

A Framework for the Analysis of the Stereotypes in Accounting*

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Abstract—Professions are concerned about the public image they have, and this public image is represented by stereotypes. Research is needed to understand how accountants are perceived by different actors in the society in different contexts, which would allow universities, professional bodies and employers to adjust their strategies to attract the right people to the profession and their organizations. We aim to develop in this paper a framework to be used in empirical testing in different environments to determine and analyze the accountant's stereotype. This framework will be useful in analyzing the nuances associated to the accountant's image and in understanding the factors that may lead to uniformity in the profession and of those leading to diversity from one context (country, type of countries, region) to another.

Keywords—accounting profession, accounting stereotype, framework, public image

I. INTRODUCTION

PROFESSIONS are concerned about the public image they have, and this public image is represented by stereotypes.

The stereotypes play an important part in building a public attitude and in selecting those who want to be a part of the profession. The stereotype reflects a social reality [6], and each profession should understand how others perceive it. Accountants and accounting have become a major economic and social force, thus conducting research on accountants is important in order to understand the modern society. Considering the role of stereotypes for social groups, researchers have already studied the public image of the accounting profession.

Previous studies analyzed the image of accountants by students, accountants themselves, or managers (see [4], [6], [15]). The general stereotype associated with the accountants is the „bean counter”. Some authors [15] consider that this image still persists, despite the transformation in the accountants' role and the changes in the business environment. Other authors consider that there are variations,

nuances in the accountant's image [5], especially after 1990 [13] or the recent scandals immediately after 2000 [4]. Given the continuous changes in the accounting profession and the roles expected from accountants, probably the nuances associated to the accountant's stereotypes will continue to multiply.

In this context, research is needed to understand how accountants are perceived by different actors in the society, which would allow universities, professional bodies and employers to adjust their strategies to attract the right people to the profession and their organizations.

This paper is aimed at developing a framework to be used in empirical testing in different environments in determining and analyzing the accountant's stereotype. We base our framework on the social psychology stereotype theory [15], on personality studies [12], and on the impression management theory [10].

II. LITERATURE REVIEW

The label “stereotype” has for the first time been used in literature by Walter Lippman in 1922 to describe the process in which individuals use simplification for generalization and organization of perceptions purposes. A stereotype may be defined as the sum of attributes considered as best describing the members of a social group.

According to Wells [15], social psychology stereotype theory suggests that perceptions are difficult to change as they are over-determined. There are some mechanisms and strategies that may lead in time to a change process, but in order to successfully change perceptions one must first understand how and why they are formed.

There are several studies on the image of accountants conducted in different countries (USA, UK, Germany, New Zealand, Turkey etc.), using various methodologies (interviews, empirical, archival etc.), and describing how accountants are perceived by themselves, by students, coworkers or employers, in movies, books or in media. However, few studies integrate the views of different groups in order to allow understanding the full picture of how accountants are perceived.

The traditional image of accountants is the one of bean counter, associated with such views as introverted, cautious, methodical, shy, timid, and boring [6], [9], [13]. This traditional stereotype encompasses positive and negative attributes, as Carnegie and Napier [4] underline. However, over the last decades the image of accountants slowly changed.

The factors influencing this change were the actions of the professional bodies or big accounting firms [6], [10], the

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efforts of the academia, but also the changes in the economic environment which generated changes in the accountant's role. For example, another expression associated with the bean counter was that of "number cruncher". The IT developments had to lead to a decreasing importance of this image. The scandals after 2000 (Enron, Arthur Andersen) apparently generated an increase of the negative attributes such as lack of ethics [4].

One of the few recent studies integrating the view of several groups is Wells [15], who does a qualitative analysis on accountants, students, recipients of accounting services and people with no previous contact with accountants in order to understand the image each group has on accountants and how this perception was formed.

Professional bodies set the general framework in which accountants act, influencing on the long run their roles and attitudes. The way the profession is organized and the respective bodies' strategy trigger the changes within the accounting profession. They may try to improve the image of the profession in the society [10]. Maintaining the social status of accountants involves acting on those items defining a profession: skills, professional training, competencies tested, organization of the profession, adhering to a professional code of ethics. These items should be correlated with the image that the profession has in the society. A misfit is dangerous for the accounting profession. Some authors [7] draw attention on the fact that the accounting profession may misfit the business environment of nowadays, which may be seen as a danger leading to a marginal role of accountants in society.

