



Research Repository

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

Accepted for publication in Critical Perspectives on Accounting,

Research Repository link: <https://repository.essex.ac.uk/43816/>

Please note:

Changes made as a result of publishing processes such as copy-editing, formatting and page numbers may not be reflected in this version. For the definitive version of this publication, please refer to the published source. You are advised to consult the published version if you wish to cite this paper.

<https://doi.org/10.1016/j.cpa.2026.102887>

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure, *University of Essex*

Chandana Alawattage, *University of Glasgow*

Abstract

This paper examines how credential-based unequal pay is justified, criticised, and sustained within a public-sector accounting bureaucracy, the Controller and Accountant General's Department in Ghana. It analyses a dual-compensation regime under which chartered accountants receive higher remuneration than non-chartered colleagues despite substantial overlap in tasks and common appraisal criteria. The paper brings institutional logics into dialogue with Boltanski and Thévenot's orders of worth to explain both the historical emergence of the credential premium and the situated justificatory work through which it is defended and contested. In doing so, it also considers how the postcolonial history of accounting professionalisation has contributed to the institutional authority attached to professionally certified expertise. Empirically, the study draws on more than five years of research engagement in the field, including interviews, participant observation, informal conversations, and documentary analysis. The findings show that chartered accountants justify superior pay through professional logics that emphasise industrial and market principles of expertise, scarcity, professional investment, and external labour-market value, whereas non-chartered accountants advance critiques centred on civic principles of a bureaucratic logic of fairness, equality, and common contribution. The unequal remuneration regime is sustained, however, not because it commands settled legitimacy, but because organisational actors manage critique through fragile compromises, including compensatory allowances, selective accommodations, and deferred administrative and legal reviews, that contain dissent while leaving the differential compensation structure intact, though contested. The paper contributes to critical accounting scholarship by theorising remuneration as a contested technology of valuation through which public bureaucracies classify accounting labour, reproduce professional closure, and manage inequality.

Keywords: Dual-compensation structures; Public sector accounting; Institutional logics; Orders of worth; Professional closure; Ghana

1. Introduction

In the intricate social architecture of public bureaucracies, especially in postcolonial contexts such as Ghana, the allocation of remuneration remains a potent but under-theorised technology of valuation, ranking, and control. While standard administrative narratives often present compensation systems as neutral, performance-driven mechanisms designed for the efficient distribution of organisational rewards (Bento et al. 2006; Brown et al. 2016), critical accounting scholarship increasingly recognises pay as a site of profound moral contestation and institutional struggle (e.g., Jeacle 2021; Ahn and Jacobs 2019b, 2019a; Walker 2004; Richardson 1997). Within these settings, the imposition of credential-based hierarchies, in which employees performing functionally identical tasks are rewarded with vastly different salaries based on formal certifications, provides a potential illustration of how professional closure and elite status are maintained through the selective mobilisation of evaluative principles. The persistence of such unequal pay regimes, particularly in the face of sustained critique and relational friction, suggests that their survival depends not on a settled consensus but on a series of fragile, unstable compromises that temporarily reconcile competing conceptions of what constitutes “worth” (cf. Boltanski and Thévenot 2006).

This study investigates these dynamics within the Ghanaian Treasury – the Controller and Accountant General’s Department (CAGD) – an extensive hierarchy responsible for implementing the accounting policies of the government. The CAGD provides a compelling site for this inquiry because of its “dual-compensation” structure, which segments the workforce into a credentialed elite and a non-credentialed majority, or the “plain accountants” (O’Regan and Killian 2021). Under this regime, chartered accountants receive remuneration through a distinct salary structure, often linked to more favourable scales in sister agencies like the Ghana Revenue Authority (GRA), while non-chartered accountants, many with decades of experience, are paid according to standard civil service scales. This structural wage asymmetry exists despite the fact that both groups perform largely similar tasks and are evaluated using the same performance appraisal criteria. The case, therefore, centres not on an easily defensible differentiation of reward by demonstrably distinct performance measures, but on a more troubling organisational arrangement in which professional credentials are made to stand for superior worth.

Historically, this regime emerged out of the bureaucracy’s professionalisation during public financial management reforms. As the department moved from an older bureaucratic order centred on standardisation, tenure, and administrative rank toward a professional order that privileged certified expertise, chartered

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

accountants were recruited to strengthen technical capacity in line with wider reform pressures (Alawattage and Azure 2021; Azure et al. 2023). The differentiated salary arrangement was introduced as a pragmatic mechanism for attracting and retaining such professionals in the public sector. Over time, however, what may have begun as an exceptional recruitment device hardened into a durable hierarchy of remuneration. In this sense, the compensation system is not merely a labour-market response. It is an institutionalised mode of valuation that elevates chartered status above other forms of contribution and translates professional certification into a durable claim on higher organisational worth (Larson 1977; Syrigou and Williams 2023; Weeden 2002).

The location of this development within a postcolonial bureaucracy adds an important historical dimension to the valuation of professional credentials. Accounting professionalisation in former British colonies did not develop independently of imperial arrangements of education, certification and professional authority. Annisette's (2000) study of Trinidad and Tobago, for example, demonstrates how accounting education and professional certification were historically constituted through relationships between metropolitan professional institutions and local actors, and how internationally recognised professional credentials continued to carry considerable authority beyond formal colonial rule. More broadly, Annisette and Neu (2004) show how accounting institutions and professional knowledges were implicated in colonial and postcolonial relations of power while also being appropriated, negotiated and transformed within particular local settings. These insights do not imply that the contemporary CAGD dual-compensation regime should be understood simply as a colonial residue. Its proximate origins, as noted above, lie in more recent public financial management reforms and in practical concerns about attracting and retaining professionally qualified accountants. They do, however, draw attention to the historically constituted institutional authority of professional certification. Chartered credentials enter the contemporary bureaucracy not simply as evidence of individual training but as recognisable and portable markers of expertise whose value has been produced through longer professional and transnational histories. In the Ghanaian case, this history potentially strengthens the capacity of professional certification to operate as an authoritative object of valuation relative to locally accumulated bureaucratic experience and other forms of practical accounting competence.

Seen through a critical accounting lens, this is also a question of professional closure (O'Regan and Killian 2021; Richardson 1997; Weeden 2002). The salary structure does not simply reward knowledge; it helps constitute a boundary around who may

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

legitimately claim superior value, recognition, and material reward. Credentials become symbolic and organisational resources through which some employees are authorised as more worthy than others, even where everyday work overlaps (Fernandez-Alles et al. 2006). This makes the case important not only for what it says about pay inequality, but also for what it reveals about the ways remuneration can stabilise professional hierarchy, reproduce social division, and manage challenges to unequal recognition. The issue, then, is not whether staff perceive the arrangement as contentious. The more difficult question is how such a regime is sustained.

That question is particularly pressing because the salary arrangement has been subject to sustained critique. Non-chartered accountants contest the legitimacy of credential-based pay by invoking fairness, equality, and the impropriety of paying people differently for work they regard as substantially similar. Chartered accountants, by contrast, defend differentiation by appealing to scarce expertise, the costs of qualification, continuing professional development, and the external market value of chartered status. These are not merely divergent opinions about pay; they are competing evaluations of worth (Davies 2021; Jagd 2011; Larson 1977; Lamont 2012). Moreover, criticism has not been absent from organisational and legal arenas. Aggrieved staff may mobilise collective opposition, pursue a legal challenge, and force management to respond. Yet the result was not the abolition of the unequal pay regime. Instead, the dispute was partially absorbed through negotiated accommodations, including honoraria and the promise of further review, while the dual salary structure itself remained in place. The puzzle, therefore, is not simply why employees regard the arrangement as unfair, but how critique is handled in ways that preserve the credential-based hierarchy. By centring our analysis on these fragile confrontations and compromises, we ask: *how is a credential-based unequal pay regime in a public bureaucracy justified, criticised, and sustained despite persistent disputes over the legitimate basis of remuneration?*

To address this puzzle, theoretically, the paper brings institutional logics (Lounsbury and Boxenbaum 2013; Thornton et al. 2012) into dialogue with Boltanski and Thévenot's sociology of justification (Boltanski and Thévenot 1999, 2006). The institutional logics perspective situates the compensation regime within a broader historical reorientation of the bureaucracy from a bureaucratic logic of rank, standardisation, and administrative equity toward a professional logic that privileges certified expertise and market-validated competence. In a postcolonial setting, this reorientation is particularly significant because professional credentials do not enter the bureaucracy as historically neutral markers: their institutional authority is connected to longer histories through which particular

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

forms of accounting expertise became professionally certified, internationally recognisable and organisationally valuable (Annisette 2000; Annisette and Neu 2004). The orders of worth framework then makes it possible to examine the justificatory work through which actors defend, challenge, and negotiate that regime in practice. This is especially useful for the present study because it allows remuneration to be analysed as a moral and political accomplishment rather than as a neutral or purely technical reward mechanism. It also enables closer attention to the plurality of evaluative principles at stake in the dispute: industrial and market appeals to competence, scarcity, and competitiveness; civic appeals to fairness, equality, and common contribution; and the unstable accommodations through which these competing claims are held together (cf. Cloutier and Langley 2013; Huault and Rainelli-Weiss 2011; Munzer 2019; Oldenhof et al. 2014; Patriotta et al. 2011).

Empirically, the study draws on qualitative data generated through more than five years of field engagement, combining semi-structured interviews and informal conversations with staff across the organisational hierarchy, participant observation, and documentary materials relating to the compensation system and the disputes surrounding it. This empirical strategy makes it possible to examine both the institutional history through which the regime emerged and the situated moral grammars through which employees and managers defend, contest, and stabilise it.

The argument developed in the paper is that the persistence of this unequal pay regime does not rest on consensus, nor on the unchallenged dominance of professional logic. Rather, it depends on a continuing process of justification, critique, and fragile compromise. Chartered accountants largely justify superior remuneration through industrial and market orders of worth that equate credentials with technical mastery, competitiveness, and recognised professional value. Non-chartered accountants, or the “plain accountants”, mobilise civic critiques that cast the regime as incompatible with equality and legitimate public-sector reward. The organisation sustains the arrangement not by resolving the dispute, but by managing it: critique is acknowledged sufficiently to contain dissent, yet not in ways that dismantle the hierarchy. What persists, then, is an uneasy settlement in which rival principles of valuation coexist without reconciliation. The regime is sustained because compromise remains partial and provisional.

The paper contributes to critical accounting scholarship in three closely related ways. First, it brings remuneration into sharper view as a mechanism through which public bureaucracies value labour, reproduce hierarchy, and organise inequality. In doing so, it shifts attention from pay as an incentive to pay as an accounting-linked regime of recognition, inclusion, exclusion, and closure, as well as

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

the pragmatics of institutional legitimisation, justification, and critique. Second, it shows the value of combining institutional logics with orders of worth to analyse how compensation arrangements are publicly justified and challenged. This combined lens captures both the broader institutional conditions that privilege credentialed expertise – including, in the Ghanaian case, the historically constituted authority associated with professional certification in a postcolonial setting – and the micro-processes through which actors mobilise different principles of worth in dispute (Annisette and Richardson 2011; Annisette et al. 2017; Munzer 2019). Third, it explains the persistence of an unequal pay structure not as the product of settled legitimacy, but as the outcome of managed critique and fragile compromise. The case thus demonstrates how public-sector remuneration systems can be sustained precisely because they absorb challenge without resolving the underlying moral disagreement.

The remainder of the paper proceeds as follows. The next section reviews the literature relevant to remuneration, hierarchy, and professional valuation in the public sector. The paper then elaborates the theoretical framework by bringing institutional logics into dialogue with the orders of worth. After outlining the methodology, the analysis examines how the credential-based pay regime is justified, criticised, and partially stabilised in practice. The conclusion draws out the implications for critical accounting debates on remuneration, valuation, professional closure, and the management of inequality in public bureaucracies.

2. Literature: Professionalism, Credentialism, and Compensation

Existing literature offers important but incomplete ways of understanding accreditation-based compensation. In mainstream compensation research, remuneration is typically approached as a managerial instrument for aligning incentives, performance, and organisational goals. Studies in management accounting, therefore, focus on budgeting, performance evaluation, feedback, and compensation design (e.g., Bento et al. 2006; Brown et al. 2016; Baiman 2006; Baiman and Rajan 2002), while public administration research is more likely to examine public-private pay gaps, pay comparability, recruitment, retention, and the fiscal consequences of compensation systems (Makridis 2021; Rainey and Jung 2014; Reilly et al. 2007). This literature is valuable for showing how pay systems are justified in administrative terms – as tools for efficiency, motivation, and labour-market management. Yet, for the purposes of the present study, its limits are equally important. By treating remuneration mainly as a technical solution to organisational problems, this work has relatively little to say about why and how

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

employees experience pay differentials as moral affronts, why credentials become accepted as proxies for superior organisational worth, or how unequal reward systems are sustained once their legitimacy is publicly challenged.

A second strand of literature moves closer to the present concern by treating remuneration as a social and political process of valuation rather than a neutral reward for objectively measured contribution (Espeland and Stevens 1998; Lamont 2012). From this perspective, compensation systems do not simply record value; they help produce it by classifying persons, attributes, and forms of labour according to particular evaluative principles (Espeland and Stevens 1998; Fourcade and Healy 2013). Scholarship on equal pay, comparable worth, and job evaluation is especially instructive here because it shows that wage-setting always rests on prior judgements about which forms of skill, effort, responsibility, decision-making, and market comparison should count as valuable (Figart 2000, 2001; Whitehouse and Smith 2020). Defenders of formal job evaluation and differentiated pay have often presented such systems as rational, transparent, and fair because they supposedly replace arbitrariness with objective criteria (Barrett 2022; Strah et al. 2022). However, critics have repeatedly shown that these criteria are themselves historically and institutionally loaded, often reproducing pre-existing hierarchies under the guise of neutral measurement (Quaid 1993; Steinberg 1990). For the present study, the significance of this literature is that it shifts attention from whether credential-based pay is technically defensible to how it is made to appear defensible, and to whose conception of value becomes embedded in the reward structure (Figart 2000, 2001; Quaid 1993).

