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FACULTEIT ECONOMISCHE  
EN TOEGEPASTE  
ECONOMISCHE WETENSCHAPPEN

# **WORKING PAPER**

**CREATING A PROFESSION 'OUT OF NOTHING'  
THE CASE OF THE BELGIAN AUDITING PROFESSION**

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Vakgroep Accountancy en Beheerscontrole

nr. 97/25  
februari 1997

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# CREATING A PROFESSION 'OUT OF NOTHING'

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### Abstract

Traditional professions generally originated and developed before being widely recognized as distinctive professions. As an example, the professional bodies that represent the U.K. and U.S. accounting professions originated in the nineteenth century and were built on existing practice. Professionalisation in these cases was a gradual process, with State involvement only coming in in a later phase. This paper discusses a profession that originated in a markedly different way. The Belgian auditing profession has been created at an identifiable moment in time and its creation was opposed by the existing accounting profession. Social and political powers seem to have been the driving forces behind its creation. Nevertheless, once created the profession was taken over very rapidly by a part of the existing accounting profession. Throughout its existence, the same political and social powers that created the auditing profession, occasionally also threatened its survival.

### Keywords

Auditing Profession; History; Professionalisation; Belgium