

**DEFENDING PROFESSIONALISM:
EXPLORING ACCOUNTING STEREOTYPES IN AMERICAN MOVIES**

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ABSTRACT

American moviemakers strive to create shows that attract the movie viewing population. This creation often includes intensive story lines, interesting topics, and popular characters or actors. Often, the dramatization overemphasizes commonly-held beliefs the audience expects. By contrast, the accounting profession wants to portray the most professional manner possible. Often the profession highlights characteristics the profession believes desirable, such as integrity. This clash in portrayals is a phenomenon studied by researchers. Little research exists today on this subject. Researchers developed a list of eight common stereotypes portrayed in American movies based on profession expectations, the view the public has of accountants and portrayal of accountants in American movies. This research studied 17 American movies released since 1982 featuring strong accounting characters. Researchers measured movies against eight common accounting stereotypes. This research found; American movies glamorize the profession. It also found that American movies heighten professional traits and American filmmakers manipulate the accounting professional's greatest strength of integrity into a weakness for individual accountants.

Keywords: accounting, stereotypes, profession, social class, accountants

INTRODUCTION

Life isn't always entertaining. Movies can be entertaining. To earn a \$7-\$15 ticket price moviegoers want to see something entertaining. What do audiences want in a movie? Though little research exists on this topic specifically, much research occurred on movies that viewers have already seen. One main attraction is the "movie star." Another reason is the viewer's "personal reasons." One goal for filmmakers is to match a viewer's personal reasons with the characteristics of the movie star (Papadopoulos, 2001). One-way to achieve this match is to reinforce viewer expectations of the main character with expectations of the movie star. Though it is normal to expect actors to have similar traits to the occupations they represent, it is an industry best practice to "heighten" those traits (Barrett & Van Buuren, 2015).

Professionalism is important in the business world. Professionalism is also important to accountants. Since accountants handle an organization's financial information, an agency relationship exists. This success of this agency is dependent on the profession having integrity (Gunz, & Thorne, 2017). Intentionally misstating financial records or engaging in fraud can lead to criminal prosecution and jail time. Shareholders of the entities also rely on accountants to ensure the financial statements they receive accurately portray business operations. Accounting is a detail-

oriented profession that needs adherence to accounting standards. Displaying professionalism is considered symbolic of the accounting profession itself. Often common traits include: neat and tidy, detailed, serious, prompt, competent, and ethical (Gunz, & Thorne, 2017).

Professions survey stereotypes for several reasons. Stereotypes funnel individuals into categories. Often stereotypes both positive and negative, are untrue. Every individual is different and comes with varying sets of skills; stereotyping removes the individual of the profession and lumps everyone into the same mold (Widad, 2015). Stereotypes linger and create an inaccurate depiction.

Accountants should be aware of common stereotypes. One reason would be to distance oneself from negative stereotypes. For example, when accountants are viewed as “crooks,” a conscious effort should be made to highlight ethical behavior. With knowledge of stereotypes, accountants can strive to reverse negative stereotypes. Possibly the most important reason would be to educate young people who are deciding if they want to enter the profession. Stereotypes influence college students resulting in many students feeling like they do not belong. Many students have felt a calling and aptitude for accounting but stayed away from the profession as a result of stereotypes. Removing negative stereotypes will benefit the profession in the long-term (McGrath, & Murphy, 2016).

Many stereotypes about accountants exist. Stereotypes can be positive or negative. Portrayal often includes accountants as boring and socially awkward individuals. Many assume accountants lack social skills, this comes across as if the accountants are nerdy and conservative, staying away from risky, adventurous behavior. Many people consider accountants introverts. This stereotype comes from accountants spending a significant time sitting behind a desk, not socializing. Other stereotypes portray accountants as corrupt and discreditable. Since accountants handle money, the public assumes accountants are a large part of the 2008 financial crisis. With much of an accountants time spent crunching numbers, they are also seen as lacking critical thinking skills (Richardson, Dellaportas, Perera, & Richardson, 2015).

