Perceptions of Accounting and Accountants:

An Investigation into How and Why these Perceptions were Formed

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Professor Kate Kearins

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Related Research Outputs

The following research outputs relating to this study have been subject to peer-review.

Journal Publications

Wells, P. K. (2006). The supply of accounting graduates in New Zealand. *New Zealand Journal of Applied Business Research, 5*(1), 53-62.

Wells, P. K., & Fieger, P. (2006). High school teachers' perceptions of accounting: An international study. *Australian Journal of Accounting Education, 2*(1), 29-51.

Wells, P. K., Gerbic, P., Kranenburg, I., & Bygrave, J. (2009). Professional skills and capabilities of accounting graduates: The New Zealand expectation gap. *Accounting Education: an international journal,* 18(4), 403-420.

Conference Presentations

Wells, P. K., Kearins, K. N., & Hooper, K. C. (2008). *High School Student Perceptions of Accounting and Accountants: What Influenced Their Formation?* Paper presented at the AAA 2008 Annual Meeting, Anaheim, California.

Wells, P. K., Kearins, K. N., & Hooper, K. C. (2009a). *Perceptions of accounting and accountants: Looking in the mirror.* Paper presented at the AAA 2009 Annual Meeting, New York.

Wells, P. K., Kearins, K. N., & Hooper, K. C. (2009b). *Tax agent, bean counter or cost controller: What do clients think of their accountants?* Paper presented at the 2009 AFAANZ Conference, Adelaide.

Wells, P. K., & Sinclair, R. (2009). *Accounting: Is it really procedural and boring? Life Beyond the Physical General Ledger!* Paper presented at the AAA 2009 Annual Meeting, New York.

Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

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Abstract

There is growing concern that a widespread perception of accounting and accountants is discouraging individuals with the required skills and capabilities from entering the accounting profession. At the same time, an inappropriate perception may be attracting those who lack the required skills and capabilities. Research suggests that not only are perceptions of accounting and accountants very negative but that they may also be inaccurate and difficult to change.

This thesis applies social psychology theory on stereotyping to assist in identifying why these perceptions are resistant to change. Stereotype theory suggests that strategies for changing perceptions are dependent on how and why the perceptions were formed. Through a questionnaire, this study sought to identify the perceptions and through interviews and focus groups, how and why they were formed. A questionnaire, interviews and focus groups were used to collect data from sixty-five people from four distinct groups. These groups included the general public, users of accounting services, young people making career decisions, and accountants themselves. Additional data was collected from a further three accounting educators. The application of stereotype theory has assisted in explaining why common perceptions of accounting and accountants have been so resistant to change and in identifying suitable intervention strategies.

This study found that the perceptions people have of accounting and accountants are inaccurate. They are either too specific and hence unnecessarily restrictive and limiting, or alternatively the perceptions are so abstract and lacking in specificity that they are absorbed into a broader level category. In the first instance, a single experience is overgeneralised to represent a participant's understanding of

accounting. In the second instance, accounting is overgeneralised to represent all activity of the broader category label. That the accounting profession, in general, has appeared to make little effort to correct these inaccurate perceptions and has failed to disseminate more widely the findings from academic research is of concern.

Overgeneralised perceptions of accounting and accountants were found to be resistant to change for a number of reasons. Participants who created a very broad category label to represent their abstract understanding of accounting usually lacked the motivation and/or cognitive capacity to add specificity to their understanding. On the other hand, participants who based their perceptions of accounting on single exemplar models lacked an understanding of the skills and capabilities that accountants possessed and how these competencies could serve them. The influence of the high school curriculum was a further reason that perceptions were resistant to change. When members of the wider community had studied accounting at high school, their understanding of accounting was narrowly focused on the scorekeeping role of accounting. The perceptions of people who had studied accounting at high school, both currently and in the past, were the most resistant to change.

The following interventions to change the perceptions people have of accounting and accountants are proposed. First it is necessary for the professional associations to articulate clearly the advice from the academic community on how the role of accountants and the nature of accounting have changed and to increase the awareness of these changes among their members. It is then necessary to communicate this information to the public by aligning the diverse range of accounting outputs with individual goals while explaining how accountants' training has changed to accommodate these more diverse roles. Finally, it is necessary to reconsider how

accounting should be taught at high school, providing less emphasis on the scorekeeping role of accountants and increasing the emphasis on how accounting impacts everyday life.

Chapter 1:   Introduction

> Accounting is increasingly seen as a pervasive and highly
> generalized technology that can contribute to the functioning of
> a very wide range of organizations and socio-economic
> processes.
>
> (Hopwood, 1994, p. 299)

Hopwood's statement highlights the changing roles of accounting during the twentieth century. The significance of this transformation is that it is now evident in many aspects of everyday life. As such, accounting involves the preparation and use of information to facilitate economic decision making which inescapably influences the actions of every individual and organisation. Hopwood (1994) further suggests that the significance of this transformation is in part due to the reciprocal relationship between the roles and contexts of accounting and that each influences and assists in shaping the other.

The consequences of these changing roles and contexts are described by Parker (2001). He suggested that these changing roles were influenced by the following contextual changes: internationalisation and globalisation of business, growth of non-accounting competitors and alliances, the rise of information technology, the development of the knowledge-based economy, empowered and discriminating product and service consumers, broader scope accountability pressures and changing work patterns and attitudes. Parker (2001) further suggested that the effect of these influences has been to extend the role of accounting from scorekeeping and audit work to include financial planning, assurance services, strategic, risk, knowledge and change management and management advisory services.

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Despite this evident transformation, Hopwood (1994, p. 300) believes:

> We have relatively few insights into the accounting image and the wider cultural discourses associated with accounting's claims for its own effectiveness. The shifting popular representation of the accountant has been little explored. We know little of the processes of change in identity and the roles played in them by the conscious mobilisation of action and more general cultural transformation in the economic sphere.

Fifteen years on, Warren and Parker (2009) note that despite the changing role of accountants, the bean-counting stereotype persists in the public and student conception of accounting. They further claim that although the accountants' role, imagery and identity have been the subject of much research during the past thirty years, this research has been limited to functional analyses and portrayals of accounting and accountants. They suggest that the research into role and image undertaken to date is incomplete in that it fails to uncover the "hidden layers" of intention, construction and meaning. This thesis seeks to expose some of these layers by examining how and why people construct their understanding of accounting and accountants in an ever-changing world.

1.1 Background

Many accounting researchers are only too familiar with the common picture painted of the accountant. Usually male, he is orderly, methodical, introverted, pedantic, cautious, unsociable and boring (Shackleton, 1980).

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of this thesis for copyright reasons

Figure 1.1: "The Usurers, after Massys"

This perception is not a recent phenomenon as illustrated in Figure 1-1 above (van Roejmerswaelen, n.d.). Stacey (1958, p. 103) stated that the image of the accountant as portrayed by the literature "is not a very flattering one...". These views were endorsed by Beardlsee and O'Dowd (1962, p. 617) who found that college students' perceptions of accountants were so negative as to lead them to question whether "… the accountant is alive". These consistently unflattering and negative perceptions have been tracked from these authors to the current day through the work of Ashworth (1968), DeCoster and Rhode (1971), Imada, Fletcher, and Dalessio (1980), Inman, Wenzler, and Wickert (1989), Hopwood (1994), Bougen (1994), Saemann and Crooker (1999), Hardin, O'Bryan, and Quirin (2000), Albrecht and Sack (2000), Parker (2000) Friedman and Lyne (2001), Dimnik and Felton (2006), Wells and Fieger (2006) and Warren and Parker (2009). These authors all identify a consistent theme whereby the perceived role of accountants related to the recording of financial transactions or scorekeeping duties that were historical in nature and hence backward-looking (Albrecht & Sack, 2000; Heffes, 2001).

Although the role of the accountant has undergone significant transformation as a consequence of changes to the business environment (Albrecht & Sack, 2000;

Howieson, 2003; Parker, 2001), the jokes emphasising particular attributes of accountants are still commonplace, for example:

> **Q.** When does a person decide to become an accountant?
> **A.** When he realises he doesn't have the charisma to become an undertaker.
>
> **Q.** What's an actuary?
> **A.** An accountant without a sense of humour.
>
> **Q.** Why do some accountants become actuaries?
> **A.** They find bookkeeping too exciting.
>
> **Q.** What's the difference between an accountant and a lawyer?
> **A.** The accountant knows he is boring.
>
> (Southwell-Keely, 2005)

At one level, such humour works because the parties to it recognise a common perception even if they disassociate themselves from it.

To understand how perceptions are formed, Dyer (1993) suggests that "... seeing comes from representation" and therefore how people are seen determines in part how they are perceived to behave. Therefore, perceptions people have of accountants derive from the duties accountants are perceived to perform. This understanding in turn contributes not just to the negative perception of the job but also the jobholder in the case of accountants.

Bougen (1994) suggests that this 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.

Other studies have found that many people have no idea what it is that accountants do (Andrew, 2000; Cobbs, 1976; Coleman, Kreuze, & Langsam, 2004; Jeffrey, 2002;

McMurdy, 1997; Reed & Kratchman, 1989; Robertson & Cotton, 2004; Usoff & Feldman, 1998).

Attempts by professional accounting bodies and professional accounting firms to change these widely held perceptions of accounting and accountants have met with limited success (Jackling, 2001; Jeacle, 2008; Warren & Parker, 2009). Jeacle (2008) describes one such strategy which profiles staff currently working in the profession as fun-loving, exciting, adventurous people. The researcher reports that, because of the link between the task and the person and the failure to inform people of the changed duties performed by accountants, this type of strategy has not been very successful.

Despite these enduring negative perceptions, the perceived intrinsic, market and job-related factors have, until the late 1980s, been sufficient to attract people into the profession (Hermanson, Hermanson, & Ivancevich, 1995). Awareness of these negative perceptions has been heightened by declining enrolments in accounting programmes in the United States of America (Arthur Andersen et al., 1989), United Kingdom (Santinelli, 1993), Australia (ICAA, 2002; Mathews, Brown, & Jackson, 1990), and New Zealand (Jackman & Hollingworth, 2005; Malthus & Fowler, 2009; Wells, 2006). Arthur Andersen et al. (1989), Felton, Buhr, and Northey (1994), and Hermanson et al. (1996) identified declining enrolments as an indication that the profession was becoming less attractive to students. Given that many potential accountants do not fully understand what it is that accountants do (Satava, 1998), there is the possibility of attracting people who lack the required skills and capabilities to meet the challenging and changing roles accountants will be expected to undertake in the twenty-first century.

Conclusions drawn from North American and Australian research suggest that the decline in the number and quality of students choosing to major in accounting might be due to:

1. misinformation or a lack of information about what accounting is and the nature of the duties performed by accountants (Albrecht & Sack, 2000; Cory, 1992; Garner & Dombrowski, 1997; Warren & Parker, 2009);

2. students today having more attractive career alternatives than in the past (Albrecht & Sack, 2000);

3. the accounting curriculum being predictable, routine and boring (Mathews et al., 1990);

4. student perceptions of accounting being not compatible with the "creative, rewarding, people-oriented careers that many students envision for themselves" (Albrecht & Sack, 2000, p. 29); and

5. more stringent and demanding educational requirements for entry into the profession (Doran & Brown, 2001).

It remains unclear whether perceptions of accounting and accountants arise from the programmes of study, the perceived nature of the work undertaken by accountants and/or the personal characteristics of the accountants themselves (Hunt, Falgiani, & Intrieri, 2004). What is clear, however, is that these perceptions have serious consequences for the profession in its endeavours to recruit the "best and brightest" students (Cory, 1992; Smith & Briggs, 1999a). The long-term implications for the profession of commonly-held negative perceptions of accounting and accountants is that people with the appropriate skills and capabilities may be discouraged from entering the profession while those who lack these skills and capabilities could be

attracted to the profession (Albrecht & Sack, 2000). This observation provides the primary motivation for this study.

1.2   Purpose of the Study

This study seeks to understand how accountants are perceived and to consider how negative and inaccurate perceptions may be changed. To change perceptions, according to the social psychology theory of stereotyping, it is first necessary to understand how perceptions develop and what influences their development. The cognitive process of forming perceptions about groups usually involves the assignment of labels to the groups. These labels are frequently referred to as stereotypes. The term stereotype was first used by Walter Lippmann in 1922 to describe the "pictures in their heads" (Lippmann, 1997, p. 3), i.e. the pictures individuals have of people in other groups. This process relates to 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 target group members.

It is argued 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" (Mackie, Hamilton, Susskind, & Rosselli, 1996, p. 68).

In applying the social psychology theory of stereotyping, this study seeks to answer the following research questions:

RQ 1   What are the commonly held perceptions of accounting and accountants in New Zealand?

RQ 2   How and why have these perceptions been formed?

RQ 3   Why have efforts to change these perceptions been largely unsuccessful?

RQ 4   Which strategies might be effective in changing these perceptions?

1.3   Research Design

Much of the literature on the perceptions people have of accounting and accountants privileges 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, common perceptions of accounting and accountants are reasonably well described but how and why these perceptions are formed is not (Warren & Parker, 2009).

