

HOW DOES CONTACT WITH ACCOUNTANTS INFLUENCE PERCEPTIONS OF ACCOUNTING AND ACCOUNTANTS?

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ABSTRACT

Drawing on social psychology theory, this paper compares the perceptions of accounting and accountants held by people who have reported no prior contact with accountants with perceptions of the recipients of accounting services and who have hence had contact with accountants. Analysis focused on ascertaining how contact, a recognised stereotype intervention, influenced participants' perceptions of accounting and accountants.

This study found that the perceptions of both groups were overgeneralisations of exemplar models and that the participants were in general unwilling to commit further cognitive resources to enhance their understanding of accounting and accountants. These findings raise doubts as to whether increased exposure of accountants to non-accountants would influence the accounting stereotype. This in turn has implications for how the profession promotes itself.

Keywords: perceptions, stereotypes, accounting, accountants

INTRODUCTION

Research shows that perceptions of accounting and accountants held by the wider community tend to be consistently negative and inaccurate (Aranya, Meir, & Bar-Ilan, 1978; Bedeian, Mossholder, Touliatos, & Barkman, 1986; DeCoster & Rhode, 1971). Albrecht and Sack (2000), Cory (1992) and Garner and Dombrowski (1997) attribute these negative perceptions to, misinformation or the lack of information about what accounting is and the nature of the duties performed by accountants. A reason for concern over the existence of these perceptions is that they can become self-fulfilling (Stangor, 2000).

Social psychology theory suggests that increased contact with a target group will result in improved relations between groups (Allport, 1954). This suggested strategy has led Dodson and Price (1991), Fedoryshyn and Tyson (2003), Friedman and Lyne (1997), Larkin (1991) and Cory (1992) to recommend increased public exposure to, and contact with, accountants as a strategy for better informing people of the duties undertaken by accountants. One such group includes people who are the recipients of information prepared by accountants. What of people who have had no contact with accountants? How do they develop their understanding of accounting and accountants? How do their perceptions differ from those who have had contact with accountants?

This study seeks to make connections between accounting and the social psychology theory of stereotyping by analysing the effect of exposure to accountants on perceptions of accounting and accountants. It seeks to do so by identifying: first the perceptions people with no reported contact with accountants (non-contact) have of accounting and accountants; second, what influenced the formation of these perceptions; third, the mechanism for their formation and; fourth by comparing these perceptions with those of people who are the recipients of accounting information (contact).

The paper is organised as follows. First the general literature on perceptions of accountants is reviewed, followed by the literature on stereotype theory, which is drawn mostly from social psychology. The research design is then explained, ahead of findings from the study of participants' perceptions of accounting and accountants. Discussion and integration of theory conclude the paper.

BACKGROUND

Motivations for this study originate with claims by Stacey (1958, p. 103) 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, p. 617) 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). A further twenty years on these perceptions still appear to remain unchanged (Brass, 2004; Byrne & Willis, 2005; Coate, Mitschow, & Schinski, 2003; Parker, 2000; Warren & Parker, 2009). This is despite the role of the accountant having undergone significant transformation as a consequence of changes in the business environment (Albrecht & Sack, 2000; Hopwood, 1994; Parker, 2001).

Bougen (1994) claims that the enduring negative perception is due to the complexity of the accountant's image which is derived from the interdependency between accounting and bookkeeping and the blurring of personal characteristics and the accounting task itself. 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, p. 113).

The lack of readily available information on the actual duties performed by accountants ensures that accounting remains a mystery to many. Brass (2004) argues that accountants are to blame for the misconceptions as they have never attempted to correct the 'scorekeeping' image which is widely held.

These views are further supported by a number of authors. Hazell (1998) claims that accountants themselves are not sure 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. Parker (2000) blames the ineffectiveness of professional body advertising for the lack of understanding, and Smith and Briggs (1999) attribute inactivity of the profession to the poor perception. Robertson and Cotton (2004) claim that the role of accountant is so broad as to defy definition. Meanwhile others (McMurdy, 1997) see the language used by accountants as confusing the public and keeping them in the dark about what accounting is.

Some relevant research has been carried out, but there are gaps. Numerous studies of university/college students' perceptions of accounting and accountants exist (Chacko, 1991; Coleman, Kreuze, & Langsam, 2004; Cory, 1992; Dodson & Price, 1991; Enis, 1998, 2006; Erickson, 2006; Fisher & Murphy, 1995; Holt, 1994; Hunt, Falgiani, & Intrieri, 2004; Imada, Fletcher, & Dalessio, 1980; Inman, Wenzler, & Wickert, 1989; Jeffrey, 2002; Mladenovic, 2000; Taylor & Dixon, 1979; Teixeira, 2003; Warnock, 1997). High school students' perceptions have also been analysed (Byrne & Willis, 2005; Dodson & Price, 1991; Hartwell, Lightle, & Maxwell, 2005; Jeffrey, 2002; The Gallup Organisation, 1991). Subjects in the remaining studies include, marketing professionals (McHugh, Fahy, & Butler, 1998), operational managers (Friedman & Lyne, 1997), accountants (Siegel, 2000), journalists (Cobbs, 1976), non-accountants (Holt, 1994), recruiters (Imada, Fletcher et al., 1980), and high school teachers (Berry, O'Bryan, & Swanson, 2001; Hardin, O'Bryan, & Quirin, 2000; Pollock, Papiernik, & Slaubaugh, 2002; Wells & Fieger, 2006). While some of these subjects may have had contact with accountants, few of them are the recipients of information from accountants. That the recipients of accounting information have been neglected is surprising given that contact with stereotype targets is one of the suggested interventions for improving relations between two groups (Hewstone, 1996). The effectiveness of this intervention is further complicated by claims from Allport (1954) that, depending on the people and situation, contact could increase as well as decrease prejudice and stereotyping.

