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Routledge
Taylor & Francis Group

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ABSTRACT

It is well-established in the human resource management literature that high intensity and excessive workload can cause undesirable physiological, psychological, behavioural, and social outcomes. However, there is a need to theorise the process by which extreme work has been legitimised and embedded among professionals. In this paper, we view extreme workers as those professionals who contribute to their works beyond acceptable contractual obligations, either voluntarily for personal rewards or involuntarily due to the menace of penalty, or both. We chose to investigate how accounting professionals in India legitimise extreme work in their workplaces using exploratory qualitative research methods and applied economies of worth theoretical framework. Our findings demonstrate that senior accounting professionals with the assistance of professional associations can play an important role in mobilising professional and organisational resources to tackle extreme work in their accounting firms and the industry.

1. Introduction

Accounting professionals, like lawyers and academics, belong to traditionally closed, collegial and self-regulating expert occupations (Mcgivern et al., 2015). They have exclusive identities which are developed through qualifications, trainings, and socialisations (Ahn & Jacobs, 2019). Hence, professionals' engagements in extreme work that include working long hours, attending work-related events outside regular work hours, and a fast pace of work may have been considered as a benign phenomenon

and a matter of choice (Gascoigne et al., 2015). Consequently, these implicit considerations have limited us in understanding how extreme work has become legitimised and embedded among professionals and how it can be resolved. Within the human resources management (HRM) literature, scholars have been measuring the prevalence of extreme work, and identifying risk factors and consequences. There is still a need to theorise the process by which extreme work has been legitimised and embedded without much resistance among professionals to understand how it can be addressed (Lupu et al., 2020; Kärreman and Alvesson, 2009).

India is an interesting context to understand how accounting professionals are exposed to extreme work as its workplace environments have much higher power distance compared to those in developed countries such as the UK and US (D'Cruz & Noronha, 2011). The Association of Chartered Accountants (ACCA) highlighted work pressures among Indian accountants as follows: 'In India they put in 52h per week on average, more than their peers in other countries. In comparison, Millennials in China work 48h, in the US 45h, in Germany 43h, and in the UK 41h per week on average' (ACCA, 2022). Hence, our research question are as follows:

- What forms of extreme work practices are prevalent among Indian accounting professionals?
- How are extreme work practices legitimised among Indian accounting professionals?

Even in developed countries, Big 4 accounting firms are under scrutiny for extreme work. For example, PricewaterhouseCoopers (PwC) and Ernst & Young (EY) have been sued by their employees for being forced to attend work events outside of working hours as they were worried about negative consequences for disobeying inappropriate demands from their managers (Hanson and Mautz, 2017; Wiessner, 2022; Croft and O'Dwyer, 2022). Hence, the framing of extreme work as a matter of choice needs to be first revisited before understanding how extreme work has become embedded among professionals (Gascoigne et al., 2015). Recently, some accounting scholars have likened the attributes of extreme work discussed in HRM literature, such as working long hours, to modern slavery (Wang, 2020).

The International Labor Organization (ILO,) (2012) referred modern slavery to situations of exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception and/or abuse of power. Thus, inspired by the recent business and management literature on modern slavery and the need to reconsider extreme work as a matter of

choice, we view extreme workers as those professionals who contribute to their works beyond acceptable contractual obligations, either voluntarily for personal rewards or involuntarily due to a menace of penalty, or both. We adopted exploratory qualitative research and applied economies of worth (EW) theoretical framework as there is relatively scarce literature on how extreme work has become legitimised and embedded among professionals (Boltanski & Thévenot, 2006; Cloutier & Langley, 2013). We found that though accounting professionals were aware that extreme work was morally unacceptable, they provided justifications (or legitimacy maintenance) for which they accepted and reproduced extreme work within their accounting firms.

Our paper is structured as follows. In section 2, we develop an operational definition for extreme work through making comparisons between extreme work and modern slavery-related concepts, and present how extreme work is prevalent in India. In the process, we identified research gaps in the extreme work literature. This is followed by our discussions of EW theoretical framework in section 3. In section 4, we discussed our research design to answer the research questions. This is followed by our findings and discussions in section 5 and section 6 respectively.

2. What is 'extreme work'?

'Extreme work' is an emergent concept within business and management literature. There has been no consensus on its definition and what constitutes 'extreme work', 'work extreme', 'extreme job' or 'work extremely' (Bozkurt, 2015; Turnbull & Wass, 2015). We will use 'extreme work' throughout this paper to avoid confusion. Hewlett and Luce (2007) defined extreme work as when workers work more than 60 h or more per week, high earning roles, and positions with at least five of the following characteristics: unpredictable flow of work, fast-paced work under tight deadlines, inordinate scope of responsibility that amounts to more than one job, work-related events outside regular work hours, availability to clients 24/7, responsibility for profit and loss, responsibility for mentoring and recruiting, large amount of travel, large number of direct reports, and physical presence of at least ten hours a day. Some scholars define extreme work solely in terms of long hours (60+ per week) (Burke & Fiksenbaum, 2009; Gascoigne et al., 2015).

Gascoigne et al. (2015) recognised that the extreme work concept is still under development and that this limited conceptual clarity and the framing that professionals engage in extreme work as a matter of choice have created challenges in conducting research, identifying research gaps, and understanding the phenomenon. In accounting literature, Wang (2020) associated some of the work activities engaged by those

professionals working in hotel, accounting, manufacturing and technology industries in China (e.g. working from 9 am to 9 pm, six days a week (60+ hours per week) without extra pay for those extra hours) to modern slavery. Thus, extreme work and modern slavery are two competing concepts that require clarification.

Modern slavery is defined as the illegal exploitation of people for personal and professional gain (Banerjee, 2020; Cho C and Rogerson, 2021). It is an umbrella term that describes a number of coercive labour practices such as indentured labour, debt bondage, forced labour, servitude and human trafficking (ILO, 2012). It is usually associated with low-paying labour-intensive jobs, mostly found in construction, hospitality, and garment industries (Christ & Burritt, 2021; Dodd et al., 2022). Peticca-Harris et al. (2015) previously discussed how extreme work could constitute exploitative working conditions in the video game industry. Unlike 'extreme work', modern slavery is a mature concept, i.e. it is relatively stable, clearly defined, and has well-described characteristics, demarcated boundaries, and specified preconditions and outcomes (Hupcey et al., 2001).

Similar to Wang (2020) and Crane (2013) who applied modern slavery within business and management literature, we are not including human trafficking, forced marriage and debt bondage in our study. Instead, we focus on an important aspect of modern slavery, i.e. forced labour. To delineate the 'extreme work' concept from 'forced labour', we conducted a critical literature review for these two concepts, identified their attributes and antecedents, and searched for commonalities and differences between them (Morse, 1995). This allowed us to establish their conceptual boundaries and develop an operational definition for extreme work (Hupcey et al., 2001). We also decontextualised the concept to make it applicable in different contexts (Suddaby, 2010).

