

# Racism Modernity And Identity On The Western Front

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the struggle to forge a national identity has preoccupied israeli society since the

founding of the state of israel this study shows how israeli films of the 1980s and 90s contributed to the process of identity formation

the overall purpose of the thesis is to explore the meaning of professionalism and independence for the individuals within the audit arena professionalism is defined as the occupational values that guide auditors professional behaviour and how independence is understood is assumed to be influenced by the social groups the auditors identify with the audit arena consists of several social actors i e the audit profession audit firms and auditors as well as external constituencies of the profession i e accountors and accountees the audit profession both serves the public interest by quality ensuring the information provided by the accountors to the accountees as well as conducts business in a state sanctioned monopoly like market appearing independent and professional is therefore critical for the profession as independence and professionalism is the basis of society s trust in the profession and may particularly influence the profession s ability to recruit and retain staff the audit profession audit firms offices and audit teams are social groups which influence the values attitudes and behaviours of the auditors through the process of socialization into the profession and the audit firm however accountors i e clients and accountees i e stakeholders such as investors are also social actors who may influence the values attitudes and behaviour of auditors if auditors identify with these social actors exploring the social identities at play within the audit arena enables us to more fully understand the values that guide professional work the thesis empirically investigates the social identity audit arena through potential current and former audit employees perceptions of the audit arena where the data is both qualitative interviews and quantitative surveys in nature the empirical material provides both pre socialized and post socialized perspectives on the audit arena where the bulk of the material stems from the pre socialized perspective the thesis suggests that there are two types of auditors namely small client auditors and large client auditors where the small client auditor group dominates the audit arena the role of the small client auditor is described differently from the large public client auditor s role the small client auditor is perceived as a teacher who helps the clients run their businesses better and avoid problems with tax authorities et cetera making it necessary for the auditor to have a good and close relationship with the client in order to fulfil her his role the large client auditor is described more as having the traditional guardians of the market role hence it seems as the small client auditor is guided by other values and has a different understanding of independence compared to the large client auditor however the large client auditor is also perceived as having a counselling teacher role indicating that some professional values are shared by small client and large client auditors these different roles auditors are perceived to have where independence and working for the public interest seem to mean different things can influence how new audit employees perceive the profession if employees expect to work as large client auditors but instead experience work being guided by small client auditor values or vice versa it may influence the willingness to stay in the profession these two roles are also a

potential factor influencing the expectation gap i.e. the gap between what society thinks the auditor does and what s/he does in practice these two roles may therefore influence society's image of the auditor and where the profession may have issues in appearing independent in the relationship with small clients

avhandlingens övergripande syfte är att utforska innebörden av professionalism och oberoende för individerna inom revisionsarenan professionalism definieras som de yrkesrelaterade värderingarna som styr hur man som professionell revisor bör agera och hur oberoende förstås antas påverkas av vilka sociala grupper revisorn identifierar sig med revisionsarenan består av flera sociala aktörer nämligen revisionsprofessionen revisionsbyråer och revisorer och även externa intressenter till professionen nämligen redovisningsskyldiga och redovisningsberättigade revisionsprofessionen har ett viktigt samhällsuppdrag att kvalitetssäkra informationen som de redovisningsskyldiga tillhåller de redovisningsberättigade dock bedriver professionen samtidigt affärer på den monopolmarknad professionen har genom den lagstadgade revisionen för professionen är det därmed av yttersta vikt att framstå som oberoende och professionell då oberoende och professionalism är grunden för samhällets tillit till professionen innebörden av professionalism och oberoende inom revisionsarenan kan speciellt påverka professionens möjligheter att rekrytera och behålla personal

revisionsprofessionen revisionsbyråerna arbetskontoren och revisionsteamerna är sociala grupper som påverkar revisorers värderingar attityder och beteende genom socialiseringen in i professionen och revisionsbyrån de redovisningsskyldiga klienter och de redovisningsberättigade intressenter så som investerare är andra sociala aktörer som kan påverka revisorers värderingar attityder och beteende om revisorerna identifierar sig med dessa sociala grupper genom att utforska vilka sociala identiteter som verkar inom revisionsarenan kan vi få större kunskap kring vilka värderingar som styr det professionella arbetet

