# On Becoming a Partner:
# The Phases of Identity Conversion During the Promotion to Partner[1]

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**Abstract:** Professional service firms (PSFs) face fundamental shifts in their work. How professionals employed in these firms identify with work is central for their motivation, commitment and motivation. The literature has not explored how partners in PSFs construct their professional identities. In this paper, we explore how the identity of auditors changes when they are promoted to partners. Relying on in-depth interviews with partners, auditors, and former auditors in a Big 4 office in France, we show that auditors undergo an identity conversion when they become partners; two phases characterize this conversion process. The first conversion phase, the projection phase, occurs during the period leading up to promotion. Auditors adapt their ideal professional identity and, to a lesser extent, their experienced identity, from that of the auditor to that of the ideal partner. The second conversion phase, the realization phase, happens after the auditor's promotion to partner. Having taken on their new role, rookie partners realize how their experience in this role is different from the experience in their former role and their ideal. As a result, they adjust their experienced identity to that of the actual partner. Our study contributes to research on accounting professionals by adopting a temporal, process perspective of partner identity and unpacking the identity construction process to show how auditors undergo an adjustment in ideal and experienced identities during the transition to partner. Our findings are relevant for the accounting profession, as they highlight the importance of professional identities and changes therein for how work is experienced.

**Keywords**: identity conversion, identity regulation, identity work, promotion-to-partner process, audit partners, careers, Big 4 Firms

## 1. Introduction

Professional service firms (PSFs) in accountancy are facing fundamental shifts in how their work is done, including rising automation and artificial intelligence, increasing demand for remote work, declining employee retention, growing labour shortage (e.g., "the great resignation"), increasing burnout, and low employee morale and engagement (due to e.g., heavy workloads, time pressure) (Carrillo, Castellano, and Keune 2017; Tadros 2021; Wilkins 2021). PSFs have to adapt to these shifts and revise how they are managed, including their control mechanisms. Like other knowledge-intensive firms, PSFs draw heavily on ideological control mechanisms that focus on the identities of the professionals they employ (Kärreman and Alvesson 2004). Identity, Sveningsson and Alvesson (2003) explain, "is viewed as central for issues of meaning and motivation, commitment, loyalty, […] decision-making, […] leadership, […] organizational collaborations […]. »

To date, research has shed light on the identities of audit professionals in PSFs. Professional identity answers the question of who an individual is as a professional. How auditors construct their professional identities is shaped by how they are socialized and how they internalize cultural values (Anderson-Gough, Grey, and Robson 1998, 2001). Auditors want to belong to their professional community (Guénin 2008) and conform to the ideal image or ideal type of the professional (Grey 1998; Kosmala and Herrbach 2006). They can become "corporate clones" (Covaleski et al. 1998) when they conform to the ideal they believe necessary for succeeding (Kumra and Vinnicombe 2008).

In contrast, research on partner identity in PSFs is scant. It explores controls, including ideological controls, by showing how partner identity is regulated via disciplinary techniques (e.g., coaching, management practices driven by objectives), which aim to transform autonomous professionals into true entrepreneurs "by duplicating the organization within the individuals" (Covaleski et al. 1998:294). (Gendron and Spira 2010) analyze how professionals, including partners and former partners, adjust their identity during a crisis—Arthur Andersen's bankruptcy—by engaging in identity work. Concurrently, their study offers insights into ideological controls following promotion to partner. It reveals how partners often experience substantial performance pressure via the threat of exclusion from the partnership and the emphasis on generating increasingly higher fees (Gendron and Spira 2010). Finally, research shows what auditors do when they become partners: they undergo a "rite of passage" whereby they handle

their career, seek opportunities, and build political strategies to succeed (Kornberger, Justesen, and Mouritsen 2011).

Accordingly, our understanding of partner identity is limited, especially from the temporal perspective of their careers. Beyond our understanding of auditor practices during their promotion to partner (Kornberger et al. 2011), we know little about how the promotion process shapes them as professionals, in their professional identity. We cannot extrapolate from research on auditors to partners because this research does not adopt a temporal perspective and because partners are unique and differ from auditors. To start, partners have a different orientation: they are more focussed on business, reflected in cooptation criteria (Baker 1975, 1977; Carter and Spence 2014; Gendron and Spira 2010; Greenwood and Suddaby 2006; Spence et al. 2015). Moreover, partners act differently, and their actions have broader implications: partners have more power and interact differently with leadership, notably in terms of how they negotiate (McCracken, Salterio, and Schmidt 2011). Accordingly, auditor identity is too constraining and standardized while not accounting for partner heterogeneity (Baker 1975, 1977).

While research on accounting professionals has not explored the identities of professionals as they transition through their careers, scholars focussing on professionals other than auditors have done so. For example, Hughes (1958) explores medical professionals and shows how, during their conversion to professionals, they adjust their experienced identity to a new ideal, that of the medical professional. This work suggests that accounting professionals undergo a substantial change to their identity as they move through their careers. Shedding light on how the identities of accounting professionals evolve would enable us to understand better the professional identities of partners and, more broadly, of auditors over time. It would help us comprehend professional identity, identity regulation (i.e., ideological controls), and identity work from a temporal perspective. Accordingly, our research questions focus on how the identity of accountants evolves during the promotion from auditor to partner. How does the professional identity of auditors change during this transition? How is their identity regulated (i.e., ideological controls)? How do they adjust their identity, including in response to identity regulation?

To answer these questions, we draw on interviews with 41 partners, auditors, and former auditors in a Big 4 office in Paris, France. Our analysis of the interviews is grounded in interactionism, which views the making of a professional as a longitudinal identity conversion process characterized by interactions (Dubar, 1991; Hughes, 1958). We complement this

perspective with studies on identities, which enables us to conceptualize the identity conversion process as involving two separate dimensions of professional identities: the experienced dimension (i.e., which answers the question of who am I?) and the ideal dimension (i.e., which answers the question of who do I want to be?). Using both identity dimensions helps us understand and unpack the complexity of the conversion that auditors' identities undergo as they transition to partner.

We show how the transition to partner involves an identity conversion process characterized by two phases of conversion, during which professional identities shift. The first conversion phase occurs during the phase leading up to the promotion, which we call the projection phase, since the auditor projects themselves as a potential partner. This projection implies that the auditor adapts their ideal identity, from that of the auditor to that of the partner. Their experienced identity remains largely that of an auditor, although they integrate into their daily lives some new practices that they view as necessary for establishing their potential as partner. The second conversion phase occurs during the phase that follows the auditor's promotion to partner, which we refer to as the realization phase, since the rookie partner realizes how the experience in their new role is different from the experience in their former role and from their ideal, and they adjust their experienced identity. This conversion process characterizes the auditor's growth into a different, more complex professional role; their identity adjustment is two-phased, and transitioning to partner requires going through both phases. During both phases, professionals experience identity regulation and are (implicitly or explicitly) told who they ought to be as professionals. Professionals engage in identity work by adapting and reworking their experienced and ideal identities, including in response to identity regulation.

Our study helps us understand the dynamics of professional identities, contributing to research on the identities of accounting professionals. We use a temporal perspective to explore how identities evolve during their career, specifically during the transition to partner. We show how this evolution concerns ideal and experienced identities; it is anchored in a two-phased conversion process involving identity regulation (i.e., ideological controls) and identity work, enabling partner identity to emerge and unfold.