The sociology of professions provides a third and highly influential route into the question. Classical accounts of professionalisation argue that credentials matter not merely because they certify competence, but because they enable occupations to transform specialised knowledge into market shelter, jurisdictional authority, social status, and material advantage (Abbott 1988; Larson 1977). From this perspective, accreditation can be understood as a closure device: a socially sanctioned mechanism for restricting access to valued work and for legitimating superior rewards for those who possess the requisite credentials. Weeden (2002), for example, shows that occupational rewards are shaped by institutionalised closure devices such as licensing, credentialing, certification, and association-based representation. Professional qualifications can therefore be defended in human-capital or public-interest terms – as guarantees of technical quality, ethical standards, or service reliability – while also operating sociologically as barriers that ration opportunity and channel reward. This duality is important because it means that accreditation-based compensation is often sustained

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

through a mixture of apparently meritocratic and more exclusionary logics. The language of expertise and competence is not necessarily false, but it is never innocent: it also performs boundary work.

Although surprisingly few in number, accounting studies have developed this point in particularly rich ways. Historical and critical scholarship has shown how accountancy sought to secure labour-market shelters, define exclusive jurisdictions, standardise training, and align professional identity with claims to public value (Cooper and Robson 2006; Walker 2004). At the same time, however, this literature has also demonstrated that closure in accountancy has been incomplete, uneven, and frequently contested. Richardson (1997) argues that the professional project in accountancy remained incomplete because accountants did not achieve uncontested control over a task domain for which they alone could claim legitimate competence. More recently, O'Regan and Killian (2021) challenge the received tendency to read the history of accounting solely through the lens of professional closure by recovering the experience of “plain accountants” who worked successfully outside formal professional projects. Their analysis is important because it destabilises any automatic equation between professional accreditation and superior occupational value. If accountants without formal professionalisation could prosper, and if accounting knowledge has historically circulated beyond formally accredited elites, then credential-based reward cannot be treated as the natural reflection of intrinsic differences in worth. Rather, it must be analysed as an institutionalised claim about worth that has to be made, defended, and reproduced.

The historical production of professional authority becomes especially important when credentialism is examined in postcolonial settings. Research on accounting professionalisation in former British colonies shows that the authority attached to recognised accounting qualifications did not arise solely from their technical content or from contemporary labour-market demand. Professional education, examination, certification, and association were also constituted through imperial and postcolonial relationships linking metropolitan professional bodies, colonial and postcolonial states, local professional elites, educational institutions, and aspiring practitioners. Anisette's (2000) study of professional accountancy in Trinidad and Tobago demonstrates particularly clearly how the institutional authority of metropolitan credentials could survive formal decolonisation through relationships between overseas qualifying bodies and influential local actors. The resulting professional order was therefore neither simply externally imposed nor wholly indigenous; it was reproduced through interactions in which international recognition, professional status, local interests,

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

and the perceived portability of particular credentials became mutually reinforcing.

Annisette and Neu (2004) place such developments within a wider literature on accounting and empire. Their intervention cautions against treating accounting institutions as neutral with respect to histories of imperial governance and postcolonial power. Accounting techniques, professional knowledges, and occupational institutions can participate in longer processes through which particular ways of knowing and governing become authoritative, even as those processes are resisted, negotiated, and reworked locally. This is particularly pertinent to professional credentialism because certification does more than attest that an individual has completed a prescribed programme of education and examination. A credential derives part of its organisational force from the institutional field that recognises it – from professional associations, employers, states, educational systems, and transnational networks that render certain qualifications portable and authoritative while other forms of knowledge and experience remain more locally bounded.

Recent work reinforces the continued relevance of this historical insight. Verma and Sian (2025), for example, show how the professionalisation of accountancy in British India was shaped by unequal power relations among colonial authorities, British-qualified accountants, Indian practitioners, and the emerging regulatory field. Their study demonstrates how professional distinctions could acquire symbolic and institutional authority through a colonial professional structure rather than simply reflecting neutral differences in accounting competence. Although the historical and geographical circumstances differ substantially from contemporary Ghana, the broader implication is relevant here: before a credential enters an organisational remuneration decision, the professional field may already have endowed it with differential symbolic authority. Credential-based compensation can therefore draw upon historically produced distinctions whose legitimacy reaches beyond the immediate organisation.

This does not imply that contemporary professional hierarchies in Ghana, or the CAGD's dual-compensation system in particular, should be interpreted as straightforward residues of colonial rule. Such a reading would overlook the agency of Ghanaian professional institutions, public officials, employees, and reform actors, as well as the more proximate history of public financial management reform and recruitment and retention concerns through which the present arrangement developed. Rather, the postcolonial literature sensitises us to the historical conditions under which particular forms of professional knowledge acquire greater portability, recognisability, and institutional authority than others. In a former

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

British colony participating in transnational public financial management reforms, chartered accountancy may consequently enter organisational disputes already carrying a powerful claim to externally validated expertise and market value (Alawattage and Azure 2021; Azure et al. 2023). Locally accumulated bureaucratic experience, practical knowledge, or technological competence may be substantial, but they need not possess an equivalent externally recognised certification through which their worth can be demonstrated. The postcolonial question is therefore not whether colonialism directly determines contemporary pay, but how historically constituted hierarchies of professional knowledge may continue to shape the repertoire of credible distinctions and institutional logics available when organisational actors decide what kinds of expertise deserve superior material recognition.

These insights become even more significant once professional work is located within public bureaucracies. The literature on professionalism in organisations has long argued that professional authority is transformed when it is embedded in bureaucratic settings governed by hierarchy, formal rules, standardisation, and administrative accountability. Rather than operating through a purely occupational logic, professional work in such settings is shaped by organisational and bureaucratic demands that can both enable and constrain professional claims (Evetts 2011; Scott 1997). Noordegraaf (2007) captures this well in his discussion of “hybrid professionalism”, where occupational ideals of expertise and autonomy are reworked through managerial, organisational, and public-service demands. In bureaucracies, therefore, professional credentials may carry significant symbolic and material value, but they rarely speak for themselves. They must coexist with rank, tenure, procedural order, and mission-specific experience. Public organisations may justify credential premiums in terms of competence and modernisation, yet they may also value agency-specific expertise and bureaucratic habitus in ways that unsettle the authority of external professional status (Bertelli and Lewis 2013). This body of work is crucial for the present study because it shows that the public sector is not simply a setting in which professional valuation is applied; it is a setting in which professional valuation is filtered through a distinctive bureaucratic order.

Research on public-sector accounting reinforces this point and comes closest to the concerns of the present paper. Ahn and Jacobs (2019b) show that the professionalisation of public sector accounting in South Korea did not amount to a straightforward expansion of accounting’s jurisdiction. Public sector accounting expertise was constructed within a broader reform field in which public administration actors, professors, and state reform agendas were all implicated in defining what counted as legitimate expertise.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

In related work, Ahn and Jacobs (2019a) show that CPAs recruited into the public service did not simply carry their professional prestige intact into the bureaucracy. Although their qualifications gave them labour-market mobility and initial symbolic advantage, the public service increasingly valued bureaucratic capital, public-sector dispositions, and organisational fit in ways that weakened the straightforward authority of chartered status. These studies are especially useful because they demonstrate that professional qualifications in the public sector are simultaneously privileged and relativised. They can justify differential treatment, but they do not settle the question of worth once and for all. In that sense, they point to a key feature of accreditation-based compensation in bureaucracies: the credential premium is always vulnerable to contest because the bureaucracy contains alternative bases for recognising value.

The literature on pay equity and public-sector bargaining helps specify the forms that such contestation can take (England 1999; Oliver et al. 2014; Rubery and Grimshaw 2015). At the heart of equal pay and comparable worth debates lies a recurring conflict between different principles of justification (England 1999; see also Boltanski and Thévenot 2006). One principle, often framed in market or industrial terms, holds that pay differentials are legitimate where they reflect scarce expertise, training costs, externally validated qualifications, labour-market competition, or elevated responsibility (Office of Manpower Economics 2016; OECD/SIGMA 2024). Another, framed in civic and egalitarian terms, insists that persons performing the same work, or work of equal value, should not be rewarded differently on the basis of historically privileged classifications (Treiman and Hartmann 1981; Whitehouse and Smith 2020). Public-sector cases make this clash especially visible because bureaucracies are expected to uphold procedural fairness and equality while also responding to pressures on recruitment, retention, and professionalisation (Office of Manpower Economics 2016; OECD/SIGMA 2024). As Whitehouse and Smith (2020) note, the principle of equal pay for work of equal value has radical implications for wage-setting, yet its institutionalisation has been uneven and frequently diluted. Oliver et al.'s (2014) study of equal pay bargaining in UK local government similarly shows that attempts to rationalise pay around equity principles do not eliminate conflict; they redistribute it into negotiations over job evaluation and the implementation of new pay-and-grading structures, even where the official aim is to create fair and non-discriminatory arrangements (Oliver et al. 2014; Wright 2011).

Taken together, these literatures suggest that accreditation-based compensation is usually approached through three broad lenses.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

The first is functional and managerial: credentials justify higher pay because they signal superior skill, support quality, and help attract and retain scarce labour. The second is sociological and critical: credentials justify higher pay because they are central to professional closure projects that convert specialised knowledge into durable status and material advantage. The third is organisational and public-administrative: credentials matter, but their value is mediated by bureaucratic hierarchy, organisational professionalism, and public-service norms. The postcolonial accounting literature adds an important historical qualification to these accounts. It reminds us that professional credentials do not enter contemporary organisations as historically empty indicators of competence. Their recognition and portability can reflect much longer processes through which some professional institutions, educational trajectories, and forms of expertise acquired greater symbolic authority than others (Annisette 2000; Annisette and Neu 2004; Verma and Sian 2025). Each lens therefore captures something important, but none is sufficient on its own for the present case. The first tends to understate the moral and political nature of remuneration. The second can overstate the coherence of professional dominance by underplaying how bureaucratic settings rework professional status. The third illuminates hybridity but often says more about identities and reforms than about how unequal pay arrangements are justified, criticised, and sustained in everyday organisational life.

This leaves a clear opening for the present study. Existing scholarship explains why professional credentials can be associated with superior rewards and why such differentials are contested, but it says much less about how actors in a public bureaucracy actively dispute the legitimate basis of remuneration and how organisations manage those disputes without resolving them. In particular, there remains limited attention to the moral grammars through which credential-based pay is defended by reference to scarcity, competence, investment, and market value; criticised by reference to fairness, common contribution, and bureaucratic equality; and sustained through accommodations that acknowledge or absorb dissent while leaving hierarchy intact. Postcolonial literature further requires us to recognise that these justificatory resources are themselves historically situated: the authority of professional certification and the alternative claims made on behalf of bureaucratic experience and common contribution do not enter the dispute on a historically level field. Yet historical authority does not determine the outcome, because organisational actors can appropriate, dispute, and subject those distinctions to alternative tests of worth.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

3. Theoretical Framework: Institutional Logics, Orders of Worth, and Fragile Compromise

To theorise credential-based compensation as a contested regime of valuation, this paper brings the institutional logics perspective (Lounsbury and Boxenbaum 2013; Thornton and Ocasio 1999, 2008; Thornton et al. 2012) into dialogue with Boltanski and Thévenot's (1999, 2000, 2006) sociology of justification. The combination is useful because the empirical problem is simultaneously historical, institutional, and situated. On the one hand, the dual-compensation system reflects a broader reorganisation of institutional logics within the bureaucracy through which professional credentials came to count as a legitimate basis for differential reward. On the other hand, that institutional settlement is never simply logically given. It must be defended, criticised and negotiated in concrete situations in which organisational actors dispute what constitutes legitimate remuneration. Institutional logics help explain how credential-based differentiation became historically plausible and organisationally embedded; the orders of worth framework makes it possible to examine the moral and practical work through which that differentiation is justified, tested and challenged in everyday organisational life (Boltanski and Thévenot 1999, 2000, 2006; Cloutier and Langley 2013; Munzer 2019).

For the present case, this theoretical combination also requires greater attention to historical specificity. The professional logic that privileges chartered accountancy cannot be treated as an abstract institutional template arriving in Ghana without a history. Accounting professionalisation in former British colonies was constituted through imperial and postcolonial relationships involving metropolitan professional bodies, local elites, educational institutions, states and changing projects of economic administration (Annisette 2000; Annisette and Neu 2004). This genealogy does not determine the contemporary remuneration arrangement, nor does it imply that Ghanaian actors passively reproduce an externally imposed professional order. It does, however, make visible the historically unequal processes through which some credentials have acquired particularly strong claims to portability, recognition and authority. The framework developed below therefore treats postcoloniality not as an additional contextual variable but as part of the historical constitution of the broader logics of a field of worth within which contemporary remuneration is justified and contested.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

3.1 Institutional logics and the historical structuring of professional worth

The institutional logics perspective begins from the premise that organisational life is shaped by historically patterned systems of meaning that define legitimate forms of authority, identity, knowledge and value (Thornton and Ocasio 1999, 2008; Thornton et al. 2012). Institutional logics are not deterministic rules that mechanically dictate behaviour. They are culturally and materially embedded repertoires through which organisational actors understand problems, recognise legitimate courses of action and make particular arrangements intelligible and defensible. Thornton and Ocasio (1999, 804) define institutional logics as the socially constructed historical patterns of practices, assumptions, values, beliefs and rules through which actors organise material life and provide meaning to social reality. Their analytical importance lies precisely in connecting apparently mundane organisational arrangements to wider and historically sedimented conceptions of what ought to count.

In the present case, this perspective directs attention to the long revaluation of bureaucratic accounting work associated with Ghana's public-sector professionalisation (Alawattage & Azure, 2021; Azure et al., 2023). The CAGD contains at least two partially incompatible evaluative orientations. A bureaucratic or state-inflected logic associates legitimate differentiation with grade, office, tenure, formal responsibility, organisational location and administratively comparable treatment. A professional logic, by contrast, associates legitimate differentiation with certified expertise, specialised knowledge, professional training and membership in recognised professional bodies (Thornton & Ocasio, 1999, 2008; Thornton et al., 2012; Noordegraaf, 2007, 2015). Under the former, the organisation is expected to reward employees according to publicly defensible administrative categories. Under the latter, professional certification itself becomes an important marker of distinctive competence and, consequently, a potentially legitimate basis for superior remuneration.

