

Factors Affecting Personal Branding in Accounting

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Abstract

Personal branding is an investment in personal professional development in a world where marketing can increasingly determine the fate of businesses and jobs more than ever. To have the desired personal brand, people should learn various characteristics through the acquisition of knowledge, skills, and experiences and apply them. Without professional, human, and perceptual skills, people cannot develop their personal brand domain. Branding is an approach for gaining power, differentiating between competitors, and maintaining customer loyalty. In today's environment, having a professional reputation or brand is considered a very important asset. A personal brand is something that saves people from professional anonymity and exposes them in a particular circle for a specific reason. Personal branding is broader than corporate (organizational) branding, which is influenced by complex factors and conditions and is not just a professional marketing process. Accounting is one of the most organized and disciplined professions in the world. Due to the type and nature of the services it provides, it has a special reputation and trustfulness. Since accounting and auditing firms are among small and medium-sized companies, they are very much influenced by their founders and partners, and the role of branding in these firms is very important. Companies need a well-known and trustable person to do their accounting affairs (in fact, such a person can be an accounting brand) so that they can trust him/her with ease; so, the factors that affect accountants' personal branding are presented here to determine what can be done and how to turn accountants into strong brand staffs in the professional and practical field to solve the problems of companies in choosing strong accountants or financial managers. Companies need professional accountants for staying in the survival triangle. Accountants can also create a competitive advantage for themselves and outperform their counterparts by developing their own brand. In this article, the factors affecting branding in accounting are presented in a model.

Keywords

Accountant, Financial Managers, Medium-sized Companies, Personal Branding.

¹.W.A.W personal branding since 2007.

Introduction

Throughout history, human beings have always sought to record symbols and place a manifestation, effect, or work of their own. Today, brands are a symbol of products identity and even human beings, and the importance of the brand in the formation of communication and business-related flows is undeniable (Jasna and Siniša, 2016). In today's world, the brand is rapidly being used in various cultural, social, political and even virtual fields. Meanwhile, personal branding has introduced a new dimension to communities. In the new era, branding no longer belongs only to companies and today a new trend has emerged called personal marketing. The concept of brand today has become much more general than its original form and is no longer limited to services, goods, and even companies, but a new phenomenon called personal branding has emerged (Mirmusa et al., 2021). Brand has human-like capacity and can be expanded to individuals. Personal brand is a term that refers to a person along with the values attached to the name, causing the person's name to create a positive, strong, and clear memory in people's minds. There are two approaches to personal branding: Intrinsic and natural brand approach, as opposed to the brand-made approach to market satisfaction. Intrinsic brand is derived from the true characteristics and values of the individual and is naturally made with an inward-outward approach. Intrinsic brands are powerful because they have real supports and a sense of authenticity that enhances their credibility. With increasing competition, personal brands have become a way to differentiate companies from each other and the organization is known based on its managers. Personal brand is derived from human identity and the identity is a person's role, which shows the outside world and affects the perception of others about him/her. The main input of a personal brand is individual identity. The identity of the role depends on the context and conditions and is defined locally in contrast to the environment (Razaghi et al., 2014).

A personal brand is a mixture of internal factors, such as a system of values, ideals, and goals, as well as his/her external symbols, such as face, body language, and communication network. In other words, each person has a unique personal brand that manifests in his name, logo, and physical characteristics and other accompanying characteristics, such as professional skills and attributes, job characteristics, interaction style, appearance, personality traits, interests, activities, friends, family, and etc. Therefore, a personal brand is the audience's mental perception of a person's characteristics, experiences, and competencies. People's personal brands overshadow all their connections and relationships and shape the type of understanding and perception of others about them. Dignity, respect, popularity and social status of individuals are closely related to their personal brands. In

