

Institutional barriers to entry for international professionals in the German accounting sector: A qualitative analysis of organizational recruitment strategies in the context of regulatory and cultural uncertainty

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Abstract

The growing shortage of skilled workers is increasing the importance of international professionals for the German labor market. At the same time, institutional barriers to entry persist in the regulated professional field of accounting. This study examines organizational recruitment and assessment logics for international professionals in German accounting based on institutional theory and signaling theory. Methodologically, the study is based on a qualitative literature review and a qualitative content analysis of 58 job advertisements. The results show that knowledge of the German Commercial Code, a good command of German and local professional experience function as institutional signals of trust. International qualifications, by contrast, often have lower institutional legibility. This study expands research on the integration of international professionals by introducing an organizational perspective on institutional selection mechanisms in German accounting.

Keywords: International professionals, Institutional theory, Recruitment processes, Accounting, Organizational uncertainty reduction

1. Introduction

For several years, the German labour market has been characterised by increasing skills shortages in qualified occupational fields. The causes of this lie in particular in demographic change, rising retirement rates and the increasing technical specialisation of workplace activities (Burstedde et al., 2020). Despite economic slowdowns, the demand for qualified skilled workers remained at a high level in 2024. The Federal Employment Agency identified 163 shortage occupations nationwide and continues to highlight significant recruitment problems, particularly in regulated and knowledge-intensive fields of activity (Federal Employment Agency, 2024). At the same time, the skilled labour shortage analysis shows that there is no general labour shortage, but rather structural mismatches between existing qualifications and occupational requirements (Federal Employment Agency, 2024). This development increases the importance of international skilled workers for stabilising the German labour market (Semsarha et al., 2024).

International labour migration is therefore of growing importance both in terms of labour market policy and at the organisational level. International students, academically qualified migrants and skilled workers with foreign professional qualifications are increasingly viewed as a relevant source of potential for securing skilled employment (German Academic Exchange Service, 2023; Geis-Thöne et al., 2025). At the same time, empirical studies show that, despite their existing qualifications, international skilled workers continue to be disproportionately affected by delayed entry into the labour market, underemployment or employment that is not commensurate with their qualifications (Brücker et al., 2021). Formal qualifications alone do not therefore automatically lead to successful labour market integration.

This tension is particularly evident in the German accounting sector. The profession is characterised by high regulatory requirements, standardised professional structures, and national accounting and documentation regulations (Baetge et al., 2024). Companies therefore assess applicants not solely on the basis of general professional

qualifications, but also on the basis of knowledge of regulatory systems, linguistic adaptability and organisational suitability. Knowledge of the German Commercial Code (HGB), local professional experience and a good command of German are highly relevant within organisational recruitment processes, as they signal regulatory reliability and the ability to integrate into the organisation (Mergener, 2018). International skilled workers, by contrast, often possess qualifications and professional experience acquired outside established national assessment and occupational systems. This gives rise to uncertainties regarding professional comparability, regulatory compatibility and organisational integration.

Existing research on the integration of international professionals has so far focused predominantly on migration policy frameworks, recognition procedures or individual integration factors. Organisational recruitment and assessment mechanisms within regulated professional fields, however, remain comparatively under-analysed. Particularly in the case of German accounting, there is as yet only limited evidence on how companies assess international qualifications under conditions of regulatory and organisational uncertainty, and what institutional selection mechanisms result from this.

Institutional theory provides a suitable theoretical framework for analysing these processes. Institutional approaches assume that organisational decisions are not made solely on the basis of efficiency, but are significantly shaped by socially established rules, legitimacy requirements and standardised expectation structures. Organisations prefer to rely on familiar qualification patterns, institutionally legitimised job profiles and familiar assessment structures in order to reduce uncertainty within organisational decision-making processes. Furthermore, signalling theory explains that educational qualifications and professional experience function as signals of information and trust within recruitment processes. Within these structures, national qualifications often possess greater institutional legibility than international educational and professional profiles.

Against this background, this paper examines institutional barriers to entry for international professionals in the German accounting sector. The aim of the study is to analyse organisational recruitment and evaluation logics under conditions of regulatory and cultural uncertainty. The focus is on the question of how institutional legitimacy requirements, regulatory professional structures, linguistic compatibility and organisational uncertainty reduction influence selection decisions in the German accounting sector.