The methodological underpinnings of any research influences the basis upon which subject matter is collected, analysed and interpreted. This study is concerned with documenting individuals' understandings of accounting and accountants, and more importantly, seeking to discover how and why they construct these understandings. It is suggested that the answers to the research questions will be found using a naturalistic approach where it is assumed that reality is socially constructed. This approach focuses more on the subjective perspective of the participant whereby the social world is created in every encounter (Garfinkel, 1967) and, as a consequence, participant responses at a prior or subsequent point in time might be very different. Tomkins and Groves (1983) distinguish reality as a symbolic discourse from reality as

a social construction by suggesting that the emphasis of the former is on "*what is going on*" while the latter focuses on "*how individuals make sense of what is going on*". This latter approach is more closely aligned with the research question of how and why these perceptions of accounting and accountants are formed, which Warren & Parker (2009, p. 217) describe as the "hidden underlying layers of intention, construction and meaning". Revealing this intention, construction and meaning enables the researcher to provide a response to all four research questions.

1.4   Position and Personal Motivation of the Researcher

Given the mode of inquiry proposed, it seems appropriate for the researcher to declare his perception of accounting and accountants and to seek to identify the influences on that perception. The researcher completed the questionnaire and analysed his responses in the same manner as the participant responses have been analysed and presented later in this thesis[1]. Table 1.1 describes the researcher's perceptions of accounting with the preferred item underlined.

An analysis of these responses to each of the five factors identified in the Saemann and Crooker (1999) and Byrne and Willis (2005) studies suggests that the researcher perceives accounting to be interesting and, to a lesser extent, precise and structured. He does not perceive accounting to be compliance-driven or solitary.

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[1] The Saemann and Crooker questionnaire used is described in chapter four. The researcher actually

<u>Interesting</u> vs Boring	Tedious vs <u>Absorbing</u>
Cut & Dried vs <u>Creative</u>	Monotonous vs <u>Fascinating</u>
Easy vs <u>Challenging</u>	<u>Logic</u> vs Imagination
Solitary vs <u>Interaction with others</u>	<u>Thorough</u> vs Superficial
<u>Conformity</u> vs Originality	<u>Precise</u> vs Imprecise
Stable vs <u>Dynamic</u>	Fixed vs <u>Changing</u>
<u>Procedural</u> vs New Solutions	<u>Methodical</u> vs Novelty
<u>Facts</u> vs Intuitive	Record-Keeping vs <u>Decision Making</u>
<u>Planned</u> vs Spontaneous	Ordinary vs <u>Prestigious</u>
<u>Adaptable</u> vs Inflexible	<u>Mathematical</u> vs Verbal

Table 1.1: The researcher's perception of accounting and accountants

The researcher supports claims by Hopwood (1994) and Jeacle (2009) that accounting influences everyday living. Using his own category labels (rather than the forced choices of the above-mentioned questionnaire) he believes that we are all confronted with economic decisions on a daily basis such as, but not limited to, spend or save, hire or buy and borrow or lend choices. He further believes that we use accounting information not just for current-day decision-making, but also to evaluate the validity of past decisions and to plan for decisions to be made in the future.

The researcher's perceptions are likely to have been influenced by his study of the discipline from high school through to postgraduate level, his experience of accounting practice from an accounts clerk position through to chairman of a board finance and audit committee, his employment in the public and private sectors, and his teaching, textbook-writing and researching the discipline at tertiary institutions for thirty years.

The researcher believes that others (including some accountants) have a very narrow perception of accounting. He therefore considers that few people appreciate the potential benefits that may be gained from the engagement of an accountant and is keen to see this situation changed. The researcher further believes that the media maintains a very narrowly focused image of accountants. An example of this image as printed in the New Zealand weekly national business newspaper The National Business Review, is reproduced in Appendix 1 (NBR Staff, 2009). This article concludes that "accountants are poor misunderstood creatures that just need a bit of judicious PR work to improve their unflattering image".

Subsequent communications with Robert Half International enabled the researcher to access the raw data that prompted this article. The Robert Half International 2008 Financial Directions Survey, directed at an unknown number of accountants, solicited 228 New Zealand responses. The survey identified 13 personal and job-related characteristics which participants were requested to indicate whether they perceived as relating to accounting and accountants. The characteristics included in the survey are listed in Table 1.2 and are illustrated graphically in Figure 1.2.

1	Commercially Aware
2	Boring
3	Business Leader
4	Detail Oriented
5	High Achiever
6	Career Driven
7	Wealthy
8	Trustworthy
9	Multi-lingual/international
10	Well Travelled
11	Uni-dimensional
12	Professional
13	No Image

Table 1.2: Characteristics of accountants

Participants were then requested to indicate whether they believed that non-accountants perceived that these characteristics were related to accountants.

Figure 1.2 highlights the results graphically by categorising responses to each characteristic (as described in table 1.2) into one of four quadrants or categories. Responses appearing in the top left quadrant would indicate that accountants perceived divergence in opinion between accountants and non-accountants on the characteristic with there being agreement on this perception by more than half of the accountants surveyed. The bottom right quadrant also indicates a perceived divergence in opinion, only in this quadrant the accountants perceive that more than half of the non-accountants believe this characteristic to be true of accountants. In this survey the accountants appear to perceive little divergence in opinion between their views as accountants and those of non-accountants. The top right quadrant highlights those perceptions where over half of the participating accountants perceived that over half non-accountants had similar perceptions to their own. Meanwhile the lower left quadrant identified those characteristics where less than half of the participant accountants perceived that less than half the non-accountants had similar perceptions to their own.

Put simply, the top left and bottom right quadrants highlight perceived divergence in perceptions while the top right and bottom left quadrants highlight perceived convergence in opinion. However, the top right quadrant emphasises a majority consensus among the majority of participants while the bottom left quadrant emphasises a minority consensus amongst a minority of participants, and so is of considerably less significance.

Accountants Perceptions of Accountants
By Accountants and Non-Accountants
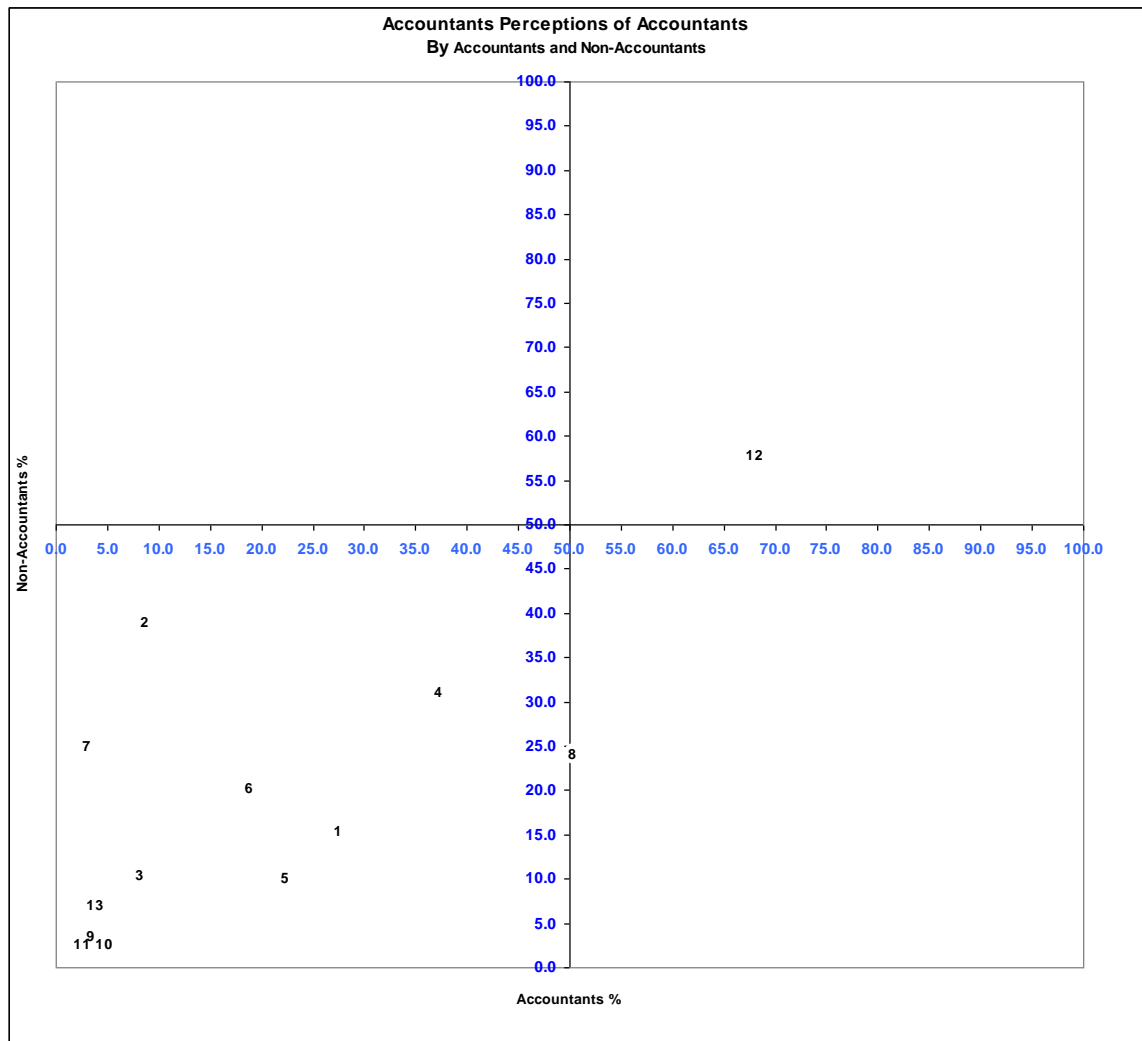
Figure 1.2: Accountants as they perceive themselves and as they believe others perceive them

These results would suggest that the most significant characteristics that might deserve the researcher's attention are characteristics 4 (Detail Oriented), 8 (Trustworthy) and 12 (Professional). Instead, the author of the article mentioned above has highlighted the most insignificant findings where there is a perceived high level of consensus by a very small number of the participants for what appears to be no other reason than to defend popular stereotypical perceptions to the readers of the newspaper.

1.5 Proposed Contributions

In seeking answers to the research questions identified earlier in the chapter, the researcher intends to make a contribution to knowledge, theory and practice. This section describes the proposed contribution of this thesis to each of these aims.

This study is an attempt to make a contribution to knowledge through the application of stereotype theory to a real-world problem by providing responses to the research questions posed. Some social psychological researchers regret not making their findings more readily accessible to targets of stereotypes and acknowledge that in so doing they unintentionally aid in "perpetuating the perception of targets as helpless, dependent simplistic and ineffective - the very perception we are working to eliminate" (Eberhardt & Fiske, 1996, p. 396).

This project also seeks to make a contribution to theory through the development of a conceptual framework for analysing the perceptions people have of accounting and accountants, thus providing a basis for insights into the actions required to change these perceptions.

Finally, this study seeks to make a contribution to practice by: (1) proposing strategies which may work to change widely-held perceptions of accounting and accountants; and (2) comparing perception data using two different collection techniques to provide reliable data and enhance the basis on which interpretations may be made.

1.6 Structure of the Thesis

The purpose, motivation, general approach and proposed contributions of this study have been identified in this chapter. The remainder of the thesis is organised in three main parts.

Part one (chapters two to four) provides the theoretical and methodological foundations for this thesis. Chapter two summarises the prior literature on the perceptions people have of accounting and accountants. It identifies the different perception contexts, perception influences, previous attempts to change perceptions and attempts by researchers to label these perceptions as stereotypes. Chapter three describes the social psychology theory on perception features, mechanisms, development, accuracy, interventions and change motivation. Chapter four describes the framework for seeking answers to the research questions by outlining the research design, methodology and processes.

Part two (chapters five to eight) reports on and analyses the findings of the application of stereotyping theory to each group of participants. Chapter five reports the findings on the perception targets - accountants. The recipients of accounting services are the focus of chapter six. The perceptions of people who report having no prior contact with accountants are analysed in chapter seven. Finally, the perceptions of high school students who are confronted with a range of career opportunities are analysed in chapter eight. Also in chapter eight, the perceptions of a small number of accounting educators are presented and contrasted with those of the high school accounting students. In all four chapters in part two, data analysis involves evaluating the form of each perception, exploring the reason for the formation of the perception and identifying the mechanisms that contributed to the formation of the perception. The influence of the perception targets (accountants) on participant perceptions is also considered in each of the data analysis chapters.

Part three comprises two final chapters. Chapter nine provides a summary of the findings, compares them across the different groups, discusses the implications and

suggests intervention strategies. Chapter ten summarises the responses of these findings to the research questions, notes research limitations, states the actual contributions of the study and identifies further research opportunities.

Chapter 2:   Prior Research on the Perceptions of Accounting and Accountants

2.1   Introduction

There is a substantial body of literature documenting accounting academics and practitioners concern over the negative and inaccurate perceptions people have of accounting and accountants. This chapter reviews the main areas of literature associated with these concerns. Library catalogues, journal databases and internet search engines were used to locate relevant information in both academic and professional journals and books.

Section 2.2 outlines the perspectives from which perceptions of accounting and accountants have been analysed and summarises prior research findings. Section 2.3 then describes the possible consequences of these negatively held perceptions. Section 2.4 reports on the factors that influence perceptions. Section 2.5 identifies the strategies designed to change perceptions of accounting and accountants. Section 2.6 summarises the reported effects of societal change and events on people's perceptions of accounting and accountants. Section 2.7 describes the effect of the accounting stereotype on how accounting and accountants are perceived.