STEREOTYPE THEORY

To understand how occupational groups, such as accountants, are perceived, it is first necessary to understand how perceptions develop and under what influences. The cognitive process of forming perceptions about groups of people usually involves the assignment of labels to groups. These labels are called stereotypes. Stereotypes are concerned with how we categorise events and store data about these events for

subsequent use. While stereotypes are “pictures” formed by individuals, their consequences are more significant when they are consensually shared as they “affect entire groups of people in a common way” (Stangor & Schaller, 1996, p. 4). 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, p. 42) suggest that “like most social psychological phenomena, stereotypes are over-determined”, meaning 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.

Individuals thus become grouped according to a series of traits, which reduce the need for each individual to be considered separately. Pendry and Macrae (1994) suggest that the making of group-based inferences which is easily accomplished avoids the task of integrating the unique characteristics that individuals possess. These group-based inferences reduce 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. Tajfel (1969) and Tajfel and Turner (1979) argue that stereotyping provides a simple structure which confers a greater sense of predictability and orderliness.

Perceptions of accountants have been found to be an over-generalisation which derives from perceptions of accounting as a repetitive, compliance-based scorekeeping activity, which in the opinions of accountants and researchers (Albrecht & Sack, 2000), does not reflect current-day duties of accountants. It has been argued that these perceptions of accountants have evolved at least in part from media representations (Hunt, Falgiani et al., 2004), tension between accountants and co-workers (McHugh, Fahy et al., 1998), and ignorance (Cobbs, 1976). The robustness of the accounting stereotypes are such that even significant changes in gender participation (which may be construed as positive) (Enis, 2006) and financial scandals (which may be construed as negative) (Chen, Jones, & McIntyre, 2002; Coleman, Kreuze et al., 2004) have had little impact on perceptions of accounting.

Studies seeking to determine the cause of these perceptions have raised doubts over claims that media representations influence perceptions of accounting and accountants (Dimnik & Felton, 2006; Holt, 1994; Hunt, Falgiani et al., 2004). The findings from these studies appear also not to have been informed by social psychology theory. This situation is unfortunate given that Mackie et al. (1996) claim that “an understanding of the basis of stereotype formation can contribute to an understanding of how and when the negative consequences of stereotypes might be eliminated as well as when they might serve a positive function”.

A search of the literature located only fifty-seven articles which described perceptions of accounting and accountants as stereotypes. Forty-seven of these articles describe the perception as a stereotype, without further elaboration. The remaining eight articles define stereotypes (Cory, 1992; Dimnik & Felton, 2006; Ewing, Pitt, & Murgolo-Poore, 2001; Friedman & Lyne, 2001; Taylor & Dixon, 1979), explain how and why they are formed (Cory, 1992; Dimnik & Felton, 2006; Ewing, Pitt et al., 2001), evaluate their accuracy (Bedeian, Mossholder et al., 1986; Cory, 1992;

DeCoster & Rhode, 1971; Imada, Fletcher et al., 1980) and suggest methods for changing stereotypes (Cory, 1992; Ewing, Pitt et al., 2001). It is noted, however, that no single study systematically or comprehensively covers all of these aspects as they relate to accounting stereotypes.

The propensity of these 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.

The motivation to change stereotypes arises from, the negative and homogenous perceptions of out-groups, their use in rationalising discrimination and making co-operative group interaction less likely. Interventions take two forms, the first to encourage contact between opposing groups and second altering the structure of social categorisation in situations of intergroup conflict. The contact hypothesis suggests that increased contact with the target group will result in improved relations with that group. However Allport (1954) asserted that a number of conditions were necessary for the contact hypothesis to be successful and that contact under the wrong conditions could increase prejudice and stereotyping. This list of conditions continued to grow to the extent that it became unworkable (Pettigrew, 1986).

Hewstone (1996) describes the contact hypothesis as both appealing and naïve. It is appealing in that attitudes based on experience rather than secondhand information are relatively strong and are more resistant to change. It is considered naïve however in that it seeks to change beliefs about the group as a whole by changing beliefs about particular members of the group. Having said that, no contact at all is likely to reinforce the boundaries between the groups.

While the professional press has not been slow to suggest interventions or strategies to change these negative perceptions, few of these have been evaluated; neither do they seem to have been informed by social psychology theory. Thus the case can be made, for a systematic study, informed by stereotype theory, of how the exposure to accountants may influence participants' perceptions of accounting and accountants as discussed in the next section.

RESEARCH DESIGN

Much of the previously discussed literature favours a hypothetico-deductive mode of enquiry based on proposition-testing (Allen, 2004; Byrne & Willis, 2005; Saemann & Crooker, 1999) and, to a lesser extent, experimental methods (Marr, 1999). As a consequence, how accounting and accountants are perceived is well described but how and why these perceptions are formed is not. Hopwood's (1994) claim that studies of accounting have ignored the importance of the cultural and interpretative meanings given to both accounting and accountants is another of the motivating factors for this study. The aim therefore is to provide a well-grounded study to help understand the influence of contact with accountants on perceptions of accounting and accountants and to identify the factors that influence these perceptions.

PARTICIPANTS

Given the assumption that people are free to construct their own understanding of accounting and accountants, data were collected on perceptions of accounting and

accountants from two different groups with the intention of comparing group and sub-group responses. This approach provided an opportunity to identify whether and how perceptions may be shared. Distinguishing criteria for the creation of the groups relate to their contact with accountants given that contact is considered to have an influence on the formation of stereotypes (Hewstone, 1996).