Methodologically, the study is based on a qualitative research design. The study combines a theory-driven literature review with a qualitative content analysis of publicly available job advertisements from the German accounting sector. The analysis examines organisation-related recruitment requirements, institutional evaluation criteria, and recurring mechanisms for reducing organisational uncertainty. The qualitative research strategy thus enables a nuanced reconstruction of institutional selection and evaluation patterns within real-world recruitment processes.

This study contributes to research on the integration of international skilled workers by combining labour market perspectives with institutional organisational research and the profession-specific characteristics of the accounting sector. Whilst previous research has frequently focused on individual integration deficits or migration policy frameworks, the present study analyses organisational evaluation and selection mechanisms within regulated professional structures. In doing so, the study expands existing research by introducing an institutionally oriented perspective on organisational recruitment decisions in German accounting.

2. Theoretical Background

The increasing shortage of skilled workers has been changing the structure of the German labour market for several years and is increasing the importance of international skilled workers for securing qualified employment. Knowledge-intensive and regulated occupational fields are particularly affected. High levels of technical

specialisation, demographic developments and increasing regulatory requirements are leading to structural bottlenecks in the recruitment of personnel (Burstedde et al., 2020; Burstedde & Tiedemann, 2025). In 2024, the Federal Employment Agency identified 163 bottleneck occupations nationwide and continues to point to considerable recruitment problems in qualified fields of activity (Federal Employment Agency, 2024). At the same time, the skilled labour shortage analysis shows that there is no general labour shortage. Rather, the causes lie in structural matching problems between the available labour supply and the specific qualification requirements of companies (Federal Employment Agency, 2024). As a result, issues of institutional adaptability and organisational assessment mechanisms are coming to the fore.

In this context, international skilled workers are of growing importance in terms of labour market policy and the economy (Semsarha et al., 2024). International students, academically qualified migrants and skilled workers with foreign professional qualifications are increasingly regarded as a relevant source of potential for stabilising the German labour market (German Academic Exchange Service, 2023; Geis-Thöne et al., 2025). Empirical studies show, however, that despite their high qualifications, international skilled workers continue to be affected by underemployment, skills mismatch or delayed entry into the workforce at an above-average rate (Brücker et al., 2021). Labour market integration therefore does not depend exclusively on formal educational qualifications or professional competence, but also on institutional assessment and selection mechanisms within organisational recruitment processes.

Institutional theory provides a suitable theoretical framework for explaining these processes. Institutional approaches assume that organisations do not make decisions based solely on rational efficiency, but are significantly shaped by socially established rules, legitimacy requirements and standardised expectation structures. Organisations orient themselves towards familiar structures, established job profiles and institutionally legitimised assessment patterns in order to reduce uncertainty within organisational decision-making processes (Meyer & Rowan, 1977). According to Scott

(2013), organisations operate within institutionally structured environments in which legitimacy, socially shared expectations and regulatory conformity shape organisational behaviour and recruitment-related decision-making. This process of institutional isomorphism leads to the reproduction of existing recruitment and evaluation patterns, even when alternative recruitment strategies are in principle available (DiMaggio & Powell, 1983).

This perspective is particularly relevant in the context of integrating international skilled workers (Mergener, 2018; Pierenkemper et al., 2023). International qualifications and professional experience are often acquired outside established national education, vocational training and regulatory systems. As a result, they are often less easily understood within organisational recruitment processes. Organisations are often only able to assess the professional quality, regulatory compatibility or practical applicability of international qualifications to a limited extent. National educational qualifications and local professional experience, by contrast, generate greater institutional familiarity and reduce organisational uncertainty.

Furthermore, signalling theory offers an explanation for the importance of institutionally recognised qualifications within recruitment processes. According to Spence (1973), educational qualifications and professional experience function as informational signals that employers use to reduce uncertainty regarding the productivity, reliability and suitability of potential candidates. Educational qualifications and work experience do not merely document knowledge, but also function as signals of information and trust. Employers rely on these signals to reduce uncertainty regarding the performance, adaptability and professional suitability of potential candidates. National qualifications often carry greater institutional signal value within these processes, as companies are familiar with the underlying training standards, regulatory requirements and professional expectations. International qualifications, by contrast, generate additional information and interpretation costs, thereby increasing organisational assessment uncertainty (Leininger et al., 2025).

The recognition of foreign vocational and educational qualifications is intended to reduce these uncertainties at an institutional level and establish the formal comparability of international qualifications. Empirical studies show, however, that formal recognition procedures only partially reduce organisational uncertainty (Mergener, 2018). Companies continue to rely on informal assessment criteria such as local career paths, well-known educational institutions or institutionally familiar competence profiles. Formal recognition alone therefore does not necessarily lead to the organisational transferability of international qualifications.

This connection is of particular relevance in German accounting. The professional field is strongly shaped institutionally by regulatory requirements, standardised professional structures, and national accounting and documentation regulations (Baetge et al., 2024). In particular, the German Commercial Code (HGB) forms the central basis for commercial accounting in Germany. In addition, tax law provisions, auditing standards and regulatory compliance requirements influence the structure of professional activities. Companies therefore assess candidates not solely on the basis of general professional qualifications, but also on the basis of knowledge of regulatory systems, linguistic compatibility and organisational suitability.

International professionals, by contrast, often have experience with international accounting systems such as IFRS or US-GAAP. Although there are technical overlaps between these systems, regulatory objectives, documentation logic and legal frameworks sometimes differ considerably. Knowledge of national accounting regulations therefore holds high institutional legitimacy within organisational recruitment processes. Knowledge of the German Commercial Code (HGB) functions not only as professional competence but also as an institutional signal of trust in regulatory compliance.

Language proficiency and local professional experience serve a comparable function. In accounting, linguistic proficiency is not assessed solely as a communicative skill, but is also associated with regulatory reliability, documentation accuracy and

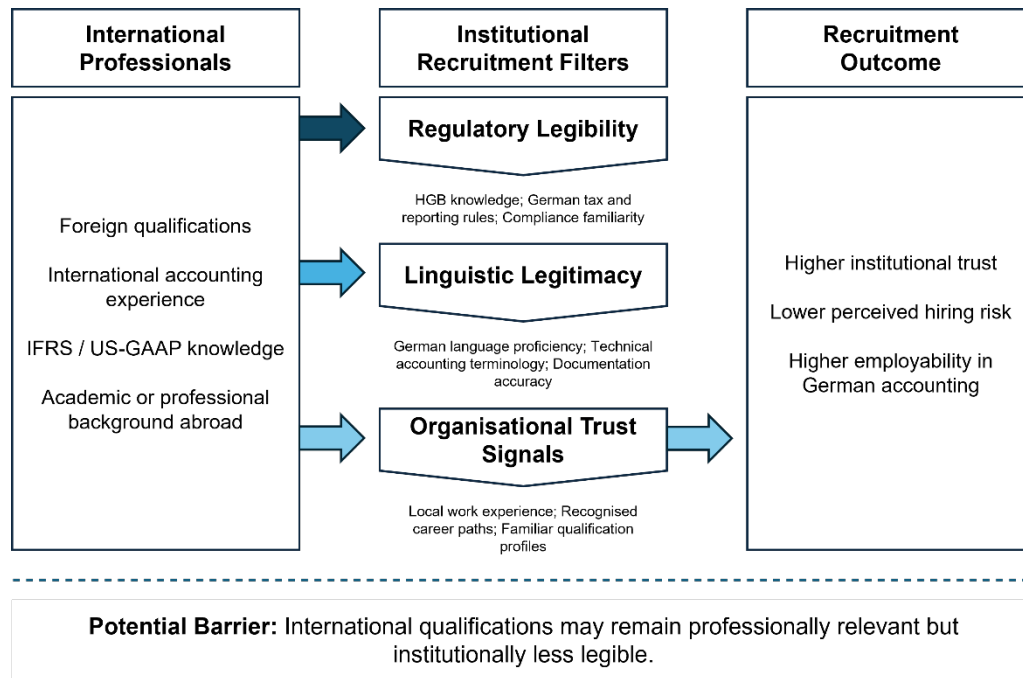
organisational adaptability. Precision in technical language is of particular importance in fields of work involving reporting, auditing and documentation responsibilities. Companies therefore often interpret a strong command of German as an indication of organisational adaptability and professional reliability (Mergener, 2018).

Local professional experience also fulfils an important legitimising function within organisational recruitment processes. Professional experience within German organisational and regulatory contexts signals familiarity with institutional routines, regulatory requirements and organisational expectations. Employers can interpret local professional experience more easily and classify it within existing assessment frameworks. International skilled workers without relevant experience, on the other hand, often possess qualifications and professional experience whose practical applicability within national organisational structures is more difficult to assess.