fact, a personal brand is a combination of all of the expectations, images, and perceptions around a character; that is, when others see or hear the person's name, that image and perception comes to their minds. A personal brand represents values, beliefs, and abilities. Branding is now an approach for gaining power, differentiating between competitors, and maintaining customer loyalty, replacing the previous tools. In today's world, according to Manuel Castells, having a professional reputation or brand is considered a very important asset and is in principle, individualistic, virtual, and online. In this regard, given that a personal brand acts as a powerful tool to exchange real value between the service provider and the customer, creating a strong personal brand can be a basis for marketing activities (Khedher, 2014). A personal brand is something that saves people from professional anonymity and exposes them in a particular circle or for a specific reason (Luca et al. 2015). It provides people with the opportunity to introduce themselves as experts in their field to build fame and prestige for themselves (Mirmusa et al., 2020).

Problem Statement

Today, the border between scientific fields has been removed and various sciences have been interwoven and complementary because of their complexity and scientific burden. In the present century, in contrast to the past, accounting is descriptive – analytic, describing and analyzing trades and events with financial effects on the economic units (Moradi, 2017). Unlike companies or products, individuals have inherent personal brands that are the result of personal qualities, experiences, and their relationship with others (Rangarajan et al., 2017). Each person has its own personal brand, manifesting in the name, apparent features, and other accompanying characteristics, professional skills and competencies, job coordinates, interaction style, appearance, personal features, interests, activities and even friends and family (Saemian, 2015). The personal professional brand is a combination of many professional life sectors. This personal brand is relatively wider than the company brand and is not merely a professional marketing process. To create a personal brand, instead of starting marketing processes, for example, market segmentation, targeting, production, pricing, and etc., people should begin with their own definition. Initially, each person should define what matters to him and what makes the person unique, and then build his own brand around the series of values that he has defined. In the marketing language, one should interpret the features with unique value and precisely identify that in which part of the market, one intends to provide his services and how to spend all his efforts in providing those services. A personal brand is also one of the same personal qualities. To have a desirable personal brand, individuals should learn different features through acquiring knowledge, skill, and experiences and apply them (Saemian, 2014). The issue of personal branding is very important in all areas, including accounting, and this issue is

significant in acquiring the actual position of successful accountants; also, to carry out their accounting affairs, companies need a well-known person who is reliable (in fact, such a person can be an accounting brand) to be trusted with peace of mind, the factors affecting personal branding of accountants are presented to determine what can be done and how can accountants be put in a professional and practical field as strong brand personnel to resolve the problems of companies in choosing strong professional advisors or financial administrators (Mirmusa et al., 2020).

Significance of Research

In the Communist Party's manifesto book, Marx and Engels introduced two spectra of capitalist societies, defining the concepts of proletariat and bourgeois for the first time. The proletariat in politics is defined as the worker and inexpert community, which only performs the work owner's orders, not using any skills and specialty at work. Accounting was influenced by just managers in the past, so that managers imposed their non-specialized opinions on accountants, not benefiting from accountants' views. Hence, accountants have been the proletariat in the past, over time and by changes in accounting, managers found that in order to succeed in business and stay in competitive markets, they need strategies in order to adapt to the survival triangle; in that time, the valuable position of accountants was revealed. Hence, managers use accountants' opinions in order to guide and control their business and consider accountants as valuable people and partner in their decisions, accountants are not the proletariat at the moment and their expertise and skills in performing their duties are readdressed. Now, accountants assist managers in decision-makings by providing some strategies and creating the highest level of consciousness in them. Managers also recognize the position of accountants and refrain from misplaced interferences in their work (Rahnamayi Roodposhti and Ahmadi Loye, 2016). Today, organizations are inevitably in an environment full of challenges and transformation. Therefore, the survival of the organization in such an environment depends on keeping up with the developments of the environment and the correct and timely response to them. Correct responsiveness requires correct decision-makings. Managers have to make decisions for all their sections, including planning, organization, leadership, equipping resources, and controlling under-management operations (Moradi, 2020). Small and medium enterprises (SME), which are the bases of the economic growth of countries, have unique features that separate their branding from large organizations and brand research in these companies look for examining the effect of their characteristics on the process of creating and maintaining a brand. Research has shown that the company's being small or medium is influenced by the entrepreneur; in this way, the brand is affected by major features of the entrepreneur. Since accounting and auditing institutions are small and medium enterprises, they are much