Xydias-Lobo et al. [14] have studied the relevant literature and have identified the following roles for the accountant: financial analyst, internal consultant, change agent, information supplier, performance controller, information system responsible, guide and trainer, complexity manager. As for the evolution, the focal point seems to be increasingly the resource management (forecast, analysis and control), and change facilitator. These new roles are more and more expanding nowadays, which may lead to changes or nuances in the accountant's stereotype.

Nowadays, we expect large variations in the image of accountants, from country to country and from one social group to another. For example, in countries where big financial and economic scandals have emerged, accountants were negatively portrayed by the press [4], but in other countries, especially in the transition ones, accountants are not considered to play a negative role (or a positive one for that matter). Also, in Anglo-Saxon countries, the accounting profession enjoys a longer tradition than in countries in other regions/with other cultures, and it is expected to find a different image than in other countries. All this justifies the need to understand the image of the accounting profession in different countries and contexts.

III. DEVELOPING THE FRAMEWORK

The first step is to critically examine the available literature on the analysis of accounting stereotypes, in order to identify the stereotypes and the way in which they were determined.

TABLE I
STUDIES ON ACCOUNTANT'S STEREOTYPES

<i>Study</i>	<i>Social category and method</i>	<i>Findings</i>
Hakel et al. (1970) and Imada et al. (1980) cited in Dimnik and Felton [6]	Interviews with students, recruiters, accountants	Two distinguishable stereotypes: - lambs: conservative, shy, interested in details (students, older accountants, some recruiters) - tigers: expressive, adventurous, outgoing (younger accountants and recruiters)
Beard (1994) cited in Dimnik and Felton [6]	Analysis based on movies characters	- four stereotypes: comically inept caricature, dysfunctional misfit, complex character, professional expert
Bougen (1994) cited in Dimnik and Felton [6]	Analysis based on characters in humor and satire	- accountant as a bookkeeper – an image the profession was interested to maintain because of the positive characteristics such as objectivity, accuracy and conservatism, even if these were associated with dull, boring and unimaginative; - nowadays the accountant is seen as bad, corrupt and incompetent
Smith and Briggs [13]	Analysis based on movies characters	- the stereotypical view of accountants has shifted from "boring" to "unprofessional"
Friedman and Lyne [8]	Analysis of publications in newspapers and magazines	- the beancounter stereotype has varied nuances - accountants working in business have a more negative image than accountants in public practice
Hunt et al. [9]	Survey on students	- accountants are perceived in a more favorable way for their professionalism than for their personality - profession is stereotyped as inflexible, unexciting and detail oriented - accounting majors see accountants in a better light than other majors, as leaders and business advisors
Dimnik and Felton [6]	Analysis based on movies	- 5 stereotypes: the dreamer, the plodder, the

Jeacle [10]	characters Analysis based on Big 4 recruitment literature	eccentric, the hero, and the villain (the plodder and the eccentric being the less represented) - old stereotype of beancounter, characterized by grayness, dullness, but also honesty and respectability - new stereotype of a colorful accountant – trendy, more sociable, but also greedy and exploitative
Ameen et al. [3]	Internet	- accountants are characterized as stuffy, reserved, reclusive, timid, cost-cutting number crunchers
Carnegie and Napier [4]	Analysis based on the post-Enron literature	- traditional accountant stereotype (beancounter): trusted, honest, integrity, dull, uncreative, uncommercial - business professional stereotype: business-focused, exciting, creative, pleases client too easily, opportunistic

Based on this literature review, we may summarize the main implications as follows. First, the traditional view of the accountant is assimilated to the beancounter, stereotype having both positive and negative aspects as well as implications on the accountant profession. Second, based on the changes in economic environment and the evolution of the roles of accountants, but also because of the involvement of professional bodies and big accounting firms, a new stereotype emerges, called by some the colorful accountant, or the business professional stereotype, also with positive and negative aspects and implications. Third, different groups (students, accountants, managers, general public) have different views, nuances and stereotypes with regard to the accounting profession and accountants.