This creates a structural tension between the growing demand for skilled workers and the continuing existence of institutional selection mechanisms. Although international skilled workers are becoming increasingly important in terms of labour market policy, organisational recruitment decisions remain strongly oriented towards nationally legitimised qualification and assessment structures. Under conditions of regulatory and organisational uncertainty, organisations tend to prioritise competence profiles whose institutional significance within existing occupational and regulatory systems appears unambiguous.

The theoretical framework of this study therefore combines labour market-related research on skilled workers with institutional organisational research and signalling theory. International skilled worker integration is not primarily understood as an individual integration problem, but as an organisation-related assessment and selection process within institutionally shaped occupational and recruitment structures. Consequently, the reduction of organisational uncertainty, institutional legitimacy and regulatory compatibility come to the fore as central mechanisms of organisational recruitment decisions.

Figure 1. Institutional Recruitment Filter Model for International Professionals in German Accounting



Source: Authors' own illustration

3. Methodology

This study adopts a qualitative research approach to analyse institutional barriers to entry for international professionals in the German accounting sector. Qualitative research designs are particularly suited to investigating complex organisational and institutional processes in which evaluation logics, uncertainty mechanisms and interpretative decision-making structures are central (Creswell & Poth, 2018). The aim of the study is not the statistical generalisation of individual influencing factors, but rather the theory-driven reconstruction of organisational recruitment and evaluation patterns within regulated professional structures.

Methodologically, the study is based on a theory-driven qualitative content analysis of academic literature and publicly available job advertisements from the German accounting sector. The combination of literature review and empirical analysis of job

advertisements enables the systematic identification of institutional evaluation patterns, regulatory expectation structures and organisation-related mechanisms for reducing uncertainty within real-world recruitment processes. The research design thus follows an exploratory research logic, as organisation-related recruitment mechanisms for international skilled workers in the context of the German accounting sector have so far been studied only to a limited extent.

The theoretical literature base comprises academic publications from the fields of skilled labour research, international labour market integration, institutional theory, recruitment research and organisation-related integration research. In addition, institutional reports from the Federal Employment Agency, the German Academic Exchange Service (DAAD), the German Economic Institute (IW) the Federal Institute for Vocational Education and Training (BIBB) and other labour market-related research institutions were taken into account. The literature review was conducted using the academic databases Scopus, Web of Science and Google Scholar. Search terms used included international skilled workers, institutional recruitment, foreign qualification recognition, labour market integration, accounting profession Germany, organisational hiring uncertainty and skilled migration Germany.

The analysis included only peer-reviewed journal articles, academic monographs, empirical studies and institutional research reports directly related to the integration of skilled workers, recruitment processes, institutional theory or regulatory professional structures. Non-academic online sources, publications focusing purely on migration policy without an organisational focus, and works unrelated to international skilled workers or organisational recruitment mechanisms were excluded.

The empirical data basis for the study consists of publicly available job advertisements in the German accounting sector. Job advertisements from the fields of financial accounting, balance sheet accounting, audit, group accounting and accounting management were analysed. Data collection took place between January and May 2026 via the Federal Employment Agency, Stepstone, Indeed and the careers pages

of international audit and consulting firms. A total of 58 job advertisements were included in the analysis.

The job advertisements were selected using purposive sampling to reflect different organisational contexts, regulatory requirements and recruitment structures within the German accounting sector. The analysis included job advertisements from large corporations, banks, medium-sized enterprises, audit firms and internationally active groups. Only German-language job advertisements with a direct link to accounting, financial reporting, compliance or reporting activities within the German labour market were included in the analysis. Duplicate or nearly identical advertisements were excluded to reduce bias within the analysis.

Job advertisements are particularly suitable for examining organisational recruitment logic, as they formally reveal the competence, experience and qualification profiles desired by the institution. In recruitment research, job advertisements are regarded as relevant documents of organisational selection and evaluation mechanisms, as they explicitly formulate institutional expectation structures and organisational legitimacy criteria.

The data were analysed using theory-driven qualitative content analysis following the methodological principles outlined by Mayring (2014). Qualitative content analysis enables a systematic and theory-driven examination of formalised communication and documentation content. The aim of the analysis was to reconstruct recurring institutional evaluation patterns as well as organisation-related mechanisms for reducing organisational uncertainty within the job advertisements examined.

