Accounting Practice	19 May 2014, 3.00pm	BSIA
5	Audit Office Official	20 May 2014, 10.00am	ADA
6	Finance Manager Statutory Board	20 May 2014, 12.30pm	FMN
7	Shadow Minister of Crown	21 May 2014, 8.00am	SCOM
8	Minister of Crown	21 May 2014, 10.30am	MCOM
9	Principal at Government Department	21 May, 2014, 12.30pm	PMOF
10	Senior Minister of Crown	21 May 2014, 2.00pm	HPM
11	Accounting Officer at the Bank	22 May 2014, 3.00pm	ACB
12	Principal at Government Department	22 May 2014, 12.00pm	PGIA

(The Role/Position has been disguised the identity of individuals).

Appendix D

INTERNATIONAL FORUM

presented by

*The Samoa Institute of Accountants (SIA) &
The Confederation of Asian and Pacific Accountants (CAPA)*

The Accountancy Profession in Samoa Supporting Business Development and Growth

The Samoa Institute of Accountants (SIA), the professional accountancy organisation in Samoa, and The Confederation of Asian and Pacific Accountants (CAPA) representing the regional accountancy profession, of which SIA is a Member, are proud to present an exclusive Forum titled *"The Accountancy Profession in Samoa Supporting Business Development and Growth"*.

Encompassing presentations, panel sessions, and open discussions involving leaders from the international profession and the profession in Samoa, the Forum will explore the role played by professional accountancy organisations and its members in the development and growth of businesses and economies. This is an opportunity for accountants in Samoa to meet and discuss contemporary matters with regional leaders and representatives of the profession from Australia, New Zealand, Canada, Fiji, India, Papua New Guinea, Sri Lanka and Solomon Islands. The accountancy profession continues to evolve with many initiatives being undertaken at global, regional and national levels.

This is a unique opportunity to learn about these developments and to consider how you and your profession can take advantage of them. The Forum will provide valuable insights for accountants in public practice, business, or the public sector. Don't miss out on this unique opportunity.



22nd August, 2013

Samoa Conference Centre (TATTE Building)

Sogi APIA

Hosted & Organised by:



Jointly Organised by:

