Mirror, Mirror On The Wall
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Abstract

**Purpose** - Drawing on social psychology theory, this paper identifies and analyses the perceptions of accounting and accountants held by accountants themselves.

**Design/methodology/approach** - Individual perception data were collected through questionnaires and interviews with accountants from the corporate, public practice and the not-for-profit sectors, along with ‘Chartered Accountants’ who no longer work as accountants.

**Findings** - While there was significant variation in these accountants’ perceptions of accounting which reflected the diversity of duties they performed, there appeared to be a common link in terms of the compliance-based focus and repetitive nature of an accountant’s work. These findings suggest that the targets of the accounting stereotype may contribute to the stereotype formation and maintenance.

**Research Limitations** - There are a small number of participants in this study and this limits the ability to generalise the findings.

**Practical Implications** - These findings have important implications for the profession in how it communicates or promotes the role of the accountant in the 21st century. Failure to respond may result in the recruitment of future accountants who lack the skills and capabilities required of accounting and, the loss of work to other business professionals.

**Originality/Value** - This study responds to criticism, that little is known about how and why the accounting stereotype is formed and how the stereotype target (the accountant), may contribute to the perceptions people have of accounting.