2.1. Concept comparison: 'extreme work' and 'forced labour'

According to ILO (2012), the indicators of forced labour are based on whether the worker is the subject of a threat or menace of penalty (indicators of penalty) and whether the worker provides their consent to work and has freedom to leave (indicators of involuntariness). In general, there exist many similar attributes between extreme work and forced labour (see Table 1). For example, working overtime beyond legal limits (or more than 60 h per week) and availability on call (day and night) are attributes of forced labour and extreme work (see Table 1). A common theme between extreme work and forced labour is that they can cause physiological, psychological, behavioural, or social outcomes (Caruana et al., 2020; DeSimone, 2020; Gascoigne et al., 2015). Scholars generally

Table 1. A comparison of forced labour and extreme work characteristics.

Extreme Work (Based on Existing Literature)		Modern Slavery (Forced Labour) (Some Indicators according to ILO (2012))	
Drivers of Extreme Work (Antecedents)	Characteristics of Extreme Work (Attributes)	Menace of Penalty (Antecedents)	Indicators of Involuntariness (Attributes)
• Increased connectivity through new technologies such as emails and internet • Ideal worker norm associated with the profession • Increase in competition in the market • Cost of job loss • The flexibility of professional jobs • Increase consumption • Prestige and passion • Workaholism • Weak legislation, labour market policies, and other political factors	• Work more than 60 h per week • Availability to clients 24/7 • Unpredictable flow of work • Fast-paced work under tight deadlines • Inordinate scope of responsibility that amounts to more than one job • Work-related events outside regular work hours • Responsibility for profit and loss • Responsibility for mentoring and recruiting, large amount of travel, large number of direct reports • A need for a physical presence of at least ten hours a day	• Confiscation of mobile phones • Further deterioration in working conditions • Isolation • Violence against worker in front of other workers • Removal rights or privileges (including promotion) • Exclusion from future employment • Exclusion from community and social life • Extra work for breaching labour discipline • Financial penalties	• Overtime beyond legal limits (forced) • Work on call day and night (forced) • Limited freedom of movement and communication • Degrading living conditions • Engagements in illicit activities (forced) • Multiple dependencies on employer

presume that professionals enjoy the prestige, variation, discretion, and involvement of their work, and the thrill extreme work provides (A. Buchanan et al., 2013). They usually identify extreme workers as driven, high-achieving perfectionists and workaholics who would do whatever it takes (Granter et al., 2015); while forced labour is perceived to take place when unfair labour practices are being 'forced' upon low-paying labour-intensive workers through the threat of penalty (Caruana et al., 2020).

Other antecedents of extreme work include but are not limited to (see Table 1): the cost of job loss (Blien et al., 2021); increase in market competition and consumption (Burger, 2018; Granter et al., 2015); and flexibility of professional jobs (Mazmanian et al., 2013). Scholars have also discussed how technology-driven accessibility pressures workers to increase workloads and work faster, with fewer breaks and at unsociable hours (Bloomfield & Dale, 2015; Gascoigne et al., 2015; Mazmanian et al., 2013). The most identified antecedent of extreme work is the need for professionals to become an ideal worker, an individual fully committed and available for work rather than with the possession of technical expertise (Granter et al., 2018; Kärreman and Alvesson, 2009; Lupu et al., 2020; Sveningsson and Alvesson, 2003). These studies have

implicit assumptions that professionals voluntarily engage in extreme work. Gascoigne et al. (2015) have previously raised concerns about this presumption that professionals' engagements in extreme work is a benign phenomenon and a matter of choice.

We attribute the limited considerations of involuntariness to the understanding of professionals as having specialised expertise and a prestigious social position, which provides them with considerable autonomy to define the content, performance, timing and location of their work (Mazmanian et al., 2013). They have exclusive identities which are developed through qualifications, trainings, and socialisations (Ahn & Jacobs, 2019). Historically, they have resisted policies and practices that challenged professional dominance and autonomy (Mcgivern et al., 2015). Yet, professional autonomy has been eroding due to the introduction of private sector-style management, measurement and top-down targets in recent years (O'Reilly & Reed, 2011).

Workplace bullying is defined as harassing, offending, and socially excluding someone or negatively affecting someone's work tasks (Einarsen et al., 2018; Guest, 2017). Some of the antecedents of forced labour such as isolation and exclusion from community and social life (see Table 1) are also indicative of workplace bullying (Cooke et al., 2016; Fox & Cowan, 2015). D'Cruz et al. (2016) already noted that bullying is an extreme work-related stressor and an unethical behaviour that violates basic norms of socially acceptability. Scholars have documented that there are higher reported levels of workplace bullying amongst professionals such as lawyers and accountants, and those in service industries with direct clients (Liu, 2020; Omari & Paull, 2013). We recognise that not every negative behaviour is bullying. It must be repeated and exist over a long period of time and the victim must feel inferior and incapable of defending themselves, for the behaviour to be qualified as bullying (Salin et al., 2020). Thus, we are not explicitly relating bullying to extreme work.

Cooke et al. (2014) asserted that HRM practices are heavily influenced by institutional and cultural factors specific to each society. While extreme work is a universal phenomenon, there may be national and cultural factors that may impact perceptions of what constitutes extreme work, and how to deal with it. Most extreme work literature chose developed countries as locales of investigations. These countries have well-articulated labour law and regulation systems for employee grievance redressal (Cooke et al., 2016, 2020). Thus, the involuntariness aspect may not be as important in these countries as in emerging economy contexts such as India and China, which are characterised as having underdeveloped law enforcement, weak labour protection, and a lack of transparency (Xu & Meyer, 2013).

To our knowledge, much of the extreme work research has focused on measuring its prevalence, and on identifying risk factors and consequences. There is a need to theorise the process by which extreme work has been legitimised and embedded without much resistance among professionals, where it is commonly practised (e.g. lawyers, accounting professionals, investment bankers, etc.), to understand how it can be addressed (Lupu et al., 2020; Kärreman and Alvesson, 2009).

2.2. Operational definition of 'extreme work'

In the preceding sections, we have reviewed existing literature on extreme work and modern slavery-related literature in HRM and other business management disciplines, enabling us to establish conceptual boundaries for extreme work and forced labour. Those who are often mentioned to engage in extreme work are professionals (Lupu et al., 2020), who have employment contracts, responsibility of their roles and expectations, and other employment conditions clearly defined (Shields et al., 2021). These factors may act as yardsticks for us in identifying whether they are engaging in extreme work. These employment contracts should be fair and acceptable. Employment contracts should not be designed to breach professional codes of conduct and labour laws. More importantly, they must meet the ILOs' definition of decent work practices (ILO, 2012), which are ethical and legal, such that wages are provided in line with and above minimum employee entitlements for overtime, allowances and penalty rates and with adherence to the fundamental human rights.

