

# **TOWARDS A CONCEPTUAL FRAMEWORK ON THE CATEGORISATION OF STEREOTYPICAL PERCEPTIONS IN ACCOUNTING**

## **1 INTRODUCTION**

Accountants are depicted and portrayed by the popular media as uninteresting characters who get excited when they perform mundane tasks such as the preparation and lodgement of a client's taxation return. This view is supported with empirical evidence suggesting that society's outlook on the accounting profession has conformed to this standard describing accountants as orderly, introverted and void of sensitivity (e.g. DeCoster, 1971; Aranya et al., 1978; Bougen, 1994). Prior research has investigated stereotypical perceptions in accounting through a variety of visual and print media, presenting images that cast negatively on members of the profession. Accountants are associated mostly with negative connotations that describe members as lifeless, shallow, passive, and aloof; colloquially referred to as a 'beancounter'. In spite of this negativity, accountants were also associated with positive and valuable traits that included trust and security (e.g. DeCoster, 1971; Bougen, 1994). Whilst dull, boring and perfection were attributes associated with social misfits they also engendered confidence in members entrusted with the financial affairs of their clients and employers. More recently, the longstanding beancounter image has been challenged by the profession that moved the identity of the accountant from bookkeeper to business professional who not only contributes to key decisions in major corporations but is also seen as the guardian against corporate accounting failures in the protection of investors' interests (Carnegie & Napier, 2010). However, the popular media had once again played a key role in belittling the accountant stereotype with reports of unprofessional activities that includes fraud and deception (e.g. Fisher & Murphy, 1995; Smith & Briggs, 1999; Smith & Jacobs, 2011). Images portrayed in the media range from common perceptions that focus on conservative and lifeless characters to negative images of accountants involved in deceit and corruption. No single image is presumed to be more accurate than others, they are all perceptions constructed and reinforced by the mass media that portrays popular images of the profession.

Existing empirical research assumes that the personal and physical character traits and the role identity of members that depicts the practice of accounting are interdependent in the construction of accounting identities (Bougen, 1994; Dimnik & Felton, 2001). On one level, there are the procedural claims that are associated with bookkeeping (accounting), then there are the personal elements that make up the individual's attributes (accountant). It is not always clear from prior research whether the dominant image is the result of perceived character traits or the duties undertaken by accountants. Patterns of traits are assumed to be consistent irrespective of differentiating characteristics within the profession or the tasks they perform. In spite of the advent of the contemporary professional who performs a variety of high level complex tasks and advisory services under specialist designations, public perceptions generally assume that the profession is a homogenous group performing similar

tasks. The authors in this paper contend that the various stereotypes depicted in the literature should not represent a menu-list of discrete images but are the result of sub-typing derived from a broad classification of traditional and contemporary images separated by the process of professionalisation that has moved the accountant from beancounter to business professional (Carnegie & Napier, 2010). This paper will draw on the variety of expositions of stereotypical images in accounting proposed in the literature to construct a framework of external perceptions based on two broad criteria comprising accountants (personality traits and physical characteristics) and accounting (job tasks). This paper assumes that stereotyping is a conceptual process involving character traits and task functionality, and develops a framework accordingly to determine the influence of these factors on dominant stereotypes. The specific objective of this paper is to develop a framework of professional stereotypes by proposing the classification of external images that traces the development of the contemporary accountant from its bookkeeper origin. The framework in this paper developed from *a priori* knowledge, assists researchers to better appreciate how stereotypical images are constructed in accounting as well as the nuances that distinguish one image from another.

Existing research investigating stereotypical perceptions in accounting assumes the accountant stereotype is 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 [e.g. music lyrics (Smith and Jacobs, 2011); advertisements (Baldvinsdottir et al, 2009; Hoffjan, 2004); caricatures of jokes (Bougen, 1994; Miley and Read, 2012); books and novels (Carnegie and Napier, 2010; Czarniawska, 2008); business press (Friedman and Lyne, 2001); and cinema (Beard, 1994; Cory, 1992; Dimnik and Felton, 2006; Felton et al., 2008; Smith & Briggs, 1999)]. This study addresses this assumption directly by bringing together relevant literature in accounting and showing that the accountant stereotype consists of multiple identities that reflect the time and place in which such perceptions were constructed communicated. This paper adds to the work conducted by Carnegie and Napier (2010) who identified the notion of traditional and contemporary accountant stereotypes by further nuancing this categorisation based on positive and negative ‘accounting’ and ‘accountant’ attributes. As well as answering a call from Warren & Parker (2009) for additional research on the construction of stereotypes in accounting, the framework presented in this paper adds to a small but burgeoning accounting literature that attempts to further develop our understanding of stereotypical perceptions in accounting that will enable researchers to investigate and interpret such images so that they may provide fuller explanations and predictions of the accountant stereotype.

The remainder of this paper is organised as follows. The next section outlines social identity theory and categorisation, the basis upon which stereotypical perceptions are constructed and understood. Section three proposes the framework of stereotypical perceptions developed from the literature in which the images are categorised and nuanced accompanied by a detailed description of each subtype. Section four presents a discussion of the implications of the framework as a tool to explain and manage stereotype trajectories in accounting. The paper is concluded in section five.

## **2 SOCIAL IDENTITY AND CATEGORISATION**

The self in social identity theory, is made up of three components, how we perceive ourselves as unique beings (self-identity), how we and others perceive members of a group such as accounting (social identity) and how we believe we are perceived by others in social contexts (meta stereotypes). This study is centred in the second of the three elements in which stereotypes are based. The definition of stereotype is traced to Lippmann (1922) who referred to stereotypes as the ‘pictures’ in one’s imagination to simplify the complexity of people and personalities with the creation of generalisations about groups and group members based on attributes considered typical of the group (e.g. Allport, 1954; Katz & Braly, 1933; Dimnik & Felton, 2006; Friedman & Lyne, 2001). Stereotyping, according to this definition, is seen as simplifying distinctions between groups by highlighting dominant and differentiating attributes that come to mind when thinking of groups (Ford & Stangor, 1992). A stereotype therefore symbolises a shorthand externally generated representation of a typical group member that is a manifestation of the identity of the group (Bringham, 1971). Since Lippmann’s original definition, the stereotype has been widely discussed and is now generally referred to as a collection of traits or attributes, or a set of beliefs that are seen as common to the group.