The analysis was based on a theory-driven categorisation system developed on the basis of institutional theory, signalling theory and labour market integration research. The categories were initially derived deductively from the literature and refined iteratively during the analysis process. The aim was to identify institutional legitimacy criteria, regulatory expectation structures and organisation-related evaluation mechanisms within organisational recruitment processes.

The key analytical categories included requirements for knowledge of the German Commercial Code (HGB), familiarity with IFRS, language requirements, local professional experience, regulatory responsibility, organisational adaptability, and references to integration and induction requirements. In addition, wording relating to teamwork, independence, strong communication skills and international openness was taken into account, as these can provide indirect indications of institutional compatibility and organisational integration capacity within organisational recruitment processes.

The qualitative content analysis was carried out in several stages. First, the job advertisements were systematically recorded, categorised and organisational characteristics documented. This was followed by the coding of relevant recruitment requirements and institutional evaluation criteria. In the final stage of the analysis, recurring patterns of organisational uncertainty reduction were interpreted on a theoretical basis and linked to the theoretical assumptions of institutional theory and signalling theory.

To ensure scientific traceability, data selection, the categorisation system and the analysis process were systematically documented. The study does not claim statistical representativeness, but aims at the analytical generalisation of institutional recruitment and evaluation mechanisms within regulated professional structures. The combination of theoretical literature review and empirical analysis of job advertisements enhances the conceptual consistency and analytical validity of the study.

At the same time, the study is subject to several limitations. The analysis is based predominantly on publicly available job advertisements and secondary academic literature. Internal organisational decision-making processes and informal recruitment practices can therefore only be reconstructed indirectly. Furthermore, job advertisements allow only limited inferences to be drawn about actual hiring decisions. Informal factors such as cultural fit, personal networks or internal organisational preferences often remain implicit and are only partially visible within the analysis.

Despite these limitations, the qualitative research design enables a nuanced analysis of institutional assessment and selection mechanisms, which are often only partially visible within quantitative research approaches. The study therefore focuses not on the individual integration processes of international professionals, but on organisational recruitment and assessment logics within the institutionally shaped professional and regulatory contexts of German accounting.

4. Results

The qualitative analysis of job advertisements shows that recruitment processes in German accounting are significantly shaped by institutional evaluation patterns, regulatory requirements and organisational risk mitigation. The study was based on 58 publicly available job advertisements from the fields of financial accounting, balance sheet accounting, audit, group accounting and accounting management. The analysis illustrates that companies do not assess international professionals solely on the basis of technical qualifications, but take particular account of institutional compatibility, regulatory familiarity and organisational integration ability.

A key finding of the study concerns the high importance of national accounting knowledge within organisational recruitment processes. In the majority of the job advertisements analysed, knowledge of the German Commercial Code (HGB) was explicitly stated as a prerequisite or a core competency requirement. Knowledge of IFRS, by contrast, was predominantly presented as supplementary to national accounting requirements. International accounting standards thus did not serve as a substitute for knowledge of the national system, but rather as an additional qualification within existing regulatory frameworks. Positions involving accounting, reporting or auditing responsibilities in particular emphasised knowledge of German accounting regulations as a direct prerequisite for professional employability. HGB-related competencies therefore possess a high degree of institutional legitimacy within organisational recruitment processes.

Furthermore, the analysis shows that linguistic requirements in accounting extend far beyond general communication skills. A significant proportion of job advertisements required a good command of German, professional communication skills or experience with regulatory documentation. Particularly in fields of activity involving reporting, auditing or documentation responsibilities, linguistic precision was implicitly linked to professional reliability and regulatory certainty. Several job advertisements additionally linked communication skills to internal coordination, team coordination or organisation-related communication processes. Within organisational recruitment logic, language thus functions not exclusively as a functional competence, but simultaneously as an institutional signal of trust in an individual's ability to fit into the organisation.

Another recurring pattern concerns the high importance attached to local professional experience. The majority of the job advertisements analysed required several years' experience in accounting, often supplemented by knowledge of German accounting, reporting or compliance processes. Professional experience was not presented solely as proof of technical competence, but was also interpreted as an indication of regulatory routine, organisational reliability and low integration uncertainty. Experience in the preparation of annual financial statements, tax documentation or regulatory reporting was highlighted particularly frequently. Local or institutionally recognised professional experience thus fulfils an important function of legitimacy and trust within organisational recruitment processes.