The following research implications emerge from this analysis: in order to understand the accountant's image in a specific context (country, type of countries – i.e. emerging, ex-communist, developed etc.), several groups have to be questioned. Lately, studies had focused only on one group (students in [9]; movies in [6]; publications in [4] and [10], which offer an incomplete view. Also, the differences between groups should be exploited in order to fully understand the nuances of the accountant's stereotype.

We propose the following instrument for analyzing the accountant's stereotype in a specific context.

A. First step – adapting the Seaman and Crooker [12] pairs of adjectives

The scope of this step is to develop a list of adjectives that would allow an extensive characterization of accountants. One of the mostly employed instruments was proposed by Seaman and Crooker [12]. They base their model on the personality studies and their application to the accounting domain. Their instrument used to measure perceptions of the accounting profession (PAPI) includes pairs of adjectives representing opposing views. Initially they included 34 pairs. Several papers used this model and tested it also on students [2], [12], [16]. Such pairs as the following are included in the list of adjectives: abstract/concrete; new ideas/established rules; changing/fixed; imprecise/accurate; verbal/mathematical; extrovert/introvert; benefits society/profit driven; people oriented/number crunching; boring/interesting; ordinary/prestigious. The distance between the two opposing adjectives is measured on a 5-point scale, and respondents are asked to use that scale to evaluate their perception of accountants.

Dimnik and Felton [6] studied the accountants in movies and they used for coding a list of 41 characteristics. For each characteristic they used a 3-point Likert scale to code the characters in the movies. Their list of characteristics included: sincerity, ethical, greed, humor, wisdom, power, attitude (timid or aggressive), courage, ambition, but also clothes, glasses, sexy, habits, and age.

Marriott and Marriott [11] use in their survey an accounting attitude scale based on four categories: accounting as a career, accounting as a discipline, accounting as a profession, and accounting as a group activity. They included on their list statements such as: accounting is a set of rules, accountants work alone, accounting is interesting, and accountants are boring people, and they asked respondents to evaluate each of them on a 10-point Likert scale.

Although they do not make a complete list of adjectives, Carnegie and Napier [4] use a large number of adjectives in describing the positive and the negative aspects of accountants based on the traditional and the new stereotype. These adjectives, as also others employed in literature in the description of stereotypes, may be added to the instrument, in order to capture different facets.

The result should be a list of at least 30 attributes (as characteristics or pair of adjectives) to be evaluated on a Likert scale by the respondents. We consider that the adjectives should cover more aspects linked to: accounting as rule or judgment, ethics, working in group or alone, communication issue, orientation towards past or future, data computation and data analysis, degree of innovation. These elements would be very useful in the analysis part, because of their link with the necessary skills for the profession, with the personal attributes expected for becoming and being a part of the profession, and the role and position of accountants in different organizations.

B. Second step – gathering data from different groups and their analysis

Data should be gathered from different sources, as many as possible: students, accountants, employers, accountants'

coworkers, the general public, media etc. The statistical analysis of the data thus obtained should allow the identification of different factors, based on which several clusters can be obtained. For example, Seaman and Crooker [12] suggested four factors based on principal components analysis: structure/rule oriented thoroughness/precision, solitary orientation and the general interest in the profession. Dimnik and Felton [6] extracted 6 factors based on the principal components and varimax rotation: warmth, confidence, vitality, occupational status, outlook and appearance.

The factors obtained should be applied for data pertaining to each group, in order to identify different clusters. Fig. 1 illustrates the process of clusters' identification for each group.

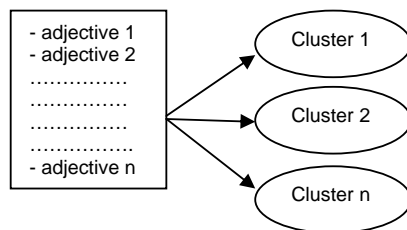


Fig. 1 Cluster identification per group

The clusters thus obtained should be analyzed in term of their characteristics, then named and described. They may vary per group in number and characteristics. Further, these group clusters may be regarded vis-à-vis the four general pure views on accountants as per Carnegie and Napier [4], which would further allow fine-tuning the analysis within each group in step 3. Carnegie and Napier (2010) analyze the traditional and the new accountant stereotypes, and find four extreme but general purpose positions: beancounter and honest (traditional positive), beancounter and gray (traditional negative), 'creative' manipulative (modern negative) and business partner (modern positive). They also provide for each view the positive and/or the negative aspects associated. Positioning group clusters against the Carnegie and Napier [4] two axes allows studying the extent to which the clusters identified for each group are linked to any of the four extreme (pure) views, or their characteristics pertain to more than one such view. Fig. 2 illustrates the positioning of group stereotypes (clusters) against the four Carnegie and Napier [4] ones.