2.2   Perception Perspectives

The literature describes the perceptions people have of accounting and accountants from a number of different perspectives. The result is "a complex set of interwoven technical and personal images that differ across groups of observers and evolve over time" (Enis, 1998, p. 113). While one perspective describes accountants in terms of their personality characteristics and appearance, others aim to describe them by the

skills and capabilities required of accountants, the nature of the duties they perform, and in terms of career choice factors. One possible explanation for the relationship between the first three of these perspectives is that only people with certain character traits possess the skills and capabilities necessary to perform the perceived duties of accountants. The link between these three perspectives and career choice factors is explained by Holland (1973), who suggests an individual chooses an occupation in an attempt to fulfil a way of life within the context of work. Vocational interests are seen as expressions of personality and individuals to make occupational choices that will place them in environments compatible with their predominant personality characteristics.

The following sections summarise the literature from each of these perspectives.

2.2.1   Personality Characteristics and Appearance

Numerous studies identifying the character traits required of accountants as perceived by college undergraduates in the United States of America (Coate, Mitschow, & Schinski, 2003; Cory, 1992; Enis, 2006; Erickson, 2006; Hunt et al., 2004; Noel, Michaels, & Levas, 2003; Saemann & Crooker, 1999) concluded that those traits relating to personality were more negative than those relating to professionalism. These findings have been supported by further studies of high school students in Ireland (Bryrne & Willis, 2005), final year students and graduates in the United Kingdom (Fisher & Murphy, 1995; Oswick & Barber, 1998; Oswick, Barber, & Speed, 1994) and first and final year students in New Zealand (Taylor & Dixon, 1979).

While there has been little disagreement among the researchers that perceptions of the accountant's personality characteristics and appearance were very negative, there was

an underlying assumption that the perceptions were inaccurate and therefore unjustified. The accuracy of such perceptions was tested by DeCoster and Rhode (1971) and Aranya, Meir, and Bar-Ilan (1978). In a comparison of accountants to other professional groups, DeCoster and Rhode (1971) were unable to find evidence supporting the perception. Aranya, Meir, & Bar-Ilan (1978) found that accounting students tended to show stronger adherence to social norms and values than did psychology students. Bedeian et al. (1986, p. 120) questioned whether these findings could be generalised. They carried out further tests which supported the earlier findings and concluded that the perception of the accountant bookkeeper "seems to be an overplayed generalisation" which is not dissimilar from the personality types of non-accountant business professionals.

The above research has been followed by studies investigating the personality types and preferences of accountants. These have identified a propensity among accountants for ESTJ and ISTJ personality types [2] in the Myers-Briggs Type Indicator (MBTI) (Briggs, Copeland, & Haynes, 2007; Kovar, Ott, & Fisher, 2003; Satava, 1996; Schloemer & Schloemer, 1997; Shackleton, 1980; Wheeler, 2001). These studies suggest that accountants as a group do have a personality profile which is significantly different from that of the general population. A possible explanation for this difference is that individuals may self-select in choosing a field that interests them and for which they feel suited (Holland, 1973). This finding is consistent with those of Saemann and Crooker (1999) who found that business and accounting students

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[2] The MBTI measures individual preferences for each of four aspects of an individual's personality. Each of the four aspects of personality are based on the following continuims: extraversion (E) and introversion (I), sensing (S) and intuition (N), thinking (T) and feeling (F), and perceiving (P) and judging (J).

tend to be less creative than the general university population. Chacko (1991) found hospitality students to be more enterprising than accounting students. He also found that the perceived importance of precision and thoroughness in accounting discouraged creative and enterprising personalities from pursuing an accounting major. These findings are also consistent with those of McHugh, Fahy and Butler (1998) who concluded that personality differences were the cause of tension between accountants and marketers.

Despite these findings, Oswick and Barber (1998) were unable to locate any significant relationship between MBTI personality traits and accounting performance in undergraduate accounting students.

These studies highlight a lack of consensus surrounding the need for a diverse range of personality types in the profession (Briggs et al., 2007; Dole & Schroeder, 2001; Kovar et al., 2003; Schloemer & Schloemer, 1997; Wolk & Nikolai, 1997). There is also a lack of agreement as to whether certain personality types lack the skills and capabilities necessary to be an accountant (Davidson & Etherington, 1995; Shackleton, 1980).

2.2.2   Skills and Capabilities

A number of studies report on the perceived skills and capabilities required to be an accountant and discuss whether accounting programmes developed these skills (Berry, O'Bryan, & Swanson, 2001; Chacko, 1991; Donelan & Reed, 1992; Friedlan, 1995; Hermanson et al., 1995; Holt, 1994; Inman et al., 1989; Mladenovic, 2000; Saemann & Crooker, 1999; Usoff & Feldman, 1998). Most of these studies survey accounting and business students and teachers. A general focus was to ascertain the perceived importance of non-technical skills, i.e. generic problem solving,

communication and creative skills required for work in the accounting profession, thus assuming a link between these skills/capabilities and duties performed by accountants. Results from early studies (Donelan & Reed, 1992; Inman et al., 1989) suggested that the development of these skills was not reflected in accounting programmes. However, results from later studies provided mixed results. The importance of non-technical skills was better understood by accounting students in a study undertaken by Hermanson et al. (1995), while Usoff and Feldman (1998) and Holt (1994) found that accounting students were not fully aware of the non-technical skills required of accountants. Despite this lack of consensus, researchers generally agreed that creative people were encouraged to pursue careers other than accounting (Chacko, 1991; Hermanson et al., 1995; Saemann & Crooker, 1999).

Friedlan (1995) and Mladenovic (2000) confirmed that teaching approaches can have a significant effect on the perceived skills and capabilities required of accountants. The assumption in both studies was that the teaching approach that was contextually based more accurately conveyed the duties of accountants than those teaching approaches that were not.

Studies by Berry, O'Bryan, and Swanson (2001), Hardin, O'Bryan, and Quirin (2000) and Wells and Fieger (2006) revealed a lack of understanding among high school teachers and counsellors of the importance of the non-technical skills required of accountants. Inman, Wenzler and Wickert (1989) found that students who transferred into accounting programmes at university were more likely to have the desired interpersonal and communication skills than students who had long intended to major in accounting. This finding is of concern as it suggests that students who were always

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going to major in accounting failed to appreciate the importance of the non-technical skills. Hence the perception might become self-fulfilling.

2.2.3   Duties Performed

There are a number of studies that report on the perceived nature of duties performed by accountants. One focus is whether the work of accountants is interesting or boring, imprecise or accurate, novel or methodical (Albrecht & Sack, 2000; Byrne & Willis, 2005; Cohen & Hanno, 1993; Dodson & Price, 1991; Donelan & Reed, 1992; Erickson, 2006; Fedoryshyn & Tyson, 2003; Friedman & Lyne, 2001; Hardin et al., 2000; Hartwell, Lightle, & Maxwell, 2005; Jackman & Hollingworth, 2005; Malthus & Fowler, 2009; Saemann & Crooker, 1999; Wells & Fieger, 2006). These studies all found that duties performed by accountants were negatively perceived. In addition, research participants' perceptions of accounting and accountants compared to other professions were also negative (Hardin et al., 2000; Wells & Fieger, 2006).

However, only two studies made an attempt to inform the respondents of the actual duties undertaken by accountants (Erickson, 2006; Fedoryshyn & Tyson, 2003). In both studies, the perception of the duties performed was more positive after the information on the actual duties performed was supplied. The remaining studies appeared to depend on perceptions acquired from unidentified sources.

2.2.4   Career Choice Factors

Research in the fourth category of studies investigated the perceived intrinsic, financial and job related factors connected with a career in accounting (Adams, Pryor, & Adams, 1994; Ahmed, Alam, & Alam, 1997; Allen, 2004; Chen, Jones, & McIntyre, 2003; Cohen & Hanno, 1993; Fedoryshyn & Tyson, 2003; Felton et al., 1994; Felton, Dimnik, & Northey, 1995; Fisher & Murphy, 1995; Gul, Andrew,

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Leong, & Ismail, 1989; Hardin et al., 2000; Hartwell et al., 2005; Hermanson et al., 1995; Inman et al., 1989; Jackman & Hollingworth, 2005; Malthus & Fowler, 2009; Nelson & Deines, 1995; Nelson & Vendrzyk, 1996; Nelson, Vendrzyk, Quirin, & Allen, 2002; Paolillo & Estes, 1982; Sugahara & Boland, 2009; Tan & Laswad, 2005, 2009; Wells & Fieger, 2006). These studies consistently found that financial and job related factors had a greater influence than did intrinsic factors on the career and degree major decision for accountants while non-accountants considered the intrinsic factors more important. In addition, perceived intrinsic factors were rated more highly for other professional groups than for accountants (Fisher & Murphy, 1995; Hardin et al., 2000; Wells & Fieger, 2006). One possible explanation for this finding is the failure by respondents to comprehend the duties performed by accountants. Surprisingly, none of the above studies sought to identify how or why these perceptions were formed. However, Hunt et al., (2004) do suggest that impressions of accountants formed from exposure to movies, television and accounting courses were more negative than impressions based on relationships with accountants personally.

2.3   The Consequences of Inappropriate Images

Behavioural studies suggest that individuals base career selections on vocational stereotypes (Holland, 1973). Bedeian et al. (1986) propose that an inappropriate image could unfairly bias individuals against a profession for which they were suited. Likewise, Usoff and Feldman (1998) and Inman, Wenzler and Wickert (1989) assert that inaccurate perceptions of the accounting profession will lead to the recruitment of students who lack the required skills and capabilities to perform the duties required of accountants and, as a consequence, the perception becomes a self-fulfilling prophecy (Friedman & Lyne, 2001; Taylor & Dixon, 1979). This claim was confirmed in

studies by Davidson and Etherington (1995) and Inman, Wenzler and Wickert (1989). They found that students transferring into the accounting major possessed the desired skills more so than those students who had opted for the major at the commencement of their studies.

That accountants perceive accounting negatively is evidence that these perceptions may be self-fulfilling. Perry (2000b) found that 32% (in a sample of 200) of finance directors surveyed were embarrassed at being associated with accountants. There is evidence of the professional accounting journals publishing articles which sought to persuade accountants that the negatively held perceptions of accounting were not true (Adkins, Louwers, & Weber, 1998; Anonymous, 1978; Anonymous (CPA), 2003; Banks, 2002; Madden, 1999; McNairn, 1978; Perry, 2000a; Queenan, 1988; Satava, 1998). Some even advised accountants who may be unhappy in their work that they are well qualified to pursue other careers (Carter, 2003; Danziger, 2004).

2.4   Perception Influences

This section describes the literature on what influences perceptions of accounting and accountants. It identifies the possible reasons for the perceived negative and inaccurate perceptions. Albrecht and Sack (2000) concluded that there were four factors that contributed to the misconceptions about the activities and roles of accounting professionals: misunderstanding of accounting careers by high school teachers and career advisors, the lack of publicly available information on what accounting is and the actual skill sets required for accounting careers, the emphasis on bookkeeping in the high school accounting curriculum, and the narrow focus on scorekeeping in tertiary level introductory accounting courses. Other researchers,

while not disputing these findings, have added two further influences: media representations and tension between accountants and co-workers.

2.4.1 High School Teachers and Career Counsellors

Evidence to support the conclusion that there is a misunderstanding of accounting careers by high school teachers and careers advisers are confirmed by the findings of studies in the United States of America (Hardin et al., 2000), Japan (Sugahara, Osamu, & Boland, 2006) and Australia and New Zealand (Malthus & Fowler, 2009; Wells & Fieger, 2006). In these studies, high school teachers and careers advisors were asked to compare their perceptions of accounting with three other professions, namely law, engineering and medicine. The findings from all four studies concluded that high school teachers have a low opinion of accounting relative to law, medicine and engineering. In addition, the respondent answers in all four studies reflected a lack of understanding of the duties performed by accountants. This finding is of particular concern given that high school teachers and careers advisors have been considered second only to parents in influencing students in their career choice decisions (Graves, Nelson, & Deines, 1993; Nelson & Deines, 1995). Of further concern are the Australian results, for they occurred at a time where the profession in that country had been attempting to project a more favourable image of accounting and accountants (Jackling & Calero, 2006).

2.4.2 Ignorance

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

Institute of Certified Public Accountants (AICPA) (2000), most high school and college students in the United States of America cannot accurately describe the work of accountants, their responsibilities or the opportunities available in the accounting profession.

The above views are supported by a number of authors. Hazell (1998) claims that accountants are not sure themselves about what they do. Cobbs (1976) belittles the profession for failing to inform the public as to what accountants do and questions the ability of the profession to communicate this knowledge. Parker (2000) blames the lack of public understanding of the role of accountants on the ineffectiveness of professional body advertising. And Smith and Briggs (1999b) also blame the poor perception of the profession on inactivity by the profession itself. Robertson and Cotton (2004), on the other hand, claim that the role of accountant is so broad as to defy definition. Meanwhile, McMurdy (1997) attributes the public confusion and misunderstanding of accounting to the language used by accountants.