Stereotyping is derived from the process of categorisation that represents a shortcut to understanding individuals of whom we have no direct experience to draw upon. In simple terms, an individual who possesses commonly held traits is a member of the group and an individual who does not possess such traits is not a member of the group. The mere fact that someone is a member of the group is enough to evoke a judgement that they possess the attributes that belong to the category. Categorisation in social identity theory is instrumental to developing notions of groups and how such groups are perceived (Tajfel, 1981). Categorisation is a process that leads to the creation of distinct groups and social identity by bringing together individuals based on concepts of identity in which members share common values, intentions and beliefs (Oakes & Turner, 1980; McCauley, Stitt & Segal 1980). Stereotyping therefore begins with the process of categorisation by providing a mould that gives shape to the attributes that belong to the category and therefore the group. Members are initially grouped based on common physical attributes such as hair colour, height, and ethnicity. The criteria for categorisation eventually moves from the physical to the psychological-being that engages and reinforces connectedness of the self with the similarities of the group to create a shared notion of “us” (Damon & Hart, 1988; Hogg & Abrams, 1988; Tajfel & Turner, 1979). Therefore, the characteristics common and typical of the group are the criteria that distinguish one group from other groups. Once an individual has been categorised they are either a member of the group (in-group) or a member of the “other” group (out-group) (Brewer 1979).

### **2.1 SELF-ESTEEM AND BEHAVIOUR**

Once a group is formed and an individual is attached and subsumed within a group identity, attention is drawn to group goals and enhancing the group’s social identity through

improving group distinctiveness. When group membership is salient, this leads to the individual becoming depersonalised and notions of the self becoming more closely tied to the group identity (Haslma & Wislon, 2000, Reynolds, Turner, Haslam & Ryan, 2001, Turner & Onorato, 1999, Verkuyten & Hagendoorn, 1998). Attaining group identity creates feelings of belonging that being part of a group provides that includes the comfort derived from the knowledge that they have a place in society as a member of the group. People are attracted to those with whom they share a common view of the world and form alliances with them to feel good about themselves and provide a feeling of safety and comfort. Such feelings arise directly from the interdependence and bonds formed between members of the group as well as a positive social identity. When the group is small and tightly connected it gives support and understanding in difficult times as well as the self-esteem to function effectively in society. This leads to individual identity becoming tied to group identity because self-esteem rises when the individual feels accepted by their peers (Graham & Juvonen, 1998; Roffey, Majors & Tarrant, 1997). In turn, an improvement in self-esteem motivates individual group members to engage and enhance the group by behaving in ways that support group goals. One consequence of this link is that people will seek out interactions where having a positive self-assessment is possible (James 1890, 1950; Steele 1988; Tesser 1988).

Stereotypes are important in social identity theory because they have a positive effect on behaviours that favour the goals and values of the group. Group goals that enhance positive distinctiveness influence the behaviour of the individual members who will experience an enhancement in their individual self-image as a result of improvements to the collective self-esteem (Tajfel, 1981). Additionally, individuals will behave consistent with group values to demonstrate their loyalty to the group in order to gain an internal political gain or to maintain/enhance their group status, or merely as recognition that behaving outside of group norms might put their group membership at risk (Beaumeister 1982, Schlenker, 1980; Abrams, 1994; Reicher, Spears & Postes, 1995). In terms of behaviour towards members of out-groups (persons external to the in-group or members of other groups), stereotypes provide information that can be quickly drawn upon with little cognitive effort to form judgments and responses with members of a group (Macrae, Milne & Bodenhausen, 1994). In most cases, stereotypical perceptions are the most efficient way of knowing how to interact with others, particularly when error in judgement about stereotypes has little consequence. Stereotypes are formed in peoples' minds and are stored in memory and retained to be drawn upon when making judgments about others. Those traits that remain memorable to be drawn upon at a later date are those that differentiate one group from another. Such traits become diagnostic traits when encountering new individuals. In an ideal world, stereotypes should only be used as a short-term coping mechanism in dealing with interactions until they are amended with the acquisition of more detailed knowledge of the people we are dealing with (Macrae, Milne & Bodenhausen 1994). In reality however, characterisations tend to persist and are resistant to change (Miley & Read, 2012).

## **2.2 STEREOTYPE FORMATION**

There are in general terms, two elements that make up the representation of a category, the first being an average or “typical” group member, the second being a measure of the variability of specific group members about this typical representation (Linville, Fischer & Salovey, 1989). Regarding the first element, information used to develop an average member comes from two main sources, category level information and direct experience with members of the group. Category level information is obtained from information obtained through socialisation processes that include people (e.g. parents and teachers), institutions (e.g. school, church) and the popular media (e.g. television, film and print media). Individual information arises from direct interaction with members of the group (e.g. contact with members of the accounting profession) (Friedman and Lynne, 2001). Where an individual has direct knowledge and experience of others, the stereotype will develop around this individual exemplar information that includes category labels, physical characteristics and attitudes (Linville, Fischer & Salovey, 1989). Where there is psychological and physical distance between an individual and members of the group and an absence of specific detailed information, assumptions are made about individual members, referred to as categorical information, that are in turn used to categorise members of the group. What is stored in memory is both categorical and individual information that represents an average member of the group, referred to as a prototype. A prototype is therefore constructed on the attributes that are believed to be typical of a group rather than a representation of an individual exemplar. A prototype in this sense can be thought of as an average of the observed attributes (Smith & Zarate, 1990). The extent to which a person is similar or different from a narrowly defined range of diagnostic characteristics attributed to the average member is the second element that determines categorisation. As traits increase in amount and variability from the prototype, they become less useful as a diagnostic tool for categorising members of a group. Where there is a high level of variability in a group for a particular trait it becomes less reliable to differentiate one group from another and therefore it is less likely to be held in one’s long-term memory making it redundant for future diagnostic purposes.