The analysis also reveals differences between nationally and internationally oriented competence profiles. International corporations more frequently mentioned knowledge of IFRS, international reporting experience or English-language communication skills. At the same time, national regulatory requirements remained dominant. Even in internationally oriented companies, knowledge of German accounting regulations was regularly cited as a prerequisite for organisational compatibility. International openness did not, therefore, automatically lead to institutional openness towards

international qualification profiles. Rather, international competencies were predominantly assessed as complementary to nationally recognised professional and qualification standards.

These mechanisms are particularly evident in small and medium-sized enterprises. Compared to larger organisations, SMEs often have fewer human and organisational resources for integrating international professionals. In the job advertisements from smaller companies analysed, immediate employability, regulatory compliance and practical experience were particularly strongly emphasised. References to structured integration, onboarding or induction processes, by contrast, appeared only rarely. Furthermore, organisational autonomy and the ability to quickly become operational were frequently formulated as key expectations. These patterns suggest that limited organisational integration capacities further reinforce the preference for candidate profiles that are institutionally compatible.

The study further illustrates that recruitment decisions in accounting are strongly influenced by mechanisms of institutional comparability. National educational qualifications, recognised career paths and local professional experience possess a high degree of institutional legibility within organisational evaluation structures. International qualifications outside established national assessment frameworks, by contrast, generate additional information and interpretation costs. Companies therefore prefer to rely on standardised selection criteria to increase organisational predictability and regulatory stability. This is particularly evident in requirements that emphasise regulatory routine, established career paths or experience within German organisational structures.

Furthermore, the job advertisements reveal implicit expectations regarding cultural and organisational fit. Requirements such as 'ability to work independently', 'strong communication skills', 'team player' or 'structured approach to work' appeared in numerous job postings as supplementary selection criteria. Although these requirements were formulated in universal terms, they can function within

organisational recruitment processes as indirect mechanisms of institutional compatibility. International professionals without local professional and organisational socialisation often have lower institutional visibility and organisational interpretability within these structures.

The analysis also highlights that organisational recruitment logics are closely linked to mechanisms for reducing organisational uncertainty. Companies prefer qualification profiles whose regulatory significance and practical applicability within existing professional and organisational structures appear clearly interpretable. National qualifications, local professional experience and a solid command of German act as institutional signals of trust, increasing the certainty of predictions and reducing integration risks. International qualifications, by contrast, often generate additional uncertainty in assessment, as their regulatory compatibility and organisational applicability appear more difficult to gauge.

At the same time, the study shows that a shortage of skilled workers does not automatically lead to institutional openness in organisational recruitment structures. Although numerous job advertisements point to high demand for qualified specialists, the stated expectations regarding skills and experience remained strongly oriented towards nationally recognised occupational and qualification patterns. Under conditions of regulatory and organisational uncertainty, companies tended to prioritise candidate profiles with high institutional clarity and low integration uncertainty. As a result, international skilled workers often find themselves outside established organisational assessment structures, even though their professional skills may, in principle, be relevant to the labour market.

Overall, the empirical analysis shows that the barriers to entry faced by international professionals in the German accounting sector are not solely due to regulatory requirements. Rather, they arise from an interplay of institutional legitimacy, regulatory path dependence and the need to reduce organisational uncertainty. Organisations tend to rely on patterns of qualifications and experience whose significance appears

to be clearly interpretable within existing professional and regulatory systems. International qualifications and professional experience, by contrast, often have lower institutional legibility, meaning that structural barriers to integration and recruitment persist despite a growing demand for skilled workers.

5. Discussion

The findings of the study illustrate that barriers to entry for international professionals in the German accounting sector are not primarily attributable to a lack of professional qualifications, but arise largely from institutionally shaped recruitment and assessment mechanisms. The analysis thus confirms fundamental assumptions of institutional organisation theory, according to which organisations do not make decisions solely on the basis of rational efficiency considerations, but are guided by established patterns of legitimacy, standardised expectation structures and mechanisms for reducing organisational uncertainty.

A key finding of the study concerns the function of institutional uncertainty reduction within organisational recruitment processes. Companies prefer qualification profiles whose professional significance appears to be unambiguously interpretable within national occupational and regulatory systems. National educational qualifications, local professional experience and knowledge of German accounting regulations function as institutionally legitimised signals of trust, which increase predictive certainty and reduce assessment uncertainty. International qualifications, by contrast, generate additional information and interpretation costs, as their regulatory compatibility and practical applicability within existing organisational structures can often only be assessed to a limited extent. Recruitment decisions thus serve not only to select professionally qualified staff, but also to stabilise organisational security.