A number of studies that targeted student perceptions of accounting and accountants reached similar conclusions. Coleman, Kreuze, and Langsam (2004), Tan and Laswad (2005), Jeffrey (2002) and Marr (1999) all found that students did not understand the work of accountants. Usoff and Feldman (1998) found that accounting students did not understand the non-technical skills needed by accountants. Meanwhile Reed and Kratchman (1989) found that accounting students' perceptions changed significantly in the first year on the job, suggesting that even accounting students have an inaccurate perception of accounting.

2.4.3 The Accounting Curriculum

Hermanson et al. (1995) found that in the United States of America many students did not choose their degree major until they were at college and that the first course in accounting had a significant influence on that decision.   These findings were consistent with those of Friedlan (1995) and Chen, Jones, and McIntyre (2004).

Accounting curriculum content and pedagogy both in high school and first year at tertiary level has been criticised for contributing to the negative and inaccurate perceptions students hold of accounting (Albrecht & Sack, 2000; Malthus & Fowler, 2009).   Course content contained an unhealthy focus on scorekeeping while the pedagogy was very precise, structured and devoid of context.

Calls for curriculum change were led by Accounting Education Change Commission (1990), American Accounting Association (1986), Arthur Andersen et al., (1989), Heffes (2001) and Smith and Briggs (1999b). Specifically, these calls sought the addition of a greater range of general business and non-technical skills. Academics responded positively to the call for change (May, Windal, & Sylvestre, 1995) and set about developing a curriculum which better reflected the skills, knowledge and capabilities required to perform the diverse roles described in chapter one. The effectiveness of these changes were investigated by Geiger and Ogilby (2000), Sundem (1999) and Albrecht and Sack (2000) in the United States of America, Mladenovic (2000) and Jackling (2002) in Australia, Teixeira (2002) and Wells, Gerbic, Kranenburg, and Bygrave (2009) in New Zealand, and Marriott and Marriott (2003) in the United Kingdom. While the Australian and New Zealand investigations found that perceptions improved as a result of curriculum changes, the United States of America and United Kingdom results were less conclusive. Geiger and Ogilby

(2000) found that both accounting and non-accounting students' perceptions of accounting were more negative at the end of the first course in accounting than at the start of their course. These perceptions were limited to those students who had taken a first course in accounting, that is business students in the main - so there was no opportunity to investigate the perceptions of non-business students in this instance. Overall Sundem (1999) concluded that pedagogy had changed more than content, which supported the findings of Albrecht and Sack (2000) who found that there had been little change to the content of introductory accounting courses in the United States of America since the first calls for reform in 1989. Examples of pedagogical changes included a move from the traditional lecture/tutorial style of teaching to a more inquisitorial approach involving greater self-directed and experiential learning activities.

2.4.4   Media Representations

The negative and inaccurate perceptions people have of accounting and accountants have also been traced to the media. Cory (1992) found that the representation of accountants in movies was very negative. This finding was also consistent with those of Murphy (2000), Anonymous (2002), Gray (1993), Kyriacou (2004), Friedman and Lyne (2001), Smith and Briggs (1999b), Satava (1998) and Warren and Parker (2009). As well, accountants were found to be negatively portrayed in advertisements (Hoffjan, 2004), literature (Stacey, 1958), websites (Andrew, 2000) and newspapers and magazines (Friedman & Lyne, 2001).

Beard (1994), Dimnik and Felton (2006) and Holt (1994) all claimed that the negative images were declining with the passage of time. Their findings are consistent with those of Ewing, Pitt, and Murgolo-Poore (2001) who found that representation of

accountants in Australian periodicals had changed to match the changing role of accountants. Meanwhile surveys conducted by Hunt, Falgiani and Intrieri (2004) and Holt (1994) found that respondents held less negative perceptions of accountants than were portrayed in the media. This latter finding, in effect, raises doubts about the effect of media representations on people's perceptions of accounting. Dimnik and Felton (2006) concluded that the perception of accounting is more likely to be influenced by the interdependency between bookkeeping and accounting than by the media.

2.4.5   Tension with Co-workers

A further suggested cause of the negative perceptions of accountants is the tension between accountants and their co-workers. Friedman and Lyne (2001) suggest that image is affected by position in the organisation, power and logic/transparency of actions. McHugh, Fahy and Butler (1998) conclude that the negative perception of accountants arises from organisational, individual and professional differences. This conclusion is consistent with the findings of Siegel (2000), who suggests that in the corporate environment, lower level workers perceive the accountant to be in a policeman role which in turn affects the accountant's image. But Hoffjan (2004) explains the negative perception as a consequence of the accountants' obsessive focus on cost reduction.

Both McHugh, Fahy and Butler (1998) and Friedman and Lyne (1997) found that the tension is reduced and the perceived image is more positive when there is a flatter organisational structure which results in increased interaction between the accountant and co-workers.

2.5 Attempts to Change Perceptions

In an effort to change the perceptions people have of accounting and accountants, a range of change strategies have been suggested. They include: increasing the length of the professional accounting training programme, profiling well known heroes who are accountants, profiling accountants as youthful, adventurous and exciting; changing the curriculum, re-branding the profession, identifying alternative career paths for accountants, and re-educating accountants. While the implementation of each of these strategies is discussed below, their effectiveness has not yet been fully evaluated.

An initiative designed to increase the prestige associated with being an accountant and hence improve the image was for the AICPA to implement the 150-hour academic requirement in the United States of America[3]. While Allen (2004) found that this strategy was effective in attracting the desired type of student, it acted as a barrier to attracting students due to the cost of the additional educational requirements (Abels, 2004).

Re-branding of the profession was proposed by Harrison (1998), Parker (2000), Smith and Briggs (1999b), and Nelson (1998) in the professional press. This suggestion failed to gain an explicit response from the professional bodies even though a variety of terms appear to be in use in the popular press, particularly in the situations vacant columns.

Another strategy which has been proposed by Dodson and Price (1991), Fedoryshyn and Tyson (2003), Friedman and Lyne (1997), Larkin (1991) and Cory (1992)

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[3] Originally, AICPA candidates completed a four year baccalaureate degree to satisfy academic requirements. The 150-hour requirement increased the academic component to five years full-time equivalent study.

involves increasing public exposure to and contact with accountants, with the intention of better informing the subjects of the duties undertaken by accountants. While only Fedoryshyn and Tyson (2003) evaluated such a proposal, student contact with practitioners had a favourable impact on their perceptions of the profession. A similar outcome was found by Erickson (2006), who, in an attempt to counter the ignorance and misinformation problems identified by Albrecht and Sack (2000), compared the effects of media presentations on the work of accountants to students' perceptions of the profession.

Attempts in the classroom to change students' perceptions of the profession through curriculum change seem to have been successful both in New Zealand (Teixeira, 2002) and Australia (Mladenovic, 2000). In both cases, the researchers sought to better inform the students in the first accounting course by contextualising the curriculum. Contextualising the curriculum involved the use of case-based examples and co-operative learning experiences and varying assessment techniques. The perceived benefits of this strategy were again limited to business students and did not reach the wider student community

A further strategy which has yet to be evaluated is to profile the desired characteristics of accountants and a career in accounting in recruitment material. Jeacle (2008) found that the recruitment material from the big four accounting firms in the United Kingdom attempted to counter the stereotype by emphasising the creation of new friendships, fun social activities and exotic secondment locations. Despite these claims, there was little evidence that any attempt had been made to describe the actual duties performed by accountants.

Of concern to the researcher is the inclusion of stories in the professional press which are apparently designed to boost the morale of accountants by identifying them as hero figures (Adkins et al., 1998; Banks, 2002), while implying that accounting work is depressing. For example, Banks (2002, p. 30) "searched the world over for tales of courage, daring and inventiveness among accountants". This search produced a list of ten accountants each of whom displayed one of the following characteristics: inventive, musical, thrill seeking, uninhibited, geeks from way back, historic figures, internationalists, good sports, survivors and literate. Regrettably these characteristics appeared to have little connection with their work as accountants. Also distressing are the instances where the professional press counsels accountants whom they perceive to be unhappy in their work on alternative employment opportunities (Carter, 2003; Danziger, 2004).

2.6 Effects of Societal Change and Events on Perceptions of Accounting and Accountants

Two developments which had the potential to change people's perceptions of accounting and accountants were increased female participation in the accounting profession and the role of accountants in financial scandals such as Enron. Given the traditional view of accounting as being a male-dominated profession, studies undertaken by Enis (2006) suggest that increased female participation in the accounting profession did not appear to have influenced this perception of accounting. Likewise the traditional view of accounting being based on sound ethical values has not obviously been affected by the Enron scandal in terms of the impact on students' decisions to major in accounting (Anonymous, 2003a, 2003b; Brass, 2004; Chen, Jones, & McIntyre, 2002; Coleman et al., 2004; Hartwell et al., 2005). These findings are surprising given the media portrayal of accountants' roles in Enron and other

collapses such as WorldCom and HIH (Carnegie & Napier, 2009). The effectiveness of the media as a vehicle for influencing the perceptions people have of accounting and accountants would seem to be less than some have thought.

2.7 The Accounting Stereotype

The use of stereotypes is explained by Lippmann (1997) as a mechanism for organising perceptions and imposing values on others, which is the result of a cognitive process for simplifying generalisations. The significance of vocational stereotypes is highlighted in behavioural studies which suggest that they form the basis for individuals' career decisions (Holland, 1973). Hamilton (1981) questions the validity of stereotypes by suggesting that they are a consequence of our limited capacity to handle complex data and that they result in the suppression of information about individual variability. A consequence of using stereotypes is that they can become self-fulfilling (Friedman & Lyne, 2001). As a consequence, people who lack the required skills and capabilities may be attracted to the accounting profession.

Fifty-seven articles on perceptions of accounting or accountants described the perception as a stereotype. Forty-eight of these articles merely used the term stereotype without further elaboration. The remaining nine articles sought to define stereotypes (Bedeian et al., 1986; Carnegie & Napier, 2009; Cory, 1992; DeCoster & Rhode, 1971; Dimnik & Felton, 2006; Ewing et al., 2001; Friedman & Lyne, 2001; Imada et al., 1980; Taylor & Dixon, 1979). Four of these explained how and why they are formed (Carnegie & Napier, 2009; Cory, 1992; Dimnik & Felton, 2006; Ewing et al., 2001). While there is some discussion about stereotype accuracy, the more recent studies do not explore the accuracy of the accounting stereotype in detail. (Bedeian et al., 1986; Carnegie & Napier, 2009; Cory, 1992; DeCoster & Rhode,

1971; Imada et al., 1980). But very few such studies actually go so far as to suggest methods for changing stereotypes (Cory, 1992; Ewing et al., 2001). It was noted however that no single study systematically or comprehensively considered all of these aspects as they relate to the accounting stereotype.

2.8   Conclusion

Negative perceptions of accountants have been found to be an overgeneralisation which derived from perceptions of accounting as a scorekeeping activity and which do not reflect the current day duties of the accountant. The long-term implications for the profession of these commonly held negative perceptions of accounting and accountants have been identified. One implication of these negative perceptions is that the accounting profession will attract people who lack the skills and capabilities required of accountants and hence the negative perception will become self-fulfilling. It has been shown that these perceptions of accounting have been influenced by high school teachers and career counsellors, the lack of readily available information on the duties performed by accountants, the accounting curriculum, media representations and relationships with co-workers.

A substantial body of literature attests to the perceptions people hold of accounting and accountants, and it has been suggested that these stereotypical perceptions are inaccurate. Moreover, attempts to change perceptions appear to have been unsuccessful. One possible reason for this lack of success is the paucity of research into how and why these perceptions were formed. It is suggested that answers to these two questions could provide an understanding of why perceptions are difficult to change and assist in identifying the mechanisms necessary to facilitate a successful change in perceptions.

Chapter 3:   Prior Research on Stereotype Theory

3.1   Introduction

The previous chapter described the literature on perceptions of accounting and accountants. Much of this literature associated perceptions of accounting and accountants with stereotypes. Stereotyping is a cognitive process that usually involves the assignment of labels to groups. To understand how groups are perceived, it is first necessary to consider how perceptions develop and what influences their development. As stereotypes are able to influence perceptions, it is suggested that an understanding of the basis of stereotype formation can provide insights into how and when the negative consequences of stereotypes might be eliminated (Mackie et al., 1996). This chapter identifies the motivations for stereotype formation, describes how and why stereotypes are formed, explains the consequences of stereotype use and discusses how the influence of stereotypes may be reduced.

3.2   Stereotype Formation

3.2.1   Definition

The term stereotype was first used by Walter Lippmann in 1922 to describe the "pictures in their heads" (Lippmann, 1997, p. 3) held by individuals about people in other groups. Stereotyping relates to how people 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). They arise from and are maintained by the way we think and feel. They

also influence interactions and relations in subsequent encounters with group members.

A more detailed description of stereotypes by Hamilton and Trolier (1986) proposes that they are cognitive structures containing the perceived knowledge, beliefs and expectations about a social human group. Mackie, Hamilton, Susskind, and Rosselli (1996) suggest that there are four key features of a stereotype. The first is that the stereotype is a cognitive structure that resides inside the head of individuals. Second, the terms "knowledge, beliefs and expectations" are inclusive terms in that they are not limited to traits but instead include attitudes, roles and behaviours of the group. Third, they relate to the target which consists of two or more people who share the said characteristics, with the number of groups limited only by the number of identifiable group characteristics. The fourth feature affect is the mental stimulus which activates the stereotype in memory and is key to understanding the formation and functioning of stereotypes (Mackie et al., 1996).