Our study also has repercussions for accountancy PSFs. It illustrates that identity is key in how professionals go through transitions, which suggests that identity also plays a role in how they experience the fundamental shifts (e.g., low employee retention, burnout) that PSFs are currently undergoing. Professionals' individual experiences draw on the core of who they are: their ideal

and experienced identities. To address these fundamental shifts, PSFs need to be mindful of identities, including auditor and partner identities, and of changes in identities. Our study suggests that employee retention and morale are affected by the expectations of what professionals should be and how they should act, that is, ideological controls. Professionals who do not identify with ideals conveyed through controls suffer from burnout and leave.

The article proceeds as follows. Next, we discuss our theorization, which draws on research on identity and interactionism. Then, we unpack the concept of identity conversion, including changes in ideal and experienced identities, identity regulation and identity work. We present the methodology and the results. Finally, we conclude and discuss our results and suggestions for future research.

## 2. Professional identities in transition

We now discuss the identity of auditors and how it changes during their transition to partner. We start with the concept of identity and explain that we use interactionism to ground our discussion. We then introduce the concept of conversion phases and explain the role that conversion phases play during identity transitions.

### a. Identity

A person's identity plays a central role in their life, including their life in an organization: individuals "act based on who they are, not on what choices they have" (Powell and Colyvas 2008:12). A person's identity answers the questions "Who am I?" and "Who am I not?" (Mats Alvesson and Willmott 2002). According to Brown (2015b), identity refers "to the meanings that individuals attach reflexively to their selves as they seek to answer questions such as: 'How shall I relate to others?' 'What shall I strive to become?' and 'How will I make the basic decisions required to guide my life?' […]" (p. 21) People answer these questions by telling themselves stories (Ibarra and Barbulescu 2010). A person's identity can be seen as the "internalized, evolving, and integrative story of the self." (McAdams 2008:242)

Identity is layered and has multiple dimensions: a person can harbour different selves that each surface in different settings and relate to a specific dimension of their identity (e.g., a

professional, a parent). [4] The multi-dimensional conception of identity is relevant in our context. We focus on the professional dimension of an auditor's identity, which is not fixed but fluid and changes over time, for instance, as they transition to partner. During this transition, auditors continuously update their experienced identity (i.e., who they are and who they are not) and their ideal identity (i.e., who they want to be and who they do not want to be) (Dutton, Roberts, and Bednar 2010; Ibarra 1999; Pratt 2000).[5]

## b. Interactionism

We ground our discussion of the auditor's identity evolution in interactionism (Becker 1963; Dubar 1991; Hughes 1958). Interactionism considers that interactions provide the basis for individuals to develop meanings in a "continuous process of interpretation" (Becker 1963), including who they are and who they wish to be. The interactionist lens emphasizes two critical features of identities.

First, interactionism highlights the interactional aspect of identities. A person's identity combines a "me" and an "I" in a delicate balance. The "me" speaks to how others recognize the person as a group member, whereas the "I" reflects the individual's active role in the group (Dubar 1991). In their identity, the person internalizes the spirit of the group through the "me" and asserts themselves in the group through the "I" (Dubar 1991:97). Others with whom a person interacts thus are key for identity. The person wants recognition from others (Dubar 1991), which involves others judging them positively. Yet judgement can be harmful, notably when the person engages in what is seen as deviant behaviour, as argued Becker (1963) in his work on marijuana smokers. The person can then develop a deviant identity, which unfolds during a career as they transact with a group that sees them as deviating from a norm. Deviance involves not just the transgression that the person is seen as having done but also the labelling that the group engages in when they designate both the norm and its transgression (Mangen 2021). In short, interactionism implies that identity evolution cannot be analyzed outside the interactions in which individuals are immersed.

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4The self is different from identity, in that the self describes "a capacity for reflexive thinking", whereas identity refers "to the meanings that individuals attach reflexively to their selves as they seek to answer questions such as: 'How shall I relate to others?', 'What shall I strive to become?', and 'How will I make the basic decisions required to guide my life?' […] (Brown 2015:21)

5Ideal identity is also referred to as "desired", "projected", or "imaginary future" identity (Alvesson and Kärreman 2007; Costas and Grey 2014; Ibarra 1999; Pratt 2000).

Second, interactionism views a person's identity as temporal and evolving within a long-term process (Dubar 1991; Hughes 1958). This temporal aspect highlights a "work experience that includes entry into the trade, the job, new directions, the anticipations, the successes, and the failures" (Dubar and Tripier 1998:95). Identities are fluid and change over time, as individuals continuously update and define who they are and who they are not (Ashforth and Schinoff 2016) and who they want to be and who they do not want to be. Transitions, which represent unstable periods outside of routine life, are novel, disruptive, and critical as individuals adjust to new environments and relationships. They "disconfirm the valued identities individuals hold" (Ashforth and Schinoff 2016:112,120). As transitions unfold, individuals actualize a desired possible self (e.g., the partner) by gradually becoming this self.

### 3. Identity conversion

We rely on theories from identity and interactionist research to discuss auditors' transition to partner, which we characterize as an identity conversion. Identity conversion is borrowed from the religious lexicon and represents an alteration of an individual's identity that reflects a profound shift in how they see themselves (Berger and Luckmann 1966; Dubar 1991; Hughes 1958; Strauss 1959). Underlying identity conversion is a process of socialization concerned with what one can do (e.g., mastering technical knowledge, developing expertise in a field) and who one is. Through this process, the person integrates and internalizes professional codes, proper behaviour, values, and language. The process can be seen as "designed both as an initiation, in the ethnographical sense, to professional culture and as a conversion in the religious sense of individuals to a new conception of oneself and the world, in short, to a new identity." (Dubar 1991:135)

Research provides further details on the identity conversion process and its underlying dynamics (Conroy and O'Leary-Kelly 2014; e Cunha et al. 2010). When a person's identities evolve, they are in the process of becoming, during which they seek to re-envision and redefine who they are; they "struggle to establish a 'new normal' around their changed sense of self" (Conroy and O'Leary-Kelly 2014:67). The person passes through a liminal period during which they no longer feel that they are who they used to be, yet they do not yet entirely know who their new self is (Conroy and O'Leary-Kelly 2014). The liminal period has three phases: a separation phase during which the person disassociates from their former self; a transition phase during which they move through the process of becoming and making sense of who they will be, and a reincorporation phase during which they successfully establish their new self (Conroy and

O'Leary-Kelly 2014; e Cunha et al. 2010). The process during which the person traverses the liminal period is not necessarily linear, and they can move back and forth between different phases (Conroy and O'Leary-Kelly 2014).

An auditor's identity conversion covers the period between the time when they first envision the possibility of applying for partner and the time when they have settled into being a partner. To date, we do not know this process nor how it can be characterized (e.g., by the liminal period from Conroy and O'Leary-Kelly (2014)). To explore this period, we rely on Hughes (1958), who argues that "no matter how sensitive the individual's anticipation of himself in a future role, there is some gap between anticipation and realization." (p. 126) It is in managing this gap that identity conversion occurs, which amounts to passing through a mirror (Hughes 1958): an irreversible change happens as the person progresses from the ideal of a role to the actual experience of the role, that is, from the lay world to the sacred position of the professional. Conversion indicates a relatively clear-cut transition from one state to another: the person starts as someone and then, through conversion, becomes someone else. Hughes (1958) is concerned with how, during this conversion, a professional's experienced identity adjusts to a new ideal. We will now discuss how, in our case of auditors transitioning to partners, the conversion process involves changes in identities, identity work and identity regulation.

