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.

Keywords: perceptions of accounting, accounting stereotypes, stereotype targets.

Article Type: Research Paper
Introduction
Stacey (1958) claimed that the image of the accountant as portrayed in novels, poetry and drama “is not a very flattering one ..”. These views were endorsed by Beardlsee and O'Dowd (1962) who found that college students’ perception of accountants was so negative as to lead the researchers to question whether “the accountant is alive”. Nearly twenty years later, the accountant was still perceived as meek, impersonal, boring, unattractive, independent, conservative, meticulous and unimaginative (Shackleton 1980). These perceptions have been found to be an over-generalisation which derives from perceptions of accounting as a scorekeeping activity, which in the opinions of accountants and researchers (Albrecht and Sack 2000) does not reflect the duties performed by accountants in the 21st century. Despite the role of the accountant having undergone significant transformation as a consequence of changes in the business environment (Hopwood 1994; Albrecht and Sack 2000; Parker 2001), these negative perceptions are apparently unchanged (Parker 2000; Coate, Mitschow et al. 2003; Brass 2004; Byrne and Willis 2005).

Brass (2004) argues that accountants are to blame for these misconceptions as they have never attempted to correct the ‘scorekeeping’ image which is widely held. Eberhardt and Fiske (1996) found that the possibility of targets being able to significantly influence stereotypers had been neglected by researchers. This situation is surprising given researchers have shown that targeted individuals themselves may assist in perpetuating the stereotypes directed against them (Tajfel 1981). Eberhardt & Fiske (1996) further claim that research carried out on targets has not examined how individual targets influence stereotypers thus providing the motivation for this study.
This investigation makes connections between accounting and the social psychology theory of stereotyping in relation to how accountants construct their understanding of accounting thus providing insights into how they might represent that understanding to others. The paper is organised as follows. First the general literature on stereotype theory which is drawn mostly from social psychology is reviewed, followed by the literature on perceptions of accounting and accountants. The research design is then explained, followed by findings from the study of accountants’ perceptions of accounting and accountants. Discussion and integration of theory conclude the paper.

**Stereotype Theory**

To understand how occupational groups such as accountants are perceived, it is first necessary to understand how and under what influences perceptions develop. The cognitive process of forming perceptions about groups of people involves the assignment of labels to groups. These labels are called stereotypes. Stereotypes arise from and are maintained by the way we think and feel and they influence interactions and relations in subsequent encounters with group members (Mackie, Hamilton et al. 1996). Tajfel (1969) and Tajfel and Turner (1979) argue that stereotyping provides a simple structure which confers a greater sense of predictability and orderliness. Mackie, Hamilton, Susskind, and Rosselli (1996) suggest that there are four key features of a stereotype. The first is that the stereotype is a cognitive structure that resides inside the head of individuals. Second, the terms “knowledge, beliefs and expectations” are inclusive terms in that they are not limited to traits but instead include attitudes, roles and behaviours of the group. Third, they relate to the target which consists of two or more people who share the said characteristics, with the number of groups limited only by the number of identifiable group characteristics.
The fourth feature affects, is the mental stimulus which activates the stereotype in memory and is key to understanding the formation and functioning of stereotypes (Mackie, Hamilton et al. 1996).

Individuals thus become grouped according to a series of traits, which reduces the need for each individual to be considered separately. Pendry and Macrae (1994) suggest that the making of group-based inferences which are easily accomplished avoids the task of integrating the unique characteristics that individuals possess. This reduces the information-processing load and individuals are not lost as they have been allocated group characteristics. The key disadvantage of this approach, however, is that it does result in information loss as it fails to recognise individual differences. The propensity of researchers to describe perceptions of accountants and accounting as stereotypes, while ignoring psychology researchers’ suggestions as to possible interventions and strategies for changing stereotypes more generally, is a point of concern. However, psychology researchers do acknowledge that they have failed to share their findings with target groups and have not always involved target groups in their studies (Eberhardt and Fiske 1996). Targets have traditionally received limited attention as they do not control resources and are therefore considered to have limited influence on the social environment (Eberhardt and Fiske 1996). A further reason why targets have not received attention is that most of the researchers have been members of groups which have not traditionally been the subject of stereotypes or the victims of prejudice.

Understanding stereotypes involves a three-step process. In the first step, perceptions are identified and analysed according to their form, that is, whether they were group schemas, group prototypes or exemplar models (Stangor and Schaller 1996). Group schemas are abstract knowledge structures that specify the defining attributes or characteristics of a social group. Schemas act as filters and influence the information
which is collected and retained. Stangor and Schaller (1996) further claim that it is easier to store stereotype-confirming rather than disconfirming information as it better fits within the schema. The key limitation of this approach is that it does not make clear predictions about how one should measure stereotypes independently of the schematic effects themselves and therefore lacks specificity (Stangor and Schaller 1996). Group prototypes, on the other hand, are “mental representations consisting of a collection of associations between group labels” (Stangor and Schaller 1996). These are similar to group schemas except that they exist at a lower and more specific level of representation. As a consequence, stereotypes can be measured by the extent to which traits are activated on exposure to category labels. The remaining category, exemplar models, occurs when actual experiences of specific positions are activated. In this situation, the participant provides a response which relates to specific roles with which they are familiar and associate with accounting.