3.2.2   Stereotype Functions

Researchers have identified a number of motives for people categorising others into groups. These include: to construct a superior image of oneself (Tajfel & Turner, 1986), to justify the status quo (Jost & Banaji, 1994), to conserve mental resources (Macrae, Milne, & Bodenhausen, 1994), to create order and predictability (Tajfel, 1969), and to facilitate the making of group based inferences (Pendry & Macrae, 1994). The rationale for each of these motives is further explained. Tajfel and Turner (1986) suggest that categorising into groups enables stereotypers to construct a superior image of their own social group and increase their own self-esteem. Jost and Banaji (1994) propose that categorisation provides the justification for inequity and

unequal resource distribution between groups and hence seeks to maintain the status quo. Macrae, Milne, and Bodenhausen (1994) claim the motivation to stereotype is to conserve mental resources and arises due to the ever increasing information load which individuals are handling. Tajfel (1981b) claims that stereotypes serve individual functions by systematizing and simplifying information and protecting the perceiver's value structure.

Stereotyping results in individuals (the targets) being grouped according to a series of traits and reduces the need for each individual to be considered separately. The benefit of this approach is that it reduces the information processing load and individuals are not ignored as they have been allocated group characteristics. The key disadvantage of this approach, however, is that it results in information loss as it fails to recognise individual differences.

In summary, the motivation for categorising groups is to simplify and reduce the complexity of the world, to justify negative attitudes and to preserve the status quo. A consequence of this categorisation process is "that they maximise meta contrast" (Stangor & Schaller, 1996, p. 20) which means that similarities within groups and differences between group are emphasised.

The two basic functions of stereotypes may be categorised as epistemic (the need to know, understand and predict others) and esteem-related (about self-esteem maintenance (Stangor & Schaller, 1996). These functions are components of the data analysis framework developed in chapter four.

The epistemic function of stereotypes is to explain and predict the social world, thus facilitating the provision of useful information about others (Oakes & Turner, 1990). In this sense, stereotypes may be used to explain behaviour based on membership of

predetermined categories or to predict category membership based on actual behaviour. As perceivers in the social categorisation domain categorise themselves into some groups and not other groups, they also categorise other people into the same groups. Where the perceiver is a member of the group, an in-group and when the perceiver is not a member of the group, an out-group (Dovidio & Gaertner, 1993). The use of categories also enables people to differentiate between groups where in-group differences are minimised while out-group differences are emphasised (Turner, 1987).

The esteem-related function of stereotypes, on the other hand, enables the categorizers to function capably by making them feel good about themselves and the groups to which they belong (Turner, 1975). This feeling is achieved by differentiating oneself from others and leads to the development of in-groups (for oneself) and out-groups (for others) and is driven by the desire for self-advancement. Stangor and Schaller (1996) suggest that temporary threats to self-esteem cause individuals to make more stereotypical responses and that the motivation to stereotype is greater when self enhancement is more likely.

3.2.3   Mechanisms

Mackie et al. (1996, p. 42) claim that "like most social psychological phenomena, stereotypes are overdetermined". This statement implies that stereotypes develop from multiple processes, and that their content and organisation are influenced by the separate and combined influences of cognitive, affective, sociomotivational and cultural mechanisms operating in social settings. These combined influences make stereotypes easy to confirm and difficult to change (Stangor, 2000).

The cognitive mechanism in stereotype formation begins when people are categorised into groups. Mackie et al. (1996) suggest that the next step is to draw dispositional inferences about people in the groups and the final step is to make illusory correlations which contribute to differential perceptions of the group. The process of categorisation involves identifying two or more people as a group that is distinct and separate from other groups. In an effort to successfully handle information processing demands and avoid information overload, the similarities and differences among various stimulus events are identified and grouped into categories. Part of this cognitive efficiency occurs when attributes are assigned to an individual by virtue of membership of the group even in the absence of empirical evidence. The assignment of attributes has the effect of reinforcing benefits of differentiating one's own group from other groups. The drawing of dispositional inferences about people in the group occurs when behaviour is seen as reflecting a target's inner dispositions even if the constraints of social roles are readily apparent. The final step is the tendency to draw unwarranted conclusions from the information presented. A primary cause of illusory correlations is the observer's differential attention to distinctive stimuli which results in an over-reaction to unusual stimuli or events (Mackie et al., 1996).

Affective mechanisms are activated when repeated emotional experiences are transferred to the group itself (e.g. bad experiences with the group lead the perceiver to conclude that the group is bad). In addition, repeated and unreinforced exposure to a stimulus will enhance attitudes towards the stimulus (Zajonc, 1968).

An affective reaction is an instinctive response to stimulus. Affective reactions sometimes appear to be central to perceptions of social groups, and these may have occurred even before the cognitive content is considered. For example, repeated

observation of accountants spending their time staring at computers may cause the observer to conclude that people who stare at computers are accountants. Affective reactions may occur in response to classical conditioning of stereotype emotions or mere exposure to the subject (Mackie et al., 1996). This finding has led to the claim that while exposure to out-group members provokes more positive attitudes towards them (Bornstein, 1993), it is more likely to result in positive stereotypes about in-groups (Gaertner & Dovidio, 1986).

Sociomotivational mechanisms are seen as a key driver in the development of stereotypes (Mackie et al., 1996). These mechanisms work to identify the relative standing of groups. According to social identity theory, a person's membership of groups contributes to their self-esteem, and therefore individuals are motivated to maintain a positive social identity from the groups to which they belong (Tajfel & Turner, 1979). Social identity theory explains that in-groups are favoured over out-groups by attributing positive qualities to the in-group and negative qualities to the out-group. Such a mechanism has the effect of preserving the status quo that group members are perceived as being suited to the roles they perform.

Whereas other mechanisms highlighted stereotype formation by exposure and individual experience, cultural stereotypes are socially transmitted to, and accepted in pre-packaged form by, the perceiver and hence they are socially learned. Subjects who receive stereotypes intact before learning about individual members of the group were more likely to use stereotypic information making later judgements (Smith & Zarate, 1990) and perceive less variability in the group overall (Park & Hastie, 1987). Family, friends and the media are widely said to be the most powerful transmitters of cultural stereotypes (Mackie et al., 1996). Content analysis of media underscores the

extent to which it provides the raw material for stereotype acquisition (Mackie et al., 1996). This is illustrated in the content analysis in chapter one of the newspaper article included in appendix one. Where intergroup conflict results in demands for loyalty and solidarity, there is also widespread endorsement of negative stereotypes of the out-group, i.e. conformity leads to prejudice (Sherif, Harvey, White, Hood, & Sherif, 1961). These mechanisms are included in the data analysis framework developed in chapter four.

3.2.4   Stereotype Development

Stereotypes are formed by individuals and therefore represent individual beliefs or perceptions about targets. This perceived information about social groups is collected and stored to be activated whenever group members are subsequently encountered. As cognitive representations of targets, stereotypes influence the information which is sought out, attended to and remembered about members of social groups and influence social behaviour (Jussim & Fleming, 1996). It is from this perspective that stereotype development, maintenance and change have all been studied. Researchers within the social cognitive tradition have assumed that stereotypes about social groups are learned by individuals and changed as a result of information acquired through direct contact with that other group (Stangor & Schaller, 1996).

Three general approaches to the representation of information about a social group within memory have been proposed. These are group schemas, group prototypes and exemplars. Each approach makes different assumptions about how group beliefs are represented and is framed at a different level of specificity (Stangor & Schaller, 1996). Each approach answers different questions about the development and measurement of stereotypes measurement, and their impact on social responses.

Group schemas are abstract knowledge structures that specify the defining relevant attributes or characteristics of a social group. These schemas are easy to assimilate, store and activate and hence readily influence judgements of and behaviour towards others. In addition, group schemas may also contain affective information about social groups. Schemas act as filters and influence the information that is collected and retained. This structure makes it easier to store stereotype-confirming rather than disconfirming information as it better fits within the schema. The key limitation of this approach is that it does not make clear predictions about how one should measure stereotypes independently of the schematic effects themselves and hence it is said to lack specificity (Stangor & Schaller, 1996).

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 upon exposure to category labels.

The third approach to cognitive representation of a social group is through the use of exemplar models. In addition to the abstract representations of social groups that are committed to memory, people also commit to memory specific encounters with individuals. However stereotyping may still occur in the absence of exemplar models.

These structures are included in the data analysis framework developed in chapter four.

3.2.5   The Role of Language in Stereotyping

While stereotypes take both verbal and non-verbal forms, language is the dominant means by which they are defined, communicated and assessed. Language is the vehicle for transmitting stereotypes through interpersonal discourse, textbooks and mass communication. It also provides the mechanism for identifying and measuring stereotype content through the use of trait descriptors. Maass and Arcuri (1996) propose that language plays an important role in cognitive organisation, stereotype transmission, stereotype maintenance and expression of stereotypic identities.

Cognitive organisation involves the creation of linguistic anchors or labels which seek to identify the characteristics or traits of a category or stereotype (Allport, 1954). These traits and behavioural information are associated with the relevant category through associative networks in memory. Label activation spreads through the entire network thereby increasing the accessibility of the information that is associated with the category. Activation of category label traits occurs automatically unless the person is cognitively too busy (Maass & Arcuri, 1996). When derogatory labels activate associated networks automatically, use of the labels will evoke negative associations even if the stereotype is not endorsed.

Transmission of culturally shared stereotypes from one person to another both within and across generations may occur verbally, using trait descriptors in interpersonal discourse or mass communication, or non-verbally through behaviour.

Language defends existing stereotypes against disconfirmation through biased language use. Three specific aspects of biased language use which protect stereotypes against disconfirmation are (Maass & Arcuri, 1996):

1. The degree of confirmability/disconfirmability of attributes contained in stereotypes. Stereotypic attributes vary between in-groups and out-groups not just in evaluative content but also robustness. For example, in-group members assign more negative and fewer positive traits to out-group members than to the in-group members (Rothbart & Park, 1986). Something in the language seems to make the negative traits more difficult to disconfirm.

2. The specificity of stereotypic trait descriptors. Hamilton et al. (1992) have suggested that positive characteristics of in-groups and negative characteristics of out-groups tend to be expressed in very broad terms while negative characteristics of in-groups and positive characteristics of out-groups tend to be described with very specific trait descriptors.

3. Language abstraction. This is where the descriptions imply that behaviour is representative of more general characteristics.

3.3   The Effect of Stereotypes

3.3.1   Stereotype Use

It is important to distinguish between stereotypes that are cognitive structures containing the perceived knowledge, beliefs and expectations about a social group and stereotyping which is the use of stereotypical knowledge to form perceptions or impressions of individuals and to influence behaviour towards them. Two conditions are pre-requisite to the process of forming a stereotype. The first is a set of beliefs or mental representations of a social category and the second is the classification of

individuals as members of a category. In effect, the category-based model of impression formation is one of feature matching and differentiation (Brewer, 1996).

Having satisfied these pre-requisites, three different information processing actions attenuate the relationship between categorisation and stereotyping. The first action is where categorisation occurs without activation of the associated stereotype. This response most commonly occurs when targets are well known to the perceiver. In this situation, the stereotype is regarded as irrelevant and hence not activated. In the next action, the stereotype is activated but not used. This situation may be due to stereotype suppression or competing categorisation. The final action is where the stereotype is activated and used initially but is subsequently modified as individuating information becomes available. The extent to which the stereotype is modified is dependent on perceiver motivation and availability of cognitive resources (Brewer, 1996).

Factors which influence the value of individuating information in the categorisation process and encounter responses are: the amount of information provided about the individual, the extent to which it is inconsistent/consistent with the category labels, whether it is vivid and salient, and whether it is relevant to the task at hand. It would appear that category information alone is not sufficient to make judgements about individuals except for highly prejudiced perceivers (Devine, 1989). Thus when perceivers have only category labels and no individuating information available to them, they are reluctant to use stereotypes and stereotyping is diluted (Denhaerinck, Leyens, & Yzerbyt, 1989). This claim suggests that perceivers are seeking confirming evidence and so individuating information can increase reliance on

category-based information. Reliance on category-based information also increases when there is information overload or cognitive incapacity.

When cognitive capacity is not an issue, there is always the chance that individuating information can be expected to reduce category-based impressions for a number of reasons (Brewer, 1996). One reason is that this individuating information provides stereotype inconsistent information. It has been shown that under low processing load, perceivers have a preference for stereotype inconsistent information and that stereotypic impressions are modified to the extent that stereotypic incongruent information is available, attended to and integrated into the final impression formed. Another reason is that the more information that is presented, the more likely it is that alternative categorisations will be activated simultaneously and result in competing representations.