The results also highlight the particular importance of institutional legitimacy in the regulated professional field of accounting. Knowledge of the German Commercial Code (HGB), the ability to produce regulatory documentation, and professional

experience within German organisational contexts possess a high degree of institutional legibility and are interpreted as direct indicators of professional employability. Although international professionals with experience in IFRS or other international accounting systems often possess comparable technical competencies, they are sometimes perceived as less immediately compatible due to differing regulatory socialisation. The study thus confirms that institutional legitimacy in accounting remains closely linked to national regulatory structures.

Particularly relevant in this context is the limited impact of formal recognition procedures. Although institutional recognition systems are intended to establish the formal comparability of international qualifications, they only partially reduce organisational uncertainty (Mergener, 2018). Companies continue to rely on informal assessment criteria such as well-known educational institutions, local career paths or institutionally familiar competence profiles. This finding can be explained by signalling theory, according to which educational qualifications do not merely document knowledge, but also serve as institutional signals of performance and employability. Within organisational recruitment structures, national qualifications often possess a greater institutional signalling effect than international qualifications.

Furthermore, the study shows that language requirements in accounting have a more far-reaching institutional function than is often assumed. Language functions not only as a means of communication, but also as a mechanism for building organisational trust. Precision in technical language signals regulatory confidence, organisational adaptability and professional reliability. Particularly in fields of work involving reporting, documentation or auditing responsibilities, linguistic competences are implicitly linked to regulatory certainty. The findings thus expand existing research on the labour market integration of international professionals by reconstructing language not primarily as an individual competence variable, but as an institutional indicator of legitimacy.

Local professional experience fulfils a comparable function. The analysis shows that, within German organisational and regulatory contexts, professional experience is interpreted by companies as an indication of organisational reliability, cultural fit and regulatory routine. Local professional experience thus functions as an institutional signal of trust that reduces organisational integration uncertainty. International skilled workers without such experience therefore frequently find themselves in a structural tension between a lack of labour market access and the simultaneous expectation of national professional experience. This mechanism stabilises existing recruitment patterns and hinders institutional opening processes despite growing labour demand.

The study also highlights a structural tension between labour market policy opening and organisational recruitment practices. Despite an increasing shortage of skilled workers and growing political efforts to promote the immigration of international skilled workers, organisational selection mechanisms remain strongly oriented towards national occupational and qualification structures. The shortage of skilled workers therefore does not automatically lead to institutional opening up of organisational recruitment logic. Rather, under conditions of regulatory and organisational uncertainty, companies continue to prioritise familiar and institutionally legitimised qualification profiles. This finding contradicts the implicit assumptions of labour market policy control logic, according to which rising labour demand should inevitably lead to greater integration of international skilled workers.

These mechanisms are particularly evident in small and medium-sized enterprises. SMEs often have limited organisational resources for integrating international skilled workers and frequently have less experience with international recruitment and recognition processes (Mergener, 2018; Pierenkemper et al., 2023). A lack of integration capacity further increases perceived organisational uncertainty. Companies therefore increasingly turn to candidate profiles that already appear to be institutionally compatible and are expected to entail low training and integration costs.

Organisational selection mechanisms thus arise not exclusively from regulatory requirements, but also from limited organisational resource structures.

This study contributes to research on the integration of international skilled workers by combining labour market perspectives with institutional organisational research and the profession-specific characteristics of accounting. Whilst previous research has often emphasised individual integration deficits or the framework conditions of migration policy, this study highlights the significance of organisational assessment and selection mechanisms within regulated professional structures. Accordingly, international professionals do not primarily fail due to a lack of professional qualifications, but frequently due to institutional evaluation logics geared towards reducing uncertainty and securing legitimacy.

At the same time, the study is subject to several limitations. The qualitative research strategy enables a differentiated analysis of institutional mechanisms, but does not allow any statistical generalisation of the results. The empirical study is primarily based on publicly accessible job advertisements and qualitative case studies. Internal organisational decision-making processes could therefore only be reconstructed indirectly. Future research could broaden this perspective through interviews with HR managers, international specialists or professional associations and investigate organisation-specific differences more systematically.