The second step identifies the reasons for their formation. The two basic functions of stereotypes are epistemic (the need to know, understand and predict others) and second, esteem related (Stangor and Schaller 1996). The epistemic function of stereotypes is to explain and predict the social world, thus facilitating the provision of useful information about others (Oakes and Turner 1990). In this sense, stereotypes may be used to explain behaviour based on membership of predetermined categories or to predict category membership based on actual behaviour. The use of categories also enables people to differentiate between groups. This function is dependent on an individual’s motivation to commit cognitive resources to the target group and will influence the category form. The esteem related function of stereotypes creates categories to differentiate oneself from others, leads to the creation of in-groups and out-groups and is driven by the desire for self-advancement.
The final step identified the mechanisms that contributed to their formation, whether cognitive, affective, socio-motivational or cultural process. The cognitive mechanism in stereotype formation begins when people are categorised into groups. The process of categorisation involves identifying two or more people as a group which is distinct and separate from other groups. In an effort to handle successfully all information processing demands and to avoid information overload, people identify the similarities and differences among various stimulus events and then group those stimuli into categories. Part of this cognitive efficiency occurs when attributes are assigned to an individual by virtue of membership of the group even in the absence of empirical evidence.

Affective mechanisms, which lead to the formation of perceptions, become activated when certain groups become the focus of attention. Mackie et al. (1996) claim that an extensive literature attests to the fact that repeated and un-reinforced exposure to a stimulus will enhance attitudes to that stimulus.

That socio-motivational mechanisms work to identify the relative standing of groups is seen as a key motivator in the development of stereotypes (Mackie, Hamilton et al. 1996). According to social identity theory (Tajfel and Turner 1979), people’s membership of groups contributes to their self esteem, and therefore individuals are motivated to maintain a positive social identity through the groups to which they belong.

Another mechanism for stereotype formation is cultural influence. Whereas other mechanisms highlighted stereotype formation by exposure and individual experience, cultural stereotypes are socially transmitted to and accepted in pre-packaged form by the perceiver. Hence, they are socially learned. Subjects who receive stereotypes intact before learning about individual members of a group are more likely to use...
stereotypic information to make judgements (Smith and Zarate 1990) such as career selection, and perceive less variability in the group overall.

The research that has focused on targets does not examine how individual targets influence stereotypers – instead it has studied how stereotypes influence targets by bringing about negative consequences for targets, eliciting target behaviour which sustains the stereotyping process and gives rise to protective self esteem mechanisms (Eberhardt and Fiske 1996). Researchers have shown that targeted individuals themselves may assist in perpetuating the stereotypes directed against them (Tajfel 1981). Tajfel (1981) further suggests that subordinate group members sometimes internalise dominant group members’ negative perceptions of them.

The Accounting Stereotype

Perceptions of accounting and accountants consist of “a complex set of interwoven technical and personal images that differ across groups of observers and evolve over time” (Enis 1998). Bougen (1994) suggests this complexity is due to the blurring of the personal characteristics of members of the profession with the requirements of tasks they are assumed to perform.

The link between personality, characteristics and appearance, perceived skills and capabilities and duties performed, and career choice factors is explained by Holland (1973) who suggests an individual chooses an occupation in an attempt to fulfil a way-of-life within the context of work. Observed in this light, vocational interests are expressions of personality. Individuals tend to make occupational choices which place them in environments compatible with their predominant personality characteristics. As a consequence, a stereotype may become a self-fulfilling prophecy (Stangor 2000).
Research relating to perceptions of accounting and accountants has been carried out, but there are gaps. According to the AICPA (2000), most high school and college students cannot accurately describe the work of accountants, their responsibilities or the opportunities available in the accounting profession. Numerous studies of university/college students’ perceptions of accounting and accountants exist (Taylor and Dixon 1979; Imada, Fletcher et al. 1980; Inman, Wenzler et al. 1989; Chacko 1991; Dodson and Price 1991; Cory 1992; Holt 1994; Fisher and Murphy 1995; Warnock 1997; Enis 1998; Mladenovic 2000; Jackling 2002; Jeffrey 2002; Teixeira 2002; Coleman, Kreuze et al. 2004; Hunt, Falgiani et al. 2004; Enis 2006; Erickson 2006; Jackling and Calero 2006). High school students’ perceptions have also been analysed (Dodson and Price 1991; The Gallup Organisation 1991; Jeffrey 2002; Byrne and Willis 2005; Hartwell, Lightle et al. 2005). A common finding from all these studies is the focus on the scorekeeping role of accounting.

Hazell (1998) claims that accountants are not sure themselves about what they do. Cobbs (1976) belittles the profession for failing to inform the public on what accountants do and questions the ability of the profession to do so. Twenty four years on, the ineffectiveness of professional body advertising is still being blamed for this lack of understanding and poor perception (Smith and Briggs 1999; Parker 2000). McMurdy (1997) suggests the language used by accountants is confusing the public and keeping them in the dark as to what accounting is about. Perry (2000) found that 32% (in a sample of 200) of finance directors surveyed were embarrassed at being associated with accountants. There is evidence of the professional accounting journals publishing articles which sought to persuade accountants that the negatively held perceptions of accounting were not true (Anonymous 1978; McNairn 1978; Queenan 1988; Adkins, Louwers et al. 1998; Satava 1998; Madden 1999; Perry 2000; Banks 2002; Anonymous (CPA) 2003).
Some even advised accountants who may be unhappy in their work that they are well qualified to pursue other careers (Carter 2003; Danziger 2004). Perhaps this was an attempt to prevent these negatively held perceptions from becoming self-fulfilling.