### a. Changes in ideal and experienced identities

We conceptualize auditors' conversion process by accounting for how both their ideal and experienced professional identities evolve. In contrast to Hughes (1958), who focuses on experienced identities, we are also concerned with ideal identities, whereby a person considers a new ideal and updates their identity to integrate this new ideal. Our research considers a conversion in both experienced and ideal identities as auditors envision becoming, are promoted to, and work as partners. Before the start of the conversion process, an auditor's ideal and experienced identities are those of the auditor. After completing the conversion process, their ideal and experienced identities have changed and now correspond to those of the partner. In between those two extremities, the auditor undergoes a conversion and updates their experienced and ideal identities, from those of an auditor to those of a partner. To date, we do not know this conversion process nor how it unfolds. *Our first research question thus asks how auditors' ideal and experienced identities change during their transition to partner*.

**b. Identity regulation**

Identity regulation consists of implicit and explicit demands made on individuals about who they are (i.e., experienced identities) and who they can and should be (i.e., ideal identities) (Gendron and Spira 2010:276). These demands reflect norms in the person's environment (Baker and Brewis 2020; Dumont and Waldzus 2015; Sotirin and Gottfried 1999; Wieland 2010). Individuals are expected to comply with demands in discourses by embodying and enacting ideal identities (Ashforth and Schinoff 2016).

Demands can originate both from peers in individuals' environments and from individuals themselves. Peers' practices are crucial for identity regulation, as emphasized by interactionist and identity researchers (Hatmaker 2013). Individuals wish to show how they belong to their group of peers, who occupy similar positions or perform similar work, and conform to the "prototype of a member in good standing" (Ashforth and Schinoff 2016:116). They want positive social feedback and wish to be accepted as fully legitimate group members valued and validated by their peers (Ibarra and Barbulescu 2010:147). The person interprets themselves and their role relative to what they perceive, in their peers' gaze, as the norms about how they should behave and what roles they should take on (Powell and Colyvas 2008). The practices of peers are crucial (Hatmaker 2013) and part of a two-way process during which peers make demands on the individual, who responds by performing identity work (Carrim and Nkomo 2016).

Peers' demands involve two sets of practices. First, peers communicate and monitor compliance with norms, via discourse including discursive devices like labels (Gill and Larson 2014; Jammaers and Zanoni 2020; Mangen 2021). Peers can thus act as gatekeepers who enable a person's career progress (when they validate the person) or constrain an individual's career progress (when they perceive the person's entry into their group as a threat (Ashcraft 2005; Ibarra and Barbulescu 2010). Being validated by peers helps individuals make it past gatekeepers (Ibarra and Barbulescu 2010). Second, peers act as prototypes and models: they represent the group and its expectations (Ashforth and Schinoff 2016). Through discursive and material practices, peers enact and communicate expectations about norms, roles, and prototypes associated with the group. These practices define the successful group member and frame success in specific ways (Bristow, Robinson, and Ratle 2017) while also naturalizing particular ways of being and acting as a group member (Meyer 2008:530). These two sets of practices are well illustrated in accountancy PSFs, where partnership naturalizes specific practices and discourses, like overwork, that construct and

communicate what a partner is and how they act and thus set norms (Lupu and Empson 2015). They have repercussions for auditors as they transition to partner: auditors are implicitly expected to comply with demands by embodying and enacting expected identities (Ashforth and Schinoff 2016). Our study is interested in these demands, specifically, the demands that shape auditors' ideal and experienced identities. *Our second research question thus asks how auditors' experienced and ideal identities are regulated during their transition to partner.*

### c. Identity work

Identity work is a process during which individuals are "engaged in forming, repairing, maintaining, strengthening or revising the constructions that are productive of a precarious sense of coherence and distinctiveness." (M. Alvesson and Willmott 2002:626) (see also Koerner 2014 p. 67).[6] Identity work answers the questions "Who am I?" and "Who am I not?" (Carrim and Nkomo 2016:4) by addressing identity gaps that arise during everyday life (e.g., between ideal and experienced identities) and that lead a person to ask these questions (Atewologun, Sealy, and Vinnicombe 2016). Identity work waxes and wanes: it is more prevalent during significant events like professional transitions; otherwise, identity is stable and little identity work is done (Ashforth, Harrison, and Corley 2008; McAdams 2008).

As individuals engage in identity work, they seek to meet peers' demands while being authentic and re-establishing a coherent self that evolved from the past self (Atewologun et al. 2016; Creed, DeJordy, and Lok 2010; Kreiner, Hollensbe, and Sheep 2006). They attempt to bridge past identities to transition to a new identity accepted by peers (Ibarra and Barbulescu 2010). Identity work implies cognitive efforts as the person engages in internal sense-making: they interpret who they are, works "to understand novel, unexpected, or confusing events" (Maitlis and Christianson 2014:58) and integrate them into their identity. They interpret who they are and how they understand their environment (Weick 1995; Weick, Sutcliffe, and Obstfelt 2005). Interpretations involve self-narratives that enable individuals to engage with themselves (Ibarra and Barbulescu 2010:147) and are derived from discourses in their environment (Brown 2015).

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[6] Other, similar, definitions of identity work have been proposed. For instance, Gendron and Spira (2010) see identity work as "the process by which individuals reflectively seek to maintain or revise their sense of identification […]" (p. 276) Sveningsson and Alvesson (2003) argue that "identity work refers to people being engaged in forming, repairing, maintaining, strengthening or revising the constructions that are productive of a sense of coherence and distinctiveness." (p. 1165) Atewologun, Sealy, and Vinnicombe (2016) argue that individuals do identity work when they "put effort into making sense of everyday events, especially those events that challenge self-identities, to maintain self-esteem and a sense of coherence (Ashforth et al., 2008; Burke 2007)."

This research, which does not focus on auditors nor partners, helps us understand the transition process to partner. Auditors wish to bridge the gaps between their experienced and ideal auditor identities before the conversion to partner and their experienced and ideal partner identities after the conversion. The gaps must be resolved, lest the auditor no longer feels true to themselves, rejected by their peers, and experience emotional discomfort. We are interested in the work that auditors and partners do to bridge this gap. *Our third and final research question asks how auditors adjust their ideal and experienced identities during their transition to partner.*

## 4. Data

Because we are interested in understanding the identity conversion process that auditors undergo as they become partners, we use data that speaks to auditors' and partners' experiences. Our data are from two sources.

First, we draw on observations that one of us collected during her four-year professional experience as an auditor in a Big 4 office in Paris, before the start of our study when she did not intend to conduct research. Retrospective participant observations (Bulmer 1982) create a sequence of original roles, starting with a complete participant role, followed by the academic researcher role, before concluding with the retrospective observer's role. [7] Retrospective participant observations have the advantage of sidestepping research bias; moreover, the researcher is familiar with the field, preventing deception or misunderstanding.

Second, the same co-author did narrative interviews with 41 partners, auditors, and ex-auditors in the same Big 4 office in Paris, including 25 life story interviews and 16 semi-structured interviews. Table 1 provides details on the interviewees. Our 25 life story interviews included 22 interviews with active partners, one with a partner-manager, and two with a partner who had left the firm. We now further explain our life story and semi-structured interviews.