Nonetheless, as HRM practices are greatly influenced by institutional and cultural factors (Cooke et al., 2014), what constitutes extreme work and the extent of involuntariness will vary from one profession and context to another. Hence, we define 'extreme work' as professionals' engagements in their works beyond acceptable contractual obligations, either voluntarily for personal rewards or involuntarily due to the threat of penalty or both.

2.3. Prevalence of extreme work among professionals in India

We explored HRM literature based on the operational definition for extreme work. We found that extreme work has been prevalent in India (Kuruvilla and Ranganathan, 2010; Cooke et al., 2020). Most studies focus on the business process outsourcing industry, which provides low-end services involving low skills such as customer service call centres, and high-end service outsourcing that require advanced skills sets such as accounting services, including statutory reporting (Kuruvilla and Ranganathan, 2010). For instance, Taylor et al. (2013) found that call

centre employees in India were subject to tight supervisory controls, extensive work hours and authoritarian management practices. Budhwar et al. (2009) identified the following extreme work practices prevalent in India call centres beyond those identified as part of extreme work: assuming pseudo identities, learning foreign accents, and developing new interests and hobbies to better converse with and satisfy clients. They found that extreme work practices among those working in the industry have resulted in high staff turnover especially among a highly educated workforce and with negative psychological and societal outcomes this are similar to findings from other studies (Budhwar et al., 2006; Shah & Barker, 2022; Taylor et al., 2013).

In general, India's workplace environment is different from those in the developed counties. D'Cruz and Noronha (2011), for instance, noted that power distance is favoured by both superiors and subordinates in India. Managers prefer a centralisation of power, lean towards hierarchy, tight controls and limited delegation, and have lack of confidence in their subordinates. Wang (2020) noted that the high level of power/distance culture and lack of legal rights for employees allow managers to control subordinates because they can terminate their employments easily if managers' demands are not met, irrespective of whether they are unreasonable or not. These unique contextual factors can influence how different forms of extreme work practices emerged and how professionals engage with them in India. Kuruvilla and Ranganathan (2010) found that due to high staff turnover, inexperienced employees in the business process outsourcing industry would be promoted to supervisors of teams of 10–15 people with limited management support. Hence, there could be high levels of involuntariness among those who engage in such forms of work practices in the industry.

Though there were few studies that explored extreme work practices; they were merely identified as HRM challenges. There is limited theorising of how these practices have become legitimised and embedded in India, creating challenges to develop effective interventions. They also focus on employees working in roles that require low skills. Furthermore, there are limited studies on professionals who traditionally belong to self-regulating expert occupations with exclusive identities developed through qualifications, trainings, and socialisations (Baker & Brewis, 2020). Hence, we envisage that there will be different forms of extreme work practices and their justifications for engaging in these practices will be different among professionals, who belong to self-regulating expert occupations. Thus, using accounting professionals as an example, we explore what forms of extreme work practices are prevalent and how they are legitimised and embedded in India using the EW theoretical framework.

3. Economies of worth theoretical framework

We adopted the EW theoretical framework to answer the research questions outlined above. Boltanski and Thévenot (2006) developed the theory to analyse the critical operations that social actors carry out when they want to show their disagreement without resorting to violence. It focuses on moral values and how social actors make some actions more morally acceptable or worthy. Neo-institutionalism scholars examining institutional dynamics in the presence of pluralistic rationalities have proposed EW theoretical framework to address the blind spots of institutional logics and highlight the role of agency in institutional change process (Cloutier & Langley, 2013; Creppell, 2007). Thus, EW framework can provide more detailed explanations of how extreme work is justified and uncontested at micro level. Boltanski and Thévenot (2006) noted that legitimate arguments are never idiosyncratic, implying that social actors would justify their actions based on six finite sets of higher common principles or moral anchors known as 'orders of worth': civic, domestic, industrial, market, fame and inspired. These orders of worth form sets of social arrangements that include human subjects and material or symbolic objects that correspond to higher common principles. They provide telling clues about which order of worth is at play in discourses.

3.1. The six orders of worth evaluation criteria

The higher common principles of the civic order of worth are based on the pre-eminence of collectives. It implies that the worth of social actors and their actions are evaluated based on their considerations for the collective welfare. Union representatives and labour rights are examples for human subjects and symbolic objects that represent the civic order of worth. In fact, accounting professionals, by profession, are required to operate within this social arrangement. They are obliged to possess honesty, ethical behaviour, independence, and objectivity, which are also solidified through governmental regulations and professional code of ethics. Christ et al. (2023), for example, noted that when slavery was legal, accounting focused on reporting slaves as assets and expenses in the business accounts. Now, in modern times, the accounting profession has different functional responsibilities. These include external reporting in line with legislative requirements; internal management accounting to build awareness and support planning, control and decision making to reduce modern slavery risks and look for opportunities from mitigation; and audit and assurance to ensure credibility of claims made by businesses.

In the domestic order of worth, actions are evaluated based on esteem, reputation and trustworthiness. The worth is attached to precedent/tradition, proximity/familiarity and authority. Domestic worth places greater value on human subjects (e.g. superiors in a workplace and elders in a family) and material or symbolic objects that are more acquainted and proximate (e.g. customs and traditions in an institutional context, and ranks in an organisation). In the industrial order of worth, the medium for evaluating and framing of actions is efficiency (e.g. statistics or production outputs) and social actors are evaluated based on their statuses in the industry (e.g. professionals, experts and specialists). Annisette and Trivedi (2013) mentioned that in the world of work, domestic worth values experiences over credentials as the former represents temporal aspect of trust while the latter are just an object of the industrial world. We argue that in the accounting industry, credentials correspond to experience. For instance, ACCA requires an accounting trainee to complete not only accounting exams but also 36 months of practical work experience in an accounting firm to gain the 'Chartered Accountant (CA)' status. The professional body further postulates that the trainee must be supervised by a senior accountant who is a CA and has extensive experiences in the industry.

Without the confirmation from the supervisor affirming that the trainee has achieved their performance objectives, ACCA will not provide the trainee with the CA status. Some examples of these performance objectives are: 'working within your supervisor's requirements and giving them regular updates', and 'recognising unethical behaviour and telling your supervisor about what you have seen' (ACCA, 2023: 4). All these requirements from the accounting professional bodies demonstrate that the accounting industry also values experience and trustworthiness, similar to that of domestic order of worth. Hence, we agree that moral anchors in EW framework are normally incompatible and conflictual (Boltanski & Thévenot, 2006). However, in some industries and professional settings, industry and domestic worth may have similar evaluative criteria.