Given that the targets of stereotypes may in fact contribute to the formation of stereotypes (Tajfel 1981; Eberhardt and Fiske 1996), it is surprising that there do not seem to have been any studies of accountants and the perceptions they have of their own work. For example Warren and Parker (2009) found that despite there being an “array of role and image definitions promulgated in the professional and general press, by accounting associations and firms and through the general media”, little is known “about the ways in which accountants as individual professionals, develop and sustain their own personal and professional identities”.

While much research has been undertaken to verify other people’s perceptions of accounting and accountants and the accuracy of those perceptions, there has been little research into how accountants construct their understanding of accounting, or of how they represent that understanding to others. Answering this question may help us understand whether accountants themselves might contribute to the accounting stereotype.

Research Design

Much of the previously discussed literature favours a hypothetico-deductive mode of enquiry based on proposition-testing (Saemann and Crooker 1999; Allen 2004; Byrne and Willis 2005) and, to a lesser extent, experimental methods (Marr 1999). As a consequence, how accounting and accountants are perceived by others is well described, but how accounting and accountants are perceived by accountants themselves, is not. The significance of this research is that it provides an
understanding of how accountants construct their understanding of accounting in order to understand how they represent accounting to others.

As a consequence this study seeks to answer the following research questions:

R1: How do accountants construct their understanding of accounting?
R2: How do accountants represent accounting to others?

Participants

Data on accountants’ perceptions of accounting and accountants was collected from four different groups of accountants based on the sector in which they perform accounting duties. These groups included accountants in public practice, corporate sector, the not-for-profit sector, and vocational activity that did not involve the performance of accounting duties. The reason for examining these four distinct groups was to better understand the influence of the duties performed on the accountants perceptions’ of accounting and accountants, as this may have an influence on the formation of others’ perceptions of accounting and accountants. Particular areas of interest included first, ascertaining the perceptions accountants held of themselves and the duties they performed and second, what had influenced the formation of those perceptions.

It was planned to include four participants from each sector. One of these participants unexpectedly turned out to be an accountant whose key vocational activity did not involve accounting, thus creating five participants in this group and taking the total number of participants to seventeen. The accountants interviewed worked in Auckland, New Zealand’s acknowledged business capital. Auckland is New Zealand’s largest urban area and is home to approximately one-third of the nation’s population. While most of these participants trained to qualify as accountants upon leaving high school, one participant undertook retraining part way through his working life. Fifteen participants completed their academic qualification
requirements in New Zealand. Fourteen hold CA\(^2\) status with the NZ Institute of Chartered Accountants while one holds ACA\(^3\) status. A further participant held ACCA\(^4\) membership, and one participant had no affiliation with any professional accounting body.

**Data Collection**

As the perceptions both within and between different groups may differ, it was necessary first to identify each participant’s perception and then try to ascertain how and why their perceptions were formed. While quantitative approaches to data collection have been used extensively for identifying what people perceive, qualitative data collection is more effective at identifying why those perceptions are held and what influenced their development (Marshall and Rossman 2006). The adoption of a qualitative approach enabled the researcher not only to describe the perceptions people construct but also to explore why these perceptions exist.

Data collection occurred in two stages. The first stage required the capture of data about people’s perception of accounting and involved the completion of a questionnaire by all participants. The structure of this technique facilitated the comparison of participant responses in an effort to identify the extent to which perceptions were consensually shared. The second stage involved identifying how and why those perceptions were formed and involved interviews which provided the data to profile participants career choice decisions and undertake perception analysis. The relationship of these techniques to the research questions is illustrated in Figure I.

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\(^2\) CA - Chartered Accountant  
\(^3\) ACA – Associate Chartered Accountant  
\(^4\) ACCA – Associate Chartered Certified Accountant
Questionnaire

The questionnaire was extracted, with permission, from a survey developed by Saemann and Crooker (1999) to measure perceptions of the accounting profession (PAPI) among university students in the United States of America and was subsequently used by Byrne and Willis (2005) in Ireland to measure high school student perceptions of the work of accountants.

The instrument included 36 pairs of adjectives that represent opposing views. A five-point scale was placed between each pair of adjectives and respondents were asked to express their strength of opinion in a particular direction. Approximately half the pairings were reverse coded to promote a neutral perspective on the part of the researcher. The key motivation for utilising this technique was to facilitate cross sub-group comparison of response data. However, one limitation of this approach was that the questions were limited to identifying variables that influence the perceived nature of work performed by accountants. Another limitation of this approach is that it assumes that the participants have the motivation and cognitive capacity to attribute 36 category descriptors to accounting and accountants. Yet a further limitation is the use of researcher-supplied category labels rather than the participants’ labels to define perceptions, and hence the responses may not provide an accurate representation of the participants’ own understanding of accounting and accountants.

Interviews

The second stage of the data collection process involving semi-structured interview with the accountants took place after completion of the questionnaire by each participant. The reason for using these semi-structured interviews was to permit identification of not just the variables that influence perceptions of the work of accountants, but also to describe happenings and behaviours and to explore why they occur (Marshall and Rossman 2006). Interview responses were recorded and
transcribed by an independent third party. Interview times averaged twenty-three minutes.