This hybridity is important because it provides the institutional conditions for the remuneration dispute rather than simply explaining the existence of the professional premium. If professionalisation had entirely displaced bureaucratic conceptions of worth, professional certification might operate as a relatively uncontested basis for differential reward. Conversely, if bureaucratic equivalence were the organisation's sole evaluative principle, a separate professional salary structure would be difficult to sustain. The CAGD contains both principles. Chartered status can consequently be defended as a legitimate recognition of scarce and externally validated expertise, while the same distinction can be

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

criticised through bureaucratic commitments to common grading, comparable contribution and fairness within public service. Institutional complexity in multiple logics is thus built into the architecture of the wage regime itself (Greenwood et al., 2011; Besharov & Smith, 2014; Noordegraaf, 2007, 2015).

The postcolonial location of this institutional configuration gives the professional logic a more specific historical character. The authority carried by a chartered accounting credential is not reducible to the immediate labour-market conditions confronting the CAGD. As Annisette (2000) demonstrates in the case of Trinidad and Tobago, accountancy education and certification in colonial and postcolonial settings developed through unequal relationships between metropolitan professional institutions and local actors. Professional qualifications became implicated in wider projects of social mobility, elite formation and institutional recognition. Annisette and Neu (2004) similarly locate accounting knowledge within the broader relationship between accounting and empire, showing how accounting practices and professional forms can reproduce relations of authority while also being adapted, negotiated, and contested in particular postcolonial locations.

This history matters to the contemporary case because professional credentials do not enter organisational valuation as socially weightless certificates. They arrive with accumulated institutional authority. Chartered status carries recognition beyond the boundaries of the particular bureaucracy: it is recognised by professional bodies, other employers, international organisations and labour markets, and it can therefore be presented as portable evidence of competence (Annisette, 2000; Annisette & Neu, 2004; Verma & Sian, 2025). Locally accumulated bureaucratic knowledge, technological familiarity, practical experience and agency-specific expertise may be indispensable to organisational functioning, but they do not necessarily possess the same degree of external portability or standardised recognition. The asymmetry between these forms of knowledge is consequently historical and institutional as well as organisational (Annisette, 2000; Annisette & Neu, 2004; Verma & Sian, 2025).

This does not mean that the current salary arrangement should be interpreted as a straightforward colonial residue. Its more immediate origins lie in contemporary recruitment, retention and public financial management concerns (Alawattage & Azure, 2021; Azure et al., 2023), and Ghanaian actors actively reproduce, appropriate and contest its classificatory principles (cf. Annisette & Neu, 2004). Nor does a postcolonial analysis require us to presume that professionally certified knowledge is somehow inauthentic or substantively inferior. The more specific point is that the organisational capacity of one form of knowledge to command a

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

premium is conditioned by a historically produced field of recognition in which internationally portable professional credentials already possess considerable symbolic and institutional authority (Annisette, 2000; Annisette & Neu, 2004; Verma & Sian, 2025).

Institutional logics therefore enable us to explain how a professional qualification becomes organisationally available as a legitimate basis for superior remuneration and why that legitimacy can be particularly powerful in a postcolonial reform setting (Thornton & Ocasio, 1999, 2008; Thornton et al., 2012). However, this perspective alone cannot adequately explain what happens once organisational actors question whether certification should warrant the particular salary difference attached to it. Nor can it show in sufficient detail how employees mobilise different objects – certificates, tasks, appraisal criteria, market salaries, experience or accounting outputs – to demonstrate either difference or equivalence. For that, a more situated theory of evaluation and critique is required (Boltanski & Thévenot, 1999, 2000, 2006; Cloutier & Langley, 2013; Munzer, 2019).

3.2 Orders of worth, critique and tests of remuneration

Boltanski and Thévenot's (1999, 2000, 2006) sociology of justification provides this second analytical layer. Its starting point is that organisational order is not sustained solely through institutionalisation, coercion or taken-for-granted compliance. Actors possess critical capacities and, particularly in situations of dispute, can be required to justify arrangements by appealing to principles that claim validity beyond their immediate personal interests. When a practice is denounced as unfair, or defended as legitimate, actors can move from private grievance or advantage toward more general propositions concerning what people ought to receive, what should count as contribution and what constitutes legitimate difference.

Boltanski and Thévenot conceptualise these general evaluative principles as different orders of worth. Each order is associated with a particular conception of the common good and with distinctive ways of determining who or what should be regarded as worthy. The framework is especially useful for analysing remuneration because pay necessarily involves acts of comparison and commensuration. A salary structure must establish which differences among organisational members are sufficiently significant to justify monetary differentiation. It therefore implicitly answers questions such as: What constitutes valuable work? Which qualities should be rewarded? What evidence can establish superior

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Page 16

contribution? When should two employees be regarded as equivalent, and when is it legitimate to treat them differently?

Four orders of worth are particularly relevant to the empirical setting. First, the “industrial order” (Boltanski and Thévenot, 2006) values technical competence, expertise, reliability, method and effective functioning. Professional qualifications can acquire worth in this register because they can be presented as evidence of disciplined training, technical mastery and the capacity to perform complex accounting work reliably. Yet industrial worth does not necessarily belong exclusively to professionally qualified accountants. Technologically proficient employees, experienced non-chartered accountants and staff responsible for producing indispensable accounting outputs can also invoke functionality, competence and reliability as tests of their own worth.

Second, the “market order” (Boltanski and Thévenot, 2006) evaluates through scarcity, competition, exchange and price. Here, the professional credential can justify differentiated remuneration because chartered accountants are said to possess external labour-market alternatives and to command salaries that the conventional public-service structure cannot match. Recruitment and retention therefore become market tests: if the CAGD cannot pay a professional premium, professionally qualified staff may leave for more lucrative employment. The salary difference is consequently justified not primarily by comparison with colleagues inside the organisation but through reference to valuations established outside it.

Third, the “civic order” (Boltanski and Thévenot, 2006) privileges equality, collective welfare, common membership and fairness through impersonal principles. This order becomes especially important when non-chartered employees argue that people working toward the same public purpose, performing substantially overlapping tasks or being assessed under common appraisal criteria should not be separated into radically different remuneration categories. The civic critique does not necessarily deny the existence or usefulness of professional qualifications. It questions the extent to which certification should override organisational equivalence when the state is allocating rewards among employees participating in a common bureaucratic enterprise.

The framework also directs attention to the materiality of justification. Tests of worth require more than abstract statements of principle. They depend upon objects, devices and forms of evidence through which claims become capable of being demonstrated and contested (Boltanski and Thévenot 2006). Accounting scholarship applying the sociology of justification has

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

shown how calculations, classifications, organisational documents and accounting artefacts can become central to controversies over legitimate value (Annisette and Richardson 2011; Annisette et al. 2017; Munzer 2019). In the CAGD, professional certificates, salary scales, job descriptions, appraisal forms, accounting outputs, payroll categories, legal documents, honoraria and fiscal calculations can all participate in tests of worth.

The professional certificate is an especially powerful object because it can support more than one justificatory register. It constitutes material proof of having successfully completed recognised training and professional examinations, supporting an industrial claim to competence. Simultaneously, because the credential possesses recognised exchange value beyond the organisation, it can support a market claim to scarcity and labour-market value. The same object can therefore connect professional status to different principles of superior worth. Other organisational objects make competing claims possible. A common performance-appraisal form may support a civic test by demonstrating that chartered and non-chartered employees are evaluated according to substantially similar organisational expectations. A shared job description, common workplace or overlapping accounting task may similarly become evidence through which non-chartered employees challenge the commensurative logic of the salary structure. An accounting output such as a trial balance can become a test of functional competence when different occupational groups dispute whose work is indispensable to its production.

Critique arises precisely from this plurality. A regime organised around one principle of worth remains vulnerable when participants can subject it to tests derived from another. Thus, the problem facing the CAGD is not merely that some employees object to receiving less money. The more fundamental problem is that the organisational classification through which the premium is administered cannot conclusively establish its superiority across all relevant evaluative registers. Industrial, market and civic tests can generate different conclusions about the same remuneration arrangement.

3.3 Fragile compromise, unstable settlements and the management of critique

In Boltanski and Thévenot's (2006) account, compromise enables coordination among actors oriented toward different orders of worth without requiring them to agree upon a single superior principle (see also Boltanski & Thévenot, 1999, 2000; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014). A compromise is therefore different from the resolution of a dispute. Resolution would require the competing parties either to agree on the relevant

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

order of worth or to accept a test that can conclusively determine which claim should prevail. Compromise instead allows heterogeneous evaluative principles to remain connected through an arrangement that participants can inhabit without settling their fundamental incompatibility (Boltanski & Thévenot, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014).

Fragile compromise allows organisational order to persist while its legitimacy remains incomplete (Boltanski & Thévenot, 1999, 2000, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014). A salary system can continue to operate while critics remain capable of denouncing it, provided that the organisational consequences of this disagreement are made sufficiently manageable. What must be stabilised, in other words, is not necessarily belief in the justice of the arrangement but the organisational relationship among actors who continue to disagree about it (Boltanski & Thévenot, 2006; Oldenhof et al., 2014).

In remuneration disputes, compromise may assume multiple material forms. Supplementary payments can recognise contribution without altering the underlying salary classification. Professional allowances can acknowledge credential-specific obligations while preserving a common bureaucratic scale. Promises of review can keep open the possibility of future reform without requiring immediate resolution. Administrative negotiations can temporarily suspend legal or collective action. Calculations can introduce additional considerations – such as fiscal affordability – that complicate the demand for immediate equalisation. Each of these arrangements potentially connects competing principles without resolving their incompatibility (Boltanski & Thévenot, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014).

These mechanisms help clarify what we mean by a *governable instability*. We use the term to describe an organisational condition in which rival evaluations of worth remain active and capable of generating renewed critique, but the consequences of their incompatibility are processed through devices that allow organisational routines to continue. Instability refers to the absence of a final moral settlement: neither professional-market differentiation nor civic equality conclusively defeats the other. Governability refers to the organisation's capacity to process the resulting conflict through classifications, payments, calculations, reviews, negotiations and administrative arrangements (Boltanski & Thévenot, 1999, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014).

Such an account also develops a more dynamic understanding of professional closure. Conventional closure arguments rightly emphasise how professions secure jurisdiction, status and material

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

advantage through credentials and occupational boundaries (Larson 1977; Richardson 1997; Weeden 2002). Yet the present framework treats closure less as a completed achievement than as an ongoing organisational accomplishment. The superior value attached to a professional credential has to survive repeated encounters with alternative proofs of competence and contribution. Its material privilege is therefore reproduced not only by the credential itself, but through the continuing justificatory and administrative work that protects the remuneration classification from challenges generated by rival orders of worth. O'Regan and Killian's (2021) recovery of the "plain accountant" is particularly relevant here because it makes visible precisely the forms of accounting competence that professional narratives can render secondary. In the CAGD, those alternative claims to accounting worth remain organisationally present and therefore continually reopen the question of closure.

3.4 Synthesising logics, justification and fragile compromise

The theoretical framework can now be brought together. Institutional logics and orders of worth operate at analytically distinguishable but interconnected levels. Institutional logics illuminate the historical conditions under which particular principles of organisation and valuation become available, authoritative and materially embedded. In the present case, they help explain why professional certification became capable of supporting a distinctive remuneration structure inside a public bureaucracy and why this professional principle coexists uneasily with bureaucratic expectations of comparability and common service.

Fragile compromise links these historical and situated dimensions to the paper's question of how the unequal arrangement is sustained. When rival evaluations cannot be reconciled, organisational actors do not necessarily choose decisively between them. Instead, accounting and administrative devices can organise their coexistence. An honorarium can recognise civic critique without eliminating professional differentiation. A fiscal-impact analysis can bring an industrial-calculative test of affordability into a dispute initially organised around equality. Review processes can extend the temporal horizon of settlement. Administrative arrangements can alter the configuration of collective opposition. The important theoretical point is that these devices do not sit outside the dispute as neutral mechanisms of implementation. They participate directly in transforming the form that disagreement takes.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Page 20

Accounting is consequently implicated at more than one moment. It participates first in the construction of the hierarchy by translating professional status into a recurring monetary difference. It participates again when criticism of that hierarchy is converted into calculable questions concerning compensation, affordability and administrative adjustment. This second role is especially important because it suggests that accounting does not merely classify worth; it can also participate in governing contestation over those classifications. The possibility of fragile compromise therefore directs attention to the accounting of critique itself.

4. Methodology

Examining a credential-based unequal pay regime that is justified, criticised, and sustained in a public bureaucracy, we adopted a qualitative, interpretive case-study design centred on the Controller and Accountant General's Department (CAGD) in Ghana. The analytical task followed directly from the paper's theoretical framing. If, as argued above, remuneration is not merely a technical instrument of personnel administration but a contested regime of valuation, then the analysis must be able to capture both the historical reorganisation through which chartered status acquired superior remunerative standing and the situated moral work through which that hierarchy is justified, criticised, and sustained. The CAGD provides a strategically revealing site for such an inquiry because it condenses within one bureaucracy the coexistence of two partially incompatible principles of valuation: a bureaucratic expectation of internal comparability and administrative order, and a professional logic that treats certified expertise as grounds for differentiated reward. This makes the department especially useful for studying not simply pay inequality as an outcome, but the justificatory and critical processes through which unequal pay is sustained.