## a. Life story interviews

Before a life story interview, the co-author explained our study, focusing on the promotion-to-partner process. At the start of the interview, the interviewee was invited to recount the story of their career and life as they saw fit. Accordingly, they were at least somewhat prepared to recount their lives from the perspective of how they experienced their career. Throughout the interview,

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[7] This is the process that Becker (1963) adopts in his study on jazz musicians. As a former musician, he used his past experience and relied on a sociological interactionist perspective drawing on life stories of old companions.

the co-author mostly listened to the interviewee and avoided influencing them, intervening only to encourage the interviewee through prompts that showed interest, asking them to clarify or elaborate on a point, and ensuring focus on the subject of interest. Although the co-author did not have an interview guide, she had a prepared list of matters relating to the interview subject, the set of problems and research questions. She consulted this list at the end of each interview to ensure all points were covered; if not, she probed omitted issues.

Our life story interviews aimed at helping us understand how interviewees viewed their lived experiences leading up and including their transition to partner. At the time of the interviews, interviewees were distanced from their past experiences, which enabled them to narrate them in the larger context of their lives. Narrating "is an active and motivated process of abstracting from day-to-day events to makes sense of oneself in the local context in a manner consistent with salient identity motives." (Ashforth and Schinoff 2016:123) Narratives illustrate how interviewees simultaneously make retrospective and prospective sense of their lives (Gendron and Spira 2010): they are retrospective as interviewees engage with the past and prospective as interviewees project into the future (Ashforth and Schinoff 2016). Interviewees work through practices of their past and future selves and attribute meaning to these practices, which helps them revise and reconstruct who they are. Narratives help interviewees fill gaps that they encounter when they reflect on their lives (e.g., between their selves in different professional roles); they enable interviewees to offer rationales for transitions between old and new roles (Ibarra and Barbulescu 2010:138).

Narratives are not neutral; instead, they more or less explicitly specify what is true and what is false for a particular interviewee at a specific point in time and place and what subjects can be broached at that time and place (Dent and Whitehead 2002). Sense-making involving narratives is highly subjective: it reflects what matters to an interviewee surrounded by particular discourses in a specific situation (Bertaux 2005; Koerner 2014b). As such, narratives constitute a form of identity work (Koerner 2014b). The identity work that interviewees narrate in the now is linked to the past they remember and the future they project themselves into (Brown 2015). This identity work may involve different and sometimes contradictory narratives (Woodward 1997). Meaning production and identity work are closely linked.

During the narration, interviewees select essential events, or turning points, amongst the rich set of events of their past lives (Ashforth and Schinoff 2016). Turning points help anchor what is narrated and can reveal periods that are crucial for identity conversion. Interviewees need to relate

turning points coherently to where they are now (Koerner 2014b). We are interested in turning points, the meanings that interviews assign to them in light of their path to partnership, and how interviewees relate them to their identity.

### b. Semi-structured interviews

To complete our life story interviews, we did 16 semi-structured interviews with auditors and former auditors who had not experienced cooptation. These interviews helped us interpret life story interviews by offering a different perspective from below. In addition, they enabled us to understand the difficulties encountered during the transition to partner and the informal aspects not narrated by life story interviewees who had "succeeded."

We used an interview guide, which provides a general framework that highlights the study's main objectives, sets of problems, and topics of discussion. Interview guides can evolve according to the questions and research angles the interviews take on. We recorded all interviews (except for two interviews where we took detailed notes) and later on transcribed them. The interview transcript takes up nearly 700 pages for 57 hours of interviews.

### 5. Analytical procedures

We rely on narrative and thematic analyses since we wish to understand auditors' transition to partner. The unit of analysis in our study is an interviewee's account, as narrated during the interview. The analysis took place in several stages, as described next. Below, we explain narrative and thematic analyses.

### a. Narrative analysis

Narratives are salient tools that enable individuals to make sense of events (Weick 1995). They are relevant in our context: we are concerned with understanding events that enabled auditors to rework their identity as they transitioned to partner. We explored each interviewee's account as a whole in the context where they were situated (Riessman 2008); we reconstructed the careers of partners, former partners, and managers to ensure that their stories were diachronically coherent.

We are interested in interviewees' knowledge about a particular social phenomenon—the promotion to partner. We did not search for an objective explanation of experiences but for how interviewees reflexively and subjectively represent their experiences. We followed interactionist principles (Becker 1963; Hughes 1958) and were attentive to recurrences, turning points, and

differing points in individual stories, which involve many realities, people, and situations. We captured similarities and differences between individual experiences and the meanings each interviewee attributed to their experience by comparing the individual stories (Bertaux 2005). Doing so enabled us to understand the collective forces that determined the individual professional paths and the underlying contextual and organizational elements.

## b. Thematic analysis

We complement our narrative analysis with thematic analysis, based on theoretical work carried out before the interviews and on concepts that emerged inductively from our analysis. We categorized the corpus of data according to the key concepts related to identity, daily work, and the recurrences in the empirical material.

## 6. Findings

Our interviews show that the transition from auditor to partner implies a conversion process involving the auditor's identity. The identity evolves in two phases. In the first, projection phase, the auditor starts to imagine the possibility of being a partner and moves closer to the boundary point where they become partner. Once the auditor has crossed this boundary point, they start the realization phase as a rookie partner. They now inhabit their new reality of being a partner and acting as such. We will now discuss how the auditor's identity evolves throughout each transition process phase via identity regulation and identity work.

## a. Before promotion to partner: Projection phase

Before being promoted to partner, auditors go through a first conversion phase: they integrate the partner ideal into their ideal professional identity. They are influenced by others who communicate the partner ideal to them via identity regulation practices. Auditors update their professional identity and respond to identity regulation by engaging in identity work. We now discuss identity regulation practices below before considering identity work.

### (i) Identity regulation

Identity regulation revolves around the ideal partner, characterized by who they are and what they do. Interviewees highlight two sets of ideal partner characteristics: the ideal partner has a breadth of professional expertise that makes them well-rounded and possesses unique professional expertise that sets them apart.

The first set of characteristics, breadth of professional expertise, emphasizes the ideal partner's diverse sets of skills.

*"Interviewer: Who makes partner?"*

*"Interviewee: We need people who have developed their personality and stand out... They will not be extremely technical or commercial, but a bit of everything. People who are self-willed, have had many different engagements, have seen many different sectors and countries, know our network and clients really well, react quickly, are ready to jump on the first flight if necessary, but have a life because **we want well-rounded people***!" (Partner 4, Firm A)*

The second set of characteristics, uniqueness of professional expertise, revolves around the idiosyncrasy of the ideal partner: the ideal partner has an atypical feature. This particular skill helps them stand out and gives them something that others lack.

*"In any event, to make partner, you have **to stand out**." (Partner 2, Firm C)*

For example, Partner 2 is the go-to person for auditing and consulting in the airline industry; Partner 5 is English/Anglophone and belongs to a vast international network; Partner 6 has essential HR duties; Partner 9 has commercial development skills; Partner 12 has a strong network with partner offices in Europe; Partner 11 and Partner 13 have a solid and growing portfolio on Africa. The uniqueness of experience is valued: it highlights how individuals take risks and step out of their comfort zone. The heterogeneity in partners resulting from atypical profiles is viewed as necessary and "constructed" to respond to the firm's various engagements.