There were two groups involving thirty-two participants in this study: recipients of accounting services and, people who had reported no prior contact with accountants. Sixteen participants were selected for each of the participant groups. While sixteen participants was a manageable number, it also allowed reasonable coverage of the different types of recipients of services from different work environments. As statistical “representativeness” was not the aim of this research, “qualitative sampling” (Kuzel, 1992) was used in order to compose a structured rather than a random sample which provided for demographic diversity (Barbour & Kitzinger, 1999).

Importantly, data from sixteen participants was found to provide diversity yet also commonalities to enable the researcher to consider a degree of saturation had been achieved. In support of this claim, no single participant provided a uniquely different set of responses to the interview questions. All participants lived in Auckland, New Zealand’s acknowledged business capital, and reflected something of the ethnic diversity of the city’s population. Greater Auckland is New Zealand’s largest urban area and is home to approximately one-third of the nation’s population. It is however acknowledged that the lack of randomness in participant selection, limits the extent to which conclusions from this project may be generalised.

Recipients of Accounting Services

The first group, recipients of accounting services, was selected on the assumption that all participants would have been in contact with accountants and one or more of the services they provide. Brewer and Miller (1988) suggest that positive contact facilitates changes in attitudes to social categories and hence this group was more likely to perceive accountants and accounting differently from those who had not had any contact. Sixteen recipients of accounting services from four different settings were selected to participate in the study. Participants were selected from each of the following sub-groups: recipients of services provided by accountants located in public practice, users of services provided by accountants within the not-for-profit sector and users of services provided by accountants located within the corporate sector. By selecting recipients of accounting services from differing work environments, it was hoped to better understand the impact of the work environment on participants’ perceptions of accounting and accountants, and the extent to which this understanding was consensually shared across work environments.

Nine of the participants were nominated for the study by one of their work colleagues and were until the interview unknown to the researcher. Three participants were previous acquaintances of the researcher with whom there had been no contact for at least ten years. A further two participants were in a current business relationship with the researcher and the final two participants were current personal acquaintances of the researcher.

The first sub-group was comprised of six recipients of accounting information from accountants working in public practice. The second sub-group consisted of four

recipients of accounting information from accountants working in the corporate sector. Three of these participants worked for private family-owned companies while the fourth worked for a multi-national company. The third sub-group consisted of six recipients of accounting information from accountants working in the not-for-profit sector. The first of these participants was employed by local government, the second was employed by a tertiary education provider and the third was a service delivery manager employed by a disability sector service provider. A district health board employed the remaining participants. Participant gender and age details are summarised in table 1.

Age		Gender	
20-30		Male	12
30-40	3	Female	4
40-50	6		
50-60	7		

Table 1: Participant demographics for recipients of accounting services

Participant occupations are summarised in table 2 according to sector and business type. Those participants annotated with an * were nominated by their accountant and subsequently invited to participate in the study by the researcher.

Sector	Public Practice Recipients	Not-for-profit Recipients	Corporate Recipients
Service	Panel beater Barrister Psychologist Real estate agent* Diesel mechanic* Property developer*	Disability manager Medical director* Planning officer Executive assistant Library manager Associate dean	Fitness manager
Wholesale			Sales manager* General manager*
Retail			Merchandise manager*

Table 2: Occupational groupings for recipients of accounting services

People Who Have Had No Prior Contact With Accountants

The second group was recruited on the basis of reporting no prior contact with accountants. The researcher thus sought to ascertain how the absence of contact might have influenced participant perceptions of accounting and accountants. In addition, the researcher sought to determine the motivation for and mechanisms which informed this group's perceptions and to compare these findings with those from people who have had contact with accountants.

Sixteen participants were identified by non-accountant acquaintances of the researcher and subsequently invited to participate in the study by the researcher. It is noted that recruitment of this group of participants was the most difficult as all participants had to be recruited by a third party. Of the sixteen participants in this category, attention was paid to obtain an even gender representation and age spread for the working population. Participant demographics by age, gender and employment are summarised in table 3.

Gender		Employment	
Male	9	Education service	5
Female	7	Community service	5
Age		Health service	2
20-30	9	Tertiary student	2
30-40	4	Home maker	1
40-50	2	Retail customer service	1
50-60	1		

Table 3: Participant demographics for those with no prior contact with accountants

As with the previous group, sixteen was considered a manageable number that would yield appropriate comparatives while providing reasonable coverage. It is however acknowledged that, excluding the students and the homemaker, all but one of the remaining participants was employed in service industries. This concentration on service providers and the uneven age spread of participants may have contributed to a response bias and hence limit the ability to generalise project conclusions.

DATA COLLECTION

The first stage of data collection involved capturing data about participants' perceptions of accounting through a questionnaire. The scales used to describe accounting in this instrument were adapted from a questionnaire developed by Saemann and Crooker (1999). The instrument included 36 pairs of adjectives that represented 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 group comparison of response data.

It is acknowledged that the questions are limited to identifying variables that influence the perceived nature of work performed by accountants. A further 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 another 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.

The second stage took place following completion of the questionnaire and involved individual interviews with the participants. The nature of, and relationship between, the data collection techniques employed is shown in Figure 1. The interviews were audio-recorded and transcriptions made. Notes made by the researcher during the interviews also assisted later analysis.