influenced by their founders and partners, and the role of branding in these institutions is very important. In a world where businesses are moving towards personal dependency and trust-building, personal branding has become increasingly a priority. Especially, in small and medium enterprises that have been founded by an entrepreneur, the role of personal branding becomes more prominent. In small and medium-sized companies, the founder personally promotes his products and communicates with stakeholders through personal communication channels. Small and medium-sized companies rely on the personal participation of the founder to legitimize their new idea in the market. As a result, the founders and partners of accounting and auditing firms become the face and motivation behind their brand. They directly and indirectly affect the perception of stakeholders about the brand and spend their credit to gain attention and support. Accounting and auditing firms are formed around their founder and work under the direct supervision of this person. The relationship between the company and the founder in the early years can be compared to the formation of the child's personality after the mother, like which managers inject a large part of themselves into their leadership decisions and behaviors. As a result, the founders are synonymous with the company's brand. Thus, the brand in small and medium enterprises has different characteristics from large companies. Since the brand in a small and medium company is often created implicitly and without a written plan, what is formed in successful examples as a brand, is a combination of the personal brand of the founders and the brand of the company. This means that both the founding views and values emerge in the form of the brand, and both the organization and the founder communicate with each other around the values of the brand, conveying the same message to the stakeholders. In case small and medium-sized companies get aware of this unique resource in time and align it with the whole organization, they can gain an advantage for which large companies have to spend much more efforts and money (Razaghi et al., 2014).

Theoretical Framework

Brand in the English language of the twelfth century was used to mean burning; but, then, it was used in the sense of the sign of burns by hot iron, as a sign of possession, or quality of production (Webster Dictionary).

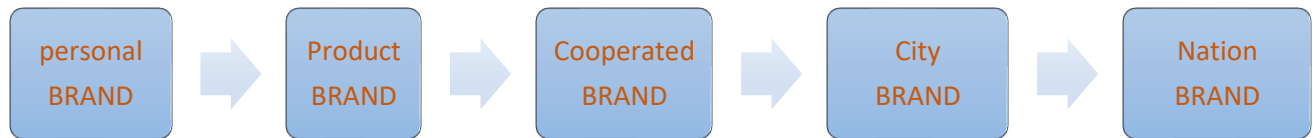
Today, with a simple definition by the American Marketing Association, a brand is defined as a name, term, design, symbol, or any feature that distinguishes a salesperson's product from others (Chang, 2014). Brand is an essential marketing strategy for a business. David Acker (1991) defines it as a name, phrase, term, sign, symbol, design, or a combination of them, the purpose of which is to introduce a product or service offered by a seller or a group of vendors, differentiating them from rivals (Fayazi et al., 2017). The term "personal brand"

was first introduced in an article in 1997 by Tom Peters. He said that senior executives pay attention to products and services; while, the most influential segment in the market is employees and managers. He emphasized building a personal brand by developing skills, changing behaviors, and making a difference. In addition, this process is defined as the creation of an asset that belongs to a particular person, which includes body, clothing, physical appearance, and knowledge areas. But, personal branding is not limited to these cases and leads to a unique feeling that is recognizable, memorable, and ideal in the brand owner. Personal branding is the process by which people and their expertise are labelled as brands. There are several definitions as follows in the literature (Fayazi et al., 2017).

- Perceptions and feelings approved by people about the person.
- Reflecting personality, beliefs and perceptions through behavior and how to act on it.
- Stimulating meaningful perceptions of emphasized values and qualities.
- Influencing how others perceive a person.
- The value of the person from the perspective of others.
- The sum of expectations and associations formed in the minds of the target audience.
- The image that the person wants is reflected in everything he does.

