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Towards a conceptual framework on the categorization of stereotypical perceptions in accounting



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ABSTRACT

The stereotypical image of the profession is poor with accountants appearing in the popular media as either the object of satire or the criminally inclined expert who deceives the public for self-gain. Extant research on the portrayal of the stereotypic accountant is limited in two ways: (1) existing research assumes a unitary concept by inferring a dominant image when the accountant stereotype is multifaceted; and (2) it is unclear from existing research whether the dominant image results from perceived character traits or the duties undertaken by accountants. This paper relies on qualitative methods of data analysis to unpack the elements that underpin stereotypical images in accounting to develop a framework of external perceptions that distinguishes one image from another. The framework is constructed on two broad criteria that comprise accountants (personality traits and physical characteristics) and accounting (task functionality). The interplay of these two criteria creates four subtypes representing positive (Scorekeeper and Guardian) and negative (Beancounter and Entrepreneur) interpretations of the two basic categorizations: bookkeeper and business professional. Further analysis revealed four primary dimensions (Ethics and Sociable, Skill and Service) that underlie the construction of the subtypes. In general, the 'Scorekeeper' rates more highly than the 'Beancounter' on 'Ethics and Sociable' and the 'Guardian' rates more highly than the 'Entrepreneur' on 'Ethics'. Accounting researchers and the profession

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could benefit from understanding how stereotypical perceptions are constructed and managed.

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1. Introduction

Stereotypical perceptions in accounting have been investigated through a variety of visual and print media, presenting images that describe accountants as lifeless, shallow, passive, and aloof; colloquially referred to as the 'Beancounter' (e.g. Beard, 1994; Bougen, 1994; Cory, 1992). At the other end of the spectrum accountants have also been associated with positive and valuable traits such as integrity and honesty that engenders confidence in members who are entrusted with the financial affairs of their clients and employers (e.g. Bougen, 1994; DeCoster, 1971). Self-representations in particular have challenged the longstanding Beancounter image in an attempt to move the identity of the accountant from bookkeeper to business professional (Baldvinsdottir, Burns, Norreklit, and Scapens, 2009; Carnegie & Napier, 2010; Hoffjan, 2004; Jeacle, 2008). However, the media and popular culture continued to play a key role in belittling the accountant stereotype with reports of unprofessional activities that includes incompetence, fraud and deception (e.g. Fisher & Murphy, 1995; Smith & Briggs, 1999; Smith & Jacobs, 2011; Van Peursesem & Hauriasi, 1999). Overall, images portrayed in the media range from common perceptions that focus on conservative and lifeless characters, occasionally trusted, to negative images of accountants involved in deceit and corruption (e.g. Fisher & Murphy, 1995). Negative images persist in spite of the advent of the contemporary professional accountant who is portrayed as a confident and sociable person performing a variety of high level complex tasks under specialist designations. 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 accounting profession.

The construction of stereotypical perceptions is embedded in social identity theory and the cognitive capacity of self and others to identify with a group. In social identity theory, the self is made up of three components: how people perceive themselves as unique beings (self/personal-identity), how people believe they are perceived by others in social contexts (meta-stereotypes), and how people (self-perception) and others (stereotypical perceptions) perceive members of a group (social or role identity) (Tajfel, 1981). This study is centered in the latter of the three elements in which an accountant's social identity as an accountant is not a private identity but is linked to the stereotypical perception of the profession as a group. Current stereotype research in accounting in which a dominant image is inferred, is taken from investigations of various print and visual media where stereotypical perceptions are constructed and communicated. This research includes: music lyrics (Smith & Jacobs, 2011); advertisements (Baldvinsdottir et al., 2009; Hoffjan, 2004); artistic narratives (Jacobs & Evans, 2012); caricatures of jokes (Bougen, 1994; Miley & Read, 2012); books and novels (Carnegie & Napier, 2010; Czarniawska, 2008); business and other press (Friedman & Lyne, 2001; Van Peursesem & Hauriasi, 1999); self-photographs (Ewing, Pitt, & Murgolo-Poore, 2001); and film (Beard, 1994; Cory, 1992; Dimnik & Felton, 2006; Felton, Dimnik, & Bay, 2008; Smith & Briggs, 1999). In general, cinematic representations of the accountant portray and reinforce negative images of accountant stereotypes by exaggerating nerdish, humorous, or devious traits (Beard, 1994; Felton et al., 2008; Smith & Briggs, 1999). This is unfortunate for the accounting profession because it is the visual media (cinema and television) that is arguably the most influential medium of modern culture because it engages the spectator more intensely to a mass audience without an explicit responsibility to ensure the accuracy of the image depicted (Corbett, 1985; Dimnik & Felton, 2006; Felton et al., 2008). The narrative in music lyrics presents a similar image in which accountants are described as dull, boring, and unimaginative (Smith & Jacobs, 2011). While the print media has been less prevalent in portraying accountant stereotypes, few literary works have deviated from this negative image (Bougen, 1994; Cory, 1992; Smith & Briggs, 1999). The business and other print media (press and

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