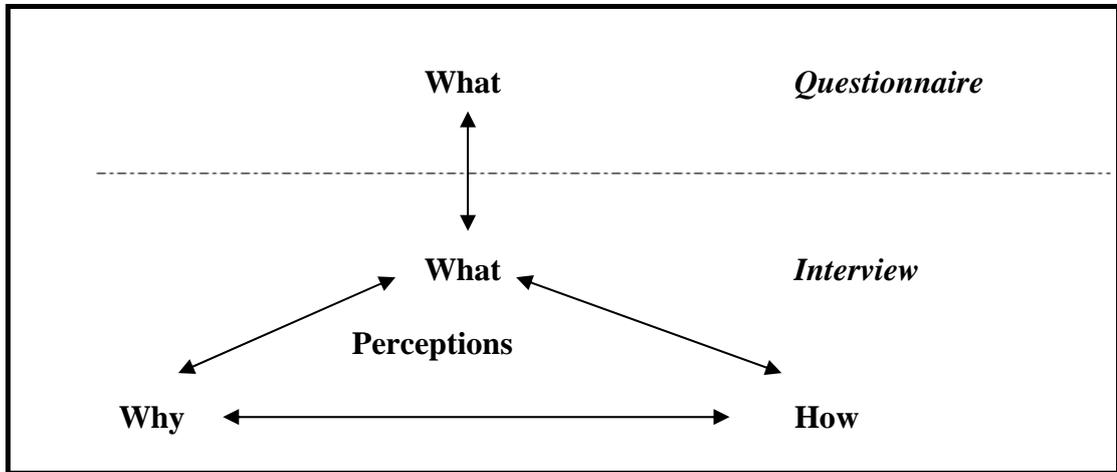


Figure 1: Data Collection Techniques

DATA ANALYSIS

Similarities and differences between group and individual level responses to both the questionnaires and interview questions were identified. The interview responses were then coded and related back to the individual perceptions identified through the questionnaire. The data was then recoded for extraneous commentary which, could further inform the study.

The responses to the interview questions were analysed through the theoretical framework of stereotyping using a three-step structure. In the first instance, perceptions were identified and analysed according to their form, that is, whether they were group schemas, group prototypes or exemplar models. The second step attempted to identify whether the reason for their formation is epistemic or esteem-related. The final step identified the mechanism that contributed to their formation, whether cognitive, affective, socio-motivational or cultural process. This framework is set out in Table 4. This process is further explained in the perception analysis section.

<u>Question</u>	<u>Classification/Category</u>			
Nature of Perception	Group Schema	Group Prototype	Exemplar Model	
Reason for Formation	Epistemic		Esteem Related	
Process of Formation	Cognitive	Affective	Socio Motivational	Cultural

Table 4: Perception Analysis

An analysis of the findings and the subsequent application of stereotype change theory provides a basis for explaining how contact with accountants influences perceptions of accounting and accountants.

FINDINGS

QUESTIONNAIRE RESULTS

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.

Table 5 reveals that there was general agreement among the non-contact participants on 30 out of 36 (83%) of the matched pairs. The underlined item in each line is the non-contact participants' preferred item. From this reduced scale, 25 pairs of items received support from at least one of the sixteen participants for the minority view. In total, there were 28 identified minority responses of which 7 (25%) responses, were made by just one participant. These findings further confirm the high degree of consensus among these participants. There was general agreement among the contact participants on twenty-six of the thirty-six items (72%). The italicised item in each line is the contact participants' preferred item. Overall, all participants provided a common response on 25 (69%) items. The items where there was consensus between the two groups (where the same item has been underlined and italicised) are bolded.

The items marked "*" indicates characteristics which seek to indicate how the work of accountants is regarded rather than a description of the duties themselves and are reported separately from the remaining items.

New Ideas vs <u>Established Rules</u>	<u>Thorough</u> vs Superficial
Flexible vs <u>Structured</u>	Unpredictable vs <u>Routine</u>
<u>Conformity</u> vs Originality	<u>Details</u> vs Overview
Dynamic vs <u>Stable</u>	<u>Precise</u> vs Imprecise
Extrovert vs <u>Introvert</u>	Alternate Views vs <u>Uniform Standards</u>
Innovative vs <u>Compliance</u>	Changing vs <u>Fixed</u>
Intuitive vs <u>Facts</u>	<u>Methodical</u> vs Novelty
Ambiguous vs <u>Certainty</u>	<u>Record-Keeping</u> vs Decision Making
<u>Planned</u> vs Spontaneous	Adaptable vs <u>Inflexible</u>
People Oriented vs <u>Number Oriented</u>	<u>Repetition</u> vs Variety
<u>Mathematical</u> vs Verbal	Effectiveness vs <u>Efficiency</u>
<u>Concrete</u> vs Abstract	<u>Practical</u> vs Theoretical
Imagination vs <u>Logic</u>	<u>Procedural</u> vs New Solutions
<u>Challenging</u> vs Easy *	Fascinating vs <u>Monotonous</u> *
<u>Dull</u> vs Exciting *	<u>Boring</u> vs Interesting *
<u>Tedious</u> vs Absorbing *	

Table 5: General agreement among participants

Principal component analysis undertaken in the Saemann and Crooker (1999) study identified four factors: structure; precision; solitary; and interest. The Byrne and

Willis (2005) study also identified four factors: definite; interest; precise/thorough; and compliance driven/rules based. An analysis of the participant responses in this study in relation to each of these five factors identified appears in Table 6. The items for which there was general agreement among the participants who had reported no contact with accountants is underlined while the preferred item for recipients of accounting information is described in italics and where there is consensus between the participant groups the items are bolded.

The findings reported in Table 6 suggest that perceptions of recipients of accounting information are not significantly different to those who have reported no prior contact with accountants. This finding would suggest that other factors, beside contact, might have influenced the participants' perceptions of accounting and accountants.

That the perceptions of accounting and accountants are so similar for these two groups casts doubt on the validity of the contact hypothesis in this study. However, the participants who have had no contact with accountants perceived accounting to be practical, procedural, boring, inflexible and focusing on efficiency, a view not shared by the participants who were the recipients of accounting information. Similarly, recipients of accounting information perceived accounting to be repetitive while those who reported no contact with accountants did not share this view. It is therefore possible that contact may have influenced perceptions of accounting and accountants for a limited number of items in the questionnaire.