4.1 Data collection

Our empirical material was generated through longitudinal fieldwork conducted between 2017 and 2026, combining semi-structured interviews, informal conversations, participant observation, and documentary analysis. The interview programme involved 82 unique respondents (see Table 1), first interviewed across six fieldwork periods: 18 in 2017, 13 in 2019, 8 in 2022, 14 in 2023, 13 in 2025, and 16 in 2026. In addition, 11 respondents were interviewed for a second time during the 2025–2026 fieldwork, resulting in 93 formal interview encounters in total. The repeated interviews enabled us to revisit earlier accounts and explore how respondents' interpretations changed as the organisational dispute evolved.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Page 21

The research did not begin as a study specifically of compensation. The initial phases of fieldwork in 2017 and 2019 focused primarily on wider public-sector accounting reforms associated with the Integrated Financial Management Information System (IFMIS) and related institutional changes. These interviews, particularly with organisational leaders, senior managers, and regional directors, drew our attention to the professionalisation of the department, the significance attached to accounting qualifications, and emerging tensions around the organisation's differentiated reward structure. By the 2022 phase of fieldwork, compensation had emerged as a sufficiently prominent and recurrent concern among respondents to become a deliberate focus of subsequent data collection. The 2022 and 2023 interviews therefore extended the respondent base to include chartered and non-chartered accountants and staff from other occupational categories implicated in the department's reward arrangements. The more intensive fieldwork undertaken between March 2025 and February 2026 broadened this range further and allowed us both to revisit earlier respondents and to investigate the compensation dispute and subsequent organisational developments in greater depth.

Importantly, while compensation became a major analytical focus, it was not discussed to the same extent by every participant because the broader research programme also addressed public-sector accounting reform, professionalisation, organisational change, and related institutional issues. Of the 82 unique respondents, 53 explicitly discussed compensation and the differentiated reward arrangements during their interviews. These 53 respondents constitute the principal interview base for the analysis of compensation presented in this paper, although accounts from the wider set of respondents were important for reconstructing the organisational, professional, and historical context within which the compensation arrangements developed. The 11 repeat interviews were particularly useful in tracing changes in perceptions and developments in the dispute over time.

The longitudinal character of the research was important because the compensation dispute itself evolved during the period of study. Earlier fieldwork provided accounts of the professionalisation of the department, the changing significance attached to professional qualifications, and the institutional history surrounding differentiated remuneration. Later interviews enabled us to examine the increasing contestation of the dual-compensation arrangement, including collective complaints, the legal challenge, negotiated responses, honoraria, and proposals for further review. Repeated engagement with the field thus allowed us to revisit earlier interpretations as events unfolded, rather than treating any single period of interviewing as a definitive representation of the case.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Across the fieldwork, therefore, 82 unique respondents participated in 93 interview encounters, including 11 repeat interviews. Of the 82 respondents, 69 were located within CAGD and 13 in related public organisations, including the Department of Urban Roads and the Ghana Audit Service. Informal conversations conducted during the different phases of fieldwork were used to contextualise accounts and sharpen lines of inquiry for subsequent interviews; these are not included in the interview count (see Table 1).

Table 1. Data sources and modes of collection

Data source category	Specific loci/content	Volume/extent
Interviews	CAGD headquarters and regional offices; related public organisations; organisational leadership, chartered accountants, non-chartered accountants, IT and HR staff	82 unique respondents: 18 in 2017, 13 in 2019, 8 in 2022, 14 in 2023, 13 in 2025, and 16 in 2026. Eleven repeat interviews were conducted in 2025–2026, producing 93 interview encounters in total. Fifty-three of the 82 respondents explicitly discussed compensation.
Participant observation	Treasury Headquarters management meetings; Project Implementation Team meetings; transaction-processing centres in Accra and the Western Region.	27 days; 85 pages of typed field notes.
Documentary materials	IFMIS reform documents; World Bank reports; CAGD compensation documents; 2016 High Court legal suit; memorandum concerning GRA payroll arrangements.	10 key organisational, reform, and legal documents.
Informal conversations	Field-based conversations across different phases of engagement.	Used to contextualise formal accounts and refine subsequent interviewing; not counted as interviews.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Page 23

The interview sample, which evolved dynamically through purposive and snowball recruitment, was constructed to capture the dispute from multiple organisational locations rather than from a single occupational standpoint. It therefore included top management, regional directors, directors of administration, senior officials involved in allocation and personnel decisions, chartered accountants, non-chartered accountants, and staff in functions such as IT and HR. This breadth was important for the paper's argument. Because the empirical puzzle concerns how a credential-based pay hierarchy is justified, criticised, and sustained, it was necessary to include those who benefited from the differentiated regime, those

who contested it, and managers involved in administering and responding to the dispute. Interviews conducted in related organisations were not treated as equivalent to the internal CAGD interviews; rather, they provided comparative and contextual insight into how professional expertise, public financial management reforms, and remuneration were understood in adjacent parts of the state apparatus.

Interviews typically lasted 40–65 minutes, were recorded with participants' consent, and transcribed verbatim. We used a semi-structured format with relatively open prompts to elicit accounts of lived experience, workplace interpretations, and concrete incidents rather than short attitudinal responses. Following a narrative or storytelling orientation (Czarniawska-Joerges 2004), we began with broad questions concerning respondents' experiences of the department, its professional structure, and its compensation arrangements. We then explored more specific issues relating to fairness, reward differentiation, professional qualification, performance evaluation, job responsibilities, and the classification of occupational categories. Respondents were also invited to recount particular events, conflicts, complaints, or organisational responses that they believed exemplified the issues at stake.

Interviews were complemented by participant observation. Fieldwork included 27 days of observation activities, generating 85 pages of typed field notes. Observational access covered management meetings at Treasury Headquarters, Project Implementation Team review meetings, and transaction-processing centres in Accra and the Western Region. Observation served two purposes. First, it helped situate interview claims within the ordinary administrative life of the organisation rather than treating interview talk as self-sufficient evidence. Second, it made visible the practical settings in which salary categories, professional distinctions, reporting relationships, and disputes over recognition acquired organisational meaning. This was especially valuable in a case where formal hierarchy, documentary rules, professional credentials, and everyday accounting work intersected. Observation did not provide direct access to all contentious episodes, nor do we present it as an exhaustive ethnography of the department. Its value lay in contextualisation, in sharpening subsequent questioning, and in providing a basis against which to consider whether particular interview narratives were idiosyncratic, more widely shared, or contradicted by everyday organisational practice.

The third strand of evidence consisted of documentary materials. We reviewed ten key documentary sources, including four IFMIS reform documents, three World Bank documents and reports concerning IFMIS, two CAGD documents relating to compensation, and the High Court legal suit concerning the

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

compensation dispute. We were also granted on-site access to a memorandum concerning the placement of qualified accountants on the Ghana Revenue Authority payroll, although we were not permitted to retain or reproduce copies of that document or the legal file. These documentary sources were methodologically important not because they provided a complete quantitative map of the pay system, but because they allowed us to reconstruct how the differentiated regime was historically rationalised, administratively framed, and formally contested. In particular, the legal suit and the memorandum relating to payroll arrangements demonstrated that the compensation dispute had moved beyond diffuse workplace dissatisfaction into explicit legal and administrative contestation. Documentary materials were therefore treated not as background decoration but as evidence of the classificatory, calculative, and justificatory infrastructure through which remuneration was organised.

To protect anonymity, respondent references are standardised throughout the revised manuscript. Where the research archive contains a numeric respondent identifier, quotations are cited consistently as Respondent R[number]. Where an extract was originally recorded only by occupational category and interview date, a role-based anonymised identifier is used, for example Respondent Rx-CA for a chartered accountant or Respondent Rx-IT for an IT professional, where x is the respondent number. Interview months and years are omitted from quotation labels unless temporality is analytically relevant. Where the same respondent was interviewed more than once, this is identified explicitly as a repeat interview. This approach retains traceability to the research archive while avoiding the previous mixture of respondent numbers, occupational descriptions, pseudonyms, and interview dates.

4.2 Data analysis

Our analytical procedure was explicitly abductive. We began neither with the expectation that theory would simply “emerge” from the data nor with the intention to force the material into a single preselected interpretive template. Instead, following Timmermans and Tavory (2012, 2022), we treated analysis as a recursive movement between empirical puzzles and multiple theoretical possibilities. The empirical material was initially read and coded in a broad, open manner to identify recurring issues, points of disagreement, and organisational episodes surrounding the dual-compensation system.

At this stage, the data certainly contained accounts of dissatisfaction with unequal pay. However, the more analytically significant feature was that participants did not merely describe the system as

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Page 25

personally advantageous or disadvantageous, or administratively inconvenient. They repeatedly framed it in terms of what ought legitimately to count as worth inside a public bureaucracy. Some justified higher salaries by appealing to certification, specialised expertise, professional investment, continuing development, and external market value; others criticised the arrangement by appealing to sameness of work, common performance-appraisal criteria, public-sector equality, accumulated organisational experience, and common contribution. At the same time, organisational responses to the dispute did not resolve this disagreement. Rather, they appeared to acknowledge, redirect, defer, or partially accommodate it while leaving the principal credential-based distinction intact. It was this combination of persistent critique and the continued operation of the differentiated regime that generated the central abductive puzzle for the paper.

Successive rounds of analysis moved iteratively between this puzzle and the literatures mobilised in the paper. We revisited transcripts, field notes, and documents to consider what kind of case this dispute represented. Early readings suggested several possible interpretations: a conventional labour-market recruitment-and-retention problem, a case of distributive injustice, professional closure, or managerial inconsistency. Each captured aspects of the empirical material, but none alone adequately explained the coexistence of historically institutionalised professional privilege, morally explicit criticism, and repeated organisational accommodation. The integrated framework developed in the preceding section offered stronger analytical traction because it allowed us to connect broader institutional change to situated justificatory work.

Institutional logics helped situate the emergence of the credential premium within a wider public-sector movement toward professionalisation and externally validated expertise. Orders of worth helped us examine how actors drew on industrial, market, civic, and, at times, domestic principles to defend, criticise, and test the legitimacy of unequal remuneration in concrete situations. The notion of ‘fragile compromise’ then helped us understand the organisational arrangements through which open conflict could be provisionally suspended without the underlying moral disagreement being resolved. In abductive terms, these theoretical resources were not imposed in advance as a closed explanatory grid. Their analytical significance developed through repeated movement between empirical material and theoretical interpretation as we sought an explanation capable of accounting for both the persistence of critique and the mechanisms through which the regime continued to be sustained.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

The practical coding process unfolded in three broad stages (see Table 2). First, we undertook descriptive coding of interviews, field notes, and documents to identify key events, actors, categories, and recurring issues. These included recruitment and retention narratives, qualification histories, claims about “same work” and different pay, common appraisal arrangements, the status of chartered qualifications, professional-development requirements, managerial explanations for the system, salary comparisons, the legal challenge, honoraria, and the proposed fiscal-impact review.

Second, we moved to more focused coding organised around evaluative principles and tests of worth. Here we asked what kinds of worth were being invoked, what objects or proofs were used to substantiate them, and where disagreements between principles became most explicit. Credentials, professional-body membership, salary structures, common appraisal procedures, IFMIS-generated accounting outputs, job responsibilities, scheme-of-service arrangements, and legal or administrative texts consequently became important analytical objects. This stage drew our attention not only to what participants claimed but to how they attempted to demonstrate the legitimacy of those claims.

Third, we developed higher-order themes that became the architecture of the empirical analysis: the institutionalisation of the credential premium; civic critiques based on equality and common contribution; contestation over the boundaries of accounting expertise; industrial and market justifications for professional differentiation; the escalation of critique into formal organisational and legal challenge; and the compensatory, calculative, and administrative arrangements through which critique was partially recognised, translated, or deferred. Throughout this process, we deliberately searched for variation and disconfirming instances. Not all non-chartered staff criticised professional differentiation in identical terms; not all chartered staff justified the precise structure of the existing pay regime in the same way; and some participants recognised elements of worth claimed by the opposing group. Such variation was analytically important because the fragile compromise identified in the paper depends precisely on partial overlap, qualification, and ambivalence rather than on two internally homogeneous and irreconcilable camps.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Table 2. Abductive movement from empirical manifestations to analytical dimensions

First-order empirical manifestations	Second-order analytical codes	Aggregate analytical dimension
Claims of similar work, common appraisal criteria, shared organisational contribution, and unequal pay.	Civic worth: equality, comparability, fairness, common contribution.	Contestation of credential-based worth.
Qualification difficulty, CPD, professional fees, scarcity, and private-sector salary comparisons.	Industrial and market worth: expertise, investment, scarcity, external value.	Justification of professional differentiation and closure.
IFMIS operation and production of accounting outputs versus claims to interpretive and policy expertise.	Competing tests of accounting competence.	Boundary work over accounting knowledge.
2016 High Court challenge and collective mobilisation.	Formal test of the remuneration classification.	Institutional friction and rupture.
Honoraria, fiscal-impact analysis, negotiated review, and administrative accommodation.	Partial recognition, calculative translation, deferral, and compromise.	Sustaining the regime through fragile compromise.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Page 28

The credibility of the analysis rests on several features of the research process. First, the study draws on prolonged engagement with the field across multiple phases, allowing us to trace both continuity and change in the dispute rather than relying on a single snapshot. Second, we triangulated interview accounts with observational and documentary material, using each form of evidence to contextualise, interrogate, and refine the others. Third, both authors reviewed the empirical materials and developed interpretations for completeness and interpretive consistency. Fourth, the abductive procedure required repeated revisiting of transcripts, field notes, and documents rather than a one-off coding exercise, with provisional interpretations tested against later evidence and alternative theoretical explanations.

5. Empirical Analysis: Tests of Worth, Justification, and the Fragile Compromises of Differentiated Remuneration

Within the Controller and Accountant-General's Department (CAGD), the dual-compensation regime operates as a profoundly contested site for ordering the worth of accounting labour. The differentiated payroll does considerably more than distribute economic rewards. By attaching a substantial remuneration premium to professional certification, it gives material form to a

distinction between chartered and non-chartered accountants and embeds that distinction within the everyday administrative architecture of the bureaucracy. In this sense, remuneration functions simultaneously as a classificatory, calculative, and moral technology: it identifies which attributes of employees are organisationally significant, converts those attributes into monetary differences, and thereby establishes a hierarchy of recognised worth.