A growing and increasingly important trend in professionalism is the portrayal of a member’s competence to the public (Tsetsura, Bentley, & Newcomb, 2015). Portrayals come from many sources including television, movies, jokes, social media and by the profession itself (Farrow, 2012). The profession’s need for accurate portrayal serves as the theoretical framework for this research. Teachers in accounting have found that many students have an interest and an aptitude for accounting, the highest paid profession in business schools (Payscale, 2018). Unfortunately, some shy away because of fear of being labeled a “bean counter” or a “nerd” by other students (Richardson, Dellaportas, Perera, & Richardson, 2015).

Media images influence self-identity, affecting the way we see others. An example would be a person's view of gender roles and those beliefs connect to gender identity. Through social media, identifying with others and adopting different perspectives molds self-identity and attitudes while experiencing social reality. (Erikson, 1968). Interpreting identification can be done in a few ways. A character's qualities and feelings are focal, but, identification is sharing qualities, feelings, and perspective with the character, rather than simply spectating (Cohen, 2001).

Movie directors complete audience identification through their communication of character qualities. The film viewer's act of identification comes from specifically watching the movie and projecting characteristics. Identification does not occur based on the character itself. As a result, several reasons influence a character's identification. These include camera positions, clothing, personality characteristics, and so forth (Cohen, 2001).

Similarly, perceived realism of a character will promote identification. As Press (1989) showed, views are an important part of character development. Personality portrayal is effective when the director matches the character to viewer stereotypes. It is unnecessary for the character's behavior to match real-life situations (Cohen, 2001).

Without the best available young talent entering programs that suit their professional interests and personal skill strengths, society is hindering these young people and failing to use talent in ways that benefit society. With an expanded body of knowledge on this subject, the accounting profession can work to mitigate the effects of inaccurate stereotyping. Mitigation can occur several ways. These include: public service announcements, educational outreach, continuing professional development and leadership conferences (Parker & Warren, 2017).

The researchers believe it is important to understand portrayal of accountants in movies. Understanding views enables the profession to take focused action. The profession can either improve that portrayal or work to reduce harm. Also, individuals working in the profession can take action. Firm marketing efforts or volunteer efforts can seek to enhance not only the organization but also the industry.

The remainder of this work is organized into the following four sections. First, there is a literature review looking at prior literature that informs this study. The next section includes methodology, including both the research question and experiment design. The third section includes the research findings. Finally, the research ends with conclusions, including limitations and future research.

REVIEW OF LITERATURE

Moviegoers want to see films that are entertaining. Professionals want to be viewed as positively as possible. The challenge is when these two items clash. To better understand this clash, it is important to understand the profession's expectations of membership and moviegoer's expectation of filmmakers. The accounting profession has a well-defined professional structure. This structure was created and is maintained by the American Institute of Certified Public Accountants (AICPA) (About the AICPA, 2017).

Founded in 1887, the AICPA is the central representation of over 386,000 members in 128 countries. The AICPA is a rule-making and standard-setting body that oversees and enforces its membership. The body ensures competence and ethics are practiced in the profession (About the AICPA, 2017). The profession also has a goal of portraying its membership in the best light available (AICPA Code of Professional Conduct, 2015).

The View the Accounting Profession wants to Portray (AICPA)

The AICPA is a membership-driven organization. With this membership, the profession regulates the application of the accounting roles commonly referred to as Generally Accepted Accounting Principles (GAAP) and enforces its Code of Professional Conduct. The AICPA Code of Professional Conduct provides expectations for members to follow when performing professional responsibilities. Public opinion is important to the accounting profession. The Code of Professional Conduct has several items of expected behavior related to meeting the public's trust. These items include; acting in the public interest, integrity, objectivity and independence, due care and acts discreditable to the profession (AICPA Code of Professional Conduct, 2015).

Public Interest

Section 0.300.030.01 of the AICPA Code of Professional Conduct references the profession's expectation for acting in the public's interest. This Code communicates the expectation that accountants must be committed to the profession. With this the profession expects accountants to act in the public's best interest. Alternatively, this means accountants cannot use their position to act in their own interest. This concept includes enabling accountants to use personal creativity on-the-job. Instead, accountants must use professional guides and best practices. Specific language from the Code is: "The public interest principle" (AICPA Code of Professional Conduct, 2015).