*"**We need everything in a community of partners**, as there are many clients. There is no robot partner profile, but there is no typology either." (Partner 4, Firm A)*

Identity regulation practices encourage auditors to conform to the partner ideal. Our interviews show how communication about conforming to this ideal can be implicit. There is an unofficial expectation about auditors knowing about and conforming to the partner ideal, outside of the official mentorship that firms provide. This expectation resides in and is embodied by partners.

*"In fact, the sponsors don't have a lot of time to take care of the sponsorship, and they don't say things like 'You want to have a good year? This is what you have to do. You want to go even further? **This is what you have to do.' It's not that transparent** … I*

*understood by **watching the partners and senior managers**." (Senior manager 5, Firm A)*

Implicit communication can also involve assignments. For example, auditors who conform to the ideal partner are given particular work that others, who do not conform to this ideal, are not given.

> *"Ah, yes, it's implicit ... **the partner you work for, you see how it happens. 'Ah, he's not bad,' 'Ah, you need someone? Listen, he's not bad, you can check him out,'** and things like that [...] And, in fact, after a year or two, I was put in a program we call XYZ, which is in fact across Europe, it's great, and so there, **I already received some sort of signal in fact because, since they only put one person per year into this program…**I mean for each management unit since there were a few for France…each management unit…so then I took this as a sign [...]." (Partner 9, Firm B)*

> *"...it's true that is you arrive, you are on the good files, you are known as someone who works well, **so you will be given something more challenging the next time, and so on**, it's a bit the prophecy that fulfills itself [...]" (Partner 6, Firm B)*

Finally, identity regulation involves explicit communication. When auditors deviate from the partner ideal, the deviance is communicated to them to get them to engage in self-discipline and align their behaviour with that of the partner ideal.

> *"What penalized me a bit as well was that I was ... and I still am, by the ways ...coquette and I was wearing quite a bit of short skirts, boots, all that and in fact, well for the clients it was no problem at all, it didn't affect the quality of the work and all but internally it was not necessarily well seen, and **I had multiple times the friendly advice of partners who told me 'you know, if you want to progress, you have to dress more seriously'**"(Associate Director, Firm A)*

Explicit communication also involves instances where auditors do conform to the partner ideal and are praised for this.

> *"And so about there [authors' note: manager position], I told myself 'Well, there, it's not bad.' **And I started to be told 'well, continue like this, you have possibilities with us.'**" (Partner 5, Firm A)*

> *"It was good, me, if I stay, it is to be partner. Do I have a chance to be a partner? Yes/no, if yes, at what horizon? Do I like the horizon? And to do what? **So, well, fairly quickly, I heard yes, and I heard that year.** " (Partner 8, Firm B)*

Our interviews reveal how there is an ideal partner characterized by their breadth and uniqueness of professional expertise. This ideal partner is communicated to auditors, implicitly, via the embodiment of partners and assignments and, more explicitly, via advice that auditors are

given. We next show how auditors react to this partner ideal and integrate it into their identity through identity work, thus finalizing the first, projection phase of their identity conversion.

 *(ii) Identity work*

Auditors' identity work revolves around adjusting their ideal professional identity to that of the partner. This work starts with the realization that they want to be partner and articulate this possibility. When asked about their path to partnership, all partners mention the moment when they realize that something has to change in their attitude: they have to choose their own paths and show that they are ready to become partners. Well before cooptation, usually during the transition from manager to senior manager, they envision the possibility of becoming partner and project themselves into the new partner role: their ideal identity starts to become that of the partner. Their ideal identity ceases to be that of only an auditor and begins to integrate being a partner sometime in the future. Their ideal identity becomes that of the partner ideal.

> *"So we talked about it …me, when I asked myself I talked to young partners, less young ones too, and I told them (one) that I intended on staying only if I can make partner one day…So that was the dialogue. **It was obvious for me that if I stayed, it was to be a partner** […]." (Partner 8, Firm B)*

Then, auditors also work on their experienced identity, which they align with their partner ideal. They start to adopt practices that they associate with the partner ideal communicated to them via identity regulation. They try to emulate and enact this ideal; they show those who trust and support them that they are capable of becoming leaders and partners. They start to feel a bit like the partners they want to be.

> *"Already, you need to want it, really want it … and for wanting it, **this means that you need, beforehand, to have acquired abilities, developed specific abilities, build a personality**… it takes people with built personalities. Who radiate…" (Partner 4, Firm A)*

Auditors also begin to build alliances with existing partners.

> *"When I was developing, it was always on my own initiative … **I always kept the partners in the loop**, by choosing the same partner when I was meeting with the same client, because it was part of my own comm … You choose who you give to." (Partner 16, Firm D)*

Our interviews show how, during the projection phase, auditors engage in identity work that changes both their ideal identity, to that of the partner ideal, and their experienced identity, to that

of the partner ideal. This identity work involves three sets of practices: they realize that they wish to make partner, enact the partner ideal, and form alliances with partners. We next discuss the identity conversion process that auditors undergo throughout the projection phase, as their identities are regulated, and they engage in identity work.

*(iii) Identity conversion*

Auditors undergo their first identity conversion during the transition to partner well before being coopted. This first conversion involves both identity regulation and identity work. Identity regulation aims at getting auditors to conform to the partner ideal, and it involves implicitly and explicitly communication practices that tell them how to be and act like partners. Identity work revolves around auditors adjusting their ideal and experienced identities. The ideal professional identity henceforth consists of the partner ideal. Experienced professional identities include, alongside their experience of still being an auditor, their experience of what they believe they need to do to reach the partner ideal.

Some auditors do not go through this conversion. They do not integrate the partner ideal into their ideal identity, nor do they integrate the experience of the partner ideal into their experienced identity. Instead, they cannot project themselves as partners and do not integrate the partner ideal into their professional identity; they leave the firm.

> *"So I don't know if you can talk about cooptation error, **but there are people who do not change their habits, and there are people who remain managers or senior managers** …and there are rather few of them, but it happens of course … we, we do not have a trial period for partner, that does not exist! But there are some who did not stay because, in fact, the conversion did not happen." (Partner 10, Firm A)*

## b. After promotion to partner

Auditors officially become partners once incumbent partners have coopted them. Thereafter, they go through a second conversion phase during which they adapt to their new experienced identity, that of the rookie partner. They work on how they see themselves as who now are in their new professional role. This identity work follows identity regulation practices that signal who they are and what they do as actual partners.

*(i)    Identity regulation*

Identity regulation signals to rookie partners that their professional role is changing, compared to what they did and who they were before the cooptation. This change involves three dimensions. First, rookie partners are made to understand that a new career is starting for them.

> *"For a very long time, we believed that when we make partner, we've made it, while the message was in fact: when you make partner, you start over. And there are even **people who tell us: well, yes, you start over, you start over from zero**." (Partner 6, Firm B)*

Second, rookie partners are made to understand that their work changes: it involves new activities they did not practice before. For example, they now have a signing responsibility, as they sign accounts on behalf of the firm.

> *"Well, after, it's true that the ultimate responsibility intervenes at the level of the partner, **it is only the partner who has the power to sign reports**." (Partner 3, Firm C)*

They have more autonomy in their daily work.