Yet the hierarchy is neither taken for granted nor universally accepted. Organisational members subject it continually to competing tests. Chartered accountants defend the credential premium through industrial and market orders of worth that emphasise expertise, rigorous professional formation, scarcity, continuing professional development, and external labour-market value. Non-chartered accountants mobilise civic claims centred on equality, comparable work, common organisational contribution, and the public sector's obligations to treat similarly situated employees fairly. Other occupational groups further complicate these claims by questioning what should count as accounting expertise in a technologically mediated financial-management environment. The resulting dispute is therefore not reducible to disagreement over the amount of money different employees receive. It concerns the legitimate principles through which different forms of knowledge, contribution, and professional identity should be valued within a public bureaucracy.

5.1 The Architecture of Valuation: Transparency, Potentiality, Compliance, and the Credential Logic

To understand the power of the dual-salary structure, it is necessary first to examine the institutional architecture through which the credential premium is materialised. Unequal remuneration is sometimes sustained through opacity: workers may have incomplete information about what colleagues earn, how salary differences are determined, or what criteria govern movement between categories. The CAGD case presents almost the opposite situation. The key principle is structurally explicit and widely understood. Possession of a recognised chartered-accountancy qualification provides access to a superior salary structure. The professional certificate thus operates as a visible classificatory rule through which one category of employee is assigned a distinctive remunerative status.

This transparency is significant because it makes professional closure appear procedurally accessible. The boundary is restrictive, but its formal route of passage is visible. Employees understand what must be acquired to cross it. One episode repeatedly invoked by respondents involved an employee working in the human-resources function who subsequently acquired a chartered-

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

accountancy qualification. Although she continued working in HR, her new professional status enabled her to enter the qualified payroll. One of her colleagues described the episode approvingly:

“You see [the colleague] at the HR office? She qualified [as a Chartered Accountant] two years back, came back to continue her work in the HR office, but she is on the qualified payroll. I am happy for her.” (R56-CA)

The quote is revealing precisely because the remunerative change followed the credential more obviously than it followed any change in accounting task. The employee did not move from non-accounting work into a specialised accounting role and then receive compensation for new responsibilities. Rather, professional certification itself became the qualifying object that changed her remunerative classification. The credential therefore operates as what Boltanski and Thévenot (2006) describe as an “investment in form”: a standardised and institutionally recognised object capable of stabilising judgements of worth across different situations. It converts educational and professional attainment into a durable organisational entitlement.

The postcolonial context sharpens the significance of this mechanism. The authority carried by a chartered qualification is not produced solely inside the CAGD. As the preceding sections have argued, accounting certification in former British colonies developed within longer histories through which professional bodies, systems of education and examination, and internationally portable qualifications acquired distinctive symbolic and economic authority (Annisette 2000; Annisette and Neu 2004). The point is not that the present CAGD payroll represents an unreconstructed colonial salary system. Its immediate institutional history lies in Ghanaian public financial management reform and in attempts to recruit and retain qualified accountants. Rather, the postcolonial genealogy helps explain why the professional certificate enters that local organisational decision already possessing considerable authority as an externally recognisable proof of competence.

5.2 “Apartheid Redux” and the Disruption of Equivalence: The Civic Critique of Structural Inequality

The transparency of the credential logic does not immunise it against moral denunciation. For many non-chartered accountants – the organisational category that resonates with O’Regan and Killian’s (2021) “plain accountants” – the dual-compensation regime represents a rupture in the bureaucratic principle of equivalence. Their criticism does not generally deny that chartered colleagues possess professional qualifications or that those qualifications may have value. Instead, it questions whether the

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Page 30

possession of the certificate can legitimately warrant the scale of material differentiation embedded in the salary structure when everyday organisational work substantially overlaps.

This criticism is articulated primarily through the civic order of worth (Boltanski and Thévenot 2006). Here, equality, common membership, collective contribution, and the application of impersonal principles become the relevant tests of legitimate remuneration. Respondents repeatedly compared themselves with chartered colleagues working in the same offices, performing similar tasks, contributing to common outputs, and being assessed through common performance arrangements. One non-chartered accountant explained:

“We all do the same job, yet chartered staff are paid more. It doesn’t feel right given that everyone contributes to the work we all do here. Take this office for example, [a colleague] and I do the same work every day, but he is paid differently simply because of the certificate, not the work [...] how is this fair? You see what I mean....Is it performance? Just the CA certificate.” (R62-NCA)

The language is important. The respondent constructs equivalence through spatial and functional proximity: “this office,” “the same work,” “every day.” These are not incidental descriptions. They operate as material proofs against the classificatory principle embodied in the payroll. If two employees occupy the same organisational setting and carry out work that appears indistinguishable in daily practice, the respondent asks what evidence justifies treating them as materially unequal. The professional certificate, which under an industrial or market order serves as evidence of superior worth, is repositioned through the civic critique as an insufficient justification for the salary distinction.

Another respondent articulated the point explicitly through the vocabulary of equal value:

“Same job family, so why are you paying us differently for doing the same job? This doesn’t look fair, and something has to be done about it now. [...] Where is the principle of equal pay for work of equal value here? This is creating divisions and tensions which is threatening collegiality.” (R77-NCA)

This formulation moves beyond private dissatisfaction. “Equal pay for work of equal value” invokes a general principle against which the institution itself can be judged. The complaint is therefore not simply that the individual would prefer more money. It is that the state, as employer, is failing a civic test of justified differentiation. Respondents repeatedly argued that a public organisation should not automatically reproduce external market hierarchies where its

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

internal organisation of work does not display equivalent functional distinctions. As other interviewees put it, public organisations are “bound by equity norms and equality” (R66-LAW) and should not simply reproduce private-sector credential premiums where organisational responsibilities substantially coincide (R66-LAW).

“If you’re not equal in pay, you’re not equal ... for me it is as simple as that.” (R48-NCA)

The depth of this denunciation is evident in the particularly charged metaphor used by one respondent, who described the structure as “apartheid redux” (R60-NCA). This phrase must be interpreted carefully. It is not employed here as a literal historical, legal, or sociological equivalence between the CAGD pay structure and apartheid. Its analytical importance lies in what the respondent sought to communicate through the metaphor: that an institutionally enforced classification divided employees sharing the same organisational space into structurally unequal categories. The rhetorical extremity signals the moral intensity with which some staff experienced the distinction. It shows that, from their perspective, the matter had moved far beyond a technical disagreement about compensation design and had become a question of differentiated organisational citizenship.

5.3 Epistemic Boundaries and Material Proofs: The Trial Balance as a Contested Object

The civic argument nevertheless contains a claim that itself requires examination: that chartered and non-chartered staff are “doing the same work.” The empirical evidence shows that the meaning of accounting work is not fixed independently of the remuneration dispute. It is actively contested, particularly at the intersection of accounting and information technology. The implementation of the Integrated Financial Management Information System (IFMIS) made this especially visible by redistributing practical competencies across occupational boundaries and by creating accounting outputs whose production depends on both technological and professional knowledge.

An IT professional involved in operating the system described his contribution through the production of the trial balance:

“We don’t think the reward system is fair here. Take me, for example, I do all the donkey work in this Assembly. If I am not here, the trial balance cannot be prepared, and Accra will call to query the Assembly for delayed returns. But the finance officer who is qualified doesn’t prepare the trial balance. But he is privileged with a better salary which [is] more than double what I take.” (R41-IT)

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

The financial magnitude mentioned here is important. The respondent is not describing a marginal qualification allowance, but a remuneration difference experienced as exceeding two to one. This helps explain why apparently technical distinctions over professional knowledge acquire such moral and organisational intensity. When differences in classification generate differences of this scale, employees are especially likely to demand convincing evidence that the categories correspond to substantive differences in contribution.

The trial balance becomes an object through which such a test is performed. The IT professional appeals to an industrial order of worth based on functional reliability, practical competence, and successful production. If his absence means that the required accounting output cannot be produced and the Assembly becomes answerable to headquarters for delayed reporting, he can plausibly represent his labour as indispensable to the accounting process. The phrase “donkey work” further distinguishes productive execution from the status attached to formal qualification. From this standpoint, the higher-paid finance officer appears to benefit from a professional classification while another occupational group performs the technically indispensable labour of producing the accounting output.

Chartered accountants reject this commensuration. A qualified accountant explained:

“It is a mistake to think simply because you have better IT skills and you can use IFMIS, or you are an IFMIS trainer, you know accounting [...] that is a big mistake they continue to make. We have special knowledge to understand the budget implications and fiscal policies which they don’t have.” (R51-CA)

The response relocates the relevant test. The question is no longer who physically operates IFMIS or produces the trial balance, but who possesses the interpretive capacity to understand what the figures signify for budgeting, fiscal policy, reporting, and financial control. The chartered accountant therefore distinguishes mechanical or technological execution from professional judgement. Professional worth resides in an epistemic capacity that may not be continuously visible in routine task comparison but is nevertheless represented as essential to the legitimate accounting function.

This is boundary work in a particularly clear form. The trial balance does not carry an unambiguous message about whose work is more valuable. It can be mobilised by the IT professional as evidence that practical technological competence is indispensable, while the chartered accountant treats the same object as merely an

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

intermediate output whose proper interpretation requires specialist accounting knowledge. What appears initially as an objective accounting artefact therefore becomes a contested object through which rival claims to expertise are advanced.

The episode also makes the postcolonial professionalisation issue more concrete. The professional qualification has institutional power precisely because it certifies an abstract and portable capacity whose validity does not have to be demonstrated anew in every organisational encounter. An IT professional may demonstrate highly consequential local competence through the successful operation of IFMIS, but that contribution is less readily detached from the particular system and workplace. Chartered status, by contrast, travels as a standardised signal of expertise across organisations and labour markets. The historical institutionalisation of professional certification therefore affects the relative strength with which different forms of knowledge can be presented as proofs of worth (Annisette 2000; Annisette and Neu 2004). Again, this does not establish that one form of knowledge is intrinsically superior or that professional qualifications lack substance. It reveals why the organisational test is asymmetrical: one form of competence arrives pre-certified, while another must repeatedly demonstrate its value through situated performance.

5.4 Defending Professional Closure: Market Realities, Industrial Rigour, and Moral Justification

Against persistent civic criticism, chartered accountants defend the credential premium by drawing heavily upon both market and industrial orders of worth. These justificatory repertoires frequently overlap. The market argument emphasises scarcity, labour-market competition, and the external price of professional expertise. The industrial argument emphasises the difficulty of professional formation, continuing competence, disciplined training, and the specialised knowledge that certification is said to guarantee. Together they construct the credential premium as both economically necessary and normatively deserved.

The market defence commonly begins with the institutional history of the arrangement. One chartered accountant explained:

“Some people don’t know the history of this pay thing in CAGD. [...] In those days chartered accountants were in short supply, and they didn’t want to come here with the low salaries in the public sector, and this was meant to attract and retain them; otherwise they would go to the private sector.”
(R46-CA-second interview)

The explanation places the origin of the premium in a recruitment and retention problem rather than in an explicit organisational

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Page 34

project of exclusion. Chartered accountants were scarce, private-sector employment offered higher remuneration, and the state needed a differentiated arrangement if it was to recruit professionally qualified personnel. In market terms, the relevant comparison is therefore not simply between two employees in the same CAGD office. It is between what the state offers the chartered accountant and what that individual could obtain elsewhere.

Another chartered accountant linked this external valuation to the standing of the CAGD itself:

“Compensation schemes need to be competitive with those offered in the private sector [...] to be able to attract and retain personnel with the required competencies, skills, and work experience. When people see that many of us chartered accountants are here, they value the organisation. People say CAGD has many chartered accountants, and they wonder why a chartered accountant would work here instead of the private sector that pays more for chartered people.” (R52-CA-second interview)

This is more than a simple wage argument. Professionally qualified staff are represented as conferring symbolic value on the institution. Their presence signals that the CAGD possesses expertise recognised beyond the bureaucracy. Professional certification thus provides reputational as well as technical resources: the state can display its ability to attract individuals who possess credentials carrying external market recognition.

The justificatory force of this claim is intensified in the context of public financial management reforms that have repeatedly associated organisational modernisation with specialised financial expertise, professional competence, and internationally recognisable accounting practice (Alawattage and Azure 2021; Azure et al. 2023). Reading through the postcolonial dimension, this brings a qualification rather than simple denunciation. The CAGD does not passively reproduce a colonial professional hierarchy, and its chartered employees are not merely representatives of an external order. Ghanaian professionals actively acquire, inhabit, and defend the credential. Nevertheless, the market argument draws strength from a transnational field of professional recognition whose historical formation is inseparable from longer relationships between accounting professionalisation, certification, and postcolonial state formation (Annisette 2000; Annisette and Neu 2004). The external value invoked by respondents is therefore itself institutionally and historically constituted.

The industrial justification complements this market account by focusing on what the individual professional has invested to become and remain chartered:

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

“Being a professional is not easy because it is not easy to qualify. We pay membership fees every year and attend CPDs, and we pay for all this. [...] We may be doing the same work, but how are chartered accountants out there paid? Do you know how much chartered accountants are paid by the market?” (R68-CA)

Another respondent stated:

“We are the only recognised professionals/accountants by the Institute of Chartered Accountants [Ghana]. So, I think the dual salary is fair, reflecting our economic worth and the expertise we acquired through years of professional examinations, training, work, and CPDs that we attend all the time to make sure we are reskilling.” (R49-CA)

In one particularly revealing interview, economic and technical justification was extended into a broader moral register:

“It appeared in the Bible – Matthew 25:14–30, the parable of the talents, and Luke 10:7, ‘the labourer is worthy of his hire’ [...] so what is their argument here? We are paid based on our unique technical knowledge, and that is justified.” (R80-CA-second interview)

This formulation should not be treated as representative of all chartered accountants. Its significance lies in the moralisation of the remuneration differential. Market scarcity and technical expertise are connected to a wider narrative of deservingness in which investment in one’s “talents” legitimately produces differentiated reward. A historically contingent salary arrangement thereby becomes interpretable as an appropriate recognition of cultivated capacity. Professional closure is sustained not simply by formal rules, therefore, but through justificatory accounts that connect the credential to competence, sacrifice, scarcity, institutional reputation, and moral deservingness.