Integrity

Section 0.300.040.01 of the AICPA Code of Professional Conduct references the profession's expectation about the integrity of accountants. Specific language from the Code includes: "Integrity principle. To preserve and broaden public confidence, members should perform all professional responsibilities with the highest sense of integrity" (AICPA Code of Professional Conduct, 2015). This means that a member must conduct themselves with honesty and sound moral judgment.

Objectivity and Independence

Sections 0.300.050.01 and 0.300.030.02 of the AICPA Code of Professional Conduct references the profession's expectation about required objectivity and independence. This means that a public accountant must act as a third-party agent rather than for the financial statement disseminator or financial statement user (Boylan & Boylan, 2017). The specific language from Section 01 of the Code is: "Objectivity and independence principle. A member should preserve objectivity and be free of conflicts of interest in discharging professional responsibilities. A member in public practice should be independent in fact and appearance when providing auditing and other attestation services" (AICPA Code of Professional Conduct, 2015) and Section 02 reads: "Independence precludes relationships that appear to impair a member's objectivity in rendering attestation services" (AICPA Code of Professional Conduct, 2015).

Due Care and Acts Discreditable

Section 0.300.060.01 of the AICPA Code of Professional Conduct references the profession's expectation in regards to due care (0.300.060.01) and Acts Discreditable to the profession (1.400.001.01). This means professionals must act in a competent, passive manner that uses the profession's rules as a guide rather than personal opinion or goals. For due care, the Code reads: "Due care principle. A member should follow the profession's technical and ethical standards, strive continually to improve competence and the quality of services and discharge professional responsibility to the best of the member's ability" (AICPA Code of Professional Conduct, 2015). On the acts discreditable mandate to Code states: "A member shall not commit an act discreditable to the profession" (AICPA Code of Professional Conduct, 2015).

The AICPA also works to dispel negative views of the profession. Working with two partners, Robert Half and Accountemps, they created five stereotypes to minimize. These stereotypes include accountants being; nerds, boring, only able to do taxes, hermits and tightwads (Half, 2017).

Nerds

Accountants typically are good at math. Though accountants are good at math, this stereotype is used to belittle the profession's members by projecting an image that public accountants cannot do other tasks (Half, 2017).

Boring

Many stereotype accountants as boring. This stereotype fails to recognize the variety of tasks completed and the array of interests' professionals possess. These traits range from introverted to extroverted, from quiet to loud and from serious to funny, to name a few (Half, 2017).

Only Do Taxes

One stereotype that exists is accountants only complete the task of "doing taxes." This oversimplification provides a shallow perspective many have of the profession (Half, 2017). In reality, accountants perform various tasks including financial statement preparation, white-collar crime analysis, price setting, auditing and investing in securities (Plumlee, Rixom, & Rosman, 2015).

Hermits

Many feel accountants are inherently introverted. In fact, accountants need to work with both clients, and third parties such as banks and other accounting firms to complete their duties (Half, 2017). Uncovering white-collar crime and fraud is a task that relies on strong social skills. Additionally, both accounting firms and the profession encourage community engagement through volunteering. The service ranges from remodeling homes to serving as financial coordinators on boards of directors (Laffie, 2007).

Tightwads

A common assumption about public accountants is they are tightwads (Half, 2017); perhaps a remnant of the classic story “a Christmas Carol.” This tale portrayed the greed of accountants by its main characters Ebenezer Scrooge, Jacob Marley and Bob Cratchet (Dickens & Mayer, 1986).