A personal brand can be a combination of all of the expectations, images, and perceptions that come to mind when people see or hear that person's name. Personal brand reflects values, beliefs, and abilities; also, according to Montoya (2003), it reflects the kind of personality you have, what you do, what sets you apart, or how you should create value for your target market. According to Ranbork (2000), there are two different types of personal brands; Personal brand for marketing products and for marketing ideas, organizations, and experts such as accountants. Each personal brand has three main requisites. First, it should be distinct in the group or the community in which it operates. Second, it should have a common identity with the audience. Third, the audience should be able to trust the personal brand (Philbrick et al., 2016). Based on the existing theories, it can be said that a personal brand consists of six components. These components that are the foundations for the personal brand include: attributes, interests, values, experiences, behaviors, and personality (Fayazi et al., 2017). When a personal brand (brand) is defined, the next step is to stabilize the position of the brand (brand positioning). These two concepts are different; but, in some researches, they are mistaken as equivalent or synonymous. From a marketing perspective, positioning a brand (brand positioning) is all the features that people have defined and designed for their brand; these features are like a painting in the minds of audiences, customers, and etc. they don't not express who exactly you are, but are expressions and

interpretations of your image. This expression and interpretation is usually not real; it is an emotional reason for the people and audience you want to be around. This expression and interpretation should show the essence of your existence and how you want to define your personal brand; personal branding is what others - a boss, colleague, friend, potential customers and audience, or even partner - want to feel about people. Thus, personal branding is the foundation of a whole branding (Lyle & Wetsch, 2012).



**Figure 1 Steps to create and establish branding
Lyle & Wetsch (2012) Reference**

To develop a personal brand, we need to acquire and improve individual competencies. Researchers divide competency into two technical and behavioral categories. Technical competence or technical knowledge is related to getting the job done, and behavioral competencies are concerned with how the job is done. Most researchers believe that three basic components play a role in the formation of competencies, including knowledge, skills, and attitudes. According to these researchers, if a person has the necessary knowledge and skills in a particular field but no difference and merit can be seen in his behavior and performance, he cannot be called “qualified”. It can also be said that the essence of competence makes sense by creating value and innovation and being fresh and novel. If a person has a high level of knowledge and skills and a good attitude, but remains in the cycle of repetitions and routines, his merit will not create credit for him (Saemian, 2015).

Personal branding is an investment in personal and professional development in a world where marketing can increasingly determine the fate of businesses and jobs. To have the desired personal brand, people must learn and apply various competencies through the acquisition of knowledge, skills, and experiences. Without professional, human and perceptual skills, people cannot develop their personal brand domain.

Huber (2008) argues that a personal brand is more than just the power of influencing sales and marketing in a competitive environment. He believes that in personal branding, communication, and creating relationships based on cooperation and developing positive thinking are important. Today, there is no business, specialty, or job skill that does not require the creation of a personal brand.

Morgan (2011) considers building a personal brand to be the most important thing to succeed. He believes that a personal brand is created by a set of efforts based on acquiring hardware and software skills; developing them will be possible by having vision, preservation and promotion of individual values, uniqueness, and agile decision making. According to Schwabel (2009), creating and developing a personal brand has become a necessity for success. To build a personal brand, you have to go step by step. To do this, while building and developing individual skills, one must develop personal abilities in the use of communication technologies; So that by creating a strong connection in communication networks, it becomes possible to enter into professional personal brand development (Fayazi et al., 2017).

Research Backgrounds

Various internal studies have been done on branding. However, the research effect has focused on the brand of products, organizations and companies while the research conducted on personal branding is limited. In some cases, research has focused on political and sports branding. In this section, a number of studies in line with the present study will be mentioned.

In their research titled “Strategic personal branding— And how it pays off”, Rangaranjan et al. (2017) presented a personal brand management system. Reviewing sources and interviewing sales managers and executives of 33 American and European companies, they showed that personal characteristics, past experiences, and relationships with others influence the process of creating a personal brand (Rangaranjan et al., 2017).