5.5 Institutional Rupture and the Organisational Management of Critique

The incompatibility between civic denunciations and market/industrial justifications did not remain at the level of everyday argument of rhetorical nature. Over time, non-chartered staff moved from dispersed criticism toward collective mobilisation and formal legal challenge. This escalation is analytically important because it transformed the dual-pay regime from an internally disputed administrative arrangement into an object subjected to an external test.

A respondent involved in the agitation explained:

“We all perform the same work; it’s unfair that some earn more simply because they have some certificates. Fine, but

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

what about the job? Is he doing a better job than all those non-chartered? Big no, so this thing is causing so much confusion and dividing us into groups [...] so we went to court to have this settled once and for all. If you go to AMA or TMA, it's the same job there, but the guy at AMA is not chartered. Are they saying he is not performing because he is not chartered? It is no. This brought so much tension as others were criticising us for bringing the name of the Controller into bad light.” (R31-NCA)

The legal challenge constituted a formal test of the relationship between certification, actual work, and material reward. The claimants attempted to show that competent accounting work could be performed by employees without the professional credential and that similar roles existed elsewhere without producing the same distinction. The industrial claim underpinning the professional premium – certification as evidence of distinctive capability – was therefore confronted by empirical comparisons based on observable work and performance.

The quotation also reveals the competing moral demands surrounding collective action. Staff challenging the salary system were themselves criticised for bringing the Controller’s name “into bad light.” The dispute consequently involved more than two principles of remuneration. Civic denunciation of inequality encountered organisational expectations of loyalty and appropriate internal conduct. Taking the dispute to court may have strengthened the critics by moving the test to an external arena, but it also exposed them to accusations that they were damaging the institution whose fairness they claimed to defend.

Respondents described how collective mobilisation involved collecting signatures across regional offices and repeatedly approaching top management. One participant recalled:

“After complaining for so many years without any tangible results, [two colleagues] collected signatures from all the regions and we gave this to top management [...] nothing was done, so we went to court, and I think they panicked. CLOGSAG stepped in, and the case was withdrawn for settlement. I should say partial settlement because it is not totally resolved. Why? Because the main issue was the dual salary; we did not get that [...] but we got something, and that is some honorarium which [is] better than nothing.” (R41-NCA)

The intervention of the Civil and Local Government Staff Association, Ghana (CLOGSAG), and the subsequent withdrawal of the case did not produce a definitive victory for either order of worth. The dual-salary structure was not abolished, but the criticism was not dismissed as illegitimate either. Instead, the dispute moved

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

from adjudication into negotiated administrative treatment. That movement is the first important indication of fragile compromise: the organisation avoided a definitive test that might have required one classificatory principle to displace the other and instead created arrangements through which conflict could be partially accommodated.

Respondents also repeatedly referred to the subsequent overseas posting of one of the prominent organisers of the agitation. We cannot establish from the available material that management designed the posting specifically to silence the campaign, or that it was a deliberate organisational “co-optation” or spatial neutralisation. The evidence warrants a more careful claim. What we can establish is that several participants interpreted the individual’s movement away from the domestic centre of mobilisation as having a dispersive effect on collective action. From respondents’ reflections, it seems that, once a prominent organiser was geographically removed from the everyday arena of dispute, the organisational conditions for sustaining the same intensity of mobilisation changed, leading to the agreement with the CLOGSAG.

The distinction between intention and effect is important. Administrative movement need not have been conceived as an anti-resistance strategy to become consequential for resistance. The episode therefore illustrates how collective critique can be affected by ordinary bureaucratic mechanisms – posting, reassignment, promotion, mobility – without requiring us to infer a managerial conspiracy that the data cannot substantiate. Together with CLOGSAG’s intervention, honoraria, and promised review, such developments changed the practical conditions under which the dispute could continue.

5.6 The Calculative Deferral of Resolution: Fiscal Impact Analysis as an Accounting Object

A particularly important element of the negotiated settlement was the proposal to conduct a fiscal impact analysis of salary reform. This is where accounting becomes directly implicated not merely in establishing the disputed remuneration hierarchy but in governing the criticism directed against that hierarchy. A respondent involved in the process explained:

“Now as part of this truce, we have agreed to do a fiscal impact analysis to advise the minister. In fact, that was part of the points to withdraw the case from the court [...] The fiscal implication is huge to put everyone on the GRA payroll because of our numbers. [...] A unified or a single payroll is a big problem for the government. This agitation started long ago, so the fact that this issue is looked at, to me, is a win-

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Page 38

win for both chartered and non-chartered.” (R55-MAN-second interview)

Fiscal impact analysis changes the nature of the test confronting the organisation. The civic question concerns equivalence: if employees perform substantially comparable work, how can radically different salaries be justified? The fiscal question concerns affordability: what would happen to the public payroll if thousands of employees were moved to a higher remuneration structure? Both questions may be legitimate, but they invoke different evaluative worlds. A claim about justice is thereby translated into a problem of calculation.

This translation matters because it redefines what counts as an adequate organisational answer. Management does not need to demonstrate that equal remuneration would be normatively wrong. It can acknowledge the grievance while arguing that a particular remedy may create fiscal consequences that the state cannot presently absorb. Workforce numbers, projected salary costs, and ministerial budget constraints become new objects of proof. The civic claim does not disappear, but it is forced to coexist with a macro-fiscal test whose outcome can justify gradualism, modification, or postponement.

Another respondent captured this temporal dimension:

“Yeah, it is somehow because this is a long-standing issue, and it may not be possible to get all the answers that we are looking for at this point, because it may not work. [...] Do you know how old this issue is? [...] A huge amount of money is involved [...] it would put the minister off if the figures were worked out and given to him now [...] it is a new government, and we have been given honorarium. It has to be a gradual process, otherwise it would scare him.” (R75-NCA)

The calculation therefore does temporal as well as classificatory work. Once the dispute is defined as requiring a fiscal study, resolution can legitimately be deferred while data are assembled, estimates produced, alternatives considered, and political approval sought. Delay ceases to appear simply as institutional inaction and can be represented as responsible analysis. The existing salary structure continues during this period not because its moral legitimacy has finally been established but because an additional calculative process has become necessary before change can occur.

For this reason, fiscal impact analysis contributes directly to the sustaining of the unequal regime. It allows the organisation to continue operating while recognising that the current arrangement remains contested. The analysis may eventually produce reform, but during the period examined here its immediate effect is to create a legitimate temporal interval between grievance and structural

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

response. Critique is neither rejected nor satisfied. It is translated and deferred.

5.7 The Honorarium as Fragile Compromise and the Management of Conflicting Worlds

The most tangible concession emerging from the legal and organisational dispute was the payment of an honorarium to non-chartered staff. Unlike fiscal impact analysis, which translated critique into a calculative and temporal process, the honorarium provided immediate material recognition. Yet its organisational form was crucial: it supplemented remuneration without restructuring the base salary classification that distinguished chartered from non-chartered accountants.

Respondents themselves consistently described the outcome as partial:

“If you ask me, I will say only partially resolved because the main issue, the salary thing, is still hanging. They say they are doing impact analysis [...] for now we are given honoraria, a one-off payment at the end of every year. There would be issues again if, after the impact analysis, nothing comes out because there is no logic in paying us differently because we do the same work here.” (R72-IT-second interview)

These accounts make clear why the honorarium is more accurately understood as a fragile compromise than as a settlement of the dispute. It recognises that the non-chartered group possesses a claim sufficiently legitimate to warrant additional material reward. At the same time, it stops short of accepting their central civic claim that comparable contribution requires a common salary structure. The professional classification remains embedded in base pay. Recognition occurs without full commensuration.

This distinction is organisationally powerful. Incorporating the additional amount into a unified base scale would alter the classificatory architecture through which chartered status is made remuneratively superior. Paying an honorarium leaves that architecture formally intact. The organisation can therefore concede that non-chartered employees have been insufficiently recognised while avoiding the conclusion that their work should occupy the same remunerative state of worth. Civic criticism is acknowledged, but the market and industrial recognition of professional certification remains protected.

Some participants regarded this as a meaningful improvement:

“I think there is some calm now following the payment of the honorarium even though the two-tier salary structure still exists. [...] It is a good first step, I mean the payment of the honorarium to us. [...] It is not that we don't recognise our

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Page 40

different worth in terms of certificates, we do, but it is the two-tier salary structure that has been the problem for these years.” (R82-NCA)

“I think that a fair resolution would be to abolish the dual salary structure for a uniform one, and then pay chartered [staff] a professional allowance on top of that salary. That for me is a peaceful and fair settlement because they pay subscription fees every year and attend other programmes organised by the Institute of Chartered Accountants. [...] We should recognise each other’s worth and let peace prevail here.” (R51-IT)

The proposal illustrates the pragmatic capacity of organisational actors to construct alternative compromises from competing orders of worth. A common base salary would satisfy the civic demand that membership in the same bureaucratic job structure carries a foundational equivalence. A professional allowance would retain an industrial and market recognition of qualification-specific investment, continuing professional obligations, and expertise. The respondent is therefore not asking the organisation to choose categorically between equality and professional differentiation. The proposal seeks another way of arranging their coexistence.

Taken together, these mechanisms produce a condition of ‘governable instability’. The term does not imply a new equilibrium in which competing orders of worth have been reconciled. It describes an organisational condition in which their incompatibility remains visible but becomes sufficiently manageable for the remuneration regime to continue operating. This is what makes the compromise fragile in Boltanski and Thévenot’s (2006) sense. The settlement can be reopened whenever actors demand clarification of the relationship between common work, certified expertise, market value, and legitimate public-sector reward. Yet precisely because full clarification is repeatedly postponed or displaced, the organisation can continue to accommodate competing evaluations without allowing any one of them to force an immediate and complete reconstruction of the payroll.

Table 3 brings the empirical trajectory together. The civic and bureaucratic evaluation of worth is established through claims of equality, comparable work, common appraisal arrangements, accumulated experience, and shared organisational contribution. In contrast, the professional market and industrial evaluation is established through certification, continuing professional development, specialised expertise, scarcity, and external labour-market value. Once these rival tests move from everyday disagreement into collective and legal challenge, however, the analytical issue is no longer only which conception of worth should prevail. It is also how the organisation processes their continuing

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

incompatibility through organisationally mediated fragile compromise, which extends the comparison to the honorarium, fiscal-impact analysis, negotiated review, and other accommodations through which critique is partially recognised, translated, and deferred.

Table 3. Competing evaluations of worth and fragile compromise in the dual-pay system

Analytical dimension	Civic/bureaucratic evaluation	Professional market/industrial evaluation	Fragile compromise / organisational mediation
Basis of worth	Equality, fairness, comparable work, and common bureaucratic contribution.	Specialised expertise, professional investment, market scarcity, and certified competence.	Neither principle conclusively displaces the other; both remain organisationally available bases of legitimate claim-making.
Objects and tests of proof	Shared offices and tasks; common job families and appraisal arrangements; accumulated experience; practical production of accounting outputs.	Professional certificate; CPD; professional-body membership; interpretive expertise; external salary benchmarks.	Honorarium, fiscal-impact calculations, negotiated review, and withdrawal of legal action become devices through which the unresolved conflict is processed.
Meaning of the pay gap	A material and symbolic fracture of bureaucratic equality.	Legitimate recognition of differentiated expertise and external market value.	Civic grievance is partially recognised while credential-based differentiation remains embedded in base pay.
Preferred or possible settlement	A common or harmonised base salary reflecting comparable contribution.	Retention of a professional premium sufficient to recognise qualification-specific investment and obligations and to prevent market exit.	A common base plus professional allowance is articulated as a possible compromise; the existing honorarium and review remain provisional accommodations.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Analytical dimension	Civic/bureaucratic evaluation	Professional market/industrial evaluation	Fragile compromise / organisational mediation
Organisational effect	Persistent critique can escalate into collective mobilisation and legal challenge.	Professional closure and the credential premium continue to be defended through competence, scarcity, investment, and external valuation.	Partial recognition, calculative translation, and temporal deferral produce governable instability: the regime continues to operate while its legitimacy remains unresolved.

Read across the table, the dual-pay system is sustained through neither consensus nor decisive victory by one order of worth. Professional differentiation remains materially embedded in the salary structure, while civic criticism remains sufficiently legitimate to generate compensatory recognition and continuing review. The resulting arrangement connects competing evaluations without reconciling them: equality claims are acknowledged but also translated into questions of fiscal affordability and deferred structural change.

6. Discussion and Conclusion

This paper asked how a credential-based unequal pay regime in a public bureaucracy is justified, criticised, and sustained despite persistent disputes over the legitimate basis of remuneration. The findings provide a three-part answer. First, the regime is historically enabled by a professional logic that makes chartered status a recognised basis for superior reward and gives the professional credential considerable institutional, symbolic, and market authority. Second, that valuation is continually criticised through alternative civic and practical tests of worth centred on equality, comparable work, common organisational contribution, and public-sector expectations of fair treatment. Third, the regime is sustained through organisational devices that acknowledge, translate, defer, and disperse critique without resolving the disagreement over what constitutes legitimate remunerative worth. The dual salary structure therefore does not depend upon settled legitimacy. It operates through a fragile organisational settlement in which professional privilege remains materially effective while its moral basis remains open to challenge.

The paper's first contribution concerns remuneration as a critical accounting object. Much compensation research begins after

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

relevant differences between employees have already been defined and asks how those differences should be rewarded through salaries, incentives, performance-related pay, or other mechanisms (Baiman 2006; Baiman and Rajan 2002; Bento et al. 2006; Brown et al. 2016). The present case draws attention to an analytically prior question: how are the differences that warrant unequal reward produced, classified, and rendered organisationally credible in the first place? This matters because a remuneration structure does not merely allocate a monetary amount to a pre-existing quantity of employee worth. It participates in determining which differences between employees are organisationally consequential and which forms of contribution remain comparatively invisible.