Table 1. Summary List of Professional Expectations or Stereotypes of the Accounting Profession and an Identifier or whether the item is Positive or Negative

Professional Expectation or Stereotype	Trait Type
Public Interest	Positive
Integrity	Positive
Objectivity or Independence	Positive
Due Care or Acts Discreditable	Positive
Nerds	Negative
Boring	Negative
Only Do Taxes	Negative
Hermits	Negative
Tightwads	Negative

Table 1 shows the list of professional expectations (AICPA Code of Professional Conduct, 2015) or stereotypes of the accounting profession (Half, 2017). The Table also labels the trait positive or negative. This list includes four positive traits and five negative traits. These traits range from professional, by exercising due care or avoiding from acts considered discreditable to the profession, to personality. Some of the personality traits include the label of nerd and tightwad.

The Perception the Public has of Accountants (Stereotype)

This research examines how both the business world and popular media perceive accountants. Many stereotypes are based on physical characteristics and personality. The accounting profession is also judged by its job-specific responsibilities and ethics. Traits accountants hold are both positive and negative. Positive labels from the business world include honest, ethical, and trusted professionals. The negative opinions gain emphasis as media portrays accountants as dull, deceptive, and lifeless (Richardson et al., 2015).

This research also examines the perspectives university students have of auditors in today's world. A traditional view of auditors is they are trustworthy. This opinion changed when several corporate scandals erupted. Many of the scandals highlighted auditor failure. These included failure to issue a Going Concern for bankrupt firms, negligence in reporting negative information, and a general feeling of bias. From this stereotype rose labeling auditors as deceitful and fraudulent. Measures are being taken to change the view of up and coming auditors. College students are being asked to shadow the daily operations of auditors. Surveys then discover if views have changed. This study is hoping to preserve the bright, young talent that negative stereotypes within the profession are disillusioning (Begoña, Cristina del & María-del-Mar, 2017).

Table 2. Summary List of Common Stereotypes of Accountants in Public Perception from Peer-Reviewed Articles

Stereotype			
dull	uncreative	trusted	boring
socially inept	obsessive	accurate	weak
precision	detailed	managerial	passive
conservative	vigilant	prudent	corrupt
disciplined	shallow	articulate	ethical
critical judgment	analytical	introverted	honest

Table 2 Summary List of Common Stereotypes of Accountants in Public Perception from Peer-Reviewed Articles. Common stereotypes include 24 items of professional and personal traits (Begoña, Cristina del & María-del-Mar, 2017). Table1 includes many of these items. Table 2 also includes additional items such as accuracy, articulate and critical judgment.

The Portrayal of Accountants in American Movies

Out of all the popular media (music, advertisements, stories, likenesses of jokes, books, business press, and film), movies portray accountants in the most negative light. Movies are the single most influential visual media and have a large ability to influence prevalent views. In movies, accountants are typically cast as the main character. When accountants are characters they are often comedic and portrayed as nerdy, socially awkward, passive individuals. When accountants are main characters, they often display negative stereotypes including corruption and deceit with immoral motives (Richardson et al., 2015). A list of those common stereotypes is presented in Table 3.

Table 3. Summary List of Common Stereotypes of Accountants Portrayed in the Movies

Stereotype			
dull	unimaginative	aloof	boring
socially inept	Nerd	having integrity	fraudulent
physically awkward	Incompetent	lifeless	passive
conservative	Confident	pathetic	corrupt
misleading/liar	Shallow	deceitful	callous
deceptive	Sociable	obsessive	honest

Table 3 Summary List of Common Stereotypes of Accountants Portrayed in the Movies. Common stereotypes include 24 items of both professional and personal traits (Barrett & Van Buuren, 2015). Table 1 and Table 2 include many of these items. This list includes some added items such as callous, pathetic and physically awkward.

METHOD

This research focused on discovering impact of portrayed stereotypes of accountants in American movies. Researchers searched Google.com and the IMDb.com databases to discover American movies that featured an accountant as the main character or a supporting character. Identifying seventeen movies featuring accountants occurred. Researchers then developed a detailed list of movies, the character researched, the actor that played the character and the movie release date (or first shown in theaters).