In a study titled “Athletes branding, review of athletes' brand image from the perspective of fans (case study: Ali Daei brand), Taj Nesaei et al. (2014) discussed the basics of athletes' brand management and athletes' brand image structure. Their results showed that athletic performance, physical attractiveness, and lifestyle have been effective in the brand image of athletes, in this case “Ali Daei”.

In their research titled "Explaining the pattern of development of personal brand competencies", Hoseini et al. (2014) examined the impact of individual competencies on personal brand with a survey approach. Results showed that cultural components, social components, specialized components with personal brand based on individual competencies were effective in the areas of knowledge, attitude, and skills.

In his research titled "Study of political personal branding and how to manage it in elections", Afshani (2014) examined personal branding in a political field; the components

of traits, personality, interests, values, behaviors, experiences were introduced as political branding indicators (Fayazi et al., 2017).

In his research titled "Factors affecting personal brand competencies in the field of human capital ", Saemian (2014) examined the factors affecting personal brand competencies with the aim of recognizing the factors affecting personal brand competencies in human investment. The results showed that cultural, social, and professional components have a significant effect on personal brand based on individual competencies in the areas of knowledge, skills, and attitudes. The findings also showed that the dimensions of lifestyle and family level did not directly affect the personal brand (Saemian, 2014).

Strategic Branding

Brand is a strategic requirement that helps organizations to create more value for customers, providing sustainable competitive advantages for the organization as well. Companies can use several strategies for branding. These strategies include manufacturer branding, wholesaler/ retailer branding, mixed branding, and general branding. Research shows that brands increase the quality of business marketing and superior pricing strategies, helping companies build sustainable business relationships to improve their financial performances. Branding is a practical strategy to differentiate the industry; in today's world, companies and organizations not only seek to compete for getting the market for products and services, but also make many efforts to align customers' mental perceptions with their own (product / brand / company). Strategic branding policy is considered as the main topic of a company's marketing strategy (Usakli, A., & Baloglu, S, 2011). One of the most important challenges within the organization to enter brand management domain, especially in today's turbulent and unstable markets, is the lack of strategic thinking. In general, strategic thinking is an understanding of the current situation and the use of opportunities in the future.

This recognition helps understanding the realities of the market and its rules, providing new solutions and value creation. Strategic branding is an important but time-consuming activity to which all members of the organization must commit and in this case, it can provide a sustainable competitive advantage for the organization. If the employees of the companies are not committed to brand planning, a lot of damages will be done to the company (Mahr 2014). Each of these factors individually can provide stronger strategies that focus on the positive forces to strengthen them and deal with deterrents. The strategy team must examine five key factors, including the manufacturer, distributor, competitors, marketing environment, and customers. The strategic branding process has five components, each of which is very important in strategic branding. These components include: Proper vision and

management of stakeholders, matching profit and loss of product and target market, positioning and differentiation strategies using components of branding, communication strategies, feedback and accountability management strategies. Vision is a great starting point for any strategy (Haghighi Kafash et al., 2021). The right perspective leads to better performance results in accordance with the expectations of stakeholders. Also, the appropriate position leads the brand and according to these cases, understanding the brand strategy begins. Brand positioning is created according to the components of the brand, which have tangible or intangible, functional, or symbolic features (Wang 2018). Basically, brand positioning is for convincing consumers about advantages and differentiating point of brand towards the competitors. One of the definitions of brand positioning is designing the company's status and image in such a way that a significant amount of the target audience's minds is involved, maximizing the potential benefits of that business. Brand strategy creates a special value for customers by creating a brand with a special identity and promoting it that cannot be easily imitated by competitors. It is also better for managers and organizations to use strategic branding to segment the market and select the desired segment for the brand strategy according to the capabilities of the organization and business strategy, study that segment, and identify customer preferences; then, the benefits that differentiate product features can be chosen to link their product identity with a chain of actions, public relations, and advertising. The selected features must be unique to the product and the competitor simply cannot achieve them. If the given actions are properly practiced, they will yield competitive advantages for organization and greater market share and value for customers, and higher profitability. Strategic branding requires focus and commitment to time, people, resources, and changes in policies, culture, and thinking. One of the most comprehensive compliments of strategic branding is a process that begins with analyzing the needs of stakeholders and ends in brand valuation (Haghighi Kafash et al., 2021)

How to Build a Personal Brand?