Social learning theory suggests that stereotypical images are mostly acquired through channels of socialisation including significant others (e.g. parents) and institutions (e.g. school church and mass media) that portray representative images of the prototype. Stereotypical perceptions are generally formed early in one’s life by receiving categorical information typically from parents and teachers before children have the opportunity to encounter members whose traits may differ from pre-conceived notions of the typical group member that may ultimately amend their view. Where members of the public obtain categorical information before exposure to individual exemplars, the method of assessing new instances tends to be based on prototypes and individual experiences with exemplars is ignored (Smith & Zarate, 1990). In contrast where there is no knowledge of the group prototype and the assessor only has specific exemplars to refer to, then exemplars become the method used to define the stereotype (Smith & Zarate, 1990). Public perceptions are based on little direct information of a group and are therefore formed out of prototypes that come from external sources such as parents, teachers and the media whereas perceptions based on direct

exemplar information gives a greater perception of variability within the group so variability in others is accepted. The more prototypical a stereotype becomes, the more difficult it is to shake off because experiences that confirm the initial view are given value whereas contradictory information is disregarded. External perceptions become relatively fixed at this point, new experiences that conform to and reinforce such perceptions have more power than new contradictory information which may challenge longstanding perceptions. This reinforcement is particularly prevalent in people who have tendency to resist social change and people who focus on the stereotype to reinforce biases that confirm a particular world view. In all, stereotype theory suggests that the initial stereotype is anchored and resistant to change at the time it is formed and is amended only when new information, either categorical or individuating, is received.

### **2.3 INACCURACIES IN STEREOTYPES**

Stereotyping has been criticised at times as unjustified prejudice arising from ignorance about the social group (Dimnik & Felton, 2006). A stereotype formed in this way can be inaccurate in two ways: overgeneralisation and exaggeration (Judd & Park, 1983). Overgeneralisation occurs when groups are assumed to be homogenous and variability from the mean (prototype) is limited (Bringham, 1971). This generally occurs when only one, or few attributes, come to define a prototype that is a representation of all members of the group. This process oversimplifies the variability of attributes that exist in the group and ignores the complexities that lie within it. This limited collection of attributes become the salient attributes that determines group membership while other attributes are ignored or reduced in significance thereby omitting some of the truths of group membership (Jussim, 1986, Pickering, 2001). Overgeneralisation can be seen as an underestimate of the dispersion of group members around the mean, a perception that all group members are clustered closely around the average. A significant risk with overgeneralisation is that it leads to overconfidence in assessing a group member purely on information about the stereotype that relies on hearsay, rumour and anecdotes (Bringham, 1971; Judd & Park, 1983).

The second criticism arises from exaggeration. This occurs when stereotypic attributes (negative or positive) considered salient for identifying group membership are perceived to be more common than their actual frequency. Similarly, counter-stereotypic attributes, those that are not salient for identifying group membership, are perceived to be less common than their actual frequency. The prototype is a weighted average of the perceived stereotypic attributes. Unlike overgeneralisation which underestimates the variability of dominant attributes, exaggeration is an overestimation of the mean by overstating the frequency in which attributes exist that manifests itself in an exaggerated and inaccurate prototype (Judd & Park, 1983). In other words, almost all members of the group are considered to possess a particular attribute when in reality, only a small proportion, if any, possess such attributes (Bringham, 1971). Here we can distinguish exaggeration from prejudice. Exaggeration occurs when important attributes are assumed to be frequently held. Prejudice occurs when there is an overestimation of negative attributes and an underestimation of positive attributes (or vice versa). There is an inherent bias in most individuals because there is tendency to perceive

more positively members of the same group (in-groups) than members of other groups (out-groups) (Brewer 1979). Oversimplifying groups and personalities, whether it is created from exaggeration or overgeneralisation, creates and perpetuates bias by those that construct them. These generalisations can be exploited by the media, and others, to play on people's prejudices (Pickering, 2001) and to rationalise behaviour towards others (Allport, 1954).

### **3 IMAGES IN ACCOUNTING: TOWARDS A CONCEPTUAL FRAMEWORK**

Prior research on stereotypical perceptions in accounting relies on various mediums, such as cinema and literature to examine how images of the accountant stereotype are constructed and communicated. In sum, images of the accounting profession range from beancounter to trusted professional with the preponderance of research reporting negative or modest representations of accountants that characterise the accountant as dull, inept and conservative (Friedman & Lyne, 2001). In reviewing stereotypes, one should be cognisant that there is no single stereotype but a variety of nuances influenced by channels of socialisation and personal experience. Friedman and Lyne (2001) contend that sub-typing can occur within a stereotype with the general public holding to different nuances of the basic stereotype. Dimnik and Felton (2006) further argue that perceptions may vary depending on the subjects that are surveyed and the nature of the job held by the subject or the job that is portrayed. The authors in this study argue that the various stereotypes identified in the academic literature is not a menu-list of images but are derived from a broad classification of two basic stereotypes identified by Carnegie and Napier (2010) as the traditional stereotype (referred to as bookkeeper) and contemporary stereotype (referred to as business professional). It is argued in this paper, that the variety of images depicted in the literature are nuances stemming from this broad classification to create two subtypes for each of the two basic stereotypes. The subtypes represent positive or negative interpretations of the traits that represent each stereotype the categorisation (see Figure 1). The positive nuance of the traditional bookkeeper accountant is referred to as the 'bookkeeper-beancounter', and its negative nuance is referred to as the 'bookkeeper-geek'. The business professional is also nuanced into its positive (accountant-guardian) and negative (accountant-shirker) subsets.

