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**TOWARDS A CONCEPTUAL FRAMEWORK IN THE  
CATEGORISATION IF STEREOTYPICAL PERCEPTIONS IN  
ACCOUNTING**

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**ABSTRACT**

The stereotypical image of the profession is generally poor with the accountant appearing in the popular media as either the object of satire or the criminally inclined expert who deceived investors and the public of their savings. Limited research depicts the accountant positively showing them to be honest and trustworthy. Prior research on the construction and portrayal of the stereotypic accountant in the popular media assumes a unitary concept by inferring the dominant image at a point in time arising from the various mediums in which perceptions are constructed and communicated. Furthermore, it is not always clear from prior research whether the dominant image is the result of perceived character traits or the duties typically undertaken by accountants. This paper draws on the variety of expositions of stereotypical images in accounting to construct a framework of external perceptions based on two broad criteria comprising accountants (personality traits and physical characteristics) and accounting (task functionality). The framework will enable researchers to better appreciate how stereotypical images are constructed in accounting as well as the nuances that distinguish one image from another. The framework also provides the benchmark upon which to critically analyse stereotypical perceptions in accounting in order to conceptualise various unconnected research variables and outcomes. The framework presented in this paper adds to a small but burgeoning accounting literature that attempts to develop an understanding of stereotypical perceptions in accounting to enable researchers to investigate and interpret such images so that they may provide fuller explanations and predictions of the accountant stereotype.

**Keywords:** stereotype, categorisation, identity, beancounter, rogue