Market order of worth is grounded in competition, cost and profit (wealth). Actions of social actors are evaluated and framed based on competitive performance in relation to competitors and other actors in the market (e.g. buyers and clients). Within the work context, the performance can be measured in terms of symbolic objects which have inherent monetary values such as promotions. The worth in the inspired order of worth is based on inspiration and evaluated based on creativity and innovation. Lastly, in the fame order of worth, public opinions and reputations are valued. Worth is evaluated based on public opinion and

measured using conventional signs of public esteem (e.g. brand endorsements) (Annisette & Trivedi, 2013).

In disputed situations, social actors evaluate the moral worthiness of their actions using the resources from different orders of worth as shown in Table 2 to support their arguments and shift the debate, until they either agree on a given order or 'compromise' by combining various orders of worth (Bullinger et al., 2022; Cloutier & Langley, 2013). In the next section, we will discuss the research design that we adopted to answer the research questions.

4. Research design

As argued by O'Dwyer and Unerman (2016), once appropriate research questions have been established, they need to be addressed in a dispassionately rigorous manner and scholars should be prepared for surprises and mysteries. Given the limited theorisation of how extreme work has become legitimised and embedded among accounting professionals, we chose qualitative research, which is well adapted to answer these types of research questions (Blagoev et al., 2018; Edmondson & Mcmanus, 2007). We adopted a documentary method for answering our research questions. This method is suitable for addressing the research questions because it allows the authors to explore and unearth issues relating to extreme work practises prevalent among Indian accounting professionals and investigate how extreme work practices have been legitimised among these professionals.

Documentary method originated from ethnomethodology which is concerned with taking aspects of the social world for granted. It is broadly based on a social constructionist perspective, i.e. that our sense of what is real is a practical accomplishment, and that achievements occur in the multi-level of contextual settings, embodied, ongoing interpretive work of people rather than in objective structures and systems (Garfinkel, 1967). It is suitable for scholars interested in exploring how reality is shaped by participants and what that reality might be. It can be applied to all empirical materials generated from different data collection tools where participants can have open communications to describe their everyday interactions, practices, views, and perceptions (Bohnsack et al., 2010). These tools can include but are not limited to narrative interviews, focus groups and images. In this study, we used narrative interviews as the main source of primary data collection while secondary data such as labour laws and accounting ethical codes of conducts are used for more comprehensive analyses. Compared to surveys and structured interviews, which usually centre around concerns of the researcher rather than research participants, the documentary method provides rich data

Table 2. A summary of evaluation criteria of economies of worth.

Feature	Civic	Market	Domestic	Accounting Industry	Fame	Inspired
Higher Common Principle	Collective welfare	Competition	Engenderment according to tradition	Efficiency, trustworthiness	The reality of public opinion	Passion
Format of relevant information	Formal official	Monetary	Oral exemplary anecdote	Measurable criteria, statistics	Semiotic	Emotional
Qualified Subjects	Collective persons and their representative	Competitors, client, buyer, seller	Superiors and inferiors	Senior experts (superiors), regulatory authorities	Stars and their fans	Visionaries
Qualified Objects	Rules and regulations, fundamental rights, welfare policies	Wealth, luxury objects	The rules of etiquette (good manners, proper behaviour, rank title, habits, customs, traditions)	Means (Technical objects methods, budgets, criterion, tool, standards, tests, examination)	Sign media (brand, bulletin, public relations)	Emotionally invested body / item
Mode of Evaluation	Collective interest / the verdict of the vote	Price	Esteem, reputation, trustworthiness	Productivity, efficiency, trustworthiness	Renown	Innovation and creativity

of relevance to practice because it engages with practical knowledge of actors.

Thus, the documentary method can provide a way of unearthing issues, concerns and problems that otherwise may not be immediately obvious to the researcher (Trautrims et al., 2012). Scholars who adopt the documentary method do not assume that they know more than the research participants, but the latter themselves do not know what they really know because their practical knowledge is not always easily accessible to them (Bohnsack, 2010). The questions that interviewers will be asking are not what social reality is but how the reality is created. Likewise, Boxenbaum (2014) suggested that scholars who applied EW framework should be aware that ideas are considered institutionalised when individuals take them for granted as obvious questions. She suggested that scholars should take an agnostic stance toward the institutional determination of interactions as the most fruitful starting point for an empirical analysis of different worlds available to the research participants. This does not mean that the data are conducted in unstructured way.

Instead, the participants respond to initial narrative generative questions, followed by the scholars probing certain aspects (Trautrims et al., 2012). Our interview questions are designed based on the following four broad themes:

- Biography of research participants and their roles in their respective organisations
- Research participants' experience of extreme work and how they encounter it in their everyday interactions
- Research participants' perceived barriers and potential solutions for overcoming extreme work practices in India
- Research participants' roles in whistleblowing when unethical or unlawful practices are identified in accountancy practices

We conducted a pilot study and selected three interviewees to complete our semi-structured interviews. We found interesting findings that led us to change some of our interview questions, especially in their understanding of modern slavery and extreme work. However, most of the interview protocols remained unchanged as they allowed us to achieve our research aims and continued our interview process. Data analysis takes place in four stages: (1) the rephrased interpretation of inherent meanings; (2) the researchers' reflective interpretation; (3) reconstruction of meanings, topics, and their connection back to the context and the research aims; and (4) a comparative analysis (Trautrims et al., 2012).

In the rephrasing interpretation, we looked for 'what' is said in the interviews. This revealed different and more generalisable meanings that objectify processes within the data. It forces us to think about what the interviewees were really saying. This was when the research team discussed our analyses with each other. The rephrasing interpretation was then followed by the reflective interpretation of 'how' the topic is treated and reality is constructed. We used the EW framework. We constantly compared our analyses of each interview with another to find if there were any similarities and differences in how the interviewees responded to our questions. To demonstrate the rigour of our research, we provided an example to our approach to data analyses in Appendix A. Bohnsack et al. (2010) and Trautrims et al. (2012) argued that rigour in the documentary method is addressed by conducting sufficient interviews to include all aspects and dimensions of knowledge that are necessary for the comparison of interview content and the analytical development of relevant concepts and categories.

Thus, we have selected 16 interviewees that were accounting professionals holding different positions and in different types of firms, as shown in Table 3. One of the research team members was originally from India and worked with accounting firms. This enabled us to not only reach those accounting professionals in India but also build trusts between the interviewer and interviewees (Win & Kofinas, 2019). Our interviewees were mainly qualified Chartered Accountants (CA) and Cost

Table 3. Profiles of the interviewees.