**Data Analysis**

In this study, data analysis involved identifying similarities and differences between sub-group and individual level responses. Interview data was coded and related back to the individual perceptions identified through the questionnaire. It was then recoded for extraneous commentary which could otherwise inform the study. In so doing, two forms of triangulation were applied. The first involved use of both the questionnaire and interview to collect data on the respondents’ perceptions. Individual questionnaire and interview responses were compared for consistency and examined to ascertain whether the interview responses informed the researcher’s understanding of the questionnaire responses. The second form of triangulation involved the use of data from different sources, i.e. the sub-groups. In this instance, interview responses from within sub-groups were compared. Across group analysis was also conducted. The purpose of this analysis was to locate evidence that the perceptions were consensually shared. The responses to the interview questions were then analysed through a theoretical framework of stereotype analysis using a three-step structure which is illustrated in Figure II. Further analysis of the interview responses describing accounting enabled common themes relating to the category labels created by the participants to be identified. These category labels were further analysed in terms of their context and role specificity in an attempt to ascertain the extent to which overgeneralised exemplar models were used to represent participant perceptions of accounting.

*Insert Figure II about here*
Results from the above analyses were used to identify the dimensions of the popular accounting perceptions, how these perceptions appear to have developed and the forces that have lead to their development. Further analysis concentrated on who adopts which perceptions and what perpetuates these perceptions. The final consideration was whether these perceptions were consensually shared, and if so how.

Data Reliability and Validity

The quality of a study in terms of both the research methods and findings is influenced by the procedures employed in the collection, analysis and reporting of data. Bryman and Bell (2003) suggest that the following design features (which have been utilised in this study) will contribute to the overall reliability of the data: interview protocols, full transcription of interviews by a third party, triangulation of data and opportunity for transferability of findings.

Three design features contributed to the validity of the findings. First, triangulation involving the application and examination of multiple data sources and different collection methods in the investigation of a single question (Patton, 1990), enhancing the validity of the findings. The second feature was to relate the emergent findings to stereotype theory, strengthening internal validity. The third significant design feature included the use of participant sub-groups, improving external validity.

Findings

Questionnaire Results

This section seeks to identify the degree of consensus between participants regarding the characteristics which most accurately reflect the work performed by accountants. The Likert scale responses to the matched pairs were reduced from a five-point to a three-point scale highlighting either a preference for one of the matched pairs or neutrality. From this reduced scale, every pair of items received support from one of
the seventeen participants for the minority view. The minority view being a response, which was contrary to the view held by the majority of participants. In total, there were 74 identified minority responses. Thirty-six of the minority responses (49%) were made by just three participants. From the interviews, it was ascertained that these three participants who held the position of CFO did not perceive themselves to be accountants and their questionnaire responses reflected their perceptions of their role as a non-accountant. Table I shows the matched pairs for which there was general agreement among the accountants. The underlined item in each line was the preferred item.

**Insert Table I about here**
The items marked * identify characteristics which describe how the work of accountants is regarded rather than a description of the duties themselves. These results show that there was general agreement among the accountants on 24 of the 36 (67%) items. Interestingly, the underlined characteristics, excluding those marked with an *, are all consistent with the accounting stereotype.

There was no agreement among the overall group on the items listed in Table II.

**Insert Table II about here**
That there was no agreement among the participant accountants on these items is perhaps symptomatic of the varied range and nature of duties performed by accountants and hence the varied perceptions that accountants have of their own work. The diversity of these perceptions is further demonstrated in Table III which identifies item consensus within participant sub-groups for the remaining items.

**Insert Table III about here**
General agreement among accountants in the not-for-profit sector accounted for a further 8 items, bringing overall consensus for this sub-group to 32 items (89%). One of these (fascinating) was a minority perception relative to other sub-groups. This sub-group had the second highest (19/74) number of minority views, but these were significantly fewer than the corporate sector accountants with 34 minority views.

For accountants in public practice there was general agreement for a further 5 items, bringing overall consensus for this sub-group to 29 items (81%). This sub-group had the second smallest number (12/74) of minority views from the survey items, which is also consistent with the high number of consensus items for this sub-group, - this suggests that this sub-group had the most consistent perceptions of accounting and accountants.

There was agreement among the non-practising accountants for a further 4 items, giving an overall consensus for this sub-group of 28 items (77%). Interestingly, this sub-group which had moved on to other careers had the smallest number (9/74) of minority views from the questionnaire items, reflecting a high level of agreement on each of the items and thus suggesting less diverse perceptions.

There was agreement among the corporate sector accountants for a further item. This item (Efficiency vs Effectiveness) was a minority view relative to the remaining sub-groups. One possible explanation for this minority view is the link between efficiency, cost control, profit and return on investment and hence effectiveness in the corporate sector whereas in the other sectors this direct link may not exist. This sub-group had the highest number (34/74) of minority views from the survey items which included the two of the three CFOs who did not perceive themselves to be accountants.
Principal component analysis undertaken in the Saemann and Crooker (1999) study identified four factors: structure, precision, interest and solitary. The Byrne and Willis (2005) study also identified four factors: definite, precise/thorough, interesting, and compliance driven/rules based. The accountants’ responses to each of these five factors revealed general agreement that accounting was, structured/definite, precise, interesting and to a lesser extent compliance driven. There was, however, no agreement among the participants in this study as to whether accounting was solitary or involved interaction with others. These findings appear in Table IV.