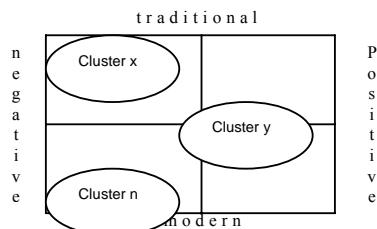


Fig. 2 Positioning of group stereotypes against the four pure types

This positioning also allows for studying potentially contrasting visions of different groups on the accountant.

C. Third step – stereotypes and nuances

The most insightful part of the analysis will be to compare the number of clusters and their characteristics between different groups so as to analyze the existing similarities and differences. This analysis will “color” the image of the accountant and the stereotypes identified by each category.

For each category it is thus interesting to identify which is the dominant view in respect with the stereotypes already discussed in literature, or to discuss if the image is strictly positive or strictly negative for some groups, or it is a more “nuanced” image. We expect that one or several “core” stereotypes could be identified at the context (country, region etc.) level, with smaller or more important nuances for each group. Fig. 3 exemplifies the analysis of a core stereotype.

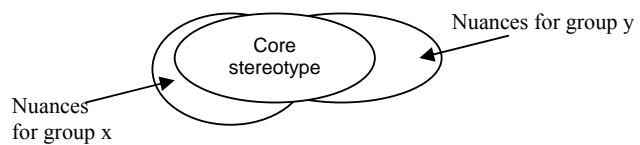


Fig. 3 Analysis of core stereotypes

It will be interesting to compare the results thus obtained with the image promoted by professional bodies or big accounting firms through images, declarations and speeches, and public publications.

Also, the results should be analyzed in the light of the personal characteristics of those aiming to a career in accounting. Several studies [1], [3], [9], [15] show the implications of stereotypes for the choice of a career in accounting. For example, Ameen et al. [3] discuss the oral communication skills and show that because the profession is seen as not possessing good communication skills, students who choose this career do not possess these skills.

IV. CONCLUSION AND IMPLICATIONS

There are three broad considerations that motivated our study. Firstly, there are many papers insisting on the importance of the accountant's stereotype for the accounting profession and for academia. Secondly, many of the recent studies take into consideration only one group of actors or one source of data when analyzing the accounting stereotypes, while differences between the images constructed by different groups are apparent. Thirdly, little is known about the accounting profession in other contexts than the Anglo-Saxon one. Our aim was to develop a framework to be used in future empirical studies for the analysis of the accountant's stereotype in different contexts (country, region etc.).

We anticipate that results in different context (country, region) and their analysis will be of major interest. Factors such as the globalization, the process of convergence of accounting and of the actions of professional bodies, or the development of IT are factors that may lead to uniformity in the profession and to a common role or view of the accountant. On the other hand, the cultural (national) factor, the lack of social knowledge about the accountant's work, the differences in the accountant's work in different types of companies are strong factors leading to differences.

The implications of these contrasting factors in the case of a particular context can be exemplified by the following setting. We know on the one hand that accountants in the public practice have a better image than accountants in business [8]. We expect that this will be confirmed in Romania, as for example students aim at working in big auditing firms, and the ones that actually work for such firms have a better position in society. On the other part, Alev et al. [2] among others analyze the gender issue and conclude that in Turkey accounting is considered more a 'male occupation'. In Romania the majority of accounting students are females (in proportion of 70-80%) and we can hence expect to have very different results.

We consider that future empirical and critical research is needed to fully understand the stereotypes of accountants and their nuances, in different countries. Empirical research is useful because of the ability to generalize and compare the results, but further critical, qualitative studies are useful to understand how perceptions are developed and how they can be modified, as also suggested by Wells [15].

This model could be employed and developed also for other professions (doctors, lawyer, engineers etc.), because each profession is preoccupied by its public image.

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