INSERT FIGURE 1 ABOUT HERE

The correlational association between the procedural and calculative claims that is associated with the technical elements of bookkeeping and the personal elements that make up the attributes of a professional accountant complicates the construction of the accountant stereotype. It is not always clear from existing evidence, the basis upon which the dominant accountant image is determined. Prior studies assume that members of the profession are a homogenous group performing similar tasks and possessing similar physical and personality characteristics that converge to form a generally accepted stereotype. From this perspective, accountants are assumed to perceive consistent patterns of traits irrespective of individuals within the profession or the variety of tasks performed. The result is a blurring of the

accountant's personal characteristics with the job they perform resulting in a single image derived from the interdependency between the bookkeeper and bookkeeping (Bougen, 1994). The stereotype in accounting in these circumstances becomes associated with the technical oriented practice of the profession which has the potential to taint public perception by the specific job attributes of the accountant stereotype that are considered tedious and boring. These developments suggest that the development of the accountant stereotype has evolved with changes in the practice of accounting.

We can therefore induce from the evidence reported in the extant literature that the stereotype is a function of two key elements. First, the stereotype is linked to the role of accounting in the construction of the accountant stereotype which has moved the accountant from its traditional bookkeeping function to its contemporary managerialistic role (represented by the horizontal axis in Figure 1). The horizontal axis shows the development of the stereotype that reflects the professionalisation process and the maturation of the profession. Second, there are both positive and negative aspects of the accountant's personality and physical traits that construct the stereotype (represented by the vertical axis in Figure 1). The authors contend that stereotyping in accounting is a conceptual process involving the accountant (personality and physical characteristics) and accounting (task functionality). The construction of the accountant stereotypes and its nuances in the popular media are discussed in detail below. Interestingly, it is personality traits that appear to dominate the accountant stereotype (Miley & Read, 2012).

### **3.1 TRADITIONAL ACCOUNTANT STEREOTYPE**

The horizontal axis begins with the bookkeeper stereotype representing the historical legacy of the profession where the duties performed are predominantly procedural reflecting the bookkeeping trade in which accountants are practiced. The traditional bookkeeper stereotype in Figure 1 is nuanced into two subsets, 'geek' (quadrant 1) and 'beancounter' (quadrant 2), reflecting the negative and positive elements of the traditional stereotype.

#### **3.1.1 Bookkeeper-geek**

Early descriptions of the bookkeeper stereotype constituted a relatively negative 'geek' representation (quadrant 1) that described them as persons performing tedious and unexciting tasks with characters that were personally dull, boring, unimaginative, shallow, weak and passive (e.g. Aranya et al., 1978; Beard, 1994; Bougen, 1994; Cory, 1992; DeCoster, 1971; Dimnik & Felton, 2006; Smith & Jacobs, 2011; Smith & Briggs, 1999). Geeks were not particularly valued and often described as lifeless characters (Smith & Briggs, 1999; Friedman & Lyne, 2001). When humour is the prime motive for including the accountant in film, that humour comes at the expense of the inept accountant (Bougen, 1994). The bookkeeper-geek is both physically and socially awkward, but mostly represented as comically inept caricatures, or dysfunctional misfits. This dominant image of accountants is synonymous with bookkeeping which in turn is described as persons performing tedious and



unexciting tasks. Accountants in their role as bookkeepers were characterised in ways similar to the secretarial–administrative profession depicted by the passive execution of tasks dealing mostly with computations. The interconnectedness of the procedural claims to accounting and the character traits of the accountant in the construction of stereotypes suggests that when the job is depicted in an unflattering light, the people who perform them (accountants) must also be unflattering (Dimnik & Felton, 2006).

### **3.1.2 Bookkeeper-beancounter**

Dull and boring referred to here as the ‘grey’ accountant has been at the centre of the bookkeeper-geek stereotype, casting negatively on the accountant. The bookkeeper however has also been portrayed at times as vigilant and honest and a person in which personal assets may be entrusted to the bookkeeper for safekeeping. Even though that bookkeeper image is primarily downbeat, it is generally well respected by the public because it possesses positive attributes such as precision, accuracy, integrity, honesty, and trustworthiness (Bougen, 1994; Dimnik & Felton, 2006), giving rise to the bookkeeper-beancounter image (quadrant 2). Attributes that include an ordinary appearance and single-mindedness, also enhances the profession’s reputation for high quality work, independence and objectivity, the type of qualities that are required of a member to undertake and accept responsibilities associated with personal financial affairs. Someone who is dedicated and immersed in their work to the exclusion of everything else, may appear to some as socially inept but their single-minded focus also gives comfort to those who rely on services underpinned by a solid work ethic with undivided attention (Miley & Read, 2012).