> *"And so what changes is that you no longer have someone above you, you are after all the partner, after all, he's a bit the last, the last, a defence... and this**, you notice it quite fast, you are the last obstacle against problems and nonsense and then, no, you are the last, you are alone, no ne**t...you no longer have anyone who helps you, who you can turn to for advice..." (Partner 13, Firm A)*

Their autonomy is revealed in the commercial aspect of their work. Partners must negotiate client fees; they rope in new clients and handle more clients.

> *"Because, at the end**, when you are partner, you have more clients than when you are senior manager or manager**, that is, you supervise a lot more clients, and this true that when you have a lot more clients, and, on top of that, you pick up clients where you did not intervene, to get into the swing of things, it's difficult." (Partner 2, Firm C)*

Partners' increased responsibility and autonomy are reflected in their ownership and remuneration, which changes as well. Unlike auditors, partners are shareholders in the firm and buy part of its capital. Their remuneration depends on the firm's results.

> *"So then you are coopted and make partner, and then all of a sudden you're signing the legal documents, and on a capitalistic level, **entry-level is around 60,000/70,000 euros**." (Partner 13, Firm A)*

Third, rookie partners experience a change in their relationships with individuals inside and outside of the firm. Outside, they now need to cultivate and maintain relationships with key stakeholders of the firm.

> *"The difference (authors' note: relative to not being partner) is mostly the relational aspects, so relational involving clients and internal politics take more and more space. [...]And then relational more generally with authorities, with the economic world in general [...]* **Yes, there is a side a bit public relations, participating in events, in task forces, things a bit less related to the daily trade***." (Partner 12, Firm D)*

Partners project a positive image of the firm via their different side activities.

> *"And it is* **part of my job to give classes at HEC** *[authors' note: Hautes Etudes Commerciales, an elite business school in France], it is kind of a* **showcase for the firm***." (Partner 10, Firm A)*

Clients and others outside the firm look at auditors differently once they make partner. Through their behaviour, clients signal to rookie partners the distinctive features of their new role, particularly its status and prestige.

> *"***But yes, others see you differently; they talk to you in a different way.** *Clients know that you're the one who signs, so they know they have to be nice to you!" (Partner 10, Firm A)*

> *"Yes, definitely, something happens. [...]* **How clients see you is fundamentally different as well** *because there is, after all, a certain status that you get access to. It's the collective unconscious." (Partner 4, Firm A)*

Inside the firm, rookie partners are not addressed more formally by collaborators. They are perceived as different from auditors since the status conferred upon them gives them prestige and recognition.

> *"[...] we explain to them (authors' note: new partners)* **that image is crucial, particularly their image of themselves; they will not be able to keep the same image as before. Because forcefully, in the eyes of others, making partner changes something***...so we tell them this the first day, and they look at us saying 'what, it's not me you are doing this too and...' And then, you get some of them who after six months tell you, "Still, I feel like I've lost my friends" or "Ah yes, but now, when I have a bad day, everyone points it out to me," etc. Well, yes, because it changes at the level of people...so you have to change your own image of yourself." (Partner 6, Firm B)*

> *"At the same rank, people who naturally had a tendency to be informal with me, the next year, the same people came and said "Mister.." So, it's the age, it's the beard, I*

*don't know…but so there is the image of the partner that remains very … strong. […] Maybe in the imagination, **the partner stands a bit apart from others**" (Partner 15, Firm A)*

Rookie partners, meanwhile, integrate the closed community of partners who address each other informally.

*"We're with a firm, so the title opens people up also … **people don't talk to you the same way** … just to laugh when you are nominated to management, that is, starting from group leader at the time, you go from "vous" to "tu." For example. […] The next day, a 60-year old partner says "tu" when addressing you. (Partner 14, Firm C, "vous" is the formal and "tu" the informal way of addressing another person.)*

*"No one has ever said to me, "I don't want to talk to you because you're not a partner," **but there are some who were happy when I made partner because we were now officially on equal footing**, you see? We are in a firm where formalities are after all very important." (Partner 14, Firm C)*

At the same time, rookie partners discover the competition at the top and the often difficult relations with other partners who nonetheless stand together vis-a-vis non-partners.

*"He made partner and him, it was the same, **he told me 'What I made partner, I saw, I discovered, a world of sharks'**." (Ex-partner, Firm A)*

*"So between partners, so partners, compared to the rest of the firm, the partners, well, me, what I felt at Firm X was that **it was sometimes a nest of vipers in between them but a united front compared to non-partners**."(Ex-director, Firm D)*

*"It changes a bit relative to the partner community because there is, after all, a strong sense of belonging. And then there is a sort of **sacralization of the partner**…I do not know how to explain this, but the Firm D partner has an 'untouchable' side […] in some fields, **you can have a partner who does ten times worse than a collaborator, the penalty for the collaborator will be significant, but nothing happens to the partner** […] it's in this sense that partner can get away with more. (Partner 12, Firm D)*

Our discussion illustrates how, after promotion, rookie partners experience their professional role differently, compared to when they were auditors, as others signal to them implicitly who they now are and how they are to act in this new role. They are told that their role has changed in two crucial ways, and they are expected to adjust to these changes. First, they now enter a new career as a partner. Second, they now do different work that comes with new signing responsibilities, increased autonomy, involvement in ownership and higher pay, and different relationships with

others inside and outside the firm. We next discuss how new partners adapt to this new role by engaging in identity work.

*(ii)  Identity work*

Auditors' identity work revolves around adjusting their experienced professional identity, that is, the experience of their new role as a partner and how they identity with this role. This work involves three steps.

It starts with a break in their experienced identity. Rookie partners no longer act as auditors but must learn their new trade, that of the partner. They begin to realize what their new partner role involves in terms of daily work and how this work is substantially different from that of an auditor.  Their everyday life changes profoundly as the adjustments to their work that they made before cooptation turn out to have been insufficient to prepare them for what they experience now that they are partners. Rookie partners start to experience themselves differently. They talk about breaking with their former professional self, which undergoes a transformation.

> *"Being partner is not continuing on a path;* ***it's a break****, and this, people somehow have a tendency not to realize it enough." (Partner 6, Firm B)*

> *"The only one who made partner, from our generation and our model, was person Z, after having talked to him, he told me 'I was the king of the world in senior management, the star who was going to be made partner, etc., super well paid, super well-valued.' And the day he made partner, he said he had the impression to become a novice assistant again … his words no longer counted, he was no longer in any group since they were managed by partners who were a bit clumsy with senior managers […]* ***he did not recognize himself*** *in the model and in the way he was treated by other partners."(Ex-Senior manager, Firm A)*

Key in the transformation of their experienced self is their new signing responsibility.

> *"Well, no, it's more different being a partner! Yes! Already,* ***you sign, that changes everything****… it's silly, but when you put your signature at the end of documents that…Moreover, in France, the Commissaire Aux Comptes has criminal responsibilities, so if you wish and no matter what is said, this is something that people have on their minds…when you put your signature at the end of a report, eh…no no...* ***it's still different to be partner****, at that level and then also what you know about the firm, about your power of influence, there you go. There are a lot more differences …" (Partner 8, Firm B)*

Also crucial in how rookie partners experience their professional identity is their new-found autonomy.