**Insert Table IV about here**

These results suggest that the participants’ perceptions of accounting for factors 1 and 2 are consistent with the generally held stereotypical scorekeeping view of accounting that it is structured, definite and precise. While these participants perceive this work to be interesting the publicly held view is that it is these characteristics which result in the perception of accounting as boring.

Overall the lack of consensus on 12/36 items suggests that accountants do not have a very consistent perception of accounting and that each participant has a perception of accounting which does not recognise all duties performed by accountants.

**Interview Results**

This section, using data from the interviews, seeks to identify the perceptions participants hold of accounting, profile their career choice decision to become accountants, and provide an explanation for the consistency of responses from participants and the more diverse responses across each of the sub-groups.

**Public Practice Accountants**

All four participants were motivated to consider an accounting career by friends or acquaintances who were working as accountants, but only two of the four participants
would, with the benefit of hindsight, have made accounting their career choice decision. Three of the four participants indicated that their perception of accounting now was no different from when they commenced their career over 15 years ago. The fourth participant, however, was attracted to an accounting career as she perceived accounting to involve scorekeeping, a task she enjoyed at that time. Despite this response, the accounting work undertaken by all four participants appeared to have lived up to expectations. The highlight of the public practice accountants’ work was client contact.

**Corporate Sector Accountants**

The motivations of two of these participants for selecting a career in accounting were job opportunities and rewards. All four participants believed that their perception of accounting was significantly different from when they made their career choice decision in that there was less emphasis on scorekeeping. Despite the evolution of their perceptions, they all suggested that their work as an accountant had lived up to expectations. It should be noted, however, that in some cases expectations had not been high. Disturbingly, none of the four participants indicated they would choose accounting if they had to make a career choice decision now, endorsing the findings of Albrecht and Sack (2000).

One of these participants embarked on a career in accounting due to the financial rewards, and now felt trapped in the career due to her dependency on these rewards. This same participant believed that by having the ‘feeling’ rather than ‘thinking’ characteristic in the Myers-Briggs Type Indicator, she did not have the appropriate personality to be successful as an accountant. She further explained that the absence of the ‘feeling’ characteristic caused her to overcompensate for this deficiency in her relationship with her peers and subordinates and that this tendency to overcompensate resulted in her being disliked by them. This response is consistent with the findings
of Kovar, Ott, and Fisher (2003) who suggest that a ‘thinking’ characteristic may be necessary to be successful as an accountant. Two of these participants who occupied the position of Chief Financial Officer (CFO) did not perceive their duties as being accounting instead suggesting that accounting duties were performed by their staff.

**Not-for-Profit Sector Accountants**

Each of the four believed that their perceptions of accounting were no different now from when they had started, their career in accounting had lived up to their expectations and, if making a career choice again, they would still select accounting. Only two of the four specifically planned a career in accounting. Factors which influenced career choice were varied. Of particular note, three of the not-for-profit sector participants in this sub-group offered contextual examples within their organisation when making responses to questions. These responses indicated a high level of passion for their particular organisational contexts rather than just the accounting process itself. This passion and the not-for-profit nature of the organisations for which they worked might explain why these participants expressed a minority view by describing accounting as fascinating. One of these participants who was a CFO did not perceive his duties as being accounting related.

**Non-Practising Accountants**

Success and enjoyment in the study of accounting at tertiary level (before a major had been selected) was identified as a career choice influence by two participants, while another participant was influenced by a public practice recruitment event. Four of the five participants were currently in general management roles and the fifth was selling real estate. Three of these participants moved from their accountant roles to general management roles within the same organisation. Only two of the five participants had the same perception now of accounting as when they had embarked on their careers and the work of an accountant had lived up to expectations for only
two of them. Three of the five said they would choose accounting studies if they were to make a tertiary study choice decision again. However, four of the five would not consider a return to an accounting career. Despite their reluctance to undertake an accounting career, all five participants retained their professional accounting affiliations.

Of particular note, all the participants in this sub-group offered examples within their own organisational context to illustrate their responses.

Overall, the findings confirm that these accountants constructed an understanding of accounting based on their own personal experiences and overgeneralised these experiences to represent all accounting activities, thus resulting in a diverse range of individual perceptions of accounting.

**Perception Analysis**

Mackie et al. (1996) suggest that “like most social psychological phenomena, stereotypes are over-determined”. This means that stereotypes develop from multiple processes. These authors suggest that the content and organisation of stereotypes are influenced by the separate and combined influences of cognitive, affective, socio-motivational and cultural mechanisms operating in social settings.

Using response data from the interviews this section provides insights into the nature of the accountants’ perceptions of accounting and explains how and why these perceptions appear to have been formed.

*The nature of the perceptions*

Stereotypes can be measured by the extent to which traits are activated on exposure to category labels. This sub-section analyses the structure of the categorisation used by the accountants in forming their perceptions of accounting.
In the interviews, one of the public practice accountants, one not-for-profit sector accountant and three non-practising accountants appeared to categorise accounting and accountants using group schemas to classify accounting and accountants. Group schemas are the broadest of the category labels and are noted for their generality and outcome focus which discourages sub-categorisation. For example, one participant responded that the role of accountants was to “supply a list of services and products to clients to try and maximise and retain their wealth” while another said it was “adding value to the business”. Two key features of these responses were that they focused on the outcomes achieved from the work of accountants rather than the duties performed (processes or outputs) and were more inclusive as they lacked specificity.