This sharpens critical accounting work on classification, commensuration, professional closure, and the organisation of unequal relations (Annisette and Richardson 2011; Espeland and Stevens 1998; Fourcade and Healy 2013; O'Regan and Killian 2021; Richardson 1997). Accounting-related devices do not simply describe already-existing differences. Salary scales, payroll categories, qualification rules, appraisal systems, allowances, and comparison calculations participate in defining what can legitimately be treated as equivalent or different. Recent critical accounting research similarly draws attention to the role of accounting in processes through which labour is classified and hierarchised (Ramírez-Henao and Sánchez-Guevara 2024). The contribution of the present case is to show how this classificatory capacity operates specifically through remuneration in a public accounting bureaucracy. The recurring salary payment becomes a repeatedly contested monetary statement about whose knowledge counts more, which differences deserve institutional recognition, and how much those differences are worth.

The second contribution is to locate this contemporary valuation process more explicitly within the postcolonial history of professional accounting authority. This contextualisation requires care. The current dual payroll should not be interpreted as a direct or automatic residue of colonial rule. Its immediate organisational rationale emerged from public-sector recruitment and retention pressures and the professionalisation of public financial management, and contemporary Ghanaian actors actively reproduce, criticise, negotiate, and modify the arrangement. Nevertheless, the authority that chartered status carries within the bureaucracy is not historically innocent or institutionally self-generating. Studies of accounting professionalisation in former British colonies demonstrate that systems of professional education and certification emerged through unequal relationships among metropolitan professional bodies, colonial and postcolonial states, universities, local elites, and aspiring practitioners (Annisette 2000;

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Annisette and Neu 2004). More recent historical work similarly shows how professional structures can privilege particular qualifications and reproduce differentiated symbolic authority within colonial and postcolonial professional fields (Verma and Sian 2025).

The relevance of that history to the present wage dynamic lies in the differential portability of forms of knowledge. Professional credentials acquire part of their authority precisely because certification renders specialised knowledge recognisable across organisational and occupational boundaries, allowing it to be converted into status, jurisdictional advantage, and labour-market reward (Abbott, 1988; Larson, 1977; Weeden, 2002). In postcolonial accounting fields, moreover, such portability is historically constituted: internationally recognised qualifications have acquired institutional and symbolic authority through longer relationships among metropolitan professional bodies, states, educational institutions, and local professional elites (Annisette, 2000; Annisette & Neu, 2004; Verma & Sian, 2025). Chartered certification therefore enters the CAGD already backed by a field of recognition extending beyond the organisation: professional bodies recognise it, other public agencies recognise it, private employers price it, and contemporary reform discourses can present it as evidence of modern and internationally legible expertise (Alawattage & Azure, 2021; Azure et al., 2023; Ahn & Jacobs, 2019a). Locally accumulated bureaucratic knowledge, long service, practical familiarity with government accounting processes, or technological competence may be organisationally indispensable, yet these forms of knowledge do not necessarily possess equivalent portability or an equally standardised external signifier of value (Bertelli & Lewis, 2013; Ahn & Jacobs, 2019a; O'Regan & Killian, 2021). The salary structure consequently does more than reward an internally observed difference in work. By making one recognised classification consequential for remuneration, it imports into the bureaucracy a broader (post)colonial hierarchy of recognised knowledge and translates that hierarchy into monetary form (Espeland & Stevens, 1998; Fourcade & Healy, 2013; Weeden, 2002).

This is where Ghana's postcolonial location becomes explanatory rather than merely contextual. Professionalisation within contemporary public financial management occurs within a historical field in which internationally recognisable expertise has acquired particular authority through colonial and postcolonial processes of education, certification, development intervention, and administrative reform (Annisette 2000; Annisette and Neu 2004; Alawattage and Azure 2021; Azure et al. 2023). Contemporary reforms can reproduce that asymmetry when "modernisation" is associated with professionally certified and externally validated

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

expertise. The credential premium is therefore neither simply colonial nor simply a neutral contemporary response to labour-market scarcity. Its organisational plausibility is strengthened by a longer (post)colonial institutional history through which some forms of accounting knowledge have acquired greater mobility, visibility, and symbolic authority than others.

At the same time, the findings resist an interpretation of postcolonial professionalisation as the unilateral imposition of an external order upon passive local actors. Research on postcolonial accounting professionalisation itself points to more negotiated processes in which externally authoritative professional forms are appropriated, reproduced, contested, and reworked by local actors (see Annisette, 2000; Annisette & Neu, 2004). Ghanaian Chartered accountants actively mobilise professional certification, continuing professional development, market scarcity, and external salary comparisons to justify their remunerative advantage – claims that resonate with the capacity of professional credentials to sustain occupational closure and material advantage, and with market and industrial tests of worth centred on scarcity, expertise, and recognised competence (cf. Larson, 1977; Weeden, 2002; Boltanski & Thévenot, 2006). Some non-chartered employees seek the same professional qualification as a route into the privileged salary category, illustrating how professional hierarchies can generate aspiration as well as exclusion (cf. Ahn & Jacobs, 2019a, 2019b). Others acknowledge that professional certification may warrant additional recognition while rejecting the existing magnitude or organisational form of the salary differential. Such positions are consistent with the sociology of justification, in which critique need not reject an entire principle of worth but can contest the test, equivalence, or commensuration through which that principle is applied in a particular situation (see Boltanski & Thévenot, 1999, 2000, 2006; Annisette & Richardson, 2011; Annisette et al., 2017). The proposal for a common base salary supplemented by a professional allowance is particularly revealing in this regard. It does not reject professional worth; it disputes the particular way in which professional worth is currently commensurated against bureaucratic worth and proposes instead a compromise capable of accommodating otherwise competing principles of valuation (cf. Boltanski & Thévenot, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014). The postcolonial wage dynamic is consequently characterised by appropriation, aspiration, critique, and resistance occurring simultaneously rather than by a simple opposition between externally imposed professionalisation and local rejection (see Annisette, 2000; Annisette & Neu, 2004).

The third contribution concerns how such a morally contested remuneration arrangement is sustained. This point addresses

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

directly the apparent puzzle created by the persistence of strong criticism. The regime is not sustained because critique is weak, private, or episodic. The empirical record demonstrates precisely the opposite. Criticism became morally explicit, collectively organised, and eventually formalised through legal action. Nor is the regime sustained because management conclusively demonstrates that chartered employees contribute sufficiently greater organisational value to warrant the existing differential. The disagreement about equivalence remains. The explanation instead lies in the ways organisational actors transform the practical consequences of critique.

The notion of fragile compromise allows us to specify these transformations. The findings identify several connected processes. Critique is partially recognised when non-chartered employees receive an honorarium without the underlying base-salary classification being changed. It is translated when a civic claim concerning equality and comparable work becomes a calculative question concerning the fiscal consequences of salary harmonisation. It is deferred when review and fiscal-impact analysis create a legitimate temporal interval within which the existing system continues to operate. It can also be dispersed through negotiated and administrative arrangements that reduce the immediacy and collective concentration of confrontation. Finally, the transparency of the credential rule provides an individualised route through which some employees can seek entry into the privileged category, thereby turning a structural dispute over classification into, for some organisational members, an individual project of professional qualification.

Fragile compromise is therefore more than an outcome in which two dissatisfied groups temporarily tolerate each other. It is an organisational accomplishment through which incompatible evaluations are connected without being reconciled (Boltanski & Thévenot, 1999, 2000, 2006; Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014). This also clarifies the moral dimension of the case. The moral disagreement remains unresolved because the contending parties continue to rely upon different legitimate principles of evaluation, each capable of sustaining publicly defensible claims about worth (see Boltanski & Thévenot, 2006; Jagd, 2011; Annisette & Richardson, 2011). Chartered accountants can plausibly argue that difficult-to-obtain qualifications, continuous professional development, scarce expertise, and external labour-market value deserve recognition, drawing upon industrial and market principles that associate worth with competence, investment, scarcity, and exchange value (cf. Boltanski & Thévenot, 2006; Larson, 1977; Weeden, 2002). Non-chartered accountants can plausibly argue that common work, common

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

appraisal criteria, long organisational experience, and contribution to the same public mission make a radically different salary difficult to reconcile with bureaucratic equality, invoking a civic conception of worth centred on equivalence, fairness, and common membership (see Boltanski & Thévenot, 2006; cf. England, 1999; Oliver et al., 2014; Whitehouse & Smith, 2020). There is no agreed higher-order test through which these claims can finally be ranked; indeed, compromise becomes necessary precisely where actors cannot resolve disagreement by reference to a common superior principle capable of subsuming the competing worlds of worth (see Boltanski & Thévenot, 2006, especially p. 336; cf. Huault & Rainelli-Weiss, 2011). The organisation is therefore sustained not by eliminating the moral dispute but by preventing the absence of moral consensus from becoming organisational paralysis: continuing disagreement is rendered governable through accommodations that allow coordination while leaving the underlying evaluative incompatibility intact (cf. Oldenhof et al., 2014; Patriotta et al., 2011; Annisette et al., 2017).

As such, this finding extends accounting applications of the sociology of justification. Existing studies demonstrate how accounting objects participate in controversies, tests of worth, and compromises among competing evaluative principles (Annisette and Richardson 2011; Annisette et al. 2017; Munzer 2019). The CAGD case identifies a further role: accounting can govern critique not only by supplying measures through which worth is established but also by translating and temporalising the challenge directed at an existing measure of worth. The fiscal-impact calculation is especially revealing. The initial object of dispute is the payroll classification itself. Yet once equalisation is subjected to fiscal-impact analysis, accounting enters the dispute for a second time: it defines the budgetary consequences against which the demand for equality must now be assessed. Accounting is consequently implicated both in materialising the original hierarchy and in organising the institutional response to criticism of that hierarchy.

The findings similarly qualify conventional understandings of professional closure. Closure is often described in terms of the successful monopolisation of expertise, jurisdiction, opportunity, and reward (Larson 1977; Weeden 2002). In the CAGD, professional privilege is unquestionably material: chartered status provides access to substantially superior remuneration. Yet the case demonstrates that closure is neither complete nor permanently settled. The legitimacy of the professional boundary must repeatedly withstand competing tests. Non-chartered accountants mobilise common appraisal procedures and overlapping tasks; IT personnel use their indispensable role in producing accounting

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

outputs to challenge narrow definitions of accounting expertise; and long-serving staff invoke experience and organisational contribution. Chartered accountants respond by distinguishing technical execution from professional interpretation and by invoking market scarcity, professional investment, and continuing development. Professional closure consequently appears as an ongoing organisational and justificatory accomplishment rather than a once-and-for-all achievement (O'Regan and Killian 2021; Richardson 1997).

This has a broader implication for public-sector accounting research. Salary systems can be understood as part of the moral infrastructure of the state: by establishing categories of equivalence and difference and attaching monetary consequences to them, they institutionalise particular judgements about legitimate worth (cf. Espeland & Stevens, 1998; Annisette & Richardson, 2011; Fourcade & Healy, 2013). Decisions about which workers are placed on which salary scales are therefore simultaneously decisions about expertise, recognition, comparability, and the legitimate differentiation of public servants (cf. Figart, 2000, 2001; Whitehouse & Smith, 2020; cf. Richardson, 1997; Weeden, 2002). Such decisions may acquire particular significance in postcolonial bureaucracies where internationally portable professional credentials coexist with locally accumulated forms of expertise that are less easily standardised, certified, and transported between organisational fields (cf. Annisette, 2000; Annisette & Neu, 2004; Verma & Sian, 2025; cf. Ahn & Jacobs, 2019a, 2019b). Contemporary public-sector reform may further strengthen these asymmetries where modernisation and technical capacity are associated with professionally certified and externally recognisable expertise (cf. Alawattage & Azure, 2021; Azure et al., 2023). Examining remuneration therefore offers a way of connecting apparently mundane payroll arrangements to larger questions concerning professional authority, public-sector modernisation, knowledge hierarchies, and distributive justice (cf. O'Regan & Killian, 2021; Richardson, 1997; Annisette & Richardson, 2011).

In conclusion, credential-based unequal pay in the Ghanaian Treasury is justified, criticised, and sustained through the interaction of historically constituted professional authority, competing evaluations of worth, and fragile organisational compromise (see Annisette, 2000; Annisette & Neu, 2004; Boltanski & Thévenot, 1999, 2000, 2006; Oldenhof et al., 2014). Professional credentials carry symbolic and market logic produced through a wider history of professionalisation and are translated by the payroll into a materially privileged claim on organisational worth (see Larson, 1977; Weeden, 2002; Annisette, 2000; cf. Espeland & Stevens, 1998; Fourcade & Healy, 2013). That claim is continually subjected to

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

civic and practical criticism, particularly where employees experience substantial overlap in work and common systems of appraisal, demonstrating how established classifications of worth remain open to alternative tests and justificatory challenges (cf. Boltanski & Thévenot, 2006; Annisette & Richardson, 2011; Annisette et al., 2017). The organisation does not settle the resulting conflict by demonstrating that one principle of worth is universally correct. Instead, it keeps the conflict governable through partial recognition, calculative translation, temporal deferral, individual mobility, and negotiated accommodation – mechanisms through which incompatible evaluations may remain organisationally connected without being morally reconciled (cf. Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014; Patriotta et al., 2011).