*"**Making partner, for sure, it's a break because there is no longer anyone above you**. It's true that when you're senior manager, you're still comfortable because you always have someone higher up ... it's true that my most difficult year was my first year as partner. Because, for real, there is no more safety net, so when you make the decision, you make the decision ... even if, well, you talk to your peers [...] But it's true that my first year as partner ... was the break!" (Partner 2, Firm C)*

Finally, before cooptation, auditors were not aware of how their relationships with others (i.e., partners, non-partners) would change. Upon becoming partners, they experience this change.

*"**The day you make partner, you feel it. People listen to you**. You'll be in the same meeting, two weeks apart, and in one meeting you are being cut off and in the other not. It's as simple as that..." (Partner 11, Firm A)*

*"But last year there was this one person who was a riot ... So I am a bit involved in what we call the on-boarding of young partners [...] And last year, there was one who was funny because **he was one of the guys who criticized how partners are distant and he said 'Well, I will be close to my teams, etc.' And in December, I had lunch with him, and he tells me 'Well, you know what Interviewee first name, it's the teams, they do not want to be close to me'**...so it's funny" (Partner 6, Firm B)*

The second step involves rookie partners situating themselves vis-à-vis the break in their experienced identity. The break is not necessarily straightforward for them to deal with. They are overcome with surprise at the break. They did not realize things would be the way they are, which they can experience as difficult.

*"Honestly, I did not expect it to be this hard, my first year, I was a bit ... it's true **I was a bit surprised**." (Partner 2, Firm C)*

*"Interviewer: So the duties don't change very much?*
*Interviewee: What changes a lot is that you sign ... **the first time, it makes you shake a bit with emotion**!" (Partner 13, Firm A)*

Rookie partners are disoriented in their new experiences. They do not conceive yet what precisely is involved in their new reality of being a partner.

*"Well, yes, yes, well there, I would say it's really a new career that starts; **it's a bit scary at first**, not so much because of the task because, in the end, we learn over time and the trade of the partner in the end when we are coopted, we know, we master, really, we master so we are not worried about that ... **maybe what is the most, a bit, scary, it's to say, "Now what?"**..." (Partner 7, Firm A)*

*"To be honest, the day I was coopted, I all of a sudden had the blues...like when you pass your exams and all of a sudden you feel ... well, I felt the same way. That evening,*

*I said to myself, **'Now what are you going to do?'** [...] You have 30 years to go; what are you going to do for 30 years?'. And in fact that evening I kind of told myself, 'Well, I arrived, I got what I wanted, and now, so what?'" (Partner 22, Firm A)*

Third, after realizing that their experience is different from what it was as auditors and undergoing their initial reaction to this new experience, rookie partners adjust to the break and to who they are now. They gradually learn the ropes of their new reality, which helps them feel comfortable with it and grow into their experienced identity as partners.

*"It's weird, well, still, because partner, it's a role, it's a leadership role, you have responsibilities that you never had before, so you saw partners exercise them before you, but it is not the same to see people [...] **But it is not the same to see the surface of things** and be confronted by them…it is really a leadership experience. **And I do not think that you go around quickly. You need, after all, a certain experience** before being jaded anyway."(Ex-partner, Firm A)*

Learning involves rookie partners engaging with their peers and talking to other partners.

*"**It is important when you are in your first year as a partner to be able to talk to your peers; it is for this reason by the way that for some files, like with file X, I co-signed with a partner a bit more senior** than I – so there, there is safety, and then, anyways, on the quoted files or on the files that represent a certain risk, there is always we what call a concurring partner, so an independent partner who does not directly intervene with the client but who is there to supervise nevertheless, to review the report you issue, reread the client's financial statements, so this allows you to discuss technical problems that might be difficult to solve, so there is still a bit of a safety net." (Partner 2 Firm C)*

*"**As a partner, you report to nobody. Precisely this was weird for me at the start**; it's been a file that goes wrong; usually, when I was senior manager, I would go and see the partner, I said 'Pff, it's not working out,' even if he couldn't help me, it felt good to share this with someone. Whereas there, I no longer had anyone! **But we talk as peers in quotation marks. We are invited to all partner meetings because there is the will to involve all associate directors in this**." (Associate Director, Firm A)*

Rookie partners also engage with themselves.

*"**Once you make partner, you start afresh [...] what you have to tell yourself, what you absolutely need to remain partner** … before you were partner for life, and unless there was a serious mistake or a guy who really had enough and really wanted to change, people were partners for life. **Me when I made partner, I told myself that I would be partner for life**…now there you have to tell yourself, you have to ensure that you work your business case, anyway that you always have a business case." (Ex-partner, Firm A)*

Our interviews show how, during the realization phase, rookie partners do identity work that adjusts their experienced identity to their new, daily reality of being and working as a partner. This identity work involves three sets of practices. First, they break with their former self, as they realize that they now have more responsibilities, more autonomy and that their relationships inside and outside of the firm change, compared to what they knew as auditors and what they thought would happen. Second, they situate themselves vis-à-vis the break, expressing surprise and disorientation. Third, they adjust to the break by learning, engaging with peers and with themselves. We next discuss the identity conversion process that auditors undergo throughout the realization phase, as their identities are regulated, and they engage in identity work.

*(iii) Identity conversion*

Rookie partners experience a shift in their professional identity: upon making partner, they start a novel chapter in their life in which they develop a new experience of who they are as professionals, that is, a new experienced professional identity. This identity shift marks the second conversion phase in their transition to partner. Our interviewees speak of a break. They remain auditors first and foremost, with respect to their professional duties and participation in audit teams. Yet, they are not ordinary auditors: once they become partners, they have additional, distinct duties and gain new authority. Their experienced identity becomes more complex, as it integrates well-known experiences underlying their former role with new experiences underlying their partner role. Cooptation does not constitute a clean identity break but an identity conversion to a more complex professional identity. This conversion starts before cooptation and continues thereafter.

## 7. Discussion and conclusion

This study explores how auditors adjust their professional identity as they transition to partner. Our interviews show how their identity undergoes a conversion process that consists of two different phases. A first conversion phase occurs before auditors make partner when they adjust their ideal professional identity and, to a lesser extent, their experienced professional identity to that of the partner. They envision being and acting like a partner, and they project themselves into the ideal partner role. They decide to go up for partner. At the same time, they start acting like a partner and adjust their experienced identity. They integrate elements from the work of an ideal partner into their daily experience, which remains anchored in their primary role

as an auditor. Their environment is replete with signals that inform them on what it takes to make, be, and act like a partner—identity regulation. Auditors are made to understand, via implicit and explicit communications, how the ideal partner is and acts. This partner has not only broad but also unique expertise. Auditors integrate these signals into their own ideal and experience. As they adjust their experience, they show that they have what it takes to make partner.

The second conversion phase occurs after promotion to partner when rookie partners start to work in their new role. The main focus of this second conversion phase is their experienced identity. Now, they are fully embedded in the work of partners, which, as rookie partners, they slowly get to know. In this new work environment, they are meant to understand how partners are and act: partners embark on a new career and do distinct work involving autonomy, responsibility, ownership and pay, and particular relationships inside and outside the firm. The experience of rookie partners is different from what they imagined, and they adjust their experienced identity as partners. They first break from their former experienced identities as auditors who attempted to show that they were capable of being partners. They then situate themselves vis-à-vis this break by experiencing surprise and disorientation.