Overall, the study highlights that the reduction of institutional uncertainty plays a defining role within organisational recruitment processes in the German accounting sector. National qualifications, local professional experience and knowledge of regulatory systems function as institutional signals of trust that stabilise existing professional structures. Within these structures, international professionals often find themselves outside established organisational assessment systems, meaning that structural barriers to integration persist despite a growing demand for skilled workers.

6. Conclusion

This study examined institutional barriers to entry for international professionals in the German accounting sector, with a particular focus on organisational recruitment and evaluation logics. The starting point for the study was the tension between an increasing shortage of skilled workers and the continuing barriers to integration faced by internationally qualified workers. The aim of the study was to analyse the institutional mechanisms that influence international professionals' access to the German accounting sector.

The study answers the research question by demonstrating that barriers to entry for international professionals in the German accounting sector arise primarily from institutionally shaped mechanisms of organisational risk mitigation.

The study shows that organisational recruitment decisions in German accounting are based less on the objective comparability of international qualifications and more on institutional interpretability and regulatory confidence building. International specialists therefore often fail not because they are under-qualified, but because of a lack of institutional readability within nationally characterised assessment structures.

Within recruitment processes, companies tend to prioritise patterns of qualifications and experience whose significance appears clearly interpretable within national professional and regulatory systems. National educational qualifications, local professional experience, a solid command of German, and knowledge of the German Commercial Code (HGB) function as institutional signals of trust and legitimacy that reduce assessment uncertainty and increase organisational predictability.

The results also show that, despite their technical comparability, international qualifications often have lower institutional legibility. Formal recognition procedures are not sufficient to completely eliminate organisational uncertainty (Mergener, 2018; Leininger et al., 2025). Companies continue to rely on informal assessment criteria, familiar career paths and competence profiles that are familiar from a regulatory

perspective. As a result, international professionals often find themselves outside established organisational assessment systems, which can give rise to structural barriers to integration.

Furthermore, the study highlights that language requirements and local professional experience in accounting are not merely indicators of functional competence, but also constitute criteria for institutional legitimacy. Precision in technical language, the ability to communicate on regulatory matters, and organisational routine are interpreted as indicators of professional suitability. International professionals without relevant local experience therefore often find themselves in a structural dilemma between a lack of access to the labour market and the simultaneous expectation of national professional experience.

These mechanisms are particularly pronounced in the regulated professional field of accounting. National accounting regulations, tax law requirements and regulatory documentation obligations further reinforce organisational risk aversion. Knowledge of the German Commercial Code (HGB) holds high institutional legitimacy within organisational recruitment processes and is often weighted more heavily than international accounting experience. International competencies thus predominantly serve to complement nationally recognised qualification profiles.

The results also illustrate that a shortage of skilled workers does not automatically lead to institutional openness in organisational recruitment logic. Despite the growing importance of international skilled workers in labour market policy (Federal Employment Agency, 2024; Burstedde & Tiedemann, 2025; Semsarha et al., 2024), organisational selection mechanisms remain strongly oriented towards national occupational and qualification structures. Under conditions of regulatory and organisational uncertainty, companies preferentially prioritise familiar and institutionally legitimised competence profiles (Meyer & Rowan, 1977). This creates a tension between the integration of skilled workers desired by labour market policy and organisation-related recruitment practices.

This study contributes to research on the integration of international skilled workers by combining labour market perspectives with institutional organisational research and the profession-specific characteristics of accounting. Whilst previous research has often focused on individual integration deficits or the framework conditions of migration policy, this study highlights the significance of organisational assessment and selection mechanisms within regulated occupational structures. International professionals often fail not due to a lack of professional competence, but because of institutional evaluation logics that reproduce existing professional and recruitment structures.

At the same time, the study is subject to several limitations. Whilst the qualitative research strategy enables a nuanced analysis of institutional mechanisms, it does not allow for statistical generalisation of the results. Furthermore, the empirical analysis is based predominantly on publicly available job advertisements and qualitative case studies, meaning that internal organisational decision-making processes could only be reconstructed indirectly. Future research could expand this perspective through interviews with HR managers, international professionals or professional associations, and analyse organisation-specific differences more systematically.

In summary, this study illustrates that institutional legitimacy, regulatory path dependencies and organisational risk mitigation significantly influence which qualification profiles are considered professionally compatible within the German accounting sector. International professionals often fail not due to a lack of technical competence, but because of institutional evaluation logics that stabilise and reproduce existing professional and recruitment structures.

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