This finding has a broader contribution to critical accounting scholarship. Remuneration should not be understood simply as the monetary price attached to labour after organisational value has been established. It is itself a technology through which organisations classify knowledge, monetise distinctions, institutionalise professional hierarchy, and make particular inequalities durable (cf. Espeland & Stevens, 1998; Fourcade & Healy, 2013; Richardson, 1997; Weeden, 2002; O'Regan & Killian, 2021). Equally importantly, accounting becomes involved again when those inequalities are challenged, as calculations and compensatory devices reorganise the terms, timing, and practical consequences of critique (cf. Annisette & Richardson, 2011; Annisette et al., 2017; Munzer, 2019). The Ghanaian case therefore shows that accounting is implicated both in constituting unequal worth and in governing disputes over that worth – first by materialising distinctions through classificatory and calculative devices and then by helping organise the tests, accommodations, and compromises through which those distinctions are contested (cf. Annisette & Richardson, 2011; Annisette et al., 2017). The resulting settlement remains fragile precisely because the moral disagreement has not disappeared. Yet that fragility need not prevent the regime from operating: organisational coordination can continue where competing principles of worth remain unresolved, provided their confrontation is held together through workable compromises (cf. Boltanski & Thévenot, 2006; cf. Huault & Rainelli-Weiss, 2011; Oldenhof et al., 2014; Patriotta et al., 2011). It is through the organised management of continuing disagreement, rather than its resolution, that credential-based remuneration remains sustainable as a contested institutional order.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

References

- Abbott, A. D. 1988. *The System of Professions: An Essay on the Division of Expert Labor*. Chicago: University of Chicago Press.
- Ahn, P. D., and K. Jacobs. 2019a. Accountants' incessant insecurity: Focusing on the identities of CPAs hired in the South Korean public service. *Accounting, Auditing & Accountability Journal* 32 (8): 2421–2450.
- Ahn, P. D., and K. Jacobs. 2019b. Beyond the accounting profession: A professionalisation project in the South Korean public sector accounting field. *Accounting, Auditing & Accountability Journal* 32 (1): 101–132.
- Alawattage, C., and J. D.-C. Azure. 2021. Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. *Critical Perspectives on Accounting* 78: 102075.
- Annisette, M. 2000. Imperialism and the professions: The education and certification of accountants in Trinidad and Tobago. *Accounting, Organizations and Society* 25 (7): 631–659.
- Annisette, M., and D. Neu. 2004. Accounting and empire: An introduction. *Critical Perspectives on Accounting* 15 (1): 1–4.
- Annisette, M., and A. J. Richardson. 2011. Justification and accounting: Applying sociology of worth to accounting research. *Accounting, Auditing & Accountability Journal* 24 (2): 229–250.
- Annisette, M., and V. U. Trivedi. 2013. Globalization, paradox and the (un)making of identities: Immigrant Chartered Accountants of India in Canada. *Accounting, Organizations and Society* 38 (1): 1–29.
- Annisette, M., G. Vesty, and T. Amslem. 2017. Accounting values, controversies, and compromises in tests of worth. *Research in the Sociology of Organizations* 52: 209–239.
- Azure, J. D.-C., C. Alawattage, and S. G. Lauwo. 2023. Politics of fiscal discipline: Counter-conducting the World Bank's public financial management reforms. *Accounting, Auditing & Accountability Journal* 37 (4): 1012–1040.
- Baiman, S. 2006. Contract theory analysis of management accounting issues. In *Contemporary Issues in Management Accounting*, edited by A. Bhimani, 20–41. Oxford: Oxford University Press.
- Baiman, S., and M. V. Rajan. 2002. Incentive issues in inter-firm relationships. *Accounting, Organizations and Society* 27 (3): 213–238.
- Barrett, G. V. 2022. If sex discrimination in pay is still a societal problem, job evaluation is the answer. *Industrial and Organizational Psychology* 15 (1): 61–64.
- Bento, A., L. F. White, J. E. Marc, and Y. L. John. 2006. Budgeting, performance evaluation, and compensation: A performance management model. *Advances in Management Accounting*: 51–79.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

- Bertelli, A. M., and D. E. Lewis. 2013. Policy influence, agency-specific expertise, and exit in the federal service. *Journal of Public Administration Research and Theory* 23 (2): 223–245.
- Besharov, M. L., and W. K. Smith. 2014. Multiple institutional logics in organizations: Explaining their varied nature and implications. *Academy of Management Review* 39 (3): 364–381.
- Boltanski, L., and L. Thévenot. 1983. Finding one's way in social space: A study based on games. *Social Science Information* 22 (4/5): 631–680.
- Boltanski, L., and L. Thévenot. 1999. The sociology of critical capacity. *European Journal of Social Theory* 2 (3): 359–377.
- Boltanski, L., and L. Thévenot. 2000. The reality of moral expectations: A sociology of situated judgement. *Philosophical Explorations* 3 (3): 208–231.
- Boltanski, L., and L. Thévenot. 2006. *On Justification: Economies of Worth*. Princeton, NJ: Princeton University Press.
- Brown, J. L., S. Farrington, and G. B. Sprinkle. 2016. Biased self-assessments, feedback, and employees' compensation plan choices. *Accounting, Organizations and Society* 54: 45–59.
- Carr, S. C. 2010. Global mobility, local economy: It's work psychology, stupid! In *The Psychology of Global Mobility*, edited by S. C. Carr, 125–150. New York: Springer.
- Chun, Y. H., and H. G. Rainey. 2005. Goal ambiguity in U.S. federal agencies. *Journal of Public Administration Research and Theory* 15 (1): 1–30.
- Cloutier, C., and A. Langley. 2013. The logic of institutional logics: Insights from French pragmatist sociology. *Journal of Management Inquiry* 22 (4): 360–380.
- Cooper, D. J., and K. Robson. 2006. Accounting, professions and regulation: Locating the sites of professionalization. *Accounting, Organizations and Society* 31 (4–5): 415–444.
- Czarniawska-Joerges, B. 2004. *Narratives in Social Science Research*. London: SAGE.
- Davies, W. 2021. Anti-equivalence: Pragmatics of post-liberal dispute. *European Journal of Social Theory* 24 (1): 44–64.
- Dueñas, N. 2025. Accounting and post-colonial resistance: Affective ambivalence in the international development assemblage. *Accounting, Organizations and Society* 115: 101607.
- England, P. 1999. The case for comparable worth. *Quarterly Review of Economics and Finance* 39 (5): 743–755.
- Espeland, W. N., and M. L. Stevens. 1998. Commensuration as a social process. *Annual Review of Sociology* 24: 313–343.
- Evetts, J. 2011. A new professionalism? Challenges and opportunities. *Current Sociology* 59 (4): 406–422.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Fernandez-Alles, M., G. Cuevas-Rodríguez, and R. Valle-Cabrera. 2006. How symbolic remuneration contributes to the legitimacy of the company: An institutional explanation. *Human Relations* 59 (7): 961–992.

Figart, D. M. 2000. Equal pay for equal work: The role of job evaluation in an evolving social norm. *Journal of Economic Issues* 34 (1): 1–19.

Figart, D. M. 2001. Wage-setting under Fordism: The rise of job evaluation and the ideology of equal pay. *Review of Political Economy* 13 (4): 405–425.

Fourcade, M., and K. Healy. 2013. Classification situations: Life-chances in the neoliberal era. *Accounting, Organizations and Society* 38 (8): 559–572.

Freidson, E. 2001. *Professionalism: The Third Logic*. Cambridge: Polity Press.

Funnell, W. N. 1990. Pathological responses to accounting controls: The British commissariat in the Crimea 1854–1856. *Critical Perspectives on Accounting* 1 (4): 319–335.

Greenwood, R., M. Raynard, F. Kodeih, E. R. Micelotta, and M. Lounsbury. 2011. Institutional complexity and organizational responses. *Academy of Management Annals* 5 (1): 317–371.

Huault, I., and H. Rainelli-Weiss. 2011. A market for weather risk? Conflicting metrics, attempts at compromise, and limits to commensuration. *Organization Studies* 32 (10): 1395–1419.

Jagd, S. 2011. Pragmatic sociology and competing orders of worth in organizations. *European Journal of Social Theory* 14 (3): 343–359.

Jeacle, I. 2021. The gendered nature of valuation: Valuing life in the Titanic compensation claims process. *Accounting, Organizations and Society* 90: 101309.

Lamont, M. 2012. Toward a comparative sociology of valuation and evaluation. *Annual Review of Sociology* 38: 201–221.

Larson, M. S. 1977. *The Rise of Professionalism: A Sociological Analysis*. Berkeley: University of California Press.

Lounsbury, M., and E. Boxenbaum. 2013. Institutional logics in action. *Research in the Sociology of Organizations*, Vol. 39B. Bingley: Emerald.

Makridis, C. A. 2021. (Why) is there a public/private pay gap? *Journal of Government and Economics* 1: 100002.

Mastracci, S. H., M. A. Newman, and M. E. Guy. 2006. Appraising emotion work: Determining whether emotional labor is valued in government jobs. *American Review of Public Administration* 36 (2): 123–138.

Munzer, M. 2019. Justifying the logic of regulatory post-crisis decision-making: The case of the French structural banking reform. *Critical Perspectives on Accounting* 60: 44–64.

Noordegraaf, M. 2007. From “pure” to “hybrid” professionalism: Present-day professionalism in ambiguous public domains. *Administration & Society* 39 (6): 761–785.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Noordegraaf, M. 2015. Hybrid professionalism and beyond: (New) forms of public professionalism in changing organizational and societal contexts. *Journal of Professions and Organization* 2 (2): 187–206.

O'Regan, P., and S. Killian. 2021. Beyond professional closure: Uncovering the hidden history of plain accountants. *Accounting, Organizations and Society* 94: 101276.

OECD/SIGMA. 2024. *Salary Systems in Public Administration and Their Reforms: Guidance for SIGMA Partners*. SIGMA Papers. Paris: OECD/SIGMA.

Office of Manpower Economics. 2016. *Targeted Pay Increases in the Public Sector: Theory and Practice*. London: Office of Manpower Economics.

Oldenhof, L., J. Postma, and K. Putters. 2014. On justification work: How compromising enables public managers to deal with conflicting values. *Public Administration Review* 74 (1): 52–63.

Oliver, L., M. Stuart, and J. Tomlinson. 2014. Equal pay bargaining in the UK local government sector. *Journal of Industrial Relations* 56 (2): 228–245.

Owen-Smith, J., and W. W. Powell. 2008. Networks and institutions. In *The SAGE Handbook of Organizational Institutionalism*, edited by R. Greenwood, C. Oliver, K. Sahlin and R. Suddaby, 597–623. Los Angeles: SAGE.

Patriotta, G., J.-P. Gond, and F. Schultz. 2011. Maintaining legitimacy: Controversies, orders of worth, and public justifications. *Journal of Management Studies* 48 (8): 1804–1836.

Powell, W. W., and J. A. Colyvas. 2008. Microfoundations of institutional theory. In *The SAGE Handbook of Organizational Institutionalism*, edited by R. Greenwood, C. Oliver, K. Sahlin and R. Suddaby, 275–299. Los Angeles: SAGE.

Quaid, M. 1993. Job evaluation as institutional myth. *Journal of Management Studies* 30 (2): 239–260.

Rainey, H. G., and C. S. Jung. 2014. A conceptual framework for analysis of goal ambiguity in public organizations. *Journal of Public Administration Research and Theory* 25 (1): 71–99.

Ramírez-Henao, D. F., and A. Sánchez-Guevara. 2024. The roles of accounting in the racial organization of work. *Critical Perspectives on Accounting* 98: 102661.

Reilly, T., S. Schoener, and A. Bolin. 2007. Public sector compensation in local governments: An analysis. *Review of Public Personnel Administration* 27 (1): 39–58.

Richardson, A. J. 1997. Social closure in dynamic markets: The incomplete professional project in accountancy. *Critical Perspectives on Accounting* 8 (6): 635–653.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*

Rubery, J., and D. Grimshaw. 2015. The 40-year pursuit of equal pay: A case of constantly moving goalposts. *Cambridge Journal of Economics* 39 (2): 319–343.

Scott, P. G. 1997. Professionalism and bureaucracy: An assessment in conflict and contradiction. *Korean Review of Public Administration* 2 (2): 93–116.

Steinberg, R. J. 1990. Social construction of skill: Gender, power, and comparable worth. *Work and Occupations* 17 (4): 449–482.

Strah, N., D. E. Rupp, and S. B. Morris. 2022. Job analysis and job classification for addressing pay inequality in organizations: Adjusting our methods within a shifting legal landscape. *Industrial and Organizational Psychology* 15 (1): 1–45.

Syrigou, A., and S. Williams. 2023. Professionalism and professionalization in human resources (HR): HR practitioners as professionals and the organizational professional project. *Journal of Professions and Organization* 10 (2): 151–164.

Thornton, P. H., and W. Ocasio. 1999. Institutional logics and the historical contingency of power in organizations: Executive succession in the higher education publishing industry, 1958–1990. *American Journal of Sociology* 105 (3): 801–843.

Thornton, P. H., and W. Ocasio. 2008. Institutional logics. In *The SAGE Handbook of Organizational Institutionalism*, edited by R. Greenwood, C. Oliver, K. Sahlin and R. Suddaby, 99–129. Los Angeles: SAGE.

Thornton, P. H., W. Ocasio, and M. Lounsbury. 2012. *The Institutional Logics Perspective: A New Approach to Culture, Structure and Process*. Oxford: Oxford University Press.

Timmermans, S., and I. Tavory. 2012. Theory construction in qualitative research: From grounded theory to abductive analysis. *Sociological Theory* 30 (3): 167–186.

Timmermans S and I. Tavory (2022) *Data Analysis in Qualitative Research: Theorizing with Abductive Analysis*. Chicago: University of Chicago Press.

Treiman, D. J., and H. I. Hartmann. 1981. *Women, Work, and Wages: Equal Pay for Jobs of Equal Value*. Washington, DC: National Academy Press.

Verma, S., and S. Sian. 2025. Professionalisation, power and empire: Accountancy in British India, 1913–1932. *Critical Perspectives on Accounting* 101: 102783.

Walker, S. P. 2004. The genesis of professional organisation in English accountancy. *Accounting, Organizations and Society* 29 (2): 127–156.

Weeden, K. A. 2002. Why do some occupations pay more than others? Social closure and earnings inequality in the United States. *American Journal of Sociology* 108 (1): 55–101.

Competing Evaluations of Worth and Fragile Compromises: Credential-Based Pay in a Public Sector Bureaucracy

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

Accepted version for Critical Perspectives on Accounting, authors' formatted copy.

Whitehouse, G., and M. Smith. 2020. Equal pay for work of equal value, wage-setting and the gender pay gap. *Journal of Industrial Relations* 62 (4): 519–532.

Wright, A. 2011. “Modernising” away gender pay inequality? Some evidence from the local government sector on using job evaluation. *Employee Relations* 33 (2): 159–178.

**Competing Evaluations of Worth
and Fragile Compromises:
Credential-Based Pay in a Public
Sector Bureaucracy**

John De-Clerk Azure
University of Essex

Chandana Alawattage
University of Glasgow

*Accepted version for Critical Perspectives on
Accounting, authors' formatted copy.*