Now that we know what personal branding is, it's time to learn a little about the ways to achieve it. A few tips to help you in personal branding will come below. In fact, we now need to review some of the basics of personal branding:

1. Develop a Platform and an Effective Presence in Cyberspace

You should be more online to connect with managers and colleagues and communicate with customers and users you are going to work with in the future. Today, with different social networks, this will be very simple and effective, and there, you can share parts of the story of your activities and the start of your work and plans. In fact, without a platform, you

cannot promote your personal brand. The way you present yourself is up to you. You may need a website that includes your name and social media accounts, where you can connect with your fans or find other marketing solutions that you can use.

2. Be a Reference

Your brand is mostly a reflection of who you are today, and it is more about where you are going and what you are going to become. In addition, in order to become better acquainted with the principles of personal branding, you need to have an understanding of your skills and competencies and evaluate your strengths and weaknesses.

As you know your strengths and weaknesses, complete them. Learn, grow and absorb more so you can share your knowledge with others. In fact, evaluate where you are going to go next with these characteristics and what you will achieve. Discover your distinctive skills and traits that will help you progress and find out what other traits you are going to acquire in the next 5 to 10 years. Finally, show your authority through videos, blog posts, and social media.

3. Define Your Priorities

The goal of personal branding is to lead you to a specific goal. In the case of business branding, the goal is usually to create a loyal customer base, increase sales, and raise profits. When you want to ask yourself, "What is personal branding?", you need to think about the goals and ambitions you want to achieve. Determining priorities guides your actions and decisions when building a brand.

4. Be Yourself

It sounds like what you see in a motivational poster; but, one of the most important elements of personal branding is that you have to be "yourself." By looking at other areas of branding, you can see what others are doing to inspire you. However, in personal branding, you do not have to follow others. In fact, the more you focus on yourself, the more likely you are to succeed. When it comes to personal branding, having originality is essential.

But, what does this mean? Everyone has their own curiosities. You may accidentally start singing in the middle of a conversation; or you may really have a different way of dressing. There is something about you that makes you original, and if you are serious about personal branding, now it is time to deal with your curiosity. The truth is that this particular feature is what makes you stand out on an 8-billion planet.

What are the Principles of Personal Branding?

1. Get to know Yourself Better (Focus on Your Strengths and Values)

One of the most important principles of personal branding before any work is to reflect exactly your personal and professional identity; to do this, you must first know exactly who you are; are you introverted or extroverted? And what are your strengths and weaknesses? Ask yourself the following questions:

- In what areas, am I privileged?
- What motivates me?
- What characteristics do others describe me with?
- What makes me a complex person for others?
- What things take the most energy from me?

What do I spend hours doing and not feeling tired?

And the questions like these that are personal branding principles; you can answer many of them by asking your friends, colleagues, and family and seeing how they describe you. Once you get more aware of different aspects of your personality, you can decide what personal brand to launch and what personality to consider for your brand. Do not worry about anything and focus only on the best features and characteristics and know that you, like other brands, will grow and develop and evolve over time; so, focus only on these features to begin with.

2. Identify your Audience

One of the first principles of personal branding is that you must determine your audience before doing anything. The more people you are going to face and the sooner you do it, the easier it will be to make your brand story; this way, you can tell your brand story to be more attractive and understandable in the language of your audience.