No.	Pseudonym for Interviewees	Size of the firm	Role	Number of years of Experience	Are they a Team Leader?	Are they part of Strategy Making?
1	Interview A	Large	Credit Risk Manager	5+ years	Yes	No
2	Interview B	Large	Tax Advisor, Mid senior Role	12+ years	Yes	No
3	Interview C	Small	Tax Consultant,	6+ years	No	No
4	Interview D	Small	Partner	7+ years	Yes	Yes
5	Interview E	Small	Cost Accountant	5+ years	No	No
6	Interview F	Medium	Partner	7+ years	Yes	Yes
7	Interview G	Large	Manager	20+ years	Yes	Yes
8	Interview H	Small	Partner	5+ years	No	Yes
9	Interview I	Medium	Compliance manager	6+ years	Yes	No
10	Interview J	Large	Credit Risk Manager	5+ years	Yes	No
11	Interview K	Large	IT Advisory (Financial)	5+ years	Yes	No
12	Interview L	Medium	Managerial role	5+ years	Yes	No
13	Interview M	Large	Bank Manager	17+ years	Yes	Yes
14	Interview N	Small	Finance Consultants	5+ years	Yes	No
15	Interview O	Medium	Manager for Direct taxation	8+ years	Yes	No
16	Interview P	Medium	Audit Manager	5+ years	Yes	No

and Management Accountants (CMA) from the Institute of Chartered Accountants of India (ICAI) and Institute of Cost Accountants of India (ICMAI) respectively. Few of our respondents were qualified CAs from overseas accounting professional associations. These interviewees have requested us not expose their qualifications publicly. Furthermore, we observed that all our interviewees experienced extreme wok practices irrespective of the institutions from which they obtained their professional qualifications. Therefore, we did not disclose all the qualifications of our interviewees in Table 3.

Though some of the interviewees did not have significant years of experiences (i.e. less than 10 years) in the accountancy field, they were responsible for leading and managing teams, and developing strategic decisions within their accounting firms (see Table 3). All the interviews were conducted *via* Microsoft Teams. They were also informed that they could withdraw from the interview process at any point in time. All the interviews lasted between 50 to 75 minutes. We commenced our data collection in June 2021 and ended the process in July 2021. However, the data analyses occurred concurrently with the data collection process. Aside from one interview that was audio recorded, all interviews were video recorded.

All the data were stored on a password-protected cloud storage drive where only the research teams members had access. Interviewees were constantly assured that the interviews were conducted on a strictly confidential basis and that the anonymity of their responses would be respected. We removed all identifiable information including personal and professional details to ensure that our research does not have any repercussions on anyone involved. We respected all interviewees' requests in presenting their profiles in Table 1, and subsequent analyses of the collected data in the following sections. Furthermore, to enhance rigour of the research, the interviewers often rephrased the interviewees' responses to examine whether they had understood them correctly. Due to English being some interviewees' second language, there were some grammatical errors. We have not made any changes during the transcription because we did not want to lose any of their intended meanings.

5. Findings

Through analysing our data based on the EW framework, we were able to identify prevalent forms of extreme work, how they have been justified and uncontested by accounting professionals, and the role of professional associations in legitimising extreme work. We will discuss them in the following sections.

5.1. Non-existence of civic order of worth and the emergence of extreme work

According to Boltanski and Thévenot (2006), the civic order of worth can be defined as the political environment of a given community, distinguished by the pre-eminence of the collective over individuals and the search for a higher common good (higher common principle). It points to notions such as civil rights, equality, and diversity. Thus, the state of worthiness in civic order corresponds, for a collective social entity, with being legal, governed, official, or authorised. Renunciation of personal interests while showing solidarity to a common cause is considered worthy.

We initially explored our research participants' own understandings of modern slavery in our pilot study:

> In my opinion, we all are in modern slaves in a sense because people work in challenging situations, in a low pay, adverse working environment, continue to work on this environment (knowingly) and emotional pressures from colleagues to keep our jobs

(Interview H, Partner, Small Firm)

The answers to our modern slavery related questions led us to ask our interviewees to inform us of some of the challenges that they encountered in their workplaces. In general, we found that our interviewees engaged in extreme work practices mentioned in the literature. They are working more than 60 h per week, working constantly under tight deadlines and were required to be available 24/7. We noted that most of their engagements with these practices were involuntary rather than for personal rewards, as often mentioned in the extreme work literature. Some interviewees claimed that they were paid lower than the contributions they made for their employers, implying that they felt there were some forms of labour exploitation (Banerjee, 2020):

> On the first day of my job, I didn't know to start early so I started at 10 am and completed at 2 am at night. You see how long hours we are working on same level of pay. Sometimes we get aggressive behaviour from the senior manager like: *what are you doing?! And the deadline is coming soon!* You get these from this work

(Interview I, Compliance Manager, Medium Firm)

The above response from an interviewee displayed several concerns as she did not only mention extreme work practices such as working more than 60 h per week but also negative behaviour from her manager, such as extra work for breaching labour discipline and verbal abuse in front of other workers. All these are identified by ILO (2012) as antecedents of forced labour (see Table 1). Like other manual labourers in India,

accounting professionals' workloads increased as the demands from management and clients increased during the pandemic (Srivastava & Nagaraj, 2020; Verma & Singh, 2020):

> Due to the Covid started the (amount of) work increased, we have to work unlimited hours, no time limits, clients call us any time, people including me have pressures, we're expecting more work from our junior and juniors are expecting more requests from the clients …

(Interview B, Tax Advisor, Large Firm)

Some of our interviewees contended that the lack of material manifestation, such as regulations and labour unions of higher order principles for the civic order of worth (i.e. lack of consideration for collective welfare), to be the main cause for repeated unfair labour practices occurring in the workplace in India. Hence, they were concerned about reporting aggressive behaviour from managers to their human resources (HR) department as reporting the negative behaviour could have negative effects on their employment and performance appraisals:

> There is not any regulatory framework for employee rights, but we can talk to the HR. But every employee needs to have a right to share their fear …So far, we don't have any regulatory framework for employee rights and health and safety. It would be better if this comes from the government. This is the mentality of Indian businessman if this is not mandatory, they are not going to do.

(Interview I, Compliance Manager, Medium Firm)

Trade unions are usually formed to consolidate the concerns of employees and conduct collective bargaining through securing concerted and controlled collective responses such as strikes, overtime bans, work-to-rule, or the threat of such sanctions (Bain & Taylor, 2008). Collective bargaining and trade unions play an important role in the traditionally labour-intensive sectors in India but are limited in other sectors such as those working in professional sectors (e.g. accountants, lawyers, doctors, etc.). Ramaswamy and Schiphorst (2000) noted that the presence of trade unions is necessary for employers to deliver their promises. Hence, we asked our interviewees whether they belonged to any trade unions when they mentioned their experiences of unfair labour practices in their respective workplaces. Our interviewees responded that they did not have trade unions representing their collective welfare, unlike manual labourers (e.g. garment workers and farmers) in India:

> I am not aware about the employee rights regulation and trade union in my workplace.