Table 4. List of Movies with an Accountant as the main character (including actor name) by Year

Movie	Character Name	Actor Name	Year Released
The Accountant	Christian Wolf	Ben Affleck	2016
Central Intelligence	Calvin Joyner	Kevin Hart	2016
The Other Guys	Allen Gamble	Will Ferrell	2010
Stranger than Fiction	Harold Crick	Will Ferrell	2006
Hitch	Albert Brenneman	Kevin James	2005
The Producers	Leo Bloom	Matthew Broderick	2005
The Royal Tenenbaums	Henry Sherman	Danny Glover	2001
Office Space	Milton Waddams	Stephen Root	1999
Dead Man	William Blake	Johnny Depp	1995
Nick of Time	Gene Watson	Johnny Depp	1995
The Shawshank Redemption	Andy Dufresne	Tim Robbins	1994
Schindler’s List	Itzhak Stern	Ben Kingsley	1993
Midnight Run	Jonathan Mardukas	Charles Grodin	1988
Moonstruck	Loretta Castorini	Cher	1987
The Untouchables	Oscar Wallace	Oscar Martin Smith	1987
Ghostbusters	Louis Tully	Rick Moranis	1984
Night Shift	Chuck Lumley	Henry Winkler	1982

Table 4 shows the list of movies with an accountant as the main character (including actor name) by Year. Researchers created a list of eight stereotypes to judge public views of accountants. Frequently the movie did not distinguish between a licensed CPA and a non-CPA.

Researchers needed to merge several stereotypes into one manageable list. The consolidation was completed to avoid survey respondent fatigue by limiting the number of rating needed to be completed. For example, both the list created by using peer-reviewed articles about the view the public has of accountants and the list of stereotypes portrayed by accountants in American movies contained 24 items. Many terms described stereotypes. As a result, researchers need to identify descriptive phrases that were similar. The list developed is:

Table 5. List of Stereotypes Measured in this Research

Measured Stereotype	Trait Type
Ethical / Honesty / Integrity	Positive
Corrupt / Acts Discreditable	Negative
Physically Awkward / Nerd	Negative
Socially Awkward	Negative
Conservative / Tightwad	Negative
Uncreative / Shallow / Public Interest	Negative
Boring / Dull	Negative
Introvert / Passive/Due Care/Hermit	Negative

Table 5 shows the list of the research’s measured stereotypes. As the Table above shows, the list of stereotypes measured encompasses several related items. One such example is ethics using the traits of; ethical, honesty and integrity. Two categories specifically used language from the AICPA Code of Professional Conduct, including “uncreative” and “corrupt.” For the “uncreative” trait, “public interest” was added meaning the accountant may be uncreative because of following the rules of the profession’s Acting in the Public Interest expectation. Similarly, the “corrupt” trait also used the profession’s need of not performing “acts discreditable” to the profession.

Respondents were asked to score of each stereotype by watching YouTube.com trailers of each movie. After watching the trailers, respondents were asked to rank the eight stereotypes. On occasion the movie trailer was inadequate by not including the character playing the accountant. In this situation, researchers found short snippets of the movie to stream that included the accountant.

The survey respondents were two research seminar classes, fall, and spring, of senior accounting majors at an East Coast private university. There were 38 respondents including 14 in the fall and 24 in the spring. Students rated all 17 movies identified against all eight stereotypes. Researchers engaged a Likert Scale ranging from 1 to 5. Five represented the stereotype was “very strong” while 1 represented the trait was “very weak.” A score of 3 would identify the trait was average.

Researchers asked respondents one final question “have you met anyone in accounting that this person reminds you of?” Researchers used this question as a reasonableness check on whether movie characters resembled real life professionals. This question had the following available responses; “yes,” “no” or “not sure.” Descriptive statistics identified how the traits rate. Also, each movie was rated based on an overall score.