Very often, however, information about an individual is embedded in a social context which includes information about many individuals, which in turn may influence the activation of stereotypical impressions. This activation of stereotypical impressions occurs as forming impressions of several individuals simultaneously increases cognitive load and the reliance on stereotypes (Pendry & Macrae, 1994). In addition, the order in which individuating information is received may affect its organisation in memory (Sedikides & Ostrom, 1988). Where data is not stored about individuals but instead by another content category, there is increased likelihood of resorting to stereotypic information. Furthermore, context influences category activation and the use of category-based knowledge in impression formation. The importance of categories or individuating information is determined in part on whether the social situation induces an intra-group or intergroup judgement context. If a group shares a

common category identity, then the category stereotype provides a frame of reference for forming impressions of individual group members. On the other hand, when a group can be segregated into two or more salient sub-categories, differences between categories become more important than differences among individuals within each category. Under these conditions, impressions are dominated by stereotype consistent information and individuating information is ignored (Tajfel, 1969).

Research indicates that in-groups are generally evaluated more positively than out-groups (Brewer, 1986). Impressions of in-groups are more likely to be individuated than out-groups, thus reducing the relevance of in-group stereotypes. However, it should be noted that the salience of the categorisation is dependent on the social context and groups are more likely to be categorised than individuals (Insko & Schopler, 1987). The finding that out-groups are less variable than in-groups results in more members of out-groups having stereotype consistent traits than members of in-groups (Park & Judd, 1990).

Fiske and Neuberg (1990) claim 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. They further suggest that individuation is evident when perceivers expect to be in a competitive relationship with the target individual. Where the competitive relationship is between groups of people, however, interdependence enhances individuation with the in-group while out-group impressions are more likely to be category-based.

3.3.2   Accuracy

This section discusses the nature and implication of stereotype inaccuracies. Inaccuracy is considered a defining feature of stereotypes and yet it is also

acknowledged that there have been few attempts to study the issue empirically. It is further suggested that these attempts have been limited to stereotype under- or over-estimation (Ryan, Park, & Judd, 1996). The accuracy with which the social world is perceived has been a central focus of social perception research. Social psychologists have approached the study of stereotyping and prejudice from a variety of theoretical perspectives each with its own assumptions about the accuracy of stereotypes.

Four perspectives which dominate the study of prejudice are psychodynamic, individual difference, sociocultural and cognitve (Ryan et al., 1996). All four of these perspectives assume that stereotypes are inaccurate. The psychodynamic perspective sees prejudice as the result of intrapsychic processes such as scapegoating. From this perspective, stereotypes are considered negative beliefs that serve to rationalise an individual's hostility towards another group. Individual differences, on the other hand, are seen to arise from rigid thinking and result in a tendency to overgeneralise and exaggerate group attributes. The sociocultural perspective conceptualises stereotypes as negative beliefs about a group which in turn serves to preserve the existing social structure. More recently, the cognitive perspective has viewed prejudice as a consequence of social categorisation and the limitation of cognitive structures due to limited human capacity to process information (Tajfel, 1969).

Prior research on stereotype accuracy initially focused on the subjects' perceptions of the central tendency of the group. More recent research includes not only measures of the central tendency of a group but also the variability of group members with respect to these attributes (Park & Judd, 1990). This latter measure has given rise to two different forms of perceived group variability: stereotypicality and dispersion. Stereotypicality seeks to measure the extent to which the group fits the stereotype

(perceived extremity of the central tendency on stereotypic versus counterstereotypic dimensions) i.e. stereotypic inaccuracy. By contrast, dispersion seeks to measure the extent to which the perception is clustered or dispersed i.e. dispersion inaccuracy. The significance of these measures is in the way the results activate category-based beliefs. For example, the greater the perceived stereotypicality of a group the more likely it is that category-based beliefs will be activated, whereas the more widely dispersed groups are less likely to activate category-based beliefs (Ryan et al., 1996). More recent conceptualisations of stereotypes include a third measure for measuring stereotype accuracy - valence. Valence is the degree to which a group is perceived to be positive or negative (valence inaccuracy) (Ryan et al., 1996).

The perceived extremity of central tendency on stereotypic versus counterstereotypic dimensions suggests that stereotypes are an exaggeration of social reality and that they therefore overestimate the prevalence of stereotype attributes. In addition, they have been conceptualised as inaccurate in their valence and the general assumption is that stereotypes of out-groups are more negative than is in fact the case (Judd & Park, 1993). Measuring perceived valence involves assessing the subject's perceptions of the group's central tendency on positive versus negative dimensions. It has been shown that the positive attributes of stereotypes are underestimated and their negative attributes overestimated or vice versa. They have often been assumed to be overgeneralisations, which implies inaccuracy in the perceived dispersion of group members. That is, members are more or less dispersed around the central tendency of the group than is the case (Park & Judd, 1990).

Interest in the perceived variability of social groups was initially motivated by the out-group homogeneity effect, where out-groups are perceived as less variable than in-

groups. A consequence of the research to assist in understanding this phenomenon is the development of three models that seek to account for the representation of variability information in social categories (Ryan et al., 1996). These are the exemplar-based model, the abstraction-based model and the sub-grouping model. Each model provides a different explanation for the development of differences in perceptions of variability.

The exemplar-based model (Linville, Fischer, & Salovey, 1989) suggests that in-group/out-group differences arise through greater familiarity with in-group members. Greater familiarity leads to storage of more exemplars, thus treating in-group as more variable than the out-group. However, Ryan et al. (1996) argue that greater familiarity with in-group members is not sufficient to account for in-group/out-group differences in perceived variability.

By contrast, the abstraction-based model suggests categorisation occurs at individual level as exemplars are encountered. It also purports that these exemplars represent abstractions of the group. Individuals are expected to form more highly differentiated representations of in-groups than out-groups as a result of motivational factors, encoding processes and retrieval processes (Park & Judd, 1990).

The sub-grouping model suggests that individuals organise knowledge about groups into sub-groups, or subtypes, that are at an intermediate level of generality relative to individual instances and category level abstractions (Ryan et al., 1996). According to this model, information is processed about the in-group at both superordinate and subordinate levels but less cognitive structures are developed for the out-group. The sub-grouping model is therefore more likely to process information about the out-group at a superordinate level of generality. As a consequence, differences in the

level at which information is processed about in-groups and out-groups lead to differences in the perceptions of the variability of group members.

Park and Judd (1990) suggest that perceived group variability has assisted in understanding stereotype use for a number of reasons.

1. Subjects who perceived a group to be more stereotypical were more likely to judge individuals in a stereotypically-consistent manner.

2. Subjects who perceived a group to be more dispersed were less confident in their trait judgements of individual group members.

3. Out-groups are perceived to be less dispersed and more stereotypic than in-groups.

4. Stereotypes of in-groups are more accurate than those for out-groups. Subjects over-estimated the stereotypicality of the out-group more than the in-group and subjects were more sensitive to actual differences in the in-group.

5. Out-groups are characterised by greater exaggeration (overestimation of stereotypic attributes and underestimation of counter stereotypic attributes) and greater overgeneralisation (underestimation of the dispersion of group members) as compared with in-group stereotypes.

6. Subjects demonstrated greater sensitivity to actual between-attribute differences in the central tendency and dispersion of in-groups as compared with out-groups.

7. Strength of affiliation with the in-group appears to be one factor that influences stereotypic accuracy.

8. When stereotypes are initially developed based on abstractions rather than individual instances, the group is perceived to be less variable, i.e. abstraction-based stereotypes are more likely to lead to underestimation of dispersion (overgeneralisation).

3.3.3   The Consequences of Stereotyping

If categorisation is a cognitively efficient activity, why should there be concern with the resultant stereotypes? There appears to be at least four important consequences of categorisation.   These are: discrimination, perceptual accentuation, in-group favouritism and self-fulfilling prophecies (Stangor, 2000).

Discrimination arises when a person has been categorised and prejudicial feelings about that category may result in negative behaviours towards that person (Cantor & Mischel, 1977). Perceptual accentuation is where individuals from the same social group are perceived as more similar than they really are (out-group homogeneity) and members of other social groups as more different than they really are (Ford & Stangor, 1992).   Primary reasons for perceptual accentuation include people perceiving themselves positively and so generalising this perception to all people in their social group and to provide a feeling of positive self-esteem and social identity (Oakes & Turner, 1980). In-group favouritism arises when the in-group is viewed more positively than the out-group (Brewer, 1979). Another consequence or potential danger of stereotypes is that behaviour towards the target group results in making the stereotype come true. When a target actually behaves in a manner which confirms an originally erroneous belief, it is said to be a self-fulfilling prophecy. Three defining

features of self-fulfilling prophecies are: perceivers develop erroneous expectations, perceivers' expectations influence how they treat targets, and targets react to this treatment with behaviour that confirms the expectation (Jussim, 1986).

3.4   Undermining Stereotypes

3.4.1   Suppression

While stereotyping makes it possible to form representations of others in an efficient and effortless manner, it is not without its shortcomings. The consequences of stereotyping out-groups, given that stereotypes are often negative and inaccurate, contributes to bias and prejudice in important contexts such as personnel selection. These biases and prejudices generally lead to an increasing public awareness of the social injustice of stereotyping and a heightened level of caution in perceivers, with many seeking to avoid or conceal evidence of the practice of stereotyping (Bodenhausen & Macrae, 1996). Suppression requires a constant monitoring of thought processes and a reaction when stereotypic thoughts are activated. While stereotype activation occurs automatically, its suppression requires significant mental effort which is less likely to occur if there were insufficient cognitive resources (Devine, 1989).

Four stereotype suppression techniques have been proposed, each with their own consequences:

1. Cognitive self-regulation is where individuals exercise mental control in order to counter the effect of automatic influences. This technique is known to fail when cognitive resources are insufficient because the

practice of cognitive self-regulation may result in undue attention to the stereotyping process (Bodenhausen & Macrae, 1996).

2. The formation of individuated impressions is preferred by many (Brewer, 1988; Fiske & Neuberg, 1990). The greatest problem with this technique is that it requires effort, is time consuming and further reduces cognitive resource availability.

3. Self-exposure of prejudice and bias. Bodenhausen and Macrae (1996) suggest that exposing prejudice and bias rather than trying to repress it causes stereotypes to lose their influence.

4. Induced mindfulness, has been proposed by Langer, Bashner et al. (1985) as an effective strategy for avoiding stereotypic generalisations. It involves undertaking context sensitive analysis rather than relying on rigid patterns of thought. Although it may be implied that mindfulness requires cognitive resources, Langer (1989) argues that while effort is required to move from a mindless state to a mindfulness state, once in the mindfulness mode information processing is not taxing or onerous.

3.4.2   Interventions

Stereotypes have been blamed for contributing to negative and homogenous perceptions of out-groups, rationalising discrimination and reducing co-operative group interaction which in turn provides the motivation to change them. However, changing stereotypes may be quite difficult due to the extensive support they receive through mass media, social norms and power relations (Hewstone, 1996).

Brewer and Miller (1988) suggest that there are three outcomes which interventions might seek to achieve. They are: change in attitudes towards the social category, increased complexity of intergroup perceptions and decategorisation. A change in attitude towards the social category requires positive contact between an in-group and an out-group member who is perceived to an interchangeable representative of a homogeneous category. Increased complexity of intergroup relations seeks to increase the perceived variability of the out-group through differentiated interaction. Finally, decategorisation seeks to reduce the perceived usefulness of a social category.

Interventions take two forms. The first encourages contact between opposing groups and the second seeks to alter the structure of social categorisation in situations of intergroup conflict.

3.4.2.1 Contact

The contact hypothesis suggests that increased contact with the target group will result in improved relations with that group. Allport (1954) asserts that a number of conditions were necessary for this 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 second-hand information are relatively strong and more resistant to change. Yet it is considered naïve, 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 (Hewstone, 1996).

3.4.2.2 Social Categorisation

As social categorisation is the cause of discrimination, an improvement in intergroup relations requires a reduction in the salience of existing categories. This intervention is inspired by social identity theory (Tajfel, 1978) and self categorisation theory (Oakes, Haslam, & Turner, 1994). These theories suggest that all targets belong to several social categories and therefore have a series of social identifications, one of which is salient at any point in time. Targets should therefore persuade the perceiver to use categories other than those currently being used to form impressions of the target group.

3.4.3   Specific Strategies

Eberhardt and Fiske (1996) suggest a number of strategies to counter stereotyping and these are discussed in order of risk: eliciting re-categorisation, inviting identification, making use of interdependence, accentuating accountability, priming shared values, bringing out the best self concept, identification of should/would discrepancies, and appealing to the stereotyper's self-interest.

Eliciting re-categorisation is achieved by attaching oneself to particularly salient categories which are regarded positively. Inviting identification is where targets motivate members of the in-group to categorise them as members of the in-group also. This process is assisted where the group are defined by shared goals, common fate or similarity, and proximity – the key is that it can be demonstrated that the in-group and the out-group have something in common. Making use of interdependence merely requires a dependence on targets rather than inclusion in the same group.

According to the principles of interdependence and power, people attend to the third parties who control social acceptance. As a consequence, a further possible strategy is

to accentuate accountability. In priming shared values the target needs to satisfy the stereotyper that in fact they have similar values and that the distinction which the stereotyper has drawn is unjustified. Bringing out the best self-concept makes salient certain standards of behaviour and not others.   Pointing out should/would discrepancies involves the target acting as the stereotyper's conscience and will generally only work with low prejudice people. Finally, appealing to the stereotyper's self-interest involves identifying the cost of stereotyping and discrimination for the stereotype, while an intermediate strategy is to highlight how a target may appear to other people.