(Interview A, Credit Risk Manager, Large Firm)

> In India, if there is any law, nobody is following. At the end, how you treat people is how you feel. Therefore, at the end, your organisation will determine your behaviour.

(Interviewee E, Cost Accountant, Small Firm)

Moreover, we received responses from our interviewees who contended that the lack regulations were not the only problems, as compliance with the regulations was always questionable in India. Through our comparative analyses across our interviewees' responses, we consistently found that there were existence of extreme work and a persistent disregard for labour rights:

> In India, no one follows the regulations even employer and employee. If we follow the regulations, only government service holders will get the salary, in private sector no one is getting salary if that's the case.

(Interview D, Partner, Small Firm)

In addition, there is no legal obligation on the individual companies or employer associations to participate or accept any trade union led negotiations (Rodl and Partner, 2020). All these observations imply that our research participants engaged in extreme work involuntarily because they were concerned about negative consequences due to the lack of a legal framework to support them when making complaints about their perceived unfair labour practices.

When making moral judgements, accounting professionals have norms and rules from at least two partially conflicting organisations to consider (Lampe et al., 1992). Professional organisations have their own code of conduct and norms, and the employers have their own separate structure that comprises norms and authority. Nonetheless, professionals have the autonomy to ignore organisational objectives if they contradict professional values and beliefs (Farr-Wharton et al., 2011). Thus, it was concerning when one of our interviewees who was also an owner of an accounting firm used 'bonded labour', a form of forced labour to describe accounting professionals working for him, implying that the employer had control over these professionals:

> When we signed the job contract for such amount of time we are a bonded labour for them. In your organisation, you need to the work which give (salary) to you and need to follow the way which is designed by the company. Therefore, you bonded with that work and procedure.

(Interview H, Partner, Small Firm)

We recognise that the interviewee might not have used the term 'bonded labour' to suggest that employees were bonded with employers through debt or similar threat of financial harm (Carswell & De Neve, 2013).

However, the expectation that the professionals need to prioritise organisational objectives and procedures over their professional values and beliefs meant that accounting professionals might not have autonomy to protect public interests.

5.2. Legitimacy maintenance of extreme work through 'compromise' between market and domestic orders of worth

As discussed in the previous section, our interviewees were aware that they were either engaging or reinforcing extreme work in their workplaces. Yet, our interviewees provided diverse forms of justifications using different orders of worth for legitimising such practices in their workplaces. As noted by Boltanski and Thévenot (2006), actors are competent agents who can manipulate logics or compromise by combining different orders of worth in support of their moral reasonings. Within the work context, market worth can be evaluated through market actors such as clients and competitors, and performance can be measured in terms of symbolic objects which have inherent monetary values such as promotions (Cloutier & Langley, 2013). The domestic order of worth values the 'local' and the 'proximal', while it considers non-traditional or foreign practices as objects of the 'unworthy' (Patriotta et al., 2011).

We found that interviewees who had experiences of working overseas, often used political grammar and discursive resources originated from both domestic and market orders of worth to justified extreme work. They mentioned that when they were working overseas, they did not encounter the issues related to extreme work that they were currently encountering in India. However, they accepted them as it was a common practice to respond to emails and phone calls from senior managements in the middle of the night. They accepted that rejecting the tradition would have serious implications on their employments and promotions. At the time of the interviews, they were working for internationally renowned Big Four audit firms in India. Like other small accounting firms, they said that there was no trade union or employee-focused associations that would raise a voice against extreme work practices, though they were working for multinational accounting firms. One of these interviewees mentioned that:

> When we are talking about India, it will be the cultural issue […] It is very difficult to reduce it because the tradition, culture and system will be the same and it takes ages to eradicate it. […] maybe our grandchildren probably make a change.

(Interview G, Manager, Large Firm)

All our interviewees responded that though they were not happy with their current workplaces, they were not planning to change jobs because they knew that the extreme work model was the same across the industry:

> There are various times we faced aggressive behaviour (from managers). We cannot minimise that because that is not possible because right now the work we do as CA has due dates to follow. If we can't work done in time, the firm's reputation can be hampered and there is risk of losing the client. In India, everything is based on your goodwill, especially on service sector. Therefore, sometimes we have to digest this behaviour and just forget about it. Company can fire us and get someone else because there is huge competition in India.

(Interview C, Tax Consultant, Small Firm)

> If you do not agree with senior, then you won't be on their list of promotion or not get the task next time. You know these challenges are there. Our culture also do not say 'no'. You should learn to say 'no' but it is very difficult to say 'no' because there would be fear of not getting promotion because people remember these things.

(Interview B, Tax Advisor, Large Firm)

All of the interviewees stated that there were limited job opportunities for accounting professionals in the job market and that the unemployment rate was rising. They argued that it was easy for their employers to replace them. Some of the interviewees also noted that there would always be more than ten people who were ready to take their jobs. Hence, their organisational culture was employer-focused, irrespective of whether their employers complied to any labour law or not. In addition, the culture of personalised relationships and exchanges, identity-based interactions and hierarchical systems with related intergroup-outgroup affiliations influenced the interviewees' work life in India (Budhwar, 2008). Thus, our interviewees noted that if they complained about extreme work in their current workplaces, they would be identified as difficult employees to work with or troublemakers. Consequently, they could be penalised by being excluded from future employment within the accounting industry in India. ILO (2012) identified the exclusion of future employment as an antecedent of forced labour (see Table 1). This demonstrates that involuntarily engaging in extreme work can potentially lead to modern slavery.

5.3. Do the professional bodies have a role to play in legitimising extreme work?

Among several types of legitimacy maintenance arguments made by our interviewees, we found their mobilisation of resources from the industrial order of worth to justify extreme work to be interesting because

they provided potential opportunities for changing extreme work prevalent in the accounting industry in India. One interviewee noted that professional associations created precedence for extreme work as follows:

> As students studying for chartered accountants, we needed articleships where we started with more work with less pay. Therefore, professional body encourages us as chartered accountancy students to work on less pay rather than aware about it

(Interview C, Tax Consultant, Small Firm)

From the above statement, the interviewee was talking about low-paid internships that he needed to undertake to get work experiences to become fully qualified as a CA. He felt that some of the professional requirements and guidelines have initiated and legitimised extreme work in the industry.