## **3.2 THE RISE OF THE CONTEMPORARY ACCOUNTANT STEREOTYPE**

Stereotypical images entrenched in popular culture are generally characterised by their rigidity explaining in part why the bookkeeper stereotype has persisted (Miley & Read, 2012). Today’s accountant however is inconsistent with this stereotypical view of accountants working alone with tedious routine tasks, they are more socially active and highly skilled than the traditional stereotype suggests (Coate et al., 2003). The media in the latter part of the twentieth century has witnessed a general weakening of the consensus of the bookkeeper stereotype so that they are no longer cold and aloof but competent and articulate professionals. Parker (2001) argues that a number of environmental factors have altered the accounting environment, these include, the internationalisation of business the growth of non-accounting competitors the rise of information technology, and the development of a knowledge based economy. The IT environment in particular has changed the role of accounting from practical operational tasks to business problem-solving in a global context (Baldvinsdottir, 2009). The routine work associated in the practice of accounting is now the domain of accounting software rather than the accountant. These factors have all interacted to affect changing skills and work patterns in accounting that has moved the role of the accountant from routine compliance work to strategic financial manager and advisor providing support in key

decision-making roles (Parker, 2001; Warren & Parker, 2009). Hopwood (1994) contends that the social and institutional environment in which accountants operate and in which accounting technology is practised, has transformed the accountants image from a lowly clerk to that of an executive or manager with the media playing a significant role in such transformations. Evidence now suggests that the traditional beancounter stereotype is disappearing and replaced with an accountant whose role is to provide high level financial performance and advisory services (Friedman and Lyne, 2001; Warren & Parker, 2009). Accountants in business organisations now represent a powerful group with the ability to exercise control (Friedman & Lyne, 2001).

Like the traditional stereotype, the contemporary accountant stereotype in Figure 1 is also nuanced into two subsets, the 'guardian of the public interest' in quadrant 3 (positive stereotype) and the 'shirker' in quadrant 4 (who represents the negative stereotype). While both stereotypes add value to their clients or employer through their work, it is integrity that separates the guardian and the shirker. The guardian is characterised with honesty and has as their primary role to safeguard the public interest by ensuring market efficiency with high quality audits and holding to account corrupt corporations. The shirker on the other hand is an accountant who is beleived to abrogate their responsibilities in their public interest role when they allow corporations to practice their corrupt ways due to oversight, complicity, or lack of due care on the part of the auditor. There is also a darker side to the shirker who represents someone who uses their expertise to deceive others, through fraud, of their savings for self-interest. Technical competence, previously the focus of the traditional accountant's positive image, is now linked to unethical conduct in the contemporary stereotype.

### **3.2.1 Professional accountant-guardian**

The role identity of today's accountant is more than bookkeeping, they are trained on decision management, financial analysis, performance evaluation and business strategy to help businesses evolve. The accountant stereotype had effectively moved from boring routine procedural compliance to work that requires analytical skill and critical judgement. Jeacle (2008) found through the recruiting literature that accountants portrayed themselves as skilled professionals with interpersonal abilities to deal effectively and maintain successful client relationships. They exude attitudes consistent with the norms of the profession, engage in extra curricula activities and display an immaculate appearance with personal grooming. Professional dress, personal grooming and leisurely or sporty pursuits took on increasing significance in the construction on the contemporary accountant (Ewing et al., 2001) presumably to counter traditional images of the awkward accountant. This type of recruiting strategy has the potential to act as barrier for entry to the profession for people who are less outgoing and elegant in appearance. Given the increasing visibility and financial rewards associated with the diversity of accounting services, accountants acquired a 'daring' image with the promise of a more inspiring career.

In addition to changes in accountants' outwardly appearance, perceptions of task functionality have also changed reflecting the continuing development in the

professionalisation of accounting. The cotemporary accountant stereotype is a business professional associated with the view that accounting is a profession. Parker (2009) suggest that the modern accountant is one who is underpinned by traditional accounting-based financial control activities, combined with strategic leadership, advisory, performance management, and risk management activities — the sorts of roles implicit in senior advisory and chief financial officer positions. The profession sought to further differentiate themselves on moral grounds by emphasising trust and confidence, and the emergence of the ‘accountant-guardian’. The efficient professional is a person who is highly respected for their versatility, technical competence, strong managerial skills and integrity in promoting the success of their clients. The identity of a professional accountant has acquired specialist knowledge and skills with a predisposition to use this knowledge to help others. The view of the accountant-guardian is one who is independent of internal or external influence and assumes the role of a trusted and ethical accountant who works in the public interest. They are needed in hard times to be ever vigilant in seeking out and disclosing corporate fraud and negligence (Bougen 1994; Friedman & Lyne, 2001; Smith & Briggs, 1999). Like the beancounter, personal characteristics that highlight precision and a predisposition for suspicion and numerical accuracy are highly valued traits in the role of a guardian that has at its heart to protect the public interest against corporate corruption.

The contemporary stereotype first appeared in cinematic representations during the 1980s and 1990s that saw a transition from programmed rigidity to a more balanced and realistic image in which accountants were portrayed as ordinary men and women employed in business (Beard, 1994). It was also during this period that the male-dominated stereotype was challenged with an increased presence of women and ethnic minorities in accounting (Dimnik & Felton (2006). Accountants in film were linked to values such as sensitive, caring, sincere, honest, generous, funny and physically attractive. In addition to becoming more sophisticated, accountants were increasingly depicted as heroes (Bougen, 1994; Dimnik & Felton, 2006). The heroic accountant in film is a normal everyday person who rises to a challenge or an opportunity to become a hero normally outside of the corporate setting primarily about love and romance (Beard, 1994). The effect on the accountant stereotype is positive even though the portrayal of the heroic accountant and their deeds is outside of the role identity of an accountant. The heroic attire of the accountant was also reinforced by the press when they headline accountants with acts of bravery and conviction when they ‘blow-the-whistle’ on corporate corruption and draw attention to questionable and creative accounting practices. Take for example Sherron Watkins who testified at the congressional subcommittee on evidence that highlighted accounting improprieties at Enron. She eventually became known to the world through the press as the ‘Enron whistleblower’. In 2002, *Time* magazine named her Person of the Year, along with two other women (Cynthia Cooper at WorldCom and Coleen Rowley at the FBI), for disclosing dubious business practices (Lacayo & Ripley, 2002).