Factor 1: Structured/Definite	
<u><i>Facts</i></u> vs Intuitive	<u><i>Certainty</i></u> vs Ambiguous
<u><i>Concrete</i></u> vs Abstract	<u><i>Logic</i></u> vs Imagination
<u><i>Stable</i></u> vs Dynamic	<u><i>Uniform Standards</i></u> vs Alternative Views
<u><i>Routine</i></u> vs Unpredictable	<u><i>Procedural</i></u> vs New solutions
Adaptable vs <u><i>Inflexible</i></u>	
Effectiveness vs <u><i>Efficiency</i></u>	
Factor 2: Precise	
<u><i>Planned</i></u> vs Spontaneous	<u><i>Methodical</i></u> vs Novelty
<u><i>Thorough</i></u> vs Superficial	<u><i>Mathematical</i></u> vs Verbal
<u><i>Detail</i></u> vs Overview	Easy vs <u><i>Challenging</i></u>
<u><i>Precise</i></u> vs Imprecise	<u><i>Record keeping</i></u> vs Decision Making
<u><i>Practical</i></u> vs Theoretical	<u><i>Repetition</i></u> vs Variety
Factor 3: Interest	
Exciting vs <u><i>Dull</i></u>	Absorbing vs <u><i>Tedious</i></u>
<u><i>Monotonous</i></u> vs Fascinating	Interesting vs <u><i>Boring</i></u>
Factor 4: Compliance Driven	
<u><i>Structured</i></u> vs Flexible	<u><i>Established Rules</i></u> vs New Ideas
<u><i>Conformity</i></u> vs Originality	<u><i>Compliance</i></u> vs Innovative

<u>Fixed</u> vs Changing	
Factor 5: Solitary	
Extrovert vs <u>Introvert</u>	<u>Number Oriented</u> vs People Oriented

Table 6: Matching responses to previously identified factors

The next section seeks to ascertain what influenced the formation of these perceptions and hence provide an explanation for the consistency of responses from the participants who had no prior contact with accountants.

INTERVIEW FINDINGS

People who reported no prior contact with accountants

Overall the participants' understanding of the duties performed by accountants lacked specificity. For most, accounting was perceived to abstractly relate to money. Responses included "*they deal with money*" "*they look at detailed stuff that do with money*". However, participants who had been influenced by cultural experiences, associated accounting with lived experiences, or studied accounting at school, held more detailed and specific perceptions of accounting and accountants. Only those participants who had studied accounting at school provided a description of what accounting involved i.e. a process, "*balance books*", "*balance budgets*" and "*the bookkeeping side*". The remaining participants merely associated accounting with a particular output/outcome label such as "*look after finances*" and "*help people... with their financial problems*". That label related to taxation or financial stress for participants whose perceptions were influenced by friends and family.

Six participants who had studied accounting at school perceived accounting to be mathematical, process oriented and solitary. Despite their reservations about accounting as a career, these participants perceived accounting to be well regarded in terms of remuneration. Their responses included: "*because you make a lot of money*"; "*it's a good way to become wealthy*"; and "*based on the remuneration provided*".

Fourteen of the participants believed that accountants benefit society through the provision of advice necessary for business success such as "*without them I would say a lot of businesses would probably not last as long as some of them do*". However, as none of these participants were self-employed or required accounting services, there was no personal dependence on accountants and hence accounting was perceived to be of little personal consequence. Two participants, on the other hand, believed that accountants benefited only the "*rich*" and "*greedy*".

Perceptions relating to the best part of an accountant's job were evenly divided between the monetary rewards received and having satisfied clients. Comments received included: "*they would be quite well paid*"; and "*to help people organise their finances and sort of move forward*". Eight participants perceived the worst part of the accountant's job as its repetitive, solitary and process-focused nature. They provided responses such as "*sitting in an office and doing paperwork*" and "*just sitting in front of a computer and dealing with numbers*". The remainder were evenly divided, perceiving accountants as supporting unethical clients and being the provider of bad financial news. Illustrative comments included: "*dealing with people who are on the fringe of being illegal*"; and "*giving them bad news*".

Recipients of Accounting Information

Overall, these participants' understanding of the duties carried out by accountants also appeared very limited. For most, it was based solely on the duties performed for them in their particular organisational context, thus supporting the contact hypothesis (Hewstone, 1996). Only two participants acknowledged the influence of the media in shaping their perceptions of accounting and accountants.

Fourteen of the sixteen participants regularly interacted with accountants. The two remaining participants, from the corporate sector, received accounting reports that they discussed with their own manager, but they themselves had no contact with the accountants. It is not surprising that these two participants had the most limited understanding of what accountants do in the corporate sector. Their activities were perceived by one as "*getting the balance sheet to balance*", while for the other participant, the work of accountants involved "*staring at the computer all day*". They both drew on previous alternative experiences to describe accounting. The first participant based his responses on his experience of studying the subject at high school. The second participant based his response on his interaction with his accountant from a previous occupation where he was self-employed, thus demonstrating how contact can inform understanding (Hewstone, 1996).

The perception was that accountants spend all day "*sitting at a computer*" and "*staring at spreadsheets*". One of the participants suggested that "*people tell you what their plumber or electrician has done to their house*" whereas with accountants "*I think one's knowledge about what they do or are capable of doing is so limited*". This lack of visibility and transparency of accounting work appears to contribute to the perceived mystery of accounting and what it is that accountants do.

Participants who were owners or managers with overall responsibility for the operation of their organisation perceived the fundamental role of the accountant as satisfying the obligatory compliance requirements of the entity and perceived accounting to be "*a necessary evil*". Compliance reporting was an area in which participants showed little interest and willingly sought someone to "*make the problem go away*". None of the public practitioner clients acknowledged requesting additional accounting services as they perceived that their accountants, while specialists in the provision of compliance based reporting services, did not understand the client's business. This perception led one participant to suggest that his accountant "*does not know a lot more about my business than what I do*" and "*I don't think I need them for anything else other than to do my compliance stuff*". Two of the corporate and two of the not-for-profit participants also suggested that some of the accountants within their own organisations did not understand even that organisation's business. Factors which contributed to this perceived lack of understanding included distance from the operations (both physically and organisationally), turnover of accounting staff, the size of the organisations and the technical nature of the organisation's operations.