FINDINGS

This section provides the results of the research. The research measured eight traits with seventeen American films depicting accountants. Also, the question “have you met anyone in accounting this person reminds you of?” was asked as a “reasonableness check.” These findings are completed by first reviewing the key items necessary in the data collection process. Advanced analytics through descriptive statistics was conducted on the data with Microsoft Excel. Output was summarized by stereotype and movie. A summary of stereotype with the overall rating is included in Table 6 below:

Table 6. List of Stereotypes Measured in this Research by Rating

Measured Stereotype	Overall Mean Rating
Ethical / Honesty / Integrity	3.47
Corrupt / Acts Discreditable	2.93
Physically Awkward / Nerd	3.37
Socially Awkward	3.14
Conservative / Tightwad	3.15
Uncreative / Shallow / Public Interest	2.79
Boring / Dull	2.83
Introvert / Passive/Due Care/Hermit	2.74
Total	3.05

From Table 6, it can be seen the raters gave an overall total of over 3.05. This score is slightly above the average rating of 3.00. The stereotype with the highest score was "ethical/honesty/integrity" with a score of 3.47. The stereotype with the lowest score was "introvert/passive/ due care/hermit" with a rating of 2.74.

When considering the question "have you met anyone in accounting that this person reminds you of?" the researchers compiled the following results from those evaluating. The raters ranked the American movies with a mean value of 1.71. This included a low value of 1.56 and a high value of 1.89. The 95% Confidence Interval included the range from 1.65 to 1.82.

Table 7. List of Movies Measured in this Research by the Total of all Eight Ratings

Movie	Total Rating
The Accountant	3.01
Central Intelligence	2.71
The Other Guys	3.45
Stranger than Fiction	4.29
Hitch	3.80
The Producers	2.50
The Royal Tenenbaums	2.73
Office Space	2.38
Dead Man	2.28
Nick of Time	2.90
The Shawshank Redemption	2.88
Schindler's List	3.92
Midnight Run	2.44
Moonstruck	2.36
The Untouchables	3.31
Ghostbusters	4.04
Night Shift	2.86
Total	3.05

Table 7 shows the list of the research's reviewed American movie by rating. This information finds the raters gave an overall total of over 3.05. This is above the average rating of 3.00. The movie

with the highest score was the 2006 movie *Stranger than Fiction* where Will Ferrell played the head case Harold Crick with a score of overall score of 4.29. The movie with the lowest score was *Dead Man*. The movie was released in 1995 with Johnny Depp playing the accountant William Blake. This show scored 2.28.

One item that appeared is the use of extreme values. Researchers set a scale of 1 to 5. One represented “not at all” like this trait, 3 was equal to this character being average with the rest of society, and 5 representing a strong stereotype correlation. Considering raters tend to have a central tendency towards the average rather than extreme values, this research found raters did not shy away from the extreme values. The most frequently used score was 5. Raters used it 30% of the time. Interestingly the score 1 was used 23% of the time. This means the extreme values were used a combined 53%. In contrast the numbers: 2, 3 and 4 were used 47% of the time.

CONCLUSIONS

Overall, this research determined the portrayal of accountants in American movies did several things. These included over-glamorizing the profession, enhancement of professional traits, and belittlement of the professions hallmark characteristic, integrity. Additionally, the portrayal of accountants in movies goes to the point of being inconsistent with reality.

First, American movies glamorize the profession. For example, in the daily completion of financial tasks, accountants typically will perform the entry and posting of journal entries (Plumlee, Rixom, & Rosman, 2015). In none of the films reviewed did the actors perform these tasks. An example includes a character portrayed by Danny Glover in *The Royal Tenenbaums*. Here the description “extraordinary” and “geniuses” is used. A second example of this conclusion is the movie *Schlinder’s List*. In this film, though a genuine film, portrays the work of an accountant as saving thousands of lives. Typical accountants rarely save people’s lives or become war heroes.

Second, American movies enhanced professional traits. It is understood moviegoers are looking for something different from reality when attending a movie. Unfortunately, when characters did not portray “real life” professionals they became unrecognizable to accounting professionals. Often improvement took mundane concept like having a strong work ethic and turning it into a more extreme trait of being “dull.” One example included such as using “due care” or being a consciences employee and twisting to “passive” and “socially awkward.” Another involved being “conservative” or not overstating financial condition to reflecting “tightwad” characteristics. Other times this enhancement took a positive professional characteristic and turned it into a negative trait. For example, often “integrity” turns into “nerdy.” This conclusion is evidenced by the extreme values raters used.