### 3.2.2 Professional accountant-shirker

Whilst the accountant stereotype emerged from a responsible and rational person, to a more powerful image of action and dare, the ethical dimension of the accounting profession came under increasing scrutiny when cinema associated accountants with dishonest characteristics and behaviour resulting from an inability to resist temptation (Felton et al., 2008). The longstanding stereotypical bookkeeper image had been challenged by the popular media in movies such as ‘Wall Street’, who portrayed accountants as corrupt professionals involved in suspicious activities such as money laundering and fraud. Smith & Jacobs (2011) further argue that the accountant is portrayed as an agent of evil who wield their power to the detriment of society. Smith & Briggs (1999) similarly claim that the criminal element is now to the fore, with gambling, money-laundering, fraud, murder and generally unprofessional behaviour well represented. No longer is the accountant a pathetic but honest figure, they are now implicated (still invariably masculine) in powerful and somewhat sinister roles by exploiting the weak for self-interest (Fisher & Murphy, 1995). Like cinema, lyrics in song have also moved to depict a negative portrayal of accountants as highly corruptible individuals who can be used by corporations to provide a false legitimacy to corrupt activities (Smith & Jacobs, 2011). The accountant’s expertise and ability to create and manipulate complex transactions that make it difficult to identify and trace is seen as a requisite to corporate corruption. According to this view, deceptive activity such as money laundering and accounting fraud cannot be performed without the help or negligence of accounting professionals (Coleman et al., 2004). This type of behaviour has introduced into everyday language derisive phrases such as ‘cooking the books’, ‘earnings manipulation’ and ‘income smoothing’ that are seen as disparaging to the profession. The public now comprehend that “figures can be made to show anything” (Bougen, 1994, p. 328). It was no longer unusual for the contemporary accountant to be involved in or associated with fraud, corruption and deception.

The increasing prominence of negativity in the profession can also be attributed to recent accounting scandals and corporate collapses when accountants were linked to scandalous and fraudulent behaviour with an apparent failure to detect or report fraudulent activities in high profile corporate collapses such as Enron and WorldCom (Carnegie and Napier, 2010; Smith & Jacobs, 2011). The reputation of the auditing function in particular was undermined with commentators in the press asking whether the auditors have adequately performed their oversight function. The transformation of auditing firms to professional service firms was accompanied by the relegation of the accountant’s public interest role and the rise of ‘client satisfaction’ as the firm’s mantra (Anderson-Gough Grey & Robson, 2000; Saravanamuthu 2004). Protecting investors’ interests, the pillar of the guardian, was no longer at the fore but the business imperative of making a profit on which client retention became a major strategic objective of accounting firms (Wyatt, 2004). It appeared at the time that accountants became servants of capitalism that helped the wealthy at the expense to those they whom were meant to protect. Not alerting the public of irregularities and questionable business practices was seen as a lapse by the profession on not exercising prudent professional judgement when they were seen to prioritise the interests of the client at the expense of the investing public’s need

to receive adequate and fair disclosure (Coleman et al., 2004). Accountants were entrusted by the public to detect and disclose corporate legal transgressions but were ultimately accused of the same when they failed in their fiduciary obligations (e.g. Arthur Andersen). According to Coleman et al., (2004), the twentieth century will be remembered for eroding professional standards, lapses of moral judgement, complicity with client management, and manipulation of reported earnings. Unfortunately for the profession, dubious accounting practices dragged its reputation into discredit by creating an impression that accountants habitually manipulate and distort information to mislead others (Bougen 1994; Carnegie & Napier, 2010; Smith & Jacobs, 2011).

## **4 IMAGE MANAGEMENT**

Stereotype construction is harmless when it acts as a convenient shortcut to understanding complex circumstances or relationships but they become undesirable when they harm reputations. In accounting, latter representations of the accountant stereotype moved from the geek to shirker (quadrants 1 to 4) who were increasingly portrayed as evil and exploitive (Smith & Jacobs, 2011). These representations reveal negative characterisations of accounting and accountants that contrast with members' self-perception (or desired perception) who see themselves as skilled professionals with interpersonal abilities necessary to maintain successful client relationships. The extent to which these negative descriptions accurately represent the profession is immaterial, they exist and with time, the depiction is likely to become an accepted reality. When the accepted stereotype differs from the profession's desired image, it then becomes necessary to counter the stereotype. The profession could therefore benefit from an image management strategy that counters dominant negative images by constructing positive visual and symbolic representations of the accountant.

The positivity associated with cheerful public perceptions of the stereotype accountant is important to a profession for three reasons. The first reason is tied to the growth and long term survival of the profession. When a group is associated with negative value judgments or negative characteristics, membership will no longer provide members with improvements to self-image they initially sought or desired. In this circumstance, members are not likely to be particularly connected to that group identity and may ultimately attempt to dissociate themselves from the profession. Social identity theory suggests that if the group is not able to give its members positive distinctiveness or has a relatively low status compared to comparable groups, they will leave the group (subject to social mobility) and join another to obtain the positive distinctiveness that they desire. At risk of the group of disappearing, or suffer from shrinking membership, the profession must reinvent itself by (re)defining the values that define the group and create a new identity (Tuckman 1965; Tuckman & Jensen 1977, LaCoursiere 1980, Moreland & Levine 1994, Worchel et al 2000).

The second benefit of a positive self-image relates to the behavioural implications that are linked to a strong positive identity. Attempts to enhance self-image create a positive in-group

distinctiveness, or group identity, that develops a positive self-assessment and self-esteem (Tajfel & Turner, 1979). The group identity not only describes what means is to be a member of the group, but also prescribes the attitudes, emotions and behaviours appropriate in a given context. The identity that members portray has an influence on how they behave and influences how other people perceive and respond (Harris, 1995; Kihlstrom & Klein, 1994). To some extent, a stereotype becomes a self-fulfilling prophecy in which members of the group behave in ways people expect them to behave. A strong identity is likely to create uniform behaviour in which members will respond in a similar way whereas a weak identity is likely to witness behaviour that is more variable (Maddux, 1991; Trope, 1986; Wurf & Markus, 1991; Maslow 1954). By obtaining accurate self-knowledge and by learning about what it means to be an accountant, members of the profession can become more effective professionals devoid of deviant behaviour by making informed decisions about how to interact with others.