The nature of the perceptions formed of accounting and accountants by all of the corporate sector accountants, three of the public practice participants, three of the not-for-profit sector participants and two non-practising accountants appeared to be consistent with group prototypes. They have provided detailed and specific descriptions and categories of the role of accountants, by describing duties performed in terms of processes and outputs rather than the outcomes achieved. Examples of group prototypes provided by participants included process based categories such as “they track historical data”, “prepare tax returns”, “record past events”, “present historical information” or “control the assets of an organisation” while other participants provided functionally-based categories such as “auditing”, “management accounting” and “taxation”. The problem with group prototypes is not so much their content but rather the absence of content which by default is excluded from the category label. Interestingly, group schemas appeared to be context dependent while group prototypes were perceived independently of context but still associated with past and current duties (i.e. roles) performed as an accountant.
In structuring their understanding of accounting and accountants, the participants created three different sets of categories: duties performed, functional responsibility and outcomes achieved. Each successive set of categories has less specificity than the previous set and hence provides some insight into the rationale for these perceptions. Of particular note, only two practising accountants categorised accounting in terms of outcomes while three of the five non-practising accountants categorised accounting in this manner. The remaining participants focused on accounting outputs and processes. This finding is consistent with criticisms of accountants that they are “process focused” and “cannot see the big picture”, as stated by one of the participants.

The remaining category of exemplar models are used to represent understanding when actual experiences are activated in memory. In this situation the participant would provide a response which relates to specific roles with which they are familiar and which they associate with accounting. It was no surprise that participants did not create exemplar models in their responses as their understanding of the range of accountants’ duties extended across multiple contexts and roles. It therefore became more cognitively efficient to structure their understanding of these experiences as group schemas or group prototypes, as found above.

The motivation to form these perceptions

As motivations for categorisation may influence perceptions, this section considers why participants may have formed the perceptions they held of accounting. As discussed earlier, Stangor and Schaller (1996) suggest there are two motivations for stereotyping or categorising. The first is the need to know, understand and predict others (epistemic), and the second is to privilege oneself from others in society through the creation of in-groups and out-groups (esteem-related).
While all seventeen participants were motivated to categorise their understanding of accounting and accountants with varying levels of detail, sixteen of them went further to privilege accounting above other occupational groups despite some of these participants actually working in other occupational groups. For example all except one of the 17 participants maintained their affiliation with a professional accounting association this included all participants no longer working as accountants and the three CFO’s who did not perceive their role to involve accounting.

The esteem-related function of stereotypes creates categories to differentiate oneself from others and leads to the creation of in-groups and out-groups and is driven the desire for self-advancement. As discussed above, the uniqueness for some participants was their scorekeeping and compliance related work. While many business professionals besides accountants seek to “add value” to an entity, the point of difference for accountants is that they usually satisfy the entity’s compliance obligations which sets them apart from other business professionals. The accountant participants also believed that their clients held a similar view regarding their compliance role.

Membership of a professional accounting body with a protected title is further evidence of the esteem-related function for sixteen of the participants. Interestingly, all five non-practising accountants still maintained their professional membership after ceasing to work as an accountant and one of these participants indicated that his professional accounting designation promoted his integrity and ethical behaviour in an industry where these competencies were perceived as lacking.

How the perceptions are formed

As discussed earlier, the content and organization of stereotypes are influenced by the combined effects of cognitive, affective, socio-motivational and cultural mechanisms (Mackie, Hamilton et al. 1996). These mechanisms make stereotypes easy to confirm
Cognitive mechanisms are used to identify the similarities and differences among various stimulus events and then group those stimuli into categories. In this study, the participant perceptions were influenced by five stimulus events. These events were: decision-making (9), compliance (4), scorekeeping (2), planning (1) and provision of advice (1). Of particular note is the greater specificity of activity implicitly associated with compliance and scorekeeping related work. The three participants who held the position of CFO did not perceive strategic planning as an accounting function, and because of the strategic nature of their role distanced themselves from the role of an accountant.

Effective mechanisms operate when perceptions become activated as a consequence of exposure to a repeated and unreinforced stimulus when certain groups become the focus of attention. For a number of accountants, this stimulus was the repetitive, compliance-based scorekeeping nature of their work. Hence the perceived unpleasant nature of compliance and scorekeeping work provided the stimulus to activate perceptions of accounting for these participants. Nine of the seventeen accountant participants described the work of accountants in this manner.

While socio-motivational mechanisms might have influenced a number of the participants in their career choice there was no evidence that these mechanisms continued to influence the participants perception of accounting.