While most participants found accounting and accountants essential for "*modern capitalism to work*", there was a varied response for the perceived contribution which accountants made to the participants' organisations. On the positive side, accountants were perceived as "*keeping non-accountants grounded*" and providing support and advice to help improve individual and organisational performance. On the negative side, accountants were perceived as people who "*create road blocks*", "*don't see the*

big picture”, “*crunched the numbers but provided no advice or support*” and “*are obsessed with controlling and cost control*”, thus supporting the findings of Hoffjan (2004) and Siegel (2000) who found that accountants were perceived as demotivating, inflexible and hence “*the enemy*” (as one of the participants in the current study suggested).

In summary, the not-for-profit participants perceived their accountants to be controlling and the corporate sector participants perceived their accountants to be focused on cost control and performance measurement. Meanwhile, the public practitioner clients generally perceived accountants to be compliance experts even though the public practice accountants perceived that their services extended beyond compliance reporting to include the provision of business advice.

PERCEPTION ANALYSIS

To better understand the influence of contact with accountants, this section provides some insights into the nature of the participants’ perceptions of accounting and accountants and explains how and why these perceptions appear to have been formed.

The nature of the perceptions

Group schemas are abstract knowledge structures that specify the defining attributes or characteristics of a social group. They are easily assimilated, stored and activated and hence readily influence judgements of and behaviour towards others.

Group prototypes, on the other hand, are “mental representations consisting of a collection of associations between group labels” (Stangor & Schaller, 1996, p. 8). 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 third category, exemplar models, is based on specific lived experiences.

Category labels reported by the non-contact group of participants included “*keeping accounts and balancing the books*”, “*solitary work*”, “*analytical work*”, “*to do with money*”, “*to avoid paying tax*”, “*prevent business failure*” and “*managing the same budget, but it’s all being swapped around all over the place between different services*”. The latter comment described the operation of a charging system between departments at a hospital. An analysis of these categories would suggest that the first three focus on the nature of the work performed by accountants, the fourth “to do with money” being merely an abstract association and the final three categories focus on the expected outcomes of accounting. The range and nature of categories adopted by the participants illustrates the varying degrees of specificity of the perceptions held and the perceived level of general dependence and need for accountants.

Only two of the approaches described above (group prototypes and exemplar models) had been utilised by the non-contact participants to structure their understanding of accounting. It appeared that their motivation for doing so was based on lived experiences, study of the subject, media influence and/or cultural influence. The lived experiences which included applying for a bank loan, involvement in the operation of play centre, charging and being charged for services between departments at work, studying accounting at high school, balancing a chequebook and obtaining a tax

refund were all reflected in exemplar models. With the exception of studying the subject at high school, all remaining lived experiences reported a perceived dependency on accountants. Interestingly, the participants who had studied accounting at high school, focused on accounting as a scorekeeping process while the remaining participants showed little understanding of what accounting involved and focused their thoughts on abstract accounting outcomes within a single context.

None of the recipients of accounting information appeared to use group schemas to categorise accounting and accountants. Instead, their descriptions which were at a lower and more specific level of representation were based on the accounting information they received.

The nature of the perceptions formed of accounting and accountants by three participants appeared to be consistent with group prototypes. In each case, there was an external influence on their perception of accounting and accountants that overshadowed the influence of the accountants in their work environment. One of the three participants who had no contact with accountants at his place of employment, despite receiving accounting and performance reports, was instead influenced by his experience of studying accounting at high school some fifteen years earlier. The second of the three was more influenced by her husband's description of what he thought accountants should do. Incidentally, her workplace accountant did not live up to these expectations. The third participant was concerned with minimising his taxation obligations, which he saw as the sole role of accountants.

The remaining thirteen contact participants all used exemplar models to describe the duties of accountants. In this instance, the participants provided responses which related to specific roles with which they were familiar and which they associated with accounting.

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 and accountants.

In their effort to maintain cognitive efficiency, the non contact participants who perceived accounting to be of little consequence in their lives developed abstract knowledge structures that lacked specificity. These abstract knowledge structures were evident with those participants whose perception of accounting was limited to an association with money. On the other hand, those participants who could relate accounting to lived experiences, study at school or cultural influences appeared to be more motivated to attach greater meaning to their understanding of accounting and accountants. These findings are consistent with the interdependence and power theory (Eberhardt & Fiske, 1996) that suggests that stereotypes are determined by those who control the resources. This theory further suggests that initial categorisation is the default option and targets only go beyond initial categorisation to attend to the targets' individuating attributes when they have the capacity and motivation which is usually the result of outcome dependency.

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 by the desire for self-advancement. Only four non-contact participants appeared to be

influenced by esteem-related factors in categorising accounting activity. The first was training to be a pharmacist, he perceived careers in accounting and pharmacy to be in the same professional in-group thus supporting the above claims by Tajfel and Turner (1979). Another two participants, on the other hand, perceived accounting to be “*helping the rich and famous dodge paying taxes*”. These participants believed that they belonged to an in-group of honest hardworking people, while accountants and their “*rich clients*” belonged to a “*dishonest*” and “*greedy*” out-group. The fourth participant, a tertiary student, perceived accountants as belonging to an out-group that sought to control peoples’ behaviour.