Our results shed light on the conversion process whereby accounting professionals transition from their legacy identity of auditors to their new identity of partners. It unpacks this conversion process over time and along two dimensions of accounting professionals' identities: their experienced and ideal identities. Our analysis highlights how the conversion process unfolds sequentially over time: accounting professionals adjust their identity not all at once but throughout their transition from auditor to partner. They start the adjustment well before being promoted, continue the adjustment throughout the promotion process, and end it well after being promoted. We show how this gradual adjustment involves each dimension of accounting professionals' identity and how each dimension is adjusted at different points in time. Accounting professionals' first significant adjustment, their first conversion phase, involves their ideal and, to a lesser extent, their experienced professional identity. The ideal identity changes and evolves from that of the auditor to that of the partner when they start to project themselves as partners well before they are promoted. At that point, their experienced identity also undergoes some changes but remains anchored in their work as auditors. Accounting professionals' second major adjustment, their second conversion phase, involves their experienced identity, which undergoes a substantial change and evolves from that of the auditor to that of the partner. Once accounting professionals

have adjusted their ideal and experienced identities, their conversion is complete, and they emerge as partners from the conversion process.

Our study enables us to understand the dynamics of professional identities, thus contributing to the literature that explores identities, particularly research concerned with professionals and accounting professionals. We use a temporal, process perspective to lift the lid on the conversion process that characterizes auditors' transition to partner. We show how this process unravels through time and is marked by two conversion phases that involve different dimensions of professionals' identity. Accounting professionals undergo an adjustment not just in their experienced but also in their ideal identity. We offer a different characterization of identity conversion than Hughes (1958), who shows how medical professionals, during their conversion to professionals, adjust only their experienced identity to a new ideal, that of the medical professional. In contrast, we also document an adjustment in the ideal identity, which is necessary: without it, the adjustment in experienced identity does not take place. Auditors who cannot project themselves into the ideal of the partner end up leaving the firm. Our study thus emphasizes the two-dimensional nature of the identity conversion, involving a shift in both ideal and experienced identities.

Our research also helps us comprehend how professionals live through an identity conversion. Auditors who transition to partners experience an identity loss (Conroy and O'Leary-Kelly 2014): they lose their professional identity of 'pure' auditors (i.e., 'pure' in the sense that they work as auditors only). However, their transition to partner is not market by this loss alone, nor is the loss dominant. Instead, auditors experience their transition as providing them with an addition, that of the partner role. This partner role builds on their auditor role. After their promotion, rookie partners thus do not remove their auditor identity. Instead, they let go of their identity of being 'pure' auditors and take on a more complex identity, that of the partner. Partners remain auditors first and foremost in terms of their professional duties and participation in audit teams. Yet, they are not 'pure' or ordinary auditors. After being coopted, they have additional, distinct duties reflected in their new found autonomy and responsibility. We build on research that explores how individuals integrate new identities and provides new insights on this integration. Conroy and O'Leary-Kelly (2014) focus on understanding identity loss and how "employees will react to the loss of a work-related identity." (p. 67) They illustrate how individuals when they undergo an identity loss, transition through a liminal period during which they no longer feel that

they are who they used to be. In contrast, we speak to identity conversion where something is gained (i.e., partner identity) while something is lost (i.e., pure' auditor identity). Our work highlights two major conversion phases involved in the liminal period that characterizes the passage from one identity to another identity (i.e., from an accounting professional whose ideal and experienced professional identities are those of an auditor to an accounting professional whose ideal and experienced professional identities are those of a partner).

Our study has three sets of implications for research on PSFs in accountancy. First, it suggests that research should pay more attention to partner identities in PSFs. Not only are partners substantially different from auditors, but also taking on the partner role requires professionals to go through a conversion process during which their partner identity emerges. The role of the partner is key for the functioning of PSFs, and exploring partner identity further enables us to understand better how individuals view this role and identify with it, which has implications for their lives within PSFs (e.g., decision-making, well-being). Second, our study suggests that research should further explore ideological controls (i.e., identity regulation practices) in PSFs, as these types of controls are essential in knowledge-intense settings where professionals have a lot of autonomy (Kärreman and Alvesson 2004). We illustrate the importance of ideological controls in PSF by showing that identity regulation practices play a key role during the transition to partner. Research on ideological controls can help us understand how these controls contribute to how individuals experience their roles. Finally, research would benefit from integrating a process view of identities. For instance, it could explore how controls, especially ideological controls, emerge, unfold, evolve and what they do over time to whom within a particular context. A process view makes room for how identities are not static but can change over time, thus helping us understand how individuals adjust to changes in their environment.

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**Table 1**
Details on interviews conducted in office of Big-4 accountancy firm in Paris, France.

| Interviewee | Date | Duration | Firm | Role | Interviewee | Date | Duration | Firm | Role |
|---|---|---|---|---|---|---|---|---|---|
| 1 | May 09 | 1h | A | Ex-manager | 22 | Jun 12 | 2h30 | D | Partner |
| 2 | May 09 | 1h30 | A | Ex-manager | 23 | Jun 12 | 1h45 | A | Ex-Senior Manager |
| 3 | May 09 | 1h | B | Ex-manager | 24 | Sep 12 | 2h | A | Ex- Partner |
| 4 | Jun 09 | 1h | A | Manager 2 | 25 | Sep 12 | 1h30 | A | Ex-Senior Manager |
| 5 | Jun 09 | 1h | D | Manager 1 | 26 | Oct 12 | 1h30 | A | Partner |
| 6 | Jan 10 | 1h | C | Senior Manager | 27 | Oct 12 | 1h15 | A | Ex-Senior Manager |
| 7 | Feb 10 | 45 min | C | Senior Manager | 28 | Oct 12 | 1h | A | Senior Manager |
| 8 | Feb 10 | 1h | B | Ex-director | 29 | Oct 12 | 2h | C | Partner |
| 9 | Feb 10 | 45 min | D | Ex-director | 30 | Oct 12 | 1h30 | A | Partner |
| 10 | Mar 10 | 1h | C | Partner | 31 | Oct 12 | 1h30 | D | Partner |
| 11 | Mar 10 | 1h | C | Partner | 32 | Oct 12 | 1h30 | B | Partner |
| 12 | Mar 10 | 45 min | A | Partner | 33 | Oct 12 | 2h | D | Partner |
| 13 | Mar 11 | 1h15 | A | Partner | 34 | Oct 12 | 1h30 | D | Partner |
| 14 | Apr 11 | 1h45 | B | Partner | 35 | Oct 12 | 1h45 | C | Partner |
| 15 | Sep 11 | 1h | A | Partner | 36 | Oct 12 | 2h | D | Partner |
| 16 | Oct 11 | 1h | B | Partner | 37 | Jan 13 | 1h | A | Senior Manager |
| 17 | Nov 11 | 1h45 | B | Partner | 38 | Jan 13 | 1h30 | A | Partner |
| 18 | Jan 12 | 1h30 | A | Partner | 39 | Jan 13 | 1h30 | A | Partner |
| 19 | Jan 12 | 1h30 | C | Partner | 40 | Jan 13 | 45 min | A | Associate Director |
| 20 | Jan 12 | 1h30 | A | Partner | 41 | Feb 13 | 1h15 | A | Ex-partner |
| 21 | Jun 12 | 1h30 | A | Partner | | | | | |