The final mechanism for stereotype formation is cultural. Family, friends and the media appear the most powerful transmitters of cultural stereotypes. As a consequence of their experience of accounting duties in their day-to-day work, there
was little evidence that any participant’s current perceptions of accounting were influenced by earlier-experienced cultural mechanisms. These findings confirm that most participants’ perceptions of accounting were related to the duties they personally performed and were very specific thus confirming the influence of repeated exposure to a stimulus on perception development. One of the possible motivations for the high level specificity in these perceptions was to distinguish themselves from other staff in their organisation by identifying with duties that only they performed. This was also the most likely explanation for the three CFOs who did not perceive their duties to be those of an accountant. As a consequence, it was found that when accountants represented their individual perceptions of accounting to others, this representation was then overgeneralised by the public at large to represent all aspects of accounting.

Discussion

The purpose of this investigation was to understand how accountants constructed their understanding of accounting and represented this to others. The currently-held perception of accounting for ten of the participants was reported as significantly different to when they made their career choice decision. This finding supports claims by Albrecht and Sack (2000) that there is misinformation or a lack of information about what accounting is and the nature of the duties performed by accountants. Only two people made a career change decision to embark on a career in accounting and only seven of the participants would consider a career in accounting if they were to make that decision again. Despite these participants having a low regard for accounting as a career, sixteen of the participants maintain membership of a professional accounting association thus acknowledging the perceived status of the profession.
The eleven participants who ‘defaulted’ into a career in accounting were drawn by the interest and enjoyment derived from their tertiary studies of the subject. However, their subsequent work experience reportedly did not live up to their expectations. Interestingly, most participants did not perceive their studies to involve repetitive month-end work and yet this work was perceived as of the most disliked and negative feature of the duties performed in the workplace particularly by those participants who no longer worked as accountants.

The results from the questionnaire, which was based on researcher supplied category labels, found that the participants generally perceived accounting to be structured, definite, precise, compliance driven and interesting. While these findings were supported by the interview responses, participants collectively described a diverse range of roles undertaken by accountants which included descriptions of accounting in terms of processes, outputs and outcomes. The two characteristics common to the accountants’ understanding of accounting were the scorekeeping process and the compliance based focus of their work. It is possible that the use of these characteristics provides the basis on which these accountants differentiated themselves from other business professionals. In doing so they identify a point of uniqueness which enables them to create client dependency and hence a basis for promoting their own importance. According to social identity theory, this behaviour contributes to their self esteem (Tajfel and Turner 1979). These findings in turn support the claims by Usoff and Feldman (1998) and Inman et al. (1989) that the profession, may in fact be recruiting people who lack the required skills and capabilities to perform the duties of accountants and that the stereotype may become self-fulfilling.

When asked to describe the duties performed by accountants, only five participants (including four of the five non-practising accountants) described accounting in terms
of outcomes, thereby providing abstract descriptions which are referred to as group schemas. The benefit of describing accounting in terms of outcomes is that it reduces category specificity which in turn reduces the opportunity to restrictively limit the breadth of the category label thus enabling the diverse range of duties performed by accountants (Parker 2001) to be acknowledged.

The remaining twelve participants sub-categorised accounting work by role either in terms of function, for example: taxation; auditing; and management accounting or by processes performed which lead to the preparation of outputs with a heavy compliance emphasis. In each case these findings are consistent with claims by Pendry and Macrae (1994) that the making of group-based inferences which are easily accomplished avoids the task of integrating the unique characteristics that individuals possess. In addition, some of these participants were seeking to distance themselves from or align to one or more of these sub-categories, thus creating in-groups and out-groups within the overall career category. These findings lend support to claims by Tajfel and Turner (1986) that people attempt to create a superior image of their own social group and hence increase their self esteem. Evidence to further support this claim is provided by the five non-practising accountants and the three CFOs who sought to distance their role from that of an accountant. Despite maintaining membership of professional accounting associations they did not perform scorekeeping or compliance related work which they perceived to be a key role of accountants. This finding is further endorses their questionnaire responses where 36 of the 74 dissenting responses came from these three participants thus confirming a very narrow perception of accounting.

The problem with output and process focused perceptions which are examples of group prototypes is not with the perceptions themselves but rather with what is ignored and hence excluded from the perceptions. By restricting perception attention
to specific roles, other possible roles are excluded. As a consequence, a limited definition of accounting is used to represent all areas of accounting. From this overgeneralisation the stereotype is born.

There appeared to be a general consensus among all participants that they were perceived by non-accountants as either compliance focused i.e. “a necessary evil” or a hindrance i.e. “roadblocks to progress” and “the providers of bad news”. This finding is perhaps not surprising given that accountants themselves perceive that accounting is compliance focused. The strength of this view appeared to be influenced by the perceived distance of the accountant from the core business activity of the organization they supported. The three participants working in very large organizations which distributed their accounting staff throughout the organization perceived greater support for their work from non-accounting staff than did the remaining participants. Their explanation for the more positive perception was the greater exposure of their accounting staff to the operational staff, supporting the contact hypothesis which suggests that contact with stereotype target informs understanding of and subsequent relations with the target (Hewstone 1996).

**Conclusion**

Drawing on social psychology theory, this study identified and analysed the perceptions of accounting held by accountants themselves. Analysis focused on ascertaining how and why these accountants’ perceptions of accounting may have formed. 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 were less evident in the questionnaire responses but received greater prominence in the interview responses when participants were
asked to describe the worst aspects of the accountant’s work. This finding is not surprising given that repeated exposure to repetitive processes leads to the activation of affective mechanisms in perception formation. These findings confirm that accountants have stereotypical perceptions of accounting in that individuals overgeneralise specific accounting duties to represent all duties performed by accountants.