The implications of these findings is that changing perceptions of those participants with esteem related motivations which have out-group perceptions of accounting and accountants will require much greater effort than for those participants who have only epistemic motivations. This change involves achieving positive distinctiveness through changing the dimension on which social comparisons distinguish between in-groups and out-groups, assigning a positive value to a previously negative dimension and choosing another group for comparison (Eberhardt & Fiske, 1996). This change may therefore require the development of a deeper understanding of the individuals’ dependence on accountants and the consequential power influence of accountants on their own lives.

While all sixteen contact participants distinguished between different types of accounting activity to structure their understanding of accounting, the six clients of accountants in public practice and one corporate sector participant perceived the role of accountants to be satisfying their organisation’s compliance obligations. In so doing, they acknowledged an outcome dependence on accountants. Fiske and Neuberg (1990) suggest that any form of outcome dependency between the perceiver and the target alters the perceiver’s motivation to attend to individuating information and reduces category-based processing. This suggestion in part helps to explain why these participants perceived accounting more positively than the some of the remaining participants from the corporate and not-for profit sectors who generally perceived accounting as being about performance measurement and controlling. Interestingly, the corporate participant who employed a chief financial officer was the only participant from the corporate and not-for-profit sectors who had overall responsibility for the operation of the entity including compliance requirements. For the remaining participants in these sectors, the chief financial officer was perceived as a peer for whom there was no perceived dependency. This finding supports the power and interdependence theory (Eberhardt & Fiske, 1996). According to this theory, initial categorisation is the default option and people go beyond these categories only when they have the capacity and motivation.

Half of the respondents were further motivated by esteem-related factors to categorise accounting as prestigious. This perception appeared to have been influenced particularly among the clients of the public practitioners by the perceived financial rewards accountants received.

How these perceptions are formed

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). This section examines these mechanisms in order to contribute to an

understanding of how and when the negative consequences of stereotyping might be eliminated.

In an effort to successfully handle all information processing demands and to avoid information overload, people utilise a cognitive mechanism to identify the similarities and differences among various stimulus events and then group those stimuli into categories. For the non-contact participants in this group, there was insufficient motivation to create categories and sub-categories and hence activate the cognitive mechanism to structure their understanding of accounting. This lack of motivation resulted in their perceptions having limited specificity particularly with respect to the actual roles of accountants. As a consequence, these participants were unwilling to draw dispositional inferences or unwarranted conclusions about accounting or accountants.

Affective mechanisms that contribute to the formation of perceptions become activated when certain groups become the focus of attention. Five of the sixteen participants associated accounting through the stimulus received from studying the subject at school. Meanwhile the stimuli for other participants in this group was based on lived experiences such as obtaining a tax refund, applying for a bank loan balancing a cheque book and charging other departments for services provided at work. 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. Hewstone (1996) further adds that attitudes based on experience rather than second-hand information are relatively strong and more resistant to change. These stimuli contributed to the formation of a more specific perception of accounting.

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). Interestingly, while thirteen of the participants perceived a career in accounting to be well regarded by others, this influence was insufficient to motivate them to seek to membership of this group. That seven participants believed that accountants were well paid, suggested that there were other more powerful influences in the participants' career-choice decision making. Only three participants acknowledged the influence of the media in shaping their perceptions of accounting and accountants.

Family, friends and the media appear to be the most powerful transmitters of cultural stereotypes. In this study, twelve of the sixteen non-contact participants' perceptions of accounting were reportedly influenced by, family, friends or acquaintances. However, this influence appears to have had limited effect on these participants perceptions due to the influence of lived experiences on their perceptions. These lived experiences contributed to perception formation through the activation of affective mechanisms.

There appeared to be little consistency in the contact participants' cognitive content of accounting, which suggests different motivating influences to construct meaning. The most specific cognitive content was from four participants who focused on different hierarchical levels of accounting ranging from clerical duties to the provision of business advice. A further five participants' content focused on compliance, two on the repetitive nature of the work, two on performance reporting and one on the

inflexibility of the work, while the corporate sector participant with no accountant contact focused on his high school study of accounting. Despite earlier claims of not wishing to generalise, the remaining participant who had had significant contact with many accountants in different contexts, created the content categories “*big picture* and *detail-focused* or *pedantic*” to categorise the accountants he knew. Even with further questioning, this participant was unwilling to sub-categorise further.

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”. The principal stimulus for four of the six clients of accountants in public practice was taxation. In each case, the participants were aware of an obligation to furnish tax returns and the accountant was perceived as the solution to a perceived problem – “*they do all the tax stuff so I don’t have to worry about it*”. As this need for an accountant’s services was developed prior to contact with an accountant, subsequent contact with the accountant appears to have had little influence on the cognitive content of the participants’ perceptions (Mackie, Hamilton et al., 1996). The remaining two clients of accountants in public practice had experienced significant influence from accountants and accounting prior to engaging their accountant for the preparation of taxation returns. The stimulus for three participants (all from the not-for-profit sector) was the “*very much controlling*” behaviour of accountants who were perceived as creating roadblocks and preventing things from happening. In each case it appears that initial contact with the accountants was when there was non-compliance with prescribed procedures. For another participant this stimulus was to “*rigidly stick to the line*”, which was perceived as inflexibility. These findings support the claim that contact can have either a positive or negative influence on the participant (Allport, 1954).

While eight participants at the time of the interview perceived accounting to be prestigious, they all had a perception of the income levels of accountants. The greatest consistency in response was from the public practice clients, of whom four of the six perceived accounting as prestigious. The perception of this group appears to have been partly influenced by the level of fees charged by their accountants. These sentiments were reinforced with comments like “*I think their bills are pretty high*” and mention of “*the fees they charge*”. Despite this perception, there was little evidence that the participants would want to exchange their own occupation for that of an accountant.