3. Do a Little Research on Your Ideal Brand and Follow the Experts!

When you start planning to start your own business, it is better to search a little more carefully and find specialists related to your field as well. Find out who the top leaders are in your area of interest and if they have a personal website or blog. Examine how they have got to this point; then, after you have fully understood, start imitating and try to even outperform them. You need to look at the plans, strategies, and the type of marketing, and their performance and finally choose the best options for your own work. Identify the

success and failure factors of these brands and imitate them in the best way. One of the first principles of personal branding is to reach the highest level in your field of work and by recognizing the weaknesses and shortcomings of other people before you, go through the steps with a more open and aware view. You can also connect with successful people after identifying them. This interview or call may take a few minutes; but, it is extremely valuable to you. It is better not to be afraid and ask questions of anyone you are interested in to know more about him and his work. Categorize your questions in advance and try to ask questions that will help you with your work and vision.

4. Attend Events!

To better understand the principles of branding, you should attend many formal and informal events, conferences, and meetings while developing your brand, and connect with peers and thinkers in the industry. The more you communicate, the more you become familiar with the principles of personal branding. Attending these events will help you not only build your personal brand more easily, but also significantly improve your career. Try not to be embarrassed at these events, and if you find people who can help you, make an appointment with them and get a chance to communicate more, even if via email or a phone call.

5. Ask Others to Comment on Your Work!

One of the principles of personal branding is to evaluate your work from the perspective of others. You can ask your colleagues or managers about your personal brand. Summarize your values and see what feedback they have and what advice they offer you. Professors in your field and leaders of organizations can also be effective in giving feedback on your work. One of the most important things to know about the principles of branding is to try to prove yourself and your superiority over your competitors, showing that you have better characteristics than others. Take every opportunity to learn more about the basics of personal branding and try to continue with motivation until your brand's shining.

How to have Better Branding Staff?

As professionals, we sometimes focus too much on credentials, certifications, approvals, and other training courses, but do not focus enough on unique journey and experiences that can add more value to supporting your education and ultimately your vocational choice. Don't make mistakes. I believe that having the right qualifications will add significant value to your brand. But, what I like about personal branding is that it combines your interests,

education, experiences, and expertise that set you apart from others in the same field of work.

The following conceptual model presents the factors affecting personal branding in the accounting profession.