Eberhardt and Fiske (1996) further suggest that there are times when it may be inappropriate to intervene. These are during times of pressure and overload, when there are threats to personal esteem or threats to the stereotyper's group, and where there are individual differences in dominance and rigidity. During times of pressure and overload, stereotypers need to have cognitive capacity to be able to process the change strategy. Change in perception is therefore unlikely to occur in times of cognitive pressure or overload. Likewise, being in receipt of personal threats to self-esteem is likely to provoke a defensive response and that reduces the likelihood of a change in perception. Also, threats to the stereotyper's group mean that any strategy which seeks to elevate the target group is unlikely to be successful if it requires a decline in the status of the stereotyper's group. Similarly, people who are consistently high in prejudice, dominance oriented or rigid in their thinking are unlikely to be responsive to change. These people are not the easiest subjects in whom to bring about changed perceptions.

3.4.4   Motivating Individuals to change

Central to changing a perception is to motivate the stereotypers to think harder about the targets and preferably see them as people with shared interests. Whereas individual-level theories focus on the likelihood of perceptions or attitudes within individuals, group-level theories concentrate on interactions between group members. Initial group-level research focuses on the contact hypothesis, as described above. This hypothesis presumes that contact between members of different groups reduces prejudice and stereotyping which occurs when the groups share values and positive initial attitudes, have equal status and are located in disconfirming roles. Eberhardt and Fiske (1996) suggested that change is more likely to occur if this contact is intimate, frequent, socially or institutionally supported and when both groups are in the pursuit of common goals. Two group-level theories which may provide some assistance to changing prejudice and stereotyping are social identity theory and the theory of interdependence and power relations.

Tajfel (1981a, p. 255) defines social identity as "that part of individual self-concept that derives from knowledge of one's membership in a social group (or groups), together with the value and emotional significance attached to that membership". According to social identity theory, stereotyping and prejudice result not just from psychological processes but also from the structure of intergroup relationships. Group members are motivated to seek and maintain a positive social identity relative to other groups which in turn leads to biases in social categorisation and intergroup discrimination. A consequence of this theory is that differences between groups are accentuated while biases within out-groups are downplayed. This theory implies that strategies employed to maintain a positive social identity of a group are dependent on the structure of the relationship to the high status group. While social identity theory

suggests that stereotyping and the potential for prejudice cannot be eliminated, the saliency of group boundaries may be diminished through cross-cutting social categories and the formation of superordinate categories. As such, the cross-cutting of social categories 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.

The interdependence and power theory suggests that stereotypes are formed by those who control the resources. Initial categorisation is the default option and people go beyond it only to attend to the target's individuating attributes when they have the capacity and motivation. It should be noted that attention does not automatically guarantee individuation. It may instead result in reconfirmation of categories, the formation of subcategories or the re-categorisation of groups, all of which tend to perpetuate the continuation of the stereotype (Eberhardt & Fiske, 1996). So while attention is a pre-requisite for individuation, it will not necessarily cause individuation. This theory argues that one motive for attention is outcome dependency. However, dependence on another encourages individuation only when people interact as individuals. When interacting as groups, competitors mutually stereotype (Ruscher, Fiske, Miki, & Van Manen, 1991). A further point to note is that people do not attend in an individuating manner when self-esteem is being challenged as its maintenance is of paramount importance. In this situation, threats to self-esteem lead to defensive rather than accuracy oriented processes.

3.4.5   Stereotype Targets

Targets have traditionally received limited attention as they do not control resources or occupy positions of power and are therefore considered to have limited influence on the social environment (Eberhardt & Fiske, 1996). Examining stereotypers has seemed more crucial as they have been viewed not only as the causal agents but also the people who controlled the resources and were therefore able to effect change. A further reason targets have not received attention is that most researchers have been members of groups which have not traditionally been the subject of stereotypes or themselves been the victims of prejudice.

The research that has focused on targets does not examine how individual targets influences stereotypers. Instead it has studied how stereotypes influence targets by bringing about negative consequences for targets, eliciting target behaviours which sustain the stereotyping process and give rise to protective self-esteem mechanisms. Researchers have shown that targeted individuals themselves may assist in perpetuating the stereotypes directed against them. Subordinate group members sometimes internalise dominant group members' negative perceptions of them (Tajfel, 1981a).

Eberhardt and Fiske (1996) found that the possibility of targets being able to significantly impact stereotypers has been neglected by researchers. It is therefore unclear whether targets are able to manipulate their environment. Researchers chide themselves for not providing targets with the results of their studies to assist them in bringing about changes in perception and treatment by stereotypers.

While stereotype targets have rarely been the focus of studies by social psychologists, the targets can use the information acquired to better understand and predict the actions of those who use stereotypes.

3.5   Conclusion

This chapter described the theoretical underpinnings that are used to develop a theoretical framework for data analysis in chapter four.   These theoretical underpinnings provide insights into possible interventions that could facilitate perception change.   The first section drew on social psychology theory to define stereotypes and explained how they are represented as group schema, group prototypes and exemplar models and that epistemic and esteem-related functions provide the motivation their formation.   Next, the cognitive, affective, socio-motivation and cultural mechanisms that contribute to stereotype formation were described and the role of language in stereotype development was considered.   The second section discussed the use of stereotypes, their accuracy and the consequence of their existence.   The final section of the chapter concluded with a discussion of the effects of stereotype suppression and possible intervention strategies including the process of motivating individuals to seek change.

Chapter 4:   Research Design

> Professional accountants' roles, imagery and identity have been the subject of a stream of wide-ranging research over the past 30 years and longer. Yet much of this has been limited to functional analyses and portrayals, often operating at the surface of professional role and image with the hidden underlying layers of intention, construction and meaning remaining undisturbed.
>
> (Warren & Parker, 2009, p. 217)

4.1   Introduction

The literature reviewed in chapter two explained how attempts to change stereotypical perceptions of accounting and accountants have not been very successful. Social psychology theory on stereotypes described in chapter three claims that stereotypes are overdetermined which makes them easy to confirm and difficult to change. This literature further suggests that to change perceptions successfully one must first understand how and why they are formed. Much of the previously reviewed literature privileges 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.

This chapter outlines the research design of this study. The methodological approach is described, the data collection techniques are discussed and participant recruitment and selection are explained. Next, the data analysis techniques used in this study are identified, then data reliability and validity issues are discussed. Finally, an explanation is provided on how ethical issues were addressed.

4.2   Methodological Approach

The methodological underpinnings of any research influence the basis upon which subject matter is collected, analysed and interpreted. This study was concerned with documenting individuals' perceptions of accounting and accountants and, more importantly, ascertaining how and why these perceptions seem to have been constructed.

While a scientific research paradigm has tended to dominate social science research (not least in social psychology research as in much of the work noted in chapter three), Blumer (1978) challenges both the content of this work and also the approach itself for its limitations in understanding social behaviour. He argues that the researcher should adopt a more naturalistic mode of enquiry based on exploratory study and inspection. Exploration requires a researcher to form a close contact with the field of study while also "developing and sharpening his enquiry so that his problem, directions of inquiry, data, analytical relations and interpretations arise out of, and remain grounded in, the empirical life under study" (Blumer, 1978, p. 39). Inspection involves flexibility and shifting points of observation and lines of inquiry in order to gain a clear understanding of how to pose the problem, what data is relevant and how to identify significant lines of relationships for closer inspection. Similar sentiments have been expressed by Berger and Luckmann (1966), Garfinkel (1967), Glaser and Strauss (1967), Goffman (1959) and Schutz (1967), each of whom questions the validity of the scientific approach for understanding human behaviour while proposing alternative approaches under the naturalistic banner.

Assumptions about ontology, epistemology, human nature and methodology underpin research. Ontology concerns the nature of reality. From one extreme position, it may

be viewed as a concrete reality which is independent of any individual. The other extreme suggests that the social world is merely a series of labels which are created and shared by people to help them make sense of reality. As this study seeks to understand how individuals construct meaning about accounting and accountants, it is proposed to underpin the research with a relativist ontology which assumes that individuals construct their understanding of accounting and accountants by reflecting on their experiences.

Morgan and Smircich (1980) propose a framework of ontological assumptions for matching research style with research phenomena. They maintain that different ontological assumptions imply different epistemologies and different research styles which impact on the research question asked and pursued. Their framework consists of six basic ontological assumption sets of the nature of the social world. It is contained in Table 4.1 where categories 1–3 describe the traditional scientific approach and categories 4–6 describe a naturalistic approach.

1. Reality as a concrete structure
2. Reality as a concrete process
3. Reality as a contextual field of information
4. Reality as symbolic discourse
5. Reality as social construction
6. Reality as projection of human imagination
(Tomkins & Groves, 1983, p. 367)

Table 4.1: Six basic ontological assumption sets

The researcher believes that the answers to the research questions posed will be found using a naturalistic approach. Reality as a symbolic discourse relates to what Blumer (1978) refers to as symbolic interactionism. Symbolic interactionists see the world as

one in which "people form their individual impressions through a process of human interaction and negotiation" (Tomkins & Groves, 1983, p. 368). Should this project have sought merely to identify people's understanding of accounting and accountants, then this approach would have been considered appropriate as it would have helped to uncover meaning (Blumer, 1978). This study, however, is more concerned with how and why these understandings are formed. Support for this research question is provided through category 5 *"reality as a social construction"*. This approach focuses more on the subjective perspective of the participant where the social world is created in every encounter (Garfinkel, 1967). Tomkins and Groves (1983) differentiate reality as a symbolic discourse from reality as a social construction by suggesting that the emphasis of the former is on *what is going on* while the latter focuses on how individuals make sense of what is going on. Thus this latter approach is more closely aligned with the research question of how and why these perceptions of accounting and accountants are formed.

Epistemology is concerned with the nature of knowledge "what forms it takes and how it can be obtained and transmitted" (Hopper & Powell, 1985, p. 431). While knowledge can be acquired by observation independently of the individuals under investigation, it can only be acquired by first understanding the individuals under investigation. In other words, the participants provide meaning to knowledge.

The influence of the social setting on the formation of individual perceptions which may be consensually shared assumes that individuals are able to influence their environment. Hence, this study is underpinned with a subjectivist epistemology which assumes that subjective interaction is necessary to understand people's socially constructed realities.

The human nature element refers to the relationship between human beings and their environment. At one extreme, people's behaviour and experiences can be viewed as being completely determined by their environment, while at the other extreme individuals are considered "free-willed and able to create their own environment" (Hopper & Powell, 1985, p. 431). This element therefore relates directly to the key activities of this project which are first to understand the effect of environment on the formation of individual perceptions and second to understand the influence of environment when these perceptions are consensually shared.

These three elements have direct methodological implications for this study. The subjective experiences of individuals and the creation of a social world are central and hence research methods that allow insight into this understanding were adopted. This study involves a naturalistic rather than scientific approach where valid knowledge is obtained through interpretive and experiential engagement. The emphasis was on qualitative evidence collected via interviews with people from different social backgrounds. The research is therefore value laden and the researcher reflexively linked with the object of inquiry.

4.3   Data Collection

The researcher sought to collect data that would assist in answering the following questions that link to the research questions revealed in chapter one. The following questions, informed by social psychology stereotype theory, introduce greater specificity as to the kinds of participant groups focused on in this study.

1.   What were the participants' perceptions of accounting and accountants?

2.   How did contact with accountants influence participant perceptions of accounting and accountants?

3.   How did participants who had no prior contact with accountants develop their understanding of accounting and accountants?

4.   How did high school study in accounting influence participants' perceptions of accounting and accountants?

As the perceptions both within and between different groups may differ, it was necessary first to identify each participant's perception and then try to ascertain how and why their perceptions were formed. While quantitative approaches to data collection have been used extensively for identifying what people perceive, qualitative data collection as discussed in section 4.3.2 is more effective at identifying why those perceptions are held and what influenced their development. The adoption of a qualitative approach enabled the researcher not only to describe the perceptions people develop but also to explore why these perceptions exist (Marshall & Rossman, 2006).

Data collection occurred in two stages. The first stage required the capture of data about people's perception of accounting and accountants and involved the completion of a questionnaire by all participants (the participants are described in section 4.4). The second stage involved ascertaining how and why those perceptions were formed and involved interviews and focus group meetings. The relationship of these techniques to the research questions is illustrated in Figure 4.1. The figure includes the "What" question twice to highlight the two different data collection techniques used to document participants' understanding of accounting and accountants.