Third, filmmakers belittle the profession’s focus on integrity. Being a profession entrusted with other peoples’ or organizations’ money, the accounting profession understands professionals must be honest and ethical. Survey respondents felt that American filmmakers manipulate the professions strength into a weakness for typical accountants. In the movie *Hitch*, Alex “Hitch” Hitchens, played by Kevin James, plays a “bumbling client” with hopes to win the heart of “glamorous” Allegra Cole. Also, this research found the highest stereotype portrayed negatively

is that accountants are "physically awkward." The fast-moving profession of accounting relies on strong cognitive skills. No specific body type suits the profession.

Last, the portrayal of accountants in the movies is inconsistent with the traits professionals display. Researchers conclude the use of extreme personality types positively reinforced negative stereotypes. This study found those ranking stereotypes used extreme values, to describe accountants. This can be evidenced by raters using a ranking of either 1, 23% of the time, or 5, 30% of the time. An example of extreme portrayal can be seen in the movie *The Accountant*. In this show the portrayal of Christian Wolff, played by Ben Affleck is a "mathematical savant who fights dangerous criminal organizations with more of a liking for numbers than humans." Only seven percent of raters felt they knew someone like Christian Wolff. Considering the hundreds of professionals one meets in life, this shows an inaccurate portrayal. Another important conclusion is that accountants were either portrayed as extremely positive such as the saving of a city from evil portrayed in *Ghostbusters* or the scamming of a group of elderly women as portrayed in *The Producers*.

This research has several benefits. First, the accounting profession can review this information for possible self-perception bias. It would aid accountants to understand the nature of both negative and positive bias. The profession can then examine for accuracy, completeness, and misinformation. Accuracy is to find out if the actor traits match the traits professionals hold. Completeness entails the knowledge that a broad range of traits is displayed. In this range significant traits are not missing. When traits are not missing, viewers need not assume those traits. Often, in an attempt for transparency, the accounting profession provides a high-level of disclosure. It may be possible that transparency discloses too much information causing the user to generalize rather than take the time to understand. Likewise, disclosure materials should be reviewed to ensure misinformation is not communicated.

Second, the profession can watch public view bias. The profession may find that a small adjustment in message delivery could result in a large decrease in stereotypes. For example, when selecting an accountant to present the results of the Academy Awards show, an accountant with a small visible tattoo or piercing could decrease the stereotype of conservatism.

Last, the profession should understand the importance of creating a "halo effect" for membership. Individuals portrayed falsely run the risk of being labeled inaccurately. In this situation, the profession can develop a critical stance on the true profession by a marketing campaign. The lowest stereotype for the profession was "corrupt / acts discreditable." The profession can find satisfaction that the portrayal of accountants as "corrupt" is not entertaining.

This study included several limitations. One limitation includes individual actor characteristics could be more dominant than professional stereotypes. For example, viewers know Ben Affleck for his good looks and lifestyle while Johnny Depp for being typecast as a "pirate" and playing "antisocial" roles. Researchers weighted each movie equally regardless of box office revenues or impact. This fact kept researchers from making value assessments to the stereotyping. This limited the researcher's ability to decide a value to impact. A third limitation was the use of perceptions of the survey respondents. The use of opinions is subject to inconsistent interpretation.

This study has many opportunities for future research and research should continue full steam ahead. One such topic could focus research on the portrayal of accountants in television shows. Surveying stereotypes in television could garner important information because of the prolonged exposure of a long-running series and a perception of more extreme stereotyping that can occur. For example, reviewing the roles of Angela Martin (Angela Kinsey) and Kevin Malone (Brian Baumgartner) of *The Office* or Skyler White (Anna Gunn) from *Breaking Bad*. The accounting profession is relatively balanced male and female split. Of 17 movies researched, 16 of the accountants were male. As a result, future research could focus on why the profession is stereotyped as male dominated.

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