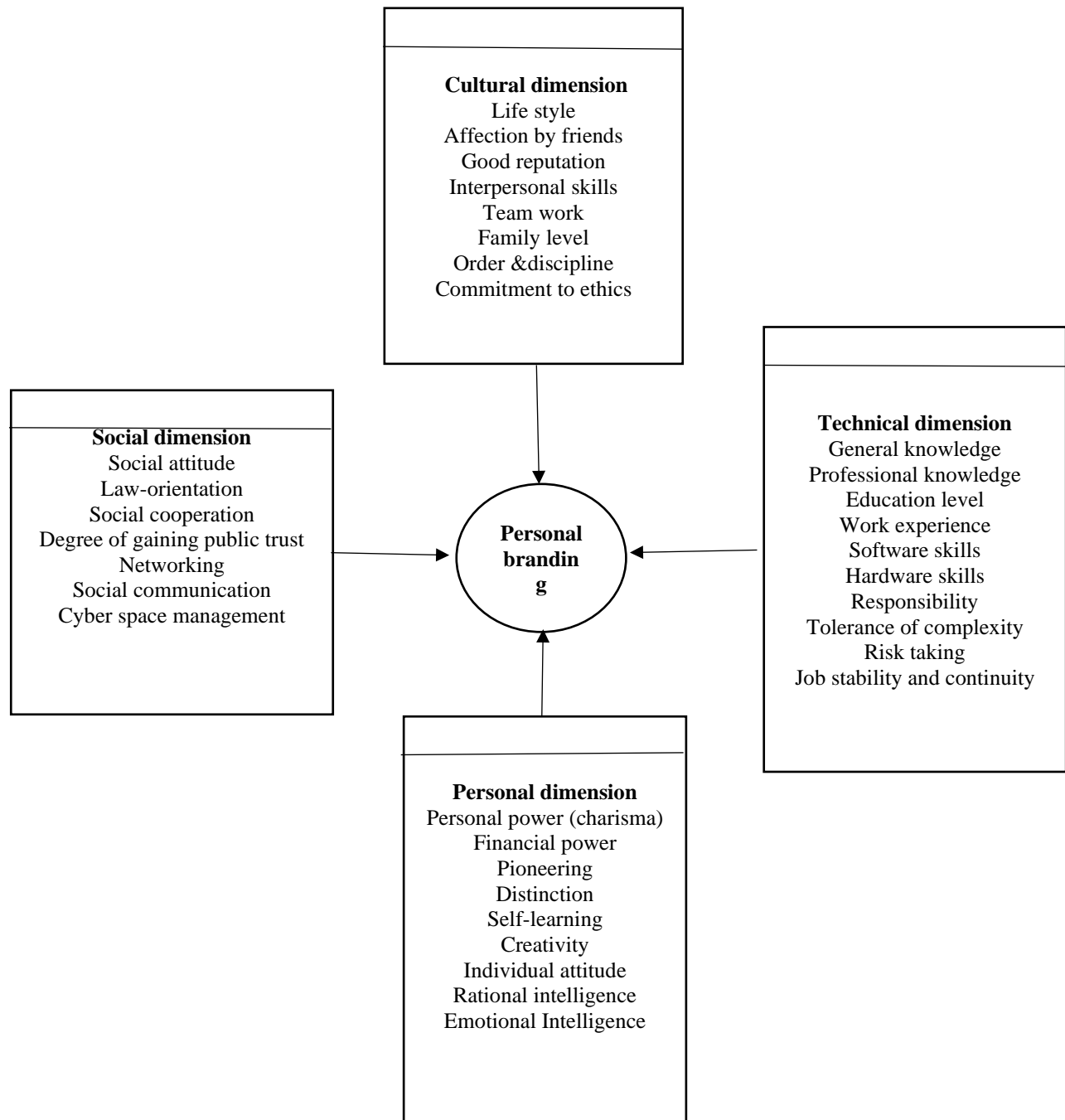


Figure 2 Conceptual model of the study

Conclusion

The need for financial information in decision making is undeniable for all decision makers, especially managers. Economic information, especially accounting and financial information are among the information that managers always use in their short-term and strategic decisions. As a result, in order to have accurate, timely and reliable financial information, companies are looking for the accountants who are known as brands in their field of activity so that they can trust the information received from them with peace of mind. Branding is considered as an important activity and function, which can bring many benefits to organizations. In today's world, the brand is rapidly being used in various cultural, social, political and even virtual fields. Meanwhile, personal branding has introduced a new dimension to communities. In the new era, branding no longer belongs only to companies and a new trend has emerged called personal marketing. The concept of branding has become much more common today than it originally was, and is no longer limited to services, goods, and even companies and a new phenomenon called personal branding has emerged. Like other people, accountants need to gain fame and present a logical and acceptable image of themselves to society so that they can be among the many professionals who work in this field to be recognized as a well-known and professional person and in fact as a brand. The evolution of marketing leads all professions, especially accountants, to try not to lag behind this development and to build their own personal brands. Personal branding is an investment for personal professional development in a world where marketing can increasingly determine the fate of businesses and jobs. To have the desired personal brand, people must learn and apply various characteristics through the acquisition of knowledge, skills, and experiences. Without professional, human, and perceptual skills, people cannot develop their own personal brand domain. Branding is an approach for gaining power, being differentiated among competitors, and maintaining customer loyalty. In today's world, having a professional reputation or brand is considered a very important asset. A personal brand is something that saves people from professional anonymity and exposes them in a particular circle or for a specific reason. Personal branding is broader than corporate (organizational) branding, which is influenced by complex factors and conditions and is not just a professional marketing process. Since accounting and auditing firms are small and medium-sized companies, they are very much influenced by the founders and partners of the firm, and the role of branding in these firms is very important. They need professional accountants to survive. Accountants can also create a competitive advantage for themselves and outperform their counterparts by developing their own brand. In this article, the factors affecting branding in the accounting profession from four cultural, social, specialized, and individual dimensions were discussed and finally, a model was presented.

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