Perceptions of accounting were influenced by the father or spouse of five of the sixteen participants. The two participants who were influenced by their spouses appeared to comprehend a wider range of duties performed by accountants. Meanwhile, the influence on the remaining three participants from their fathers was insufficient to encourage them to pursue a career in accounting. One father went so far as to actively encourage his son not to become an accountant because accountants were perceived by him as “*lacking in intellect*”. Subsequent exposure to accounting through contact with accountants appeared to have had little influence on these participants’ perceptions of accounting other than to reinforce their original perception. Hence, the perceptions are socially learned.

DISCUSSION

The implications of these findings is that participant perceptions have formed through multiple mechanisms, and that without an understanding of the relative influence of each mechanism, it is unclear how individual perceptions may be changed. In this study, it would appear that study of accounting at high school is one of the most dominant influences of peoples' perception of accounting as their understanding of accounting has been informed by processes whereas perceptions formed by cultural mechanisms appear to be categorised as outputs from processes. Socio-motivational mechanisms which result in accounting and accountants being assigned to out-groups are one reason why it appears difficult to change perceptions as they relate specifically to perceived negative practices.

These findings show that those participants who do not have lived experiences which they associate with accounting, and have not been influenced by cultural mechanisms, have the most limited perceptions of accounting and accountants which usually relate to money. This group's perceptions are likely to be the easiest to change by informing them of activities undertaken by accountants. However, the insignificance to them of accounting and accountants may well result in the status quo in their efforts to maintain cognitive efficiency.

The second group are those whose perceptions have been influenced by cultural mechanisms. Their perceptions are output focused and show little understanding of what accounting actually involves. Depending on the influence of other mechanisms these participants' perceptions may be informed by a greater understanding of the duties performed by accountants to obtain the desired outputs.

The third group's perceptions have been influenced by "lived experiences" which, in an effort to maintain cognitive efficiency, have been associated with accounting, these include receiving a tax refund, receiving a set of audited accounts from a play centre, and making a loan application to a bank. The lived experience provides the participant with an exemplar model and an affective mechanism without a requirement for the participant to understand the processes involved. As a consequence elaboration of the accounting processes involved with each of these experiences may aid in informing the participants perceptions of accounting and the duties of accountants.

The fourth group's perceptions have been influenced by socio-motivational mechanisms which have located accounting and accountants as an out-group relative to the in-group participants. Altering these participants' perceptions of accounting and accountants is very difficult unless the participant can be convinced to revise their understanding of accounting and accountants and hence remove accounting from the out-group. In this study to do so would require a change in understanding of the nature of tax advice given by accountants to their clients and the ethical values purported to be held by accountants.

The final group's perceptions of accounting have been influenced by high school study of the subject. Regrettably memory of this activity is usually limited to scorekeeping that involves the processing and recording of transactions in a structured and repetitive manner. This study found that while it is possible to enhance this understanding through lived experiences and the influence of cultural mechanisms

these tend to lack the specificity of high school study and hence do little to diminish the influence scorekeeping undertaken during study on perceptions of accounting and accountants.

In summary, perceptions of participants who did not know an accountant were largely influenced by cultural and affective mechanisms (the latter being activated by lived experiences)

The perceptions of the recipients of accounting information, on the other hand, were usually based on exemplar models relating to their individual work experience and which were activated by either a cognitive or an affective mechanism. These participants related their understanding of accounting to the perceived roles of accountants in the context of their workplace. The absence of job characteristics as used in the questionnaire in participant descriptions of accounting at the interviews would suggest that participants did not include this level of specificity in their understanding of accounting and accountants.

These findings suggest that contact with accountants and lived experiences encourage people to overgeneralise specific cultural and lived experience influences when categorising accounting activity. The effect of overgeneralising appears to create a very limited perception based on single exemplar models that do not reflect the diverse roles performed by accountants. It is this polarisation of views that leads to an incomplete understanding among both participant groups of what accounting is and what accountants do. It was also found that contact with accountants only informed understanding of accounting and accountants in so far as participants were motivated to commit the additional cognitive resources to enhance their understanding.

CONCLUSION

The purpose of this study was to identify the effect of contact with accountants on perceptions of accounting and accountants.

The social psychology literature on stereotyping suggests that contact might inform understanding albeit positively or negatively. This study found that participant perceptions of accounting and accountants were based on single exemplar models which were then overgeneralised to represent their understanding of accounting. Contact by itself appeared insufficient to motivate participants to allocate the necessary cognitive resources to enhance this limited understanding.

As individuals must perceive a personal benefit in order to be motivated to extend their current limited understanding of accounting and accountants, it is necessary that this strategy be implemented at an individual level. Implicit in this motivation is the need to understand the influence of accounting in everyday life (Jeacle, 2009) for making spend/save, hire/buy and borrow/lend decisions, planning by locating future revenue streams and determining expenditure patterns, and satisfying compliance requirements. Professional accounting associations and accountants individually must therefore demonstrate to the wider community how their specialist skills can benefit these client experiences (outcome expectations) and, in effect, create a dependency. This dependency would in a practical way encourage the acceptance of additional exemplar models and lead to sub-categorisation and reduce the degree of overgeneralisation (Weber & Crocker, 1983). The likely success of the development

of multiple exemplar models and the creation of sub-categories was demonstrated by the people who reported having no contact with accountants but who studied the subject at school and added their lived experience to their existing understanding rather than using experience to replace understanding.

These findings have implications for the profession as a service provider in its communication with the general public. It is suggested that to remove the perceived mystery from the role of accountants it is necessary to explain not just what duties an accountant performs but also how and why they are performed. Profiling the role of the accountant in this way should demonstrate the link between the information produced by an accountant and its contribution to the performance of an entity.

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. In so doing, we may gain a better understanding of the multiple processes that contribute to the formation of the accountant and accounting stereotype.

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