Those pursing professional courses such as CA and CMA must undergo compulsory internship training of three years under the guidance of registered professional firms providing services to clients. A concerned institution would fix the remunerations to be paid to the trainee as per the year of training. For instance, ICAI dictated that the stipend paid to interns for internships in 2015. It mentioned that during the first year, for 35 h per week, trainee should be paid between Indian Rupees (INR) 1000 to INR 2,000 (£10 to £20 per month). In the second year, it would between INR 1500 to INR 2,500 (£15 and £25 per month) and in the rest of the training period it would be between INR 2000 to INR 3,000 (£20 and £30 per month). This was below the Indian national minimum wage of INR 4,576 (£45.76 per month) (Denzan Shira and Associates, 2021). Though these contracts were considered acceptable by professional associations, the salaries were made below minimum wage.

More importantly, our interviewees mentioned that trainees were always working for more than their contracted 35 h per week. Trainees would be contributing to their works beyond legally acceptable contractual obligations. Within the HRM literature, scholars have recognised that work-based placements and internships are a form of labour exploitation (Oke et al., 2022). Professional associations might have set these remuneration standards to encourage accounting firms to take on more trainees. Nonetheless, they encouraged the extreme work model in the industry. In both industry and domestic orders of worth, senior experts are the legitimising actors. In the industrial order, they provided not only accountancy training but also advised young professionals about what an ideal worker is. Accounting firms are managed and owned by senior accounting professionals, often identified as partners. Junior accountants aspire to become partners in their respective accounting firms. In the domestic order, senior experts are figures that upheld traditions, conventions, and principles (see Table 2). Consequently, extreme work was

legitimised again through the industrial order, reinforced by the domestic order of worth:

> In my job interview, the interviewer mentioned that it was an industry standard to work 16 hours per day.

(Interview M, Manager, Large Firm)

At the same time, some senior experts/partners of the accounting firms also acknowledged their roles in legitimising labour rights abuses, as follows:

> As a manager, I think I am also contributing … because you have to get your work done. But people need to be aware of something which is happening. My manager may be slaving me, so I am also slaving my subordinates, but you need to understand that this is happening … No professional training courses talk about it, no guidance are there on how you define modern slavery as a professional accountant.

(Interview B, Tax Advisor, Large Firm)

To make change, you have to be in an influencing position and not to forget what you had gone through.

(Interview C, Tax Consultant, Small Firm)

The important role played by senior accounting professionals becomes more evident from our interviewees' responses to their discussions on whistleblowing activities if they encountered modern slavery in their auditing practices. We did not get satisfactory answers to this interview question. We contend that it could be due to the risks associated with their ethical obligations to protect the anonymity of their clients and their respective firms' reputations. Some interviewees responded that under these circumstances, they would report the incidents to senior members of staff and that they did not have the direct responsibility to tackle these issues. It is also important to highlight that when we approached some professional accountants for our research, they declined to participate. They mentioned that their employment contracts did not allow them to share their views and engage in any forms of research, as otherwise they would be breaching their contractual obligations with their employers. Though we were not able to access their employment contracts for more details, this might be treated as a form of involuntariness in which professionals' freedom of communication and whistleblowing activities were limited (see Table 1).

In India, the governments establish deadlines for completing accounts and tax returns to the extent that failing to achieve these outputs can put the accounting firms in violation of the law and may result in penalties. Thus, accounting professionals must work under tight deadlines to meet

governmental guidelines for their clients. In July 2022, after we finished conducting our interviews with CAs, ICAI advised CAs to 'enlighten tax-payers to provide data on time to avoid unpleasant consequences' and '… Please discharge assignments diligently, take due representation from assessee for income computation … Please do not carry any pressure, work with pleasure …' (Ghosh, 2022). This advice from ICAI was an important step to reduce extreme work among accounting professionals. Previously, these professionals had to accept responsibilities and penalties for filing tax returns from the government even if clients failed to provide financial data in time. A CA responded to the advice from ICAI by stating that '… the tone is very different … I have never received such a note from the institute. It's good … In fact, I am also happy that it has not written to the government for deadline extension' (Ghosh, 2022).

In sum, we found that the qualified subjects and mode of evaluations of the domestic and industry orders of worth were complementary. This is mainly because senior accounting professionals and trustworthiness were considered as worthy in both orders. This underscores how senior accounting professionals can play an important role in tackling extreme work challenges. In other words, accounting professional associations with support from senior accountants can play an important role in addressing extreme work through continuous professional development training programmes and making changes by listening to members working in the accounting industry.

6. Discussions

In this paper, we conducted an exploratory study to understand the prevalent forms of extreme work practices and the process by which extreme work has become legitimised and embedded within the accounting industry in India. To answer these research questions, we first reconceptualised the concept of 'extreme work' based on 'modern slavery', as they have similar attributes (Wang, 2020). This allowed us to identify conceptual boundaries to further the extreme work literature and revisit the extreme work as a matter of choice by incorporating involuntariness to the definition of extreme work (Gascoigne et al., 2015). Then, we applied the EW framework and documentary method originating from ethno-methodology for conducting and analysing our narrative interviews with accounting professionals in India. In the process, we developed an operational definition of extreme work. Consequently, we have made several contributions.

Firstly, we have addressed the limited literature on how extreme work has become embedded among accounting professionals. After reconceptualising the extreme work concept, we explored relevant literature in both HRM and

other related disciplines. We found that though the term extreme work has not been used explicitly in some studies, scholars have acknowledged the existence of it in different forms in different contexts and professions. However, they were merely identified as HRM challenges with limited theories on how they have become embedded in their workplaces (Blagoev et al., 2018). Moreover, the majority of these studies focus on identifying the prevalence of extreme work among non-professionals rather than among professionals who traditionally belong to self-regulating expert occupations with exclusive identities, developed through qualifications, trainings, and socialisations (Farr-Wharton et al., 2011). Hence, we contributed to the HRM literature by providing evidence on how accounting professionals were exposed to extreme work practices.

Secondly, we applied the EW theoretical framework to understand how accounting professionals gave legitimacy to extreme work. Within the literature, the framework has not been applied extensively. Lounsbury et al. (2017) have previously argued that EW framework is tacitly embedded in 'Western' contexts and modern societies and their specific, related understandings of the public good. Thus, they questioned its applicability in different contexts across time and space and underscored that some worlds may be absent, or that other worlds which are not initially identified may exist in different contexts. Indeed, as the accounting profession has distinctively different material manifestations of worth and mode of evaluation, we revised the industrial order of worth and demonstrated how professionals could provide legitimacy to extreme work using the evaluation of worth criteria from market, domestic and industrial orders in India.