avhandlingen undersöker potentiella nuvarande och före detta revisionsmedarbetares uppfattningar om revisionsarenan där empirin både är av kvalitativ intervjuer och kvantitativ enkäter natur det empiriska materialet ger både ett försocialiserat och eftersocialiserat perspektiv på revisionsarenan där tyngden ligger på det försocialiserade perspektivet avhandlingen tyder på att det finns två typer av revisorer nämligen småbolagsrevisorer och storbolagsrevisorer där småbolagsrevisorer är den största gruppen småbolagsrevisorns roll beskrivs annorlunda jämfört med hur storbolagsrevisorns roll beskrivs småbolagsrevisorn uppfattas som en lärare som hjälper klienterna att driva sina företag bättre och undvika problem med skatteverket med mera vilket innebär att revisorn måste ha en god och nära relation med klienten för att kunna uppfylla sin roll storbolagsrevisorn beskrivs mer som revisorsrollen traditionell beskrivs d.v.s. som en marknadsväktare och en oberoende granskare det verkar alltså som att småbolagsrevisorn utgår ifrån andra professionella värderingar och har en annan förståelse av oberoende jämfört med storbolagsrevisorn dock uppfattas storbolagsrevisorn även ha en rådgivande lärarroll vilket indikerar att småbolagsrevisorer och storbolagsrevisorer delar vissa professionella värderingar dessa olika roller som revisorer upplevs ha där oberoende och arbete för det

allmännas intresse verkar betyda olika saker kan påverka hur nya anställda upplever revision som yrke om anställda förväntar sig att arbeta som en storbolagsrevisor men istället får uppleva yrket som en småbolagsrevisor eller tvärtom så kan det påverka viljan att vara kvar i yrket dessa två roller är även en potentiell aspekt som påverkar förväntansgapet dvs skillnaden mellan vad samhället tror att revisorn gör och vad hen faktiskt gör dessa två roller kan alltså påverka samhällets bild av revisorn där revisionsprofessionen kan ha svårt att hävda sig vara oberoende gentemot dessa mindre klienter

advances in audiovisual technology most notably the advent of the popular usage of digital technology in the last few years have altered the face of popular television thanks to cable satellite and now digital technology television broadcasts can reach an international audience the reaction from cultural critics has been mixed as the debate concerning the effects of new telecommunications and audiovisual technology continues unabated this book examines the underlying hypothesis that collective allegiances are moving away from the national paradigm towards the global local model and provides a balanced appraisal of the depiction of a select number of group identities on television in britain and france

gottfried wilhelm leibniz 1646 1716 one of the most prominent figures in both the history of philosophy and the history of mathematics but also one of the greatest advocates of christian unity of the early modern period may just have the solution to divisions within the church with his unique understanding of the nature of the church leibniz s unique theological metaphysics and pioneering thought on the centrality of the concept of person makes his ideas on the nature of the church particularly promising the book presents how leibniz s ideas are formed by history and meetings with extraordinary figures and how these ideas mature and develop through time into a theological metaphysics and much later as a philosophy of personalism that secures leibniz s place as an early pioneer of the philosophical movement of personalism leibniz on the nature of the church presents a historical systematic and provocative reading of these until now overlooked ideas

doctoral thesis dissertation from the year 2022 in the subject english language and literature studies linguistics university of baghdad language english abstract the study of identity within a given discourse is one of the significant topics in the field of critical discourse analysis iraqi christian identity has undergone various political and social changes during different historical periods leading to the emergence of the christian identity as a minority in society the present study investigates the representation of the identity of iraqi christian minority in the narrative discourse of selected english and arabic novels more precisely the present study is a critical discourse analysis of the christian identity as a minority in selected english and arabic novels namely the english novel abducted in iraq by saa d hanna 2017 and the arabic novel الطفلة التي اختطفها الأميركي the american granddaughter by inaa m kachachi 2009 the study aims at first identifying the identity representation of iraqi christian minority in the narrative discourse of selected english and arabic novels before and after 2003 war second investigating

the textual resources and their role in the identity construction of iraqi christian minority in the narrative discourse of selected english and arabic novels before and after 2003 war third identifying the discursive resources and their role in the identity construction of iraqi christian minority in the narrative discourse of selected english and arabic novels before and after 2003 war fourth examining the social resources and their role in the identity construction of iraqi christian minority in the narrative discourse of selected english and arabic novels before and after 2003 war that is it examines the role played by power and social dynamisms in the identity construction under analysis and fifth investigating similarities and differences in the identity construction of iraqi christian minority in the narrative discourse of selected english and arabic novels before and after 2003 war at the textual discursive and social levels of analysis for achieving the afore mentioned aims a purposive sampling technique is used to choose the most representative data from the selected english and arabic novels the data is analysed according to a synthesised theoretical framework based on wodak et al 2009 fairclough 2015 wortham 2001 and graumann 1999 the data are analysed both qualitatively and quantitatively

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