A reputation espousing professional integrity is the third important reason for a positive identity. The positivity associated with public perceptions of the stereotype accountant is important to individual members as well the community of accountants that manifests itself in a collective reputation associated with status, power, competence and respect. In contrast, groups with low status such as shirker, will neither engender respect nor warmth and will be perceived by others lazy, untrustworthy and wasteful in the sense that their role as professional accountants is non-value-adding (Fiske, Cuddy, Glick & Xu 2002). In order for the accounting profession to continue in to enjoy the respect and benefits that are attached to the attainment of professional status, it is important that they project an image of confidence and respectability that is collectively referred to here as reputation. The extent to which the public perceives that the profession will conform to the norms of the profession that espouses 'guardian', depends on the profession's reputation making it one of its most valuable assets. Van Peursem & Hauriasi (1999) contend that a reputation for professional integrity is an abstract notion that can only be deduced from external evidence rather than observed. The extent to which reputation is maintained or even enhanced is dependent to some extent on how the profession is portrayed by the public which in part depends on the way in which profession projects its image. Negative publicity and litigation involving cases of negligence against the profession has the potential to damage the reputation of the profession and the perceived ability to render high quality services. Such negativity is normally followed with a gradual loss of status and respect giving the profession good reason to be concerned for its reputation (Van Peursem & Hauriasi, 1999). The challenge to the profession is to rebuild its image to ensure that the profession continues to receive public consent.

#### **4.1 WHERE TO?**

Perhaps at no other time has the accounting profession been under greater scrutiny, duress, and shame with negative media attention as well as empirical research suggesting that the accountant stereotype is characterised by the shirker (quadrant 4). Furthermore, occupying a bookkeeper role may be seen by some members as a personal failure when they have worked so hard to achieve professional status. The profession would no doubt desire a strong focus



on the 'guardian' stereotype (quadrant 3) to benefit from a positive image that projects a person who is respectable, accountable and in particular, non-corruptible. The guardian is one who champions causes consistent with the norms of the profession to achieve broad economic and social well-being through strong investigative and leadership skills. A contemporary stereotype that portrays the guardian is consistent with the need for the accounting profession to position itself as a discrete and valuable profession. Exhibiting concern for its reputation and status in the midst of a media crisis, Rogers et al., (2005) found evidence of an image restoration strategy through the media (that includes press releases, speeches, testimony, and published articles) following the collapse of Enron that initiated a crisis of legitimacy in accounting.

In response to media representations reflecting the shirker, the profession sought to differentiate itself by developing positive image espousing creativity, critical thinking and a communicative professional. Jeacle (2008) examined the self-representation of the accountant during the recruitment process by examining the marketing literature of large accounting firms and professional accounting bodies. A number of themes emerged from this analysis that included: an emphasis on attracting a young generation of accountants; balanced lifestyle; opportunities to meet new people; social events to entertain them and their peers; overseas travel; and sporting activities. The marketing literature used by the profession countered the dreary stereotype of the beancounter by using uplifting images with job opportunities in vibrant and exciting industries using high profile role models in fun activities emphasising and new exciting social life creating an image of a career path for others to follow (Smith & Jacobs, 2011). Jeacle (2008) claimed that the profession through the recruiting process has displaced the dull and dreary image of the beancounter with an extrovert who engages with others and seeks fun. Ewing et al., (2001) similarly found evidence that profession relied on visual images in publicity to shift the accountant persona towards a sportier, casual, and leisurely person seen in outdoor locations. Through this literature, accounting firms were seen to recruit creative, critical thinking and articulate professionals by portraying a 'sexier' image with the promise of an exciting career. Today's accountant is supposedly more relaxed, outgoing and happy-go-lucky. However, the extent to which the profession will be successful in changing public perceptions of the accountant stereotype is uncertain. This is because prototypical public images of accountants are constructed through socialisation processes (e.g. media) rather than exemplars which is the focus of this type of recruiting strategy. Furthermore, the image created by the profession through recruiting protocols will have limited impact when it bears little resemblance to reality. Anderson-Gough et al., (1998) found that the experience of trainee accountants differed from that portrayed in the recruiting literature. Trainees were overworked with routine tasks, high expectations of client and firm loyalty, and little opportunity for social activity.

The alternative to developing a sexier image, is to return to the beancounter image that accentuates accuracy, conservatism and trust. Here, the accountant is underpinned by traditional accounting activities combined with acute leadership skills (Warren & Parker, 2009). According to this view, accountants are seen to be at their best when they are cautious, risk averse and boring. This strategy was evident in Australia during the 2000s when the

Institute of Chartered Accountants Australia promoted themselves as “Number One in Numbers”. The contrasts with Australia’s alternative accounting body (CPA Australia) that had promoted its members as ‘business professionals’. A strategy that extols technical competency to reinterpret a previously depicted negative characteristic as a positive attribute could be the key to reinforcing the profession’s positive reputation. In fact, early research by Bougen (1994) suggests that the profession may have intentionally reinforced the traditional bookkeeper image (or not deny it) to foster a trustworthy stereotype. The humorous representation whilst embarrassing was not deemed at the time harmful nor hostile to the profession because it did not harm the profession’s reputation for trust (Bougen, 1994). However, a strategy that reinforces conservatism could ultimately be counterproductive when it is associated with unrelenting mockery. To overlook the implications of mockery could underestimate the significance of humour as a form of social communication that reinforces negative notions of the accountant stereotype. Being a beancounter might enhance overall credibility but a lack of a serious response to the derogatory elements of the traditional stereotype might not become an unwelcome oversight.