Thirdly, in the extreme work literature, the most identified antecedent is the need for professionals to become ideal workers within industry (Gascoigne et al., 2015; Granter et al., 2015). Scholars examining institutional dynamics in the presence of pluralistic rationalities have proposed EW theoretical framework to address the blind spots of institutional logics (Cloutier & Langley, 2013; Creppell, 2007). Thus, by applying EW framework, we were able to understand how extreme work or ideal worker norms has become legitimised and institutionalised in accounting professional community. For instance, we found that interviewees mobilised resources from the domestic and industrial orders of worth when justifying extreme work. More importantly, professional associations were identified as those that set precedence for legitimising extreme work in the industry by allowing accounting firms to provide trainees with salaries below minimum wage before they become qualified accountants. This demonstrates that in the absence of the civic order of worth in delegitimising extreme work among accounting professionals, senior accounting professionals who are the representatives of the domestic and

industrial orders of worth can play an important role in tackling extreme work in the accounting industry in India, with the support of professional associations.

6.1. Implications for HRM practice

The official ILO definition of forced labour does not specify whether professionals and certain industries are being exempted from unfair labour practices. In contrary to Wang (2020), we are not likening extreme work directly to forced labour or modern slavery. Instead, we argue that the increase in professionals' involuntarily engagements in extreme work can potentially lead to forced labour. Our interviewees stated that both local and multinational accounting firms in India did not have effective HRM policies and trade unions in place to mitigate extreme work practices. In such environments, it would be common to suggest organisations to develop more effective HRM policies and managers (or senior accounting professionals) to play active roles in preventing and tackling extreme work practices. They include managers having regular informal and formal appraisal discussions with their staff and creating safe spaces for their staff to raise concerns (Fox & Cowan, 2015; Harrington et al., 2012; Salin, 2008). Nevertheless, these interventions may not address involuntary aspects of extreme work practices if they were imposed on staff by managers and perceived as professional norms within the industry.

Thus, it is important to incorporate staff from all levels of an organisation to increase awareness and knowledge of extreme work so that situations that could escalate into forced labour can be quickly identified. Watkins (1999) argued that professional associations have some forms of trade union functions due to their power to discipline professionals and produce professional codes of conducts. Furthermore, they are responsible for providing continuing support and guidance to professionals through continuing professional development (CPD) programmes for their members (Friedman & Phillips, 2004). Some of our interviewees identified accounting professional associations to have created precedence and culture for extreme work to thrive in the industry. Hence, in the absence of trade unions for accounting professionals in India, accounting professional associations can provide CPD programmes that promote awareness and knowledge of extreme work practices among their members to combat them, either by refusing to take part directly or by refusing to watch silently (Salin, 2008).

In the UK, a widely recognised accounting professional body, Institute of Chartered Accountants in England and Wales (ICAEW), is consulting on proposed changes to 'professional behaviour' provisions in its code of ethics to include 'professional accountants should treat others fairly, and

with respect, and not harass, bully, or unfairly discriminate them' (ICAEW, 2023: 4). These changes are being made by ICAEW to protect the health and welling of their members and prevent unwelcome and inappropriate conduct by colleagues in professional or work-related environments. Likewise, accounting professional associations in India may update their professional codes of conducts and allow their members to file complaints about extreme work practices without disregarding them as professional norms prevalent in the industry. Consequently, such practices would be recognised by accounting professionals as morally unacceptable behaviour, thereby preventing extreme work situations from escalating into forced labour.

7. Future research

Our study has some limitations which call for further research. Firstly, we explored how extreme work has been legitimised among accounting professionals in India. In different professions and contexts, there may be different forms of extreme work practices and levels of involuntariness. Likewise, extreme work may be legitimised through higher common principles from other orders of worth such as fame and inspired. Thus, we would like future studies to explore how extreme work has become embedded in other professions across different contextual environments. Secondly, we briefly discussed how extreme work could cause accounting professionals to lose their professional autonomy. To our knowledge, there have been limited studies which explore how extreme work could create barriers for these professionals in acting in the public interest within HRM and general business and management literature.

For example, it is important to understand whether accountants' exposures to extreme work practices, such as auditing financial statements under tight deadlines due to the performance targets set by their employers, can cause a failure to identify financial fraud (Schultz et al., 2010). In recent years, the profession has been recognised as having a critical role in tackling modern slavery and has been reprimanded for failing to prevent financial frauds when auditing business operations and disclosure productions (Christ et al., 2020; 2023; Islam, 2018). These demonstrate that there is an increased in the public's expectations of accounting professionals to take an active approach in playing societal guardianship roles (Baïada-Hirèche & Garmilis, 2016). Hence, we would like future studies to explore whether extreme work could lead to professionals losing their autonomy and cause them to fail to act in the interests of the public.

8. Conclusions

Professionals' engagements in extreme work have been considered as a benign phenomenon and a matter of choice. In this paper, we view extreme workers as those professionals who contribute to their works beyond acceptable contractual obligations, either voluntarily for personal rewards or involuntarily due to the menace of penalty, or both. We found that though Indian accounting professionals were aware that extreme work was morally unacceptable, they provided justifications (or legitimacy maintenance) for which they accepted and reproduced extreme work within their accounting firms. Our findings also demonstrate that senior accounting professionals with the assistance of professional associations can play an important role in mobilising professional and organisational resources to tackle extreme work in their accounting firms and the industry in India.

Disclosure statement

No potential conflict of interest was reported by the author(s).

Data availability statement

The data that support the findings of this study are available on request from the corresponding author, SW. The data are not publicly available due to containing information that could compromise the privacy of research participants.

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Appendix A

Table A1. Documentary method of analysing narrative interviews.

Documentary Method Analyses of Narrative Interviews	Narrative Interview Quotes / Transcriptions *(Underline keywords from the EW Framework)*	Rephrasing Interpretations	Reflective Interpretations from EW Framework
Interviewees' responses to the question on his understanding of 'Modern Slavery'.	As a manager, I think I am also contributing to … because you have to get your work done. But people need to be aware of something which is happening. My manager may be slaving, so I am also slaving my subordinates, but you need to understand that this is happening. No professional training courses talk about it …	Extreme work are passed down from seniors to subordinates in an organisation	One's experiences of extreme work can be embedded within an organisation from senior accountants to their subordinates. Professional associations can re-establish the relation of worth for the industry by providing trainings and influence how accountants tackle extreme work.
Interviewees' experiences of perceived modern slavery	There are various time we faced aggressive behaviour (from managers). We cannot minimise that because that is not possible because right now the work we do as CA has due dates to follow. If we can't work done in time, the firm's reputation can be hampered and there is risk of losing the client. In India, everything is based on your goodwill, especially on service sector. Therefore, sometimes we have to digest this behaviour and just forget about it. Company can fire us and get someone else because there is huge competition in India	Extreme work is accepted because the culture in India, the importance of clients, the fear of losing jobs and to ensure that the projects are completed in time.	The interviewee justified their acceptances of extreme work based on the domestic, market and industry orders of worth derived from societal-level, and the organisational culture