The findings from this study support two key themes in the social psychology literature. First, it was appropriate to interview the targets themselves (accountants) to ascertain whether they might contribute to people’s perceptions (of accounting and accountants) (Eberhardt and Fiske 1996). Second, to explain how the stereotype targets (accountants) may contribute to the negative perceptions that people have of accounting. The findings confirm claims by Tajfel and Turner (1986) that the target can and is likely to influence the stereotypers’ perceptions of accounting and accountants.

This research has shown that individual accountants may themselves not be aware of or acknowledge the wide-ranging roles that other accountants undertake and the diverse contexts in which accountants work. This problem is in part due a lack of understanding of how accounting influences everyday life. As a consequence, the stereotype may become self-fulfilling and may discourage people with the required skills and capabilities from embarking on an accounting career. In addition we may be discouraging people from engaging the services an accountant and encouraging them to seek business advice from people who are not accountants.

These findings have implications for how accountants and professional accounting associations communicate their work roles to other people as any description of work specifically performed by a single accountant is likely to be unnecessarily restrictive. It is not sufficient for individual accountants to communicate only the roles they
perform as this has the effect of overgeneralising that role of all accountants (if indeed people are indeed sufficiently motivated to expend cognitive resources on accounting and accountants).

A suggested intervention strategy consists of two actions. The first action is for professional accounting associations and firms to develop and promote to their members a common understanding of accounting. For instance, this recommendation could be implemented by including content in the professional journals to illustrate how the training of accountants equips them for a broad range of roles in a diverse range of contexts and which is described in terms of outcomes achieved.

The second action is for accounting associations and accountants themselves to communicate how an understanding of accounting leads to improved financial literacy and thus influences the contribution individuals make to society in everyday life. This would involve transforming perceptions of accounting based on single exemplar models that focus on a single specific role and/or a single specific context into multiple exemplar models with multiple roles and multiple contexts. Creating a perception of multiple roles and contexts encourages formation of multiple exemplars and sub-categorisation (Rothbart 1981). This in turn encourages the formation of group prototypes and group schema which will lead to reduced stereotypicality and greater dispersion. Failure to act may contribute to the stereotype becoming self-fulfilling.

The major limitation of this study is the inability to generalise from the findings due to the small number of participants. This initial evaluation does, however, create opportunities for further research. The most obvious is to extend this study to more accountants in each category. The second opportunity is to replicate the study in other localities. The third opportunity is to apply culture and gender filters. These
approaches would enable a better understanding of how accountants contribute to formation and perpetuation of the accounting stereotype.
References


Figure 1: Data Collection Techniques

<table>
<thead>
<tr>
<th>Question</th>
<th>Classification/Category</th>
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<tbody>
<tr>
<td>Nature of Perception</td>
<td>Group Schema</td>
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<tr>
<td>Why</td>
<td>Epistemic</td>
</tr>
<tr>
<td>How</td>
<td>Cognitive</td>
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Figure 2: Perception analysis framework
Table I: General agreement among accountants

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<thead>
<tr>
<th>Conformity vs Originality</th>
<th>Thorough vs Superficial</th>
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<tbody>
<tr>
<td>Intuitive vs Facts</td>
<td>Unpredictable vs Routine</td>
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<tr>
<td>Ambiguous vs Certainty</td>
<td>Precise vs Imprecise</td>
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<tr>
<td>Planned vs Spontaneous</td>
<td>Alternative Views vs Uniform Standards</td>
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<td>Abstract vs Concrete</td>
<td>Methodical vs Novelty</td>
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<td>Imagination vs Logic</td>
<td>Benefits Society vs Profit Driven</td>
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<td>Flexible vs Structured</td>
<td>Mathematical vs Verbal</td>
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<td>Detail vs Overview</td>
<td>Innovative vs Compliance</td>
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<tr>
<td>Dynamic vs Stable</td>
<td>Procedural vs New Solutions</td>
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<td>Changing vs Fixed</td>
<td>Conceptual vs Analytical</td>
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<td>Tediouvs Absorbing</td>
<td>Boring vs Interesting</td>
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<tr>
<td>Prestigious vs Ordinary</td>
<td>Dull vs Exciting</td>
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Table: II Items for which there was no agreement

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<tr>
<th>Creative Solutions vs Cut &amp; Dried</th>
<th>People Oriented vs Number Oriented</th>
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<tr>
<td>Repetition vs Variety</td>
<td>Practical vs Theoretical</td>
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<tr>
<td>New Ideas vs Established Rules</td>
<td>Fascinating* vs Monotonous</td>
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<tr>
<td>Challenging* vs Easy</td>
<td>Effectiveness vs Efficiency</td>
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<tr>
<td>Solitary vs Interaction with others</td>
<td>Record-Keeping vs Decision Making</td>
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<td>Extrovert vs Introvert</td>
<td>Adaptable vs Inflexible</td>
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Table III: Further items of agreement

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<th>New Ideas vs Established Rules</th>
<th>Not-for-Profit</th>
<th>Public Practice</th>
<th>Non-practising</th>
<th>Corporate</th>
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<td>Repetition vs Variety</td>
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Table IV: Matching responses to previously identified factors

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<td>Detail vs Overview</td>
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<th>Factor 5: Solitary</th>
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