## **4.2 PRINCIPLE-BASED STRATEGIES**

The discussion above described the stereotype as a prototype representing a set of category labels, physical traits, behaviours and attitudes constructed by a weighted average of all encounters, communicated and experienced through direct interactions with category members or through indirect experience via the media that includes the news, entertainment media such as television, movies, novels, and plays. The discussion here relies on the methods by which stereotypes are constructed to understand how they may be amended. On a broad level, there are two ways in which the profession may amend its popular external image: (1) the strength of contradictory evidence to shift the mean; and (2) to increase the variation around the mean. The first strategy enhances self-image by exaggerating the difference between the existing prototypical member and the profession’s alternative stereotype by augmenting the characteristics of the desired image to create a new stereotype. The second strategy increases the variance around the mean to dispel the characterisations based on few narrowly defined negative traits. The strategies outlined below to construct or modify a stereotype should not be seen as an either/or situation but complementary.

The success of the first strategy to enhance its stereotypical ‘guardian’ image, will depend on the strength of evidence that espouses the guardian and contradicts the image that is publicly accepted. Social identity theory suggests that people evaluate and define groups by making comparisons with relevant out-groups. The aim here is to saturate contemporary society with visual images and detailed information of the guardian stereotype as early as possible in one’s educational experience to entrench in the public psyche, the profession’s desired image. Here the profession must focus on the desired attributes and behaviours of the stereotypic accountant or alternatively show the differences with out-groups to highlight the distinctiveness of the unique stereotype. Similarly, the approach is to overvalue the positive traits and downplay the negative traits of the in-group. Publicly communicated evidence that is ambiguous and/or infrequent is likely to be ignored by the public whereas a clear a frequent



message is more likely to have an effect on amending the initial perception (Jussim, 1986). Members will be seen by the public as less stereotypic and viewed differently with enhanced and detailed information about the group.

The second strategy centres on the communication of a number of images by increasing the variance around the mean thereby dispelling notions of the basic stereotype. If the existing nuance is primarily negative based on perceived personality traits resulting from a misunderstanding of the role of accounting, then the profession may benefit from educating the public on the diverse functionality of accounting. To this end, the profession could reflect the different characteristics of accounting jobs, the range of services delivered, different occupations within the profession and different positions in organisation hierarchies (Friedman & Lyne, 2001). Similarly, stereotypes may be generated and communicated from a variety of sources, transmitted through varied media and associate accountants with a range of subtly different nuances. As knowledge of the profession grows the perception of the group members becomes less stereotypic. In this way, the public will gain a broader understanding of variation of characteristics within a group and become more focussed on individual differences rather than generalisations about a group. Accountants will be judged on a wide variety of behaviours leading to a more balanced assessment of profession and not restricted to the narrow stereotype. A more objective assessment of members is therefore achieved by increasing knowledge of how individuals are distinct rather than focussing on how they are similar (Langer et al., 1985).

## **5 CONCLUSION**

Prior research on stereotypical perceptions in accounting investigates the role and impact of various mediums, such as cinema and literature that influences public perceptions of the accounting profession. Empirical evidence begins and concludes with the assumption that the accountant stereotype is negative or at least unflattering. In general, the stereotypical image of the profession in the popular media is generally poor with several sources contributing to this image, including the visual and print media which characterises accountants as uninteresting, boring, and expressionless (Friedman & Lyne, 2001). In recent times, the characterisation of the accountant sustained destabilising knocks when it became associated corporate collapses, accounting scandals and the global financial crisis. The stereotypic accountant now appears in the popular media in negative way as either the object of satire or the criminally inclined expert who deceived the investors and the public of their savings.

The stereotypical accountant is treated here as a complex configuration of images involving traditional and contemporary stereotypes nuanced into positive and negative images. The framework arises from two pairs of elements, the character traits (accountant) and the tasks that accountants perform (accounting). While the accounting profession is represented with both positive and negative traits, empirical evidence suggest that public perceptions of the profession are overwhelmingly situated in quadrants 1 and 4 implying that the public image of the accounting profession is not positive. To restore the positive perception of the

accounting profession, the profession's primary goal must be to regain its positive reputation for trust. Diagrammatically the profession should aim to develop those attributes that moves popular perceptions toward quadrant 3 in Figure 1. One goal of the profession is to consider how it may systematically change or manage its public image. A positive image has internal benefits that have implications for self-esteem and external benefits that affect status and reputation. The success of this strategy will depend on how successful the group is in earning acceptance of this new definition from the public that can be achieved by augmenting a new stereotypical image based on the 'guardian' model or increasing the variance around the mean to change public attitudes.

Previous research has unravelled the representations of the accountant with popular media that includes cinema, music lyrics and literature. This paper has taken this disparate literature to develop a typology of accountant stereotypes that depicts the traditional and contemporary representations and their nuances. The model presented in this paper provides a benchmark upon which to critically analyse stereotypical perceptions in accounting in order to conceptualise various unconnected research variables and outcomes. The elements of the model provide a fuller analysis of stereotypical perceptions in accounting and the building block to better understand the distinction and integration of the portrayals that are nuanced from the basic stereotype. The validity of the model is limited by the assumptions that underpin the model and its rigour remains conjecture until it is critically evaluated, enhanced and empirically tested with further research.

The preponderance of research reported in this paper is centred on obtaining and analysing external perceptions. Stereotype theory is not just a matter of how others perceive the group but also about how members of the group perceive themselves and how they feel they are perceived by others. Further research could investigate self-perceptions and the differences, if any, with external perceptions. Furthermore, existing research is based on the assumption that the public represents a homogenous group. Clearly there are many publics which may possess distinct perceptions. Further research could distinguish the various perceptions with the image. Prior research on accounting stereotypes, has identified a dominant external image through a particular medium whether it is print or visual media. Further research may consider how stereotypes vary, if at all, thorough a variety of communication mediums.

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**Figure 1: A typology of stereotypical perceptions**