What   *Questionnaire*

What   *Interview/ Focus Group*

Perceptions

Why   **How**
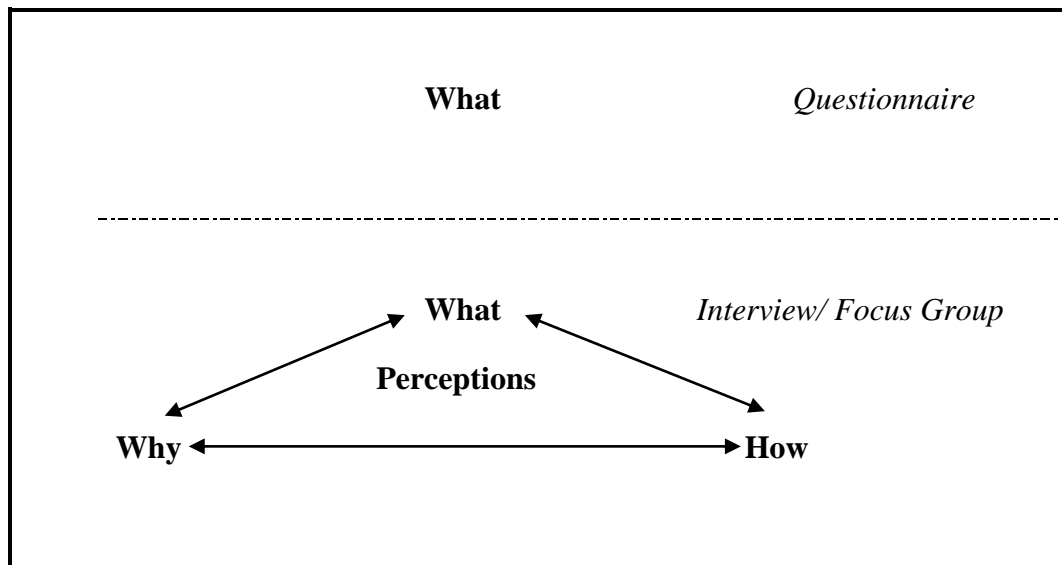
Figure 4.1: Relationship of data collection technique to research questions

4.3.1   Questionnaire

The questionnaire, which sought to ascertain participant perceptions of accounting and accountants, is included in Appendix 2. This instrument was extracted, with permission, from a survey developed by Saemann and Crooker (1999) to measure perceptions of the accounting profession (PAPI) among university students in the United States of America and was subsequently used by Byrne and Willis (2005) in Ireland to measure high school student perceptions of the work of accountants.

The instrument included 36 pairs of adjectives that represent opposing views. A five-point scale was placed between each pair of adjectives and respondents were asked to express their strength of opinion in a particular direction. Approximately half the pairings were reverse coded to promote a neutral perspective on the part of the researcher. The key motivation for utilising this technique was to facilitate cross group and cross sub-group comparison of response data. However, one limitation of this approach was that the questions were limited to identifying variables that influence the perceived nature of work performed by accountants. 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.

4.3.2   Interviews

The second stage of the data collection process took place after completion of the questionnaire by each participant. It involved semi-structured interviews with people who have reported no contact with accountants, with users of accounting services provided by accountants and with accountants themselves. The reason for using these semi-structured interviews was to permit identification of not just the variables that influence perceptions of the work of accountants, but also to describe happenings and behaviours and to explore why they occur (Marshall & Rossman, 2006). Interview responses were recorded and transcribed by an independent third party. The questions, which formed the basis for these interviews, are contained in Appendices 3–5. Interview times averaged twenty-three minutes for accountants, twenty minutes for the recipients of accounting information and eight minutes for people who reported having had no contact with accountants. The reduced time taken to answer the interview questions by this last group reflected a reduced cognitive resource commitment to accounting and accountants.

4.3.3   Focus Groups

While interviews were useful for accessing individual opinions, focus groups provided a more supportive environment for eliciting the high school participants'

perspectives given their age and lack of world-life experience and hence helped to reduce the potential for a perceived power imbalance between the researcher and participants. These focus groups were in addition to completion of the questionnaires by individual high school participants. The questionnaires provided an opportunity for the participants to communicate their point of view outside the group and took place one week prior to the focus group meetings. In addition, focus groups were useful for allowing participants to generate their own questions, pursue their own priorities and use their own vocabulary, enabling the researcher to examine different perspectives within the social network in which career decisions are often made (Barbour & Kitzinger, 1999).

Facilitated conversation with peers was considered a useful springboard for participants to tell their stories while at the same time locating the questions in the context of making career choice decisions (Barbour & Kitzinger, 1999). The ideal number of focus group participants is between eight and twelve for market research, although many sociological studies involve fewer participants (Barbour & Kitzinger, 1999). While it is difficult to control for multiple variables in focus group composition, Barbour and Kitzinger (1999) suggest that bringing people together on the basis of some shared experience is most productive. By separating the accounting students from the non-accounting students, it was hoped to prevent one group from repressing or inhibiting the other (Bloor, Frankland, Thomas, & Robson, 2001). Another question pertaining to the composition of the focus groups was whether participants should be known to each other. Social science researchers often prefer to work with pre-existing groups who are already acquainted with each other as these are the networks in which these people might discuss the issues raised in the focus groups

– in this case career choice decisions (Barbour & Kitzinger, 1999). The high school students in this study all knew each other, though to a varying extent.

Data collection from the high school students occurred through two focus groups, one for students studying accounting and a second for those who had not studied accounting. The focus group questions are contained in Appendix 6.

A further strategy recommended in the literature was the use of an intermediary to recruit focus groups (Bloor et al., 2001). In this study, focus group participants were recruited on behalf of the researcher by a teacher from the participating high school. This intermediary was briefed to select as demographically a diverse range of participants as possible.

4.3.4   Secondary Data

Secondary data was collected from the New Zealand Qualifications Authority (NZQA) and professional accounting association websites to assist in the analysis of the primary data.

The NZQA website was accessed to obtain a current (2009) description of all Levels 2-3 (years 12 and 13) accounting achievement standards for the National Certificate in Educational Achievement. The year twelve and thirteen curriculum for accounting is based on the National Certificate of Educational Achievement (NCEA) Accounting achievement standards (NZQA, 2009) listed in Table 4.2.

The websites of both the professional accounting associations with offices in New Zealand: New Zealand Institute of Chartered Accountants (NZICA); and CPA Australia were accessed throughout the study. These professional accounting association websites were accessed to ascertain how they promoted accounting and

accountants to the public (CPA Australia, 2009b; NZICA, 2009b) and especially to students making career choice decisions at their websites CPACareers (CPA Australia, 2009a) and Fly Higher (NZICA, 2009a). Each section within these websites was reviewed in an attempt to locate information on the role of accounting and accountants in society and to identify the likely target audience of each section.

Level	A.S. Code	Title	Credits
2	90220	Describe the conceptual basis of accounting for a sole proprietor	3
	90222	Investigate and report on accounting systems	4
	90223	Demonstrate understanding of accounting process for accounting subsystems	5
	90224	Prepare financial statements and related accounting entries for sole proprietors	5
	90225	Analyse and interpret information and make recommendation(s) for a sole proprietor	4
	90226	Use Computer software to process financial transactions for a sole proprietor	3
3	90500	Describe and apply the conceptual basis of accounting in context	4
	90501	Process financial information for partnerships and companies	3
	90502	Process financial information for a manufacturing job cost system	3
	90503	Prepare financial statements for partnerships and companies	6
	90504	Prepare a report that analyses and interprets a company's financial report for external users	5
	90505	Explain and prepare information for management decision making	3

Table 4.2: NCEA Level 2 and 3 Accounting Achievement Standards

4.4   Participants

Given the assumption that people are free to construct their own understanding of accounting and accountants, data was collected on perceptions of accounting and accountants from a number of 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 relates to their contact with accountants, accounting practice and the accounting curriculum given that contact is considered to have an influence in the formation of stereotypes (Hewstone, 1996).

There were five groups involving sixty-eight participants in this study: accountants, recipients of accounting services, people who have had no contact with accountants, high school students and accounting educators. With the exception of the accounting educators, sixteen participants were originally selected for each of the other 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.

4.4.1   Accountants

The first group was accountants, the perception targets. The reason for identifying and isolating this group is that Eberhardt and Fiske (1996) claim that researchers have neglected the possibility that targets may be able to have a significant impact on

stereotypers. By neglecting this group, researchers have been unable to confirm whether targets can manipulate their environment. Further, the researchers occasionally chide themselves for not providing the targets with the results of their studies to assist them in bringing about changes in perception and treatment by stereotypers (Eberhardt & Fiske, 1996). These claims in so far as they relate to the accounting profession are supported by Warren and Parker (2009).

Originally sixteen participants were selected for this group. However it later became evident that one of the recipients of accounting information participants was in fact qualified and had previously worked as an accountant. Seventeen accountants thus completed the questionnaire and interview. This number enabled reasonable coverage of accountants working in a variety of different environments while at the same time being manageable. Six of the participants were unknown to the researcher and were nominated by their work colleagues who knew the researcher. Three participants were former students of the researcher fifteen to twenty-five years earlier and there had been no recent contact between them and the researcher. Another three participants were personally or professionally known to the researcher but had not had contact with the researcher in over twenty years. A further three participants had recent professional contact with the researcher and the final two participants were current personal acquaintances of the researcher.

The accountants were selected from each of the following sub-groups: those who held Public Practice Certificates and worked in public practice (4); those who were employed in the not-for-profit sector (4); those who were employed in the corporate sector (4); and those whose work no longer involved the performance of work relating to the provision of accounting services (5). The reason for examining these four

distinct sub-groups was to better understand how the duties performed by participants in different sectors might influence the formation of people's perceptions of accounting and accountants.

Sixteen of the participants trained to qualify as accountants upon leaving high school and one undertook retraining part way through his working life. Fifteen of this group completed their academic qualification requirements in New Zealand.   Fourteen participants held the Chartered Accountant (CA) membership designation, and one participant held the Associate Chartered Accountant (ACA) designation with NZICA[4]. A further participant maintained membership with the Association of Chartered Certified Accountants based in the United Kingdom, and one participant had no affiliation with any professional accounting body.

Participant demographics are summarised in table 4.3.

Age		Gender	
20-30		Male	15
30-40	5	Female	2
40-50	6		
50-60	6		

Table 4.3: Accountant participant demographics

All accountant participants completed a questionnaire survey and an interview. The first sub-group comprised four accountants working in public practice. One of these participants was a senior associate in a small specialist practice while two were sole

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[4] NZICA offers three membership designations, Chartered Accountant (CA) – the premier designation, Associate Chartered Accountant (ACA) a mid-tier designation and Accounting Technician (AT) designation (NZ Institute of Chartered Accountants, 2006). The admission pathways vary in length for each designation commencing with the Accounting Technician designation (four years) to the Chartered Accountant designation (seven years) (NZICA, 2008).

practitioners in general practice and the fourth was a partner in a middle-tier accounting practice. One of the sole practitioners was previously a partner in a top-tier international accounting firm.

The second sub-group consisted of four accountants working in the corporate sector. Three of these participants worked for private family-owned companies while the fourth worked for a large multi-national company. Each of the participants held the most senior finance role within their organisation in New Zealand.

The third sub-group consisted of four accountants working in the not-for-profit sector. One was employed by local government, one by a district health board, one by a tertiary education provider and one by a disability sector service provider.

The fourth sub-group of participants consisted of five accountants who held the CA or ACA membership designation with NZICA and yet their work roles did not involve the performance of accounting duties. One of these was a CEO, another an executive director, the third a managing director, the fourth a general manager and the fifth a real estate agent.

The twelve participants currently working as accountants were asked to complete the questionnaire in the context of their current position. The remaining five participants were not given any direction as to the context in which they should answer the questionnaire. In the ensuing interviews, particular areas of interest included first ascertaining the perceptions accountants held of themselves and the duties they performed, second what had influenced the formation of those perceptions, and third whether their perceptions of accounting had changed since the time when they made their career choice.

The analysis of data collected from this group is presented in chapter five. The sequencing of the data analysis chapters (chapters five to eight) was designed to facilitate intergroup comparison of responses.

4.4.2   Recipients of Accounting Services

The second 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 users 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.

All participants completed the questionnaire survey and an interview. 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 4.4.

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

Table 4.4: Participant demographics for recipients of accounting services

Participant occupations are summarised in table 4.5 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.

The analysis of data collected from this group is presented in chapter six.

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 4.5: Occupational groupings for recipients of accounting services

4.4.3 People who have had no prior contact with accountants

The third 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. Prior to recruitment, participants in this group were unknown to the researcher who is himself an accountant. 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. As with the previous group, sixteen was considered a manageable number that would yield appropriate comparatives while providing reasonable coverage. All sixteen

participants completed the questionnaire and an interview. Participant demographics by age, gender and employment are summarised in table 4.5.

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 4.6: Participant demographics for those with no prior contact with accountants

The analysis of data collected from this group is presented in chapter seven.

4.4.4 High School Students and Accounting Educators

The final groups of participants were secondary school students (who, one might contend, were faced with career decisions and could well have considered a career in accounting) and accounting educators. Some of the students would have had contact with accountants and some had undertaken academic study in accounting at high school thus providing an opportunity to understand how the contact with accountants and, the curriculum had influenced their perceptions of accounting and accountants. There were sixteen year twelve and thirteen high school participants from a decile five Auckland state secondary school[5]. Of the students, eight were studying accounting and eight students had not studied accounting. Given that the researcher was seeking to relate questionnaire responses to focus group responses, it was proposed to limit focus group size to eight participants.

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[5] School funding in New Zealand is based on the socio-economic demographics of the area in which each school is located. Decile five is the midpoint of this scale.

Sixteen year twelve and thirteen (aged 16-18) secondary school students completed the questionnaire survey. Focus group meetings were held in the following week with the same students, divided into two groups. The first group consisted of seven students currently studying accounting as a subject at school, and the second group of six students who had not studied accounting at all. Absence from school on the day of the focus groups was the reason for the drop-off in participants. Particular areas of interest included ascertaining whether these high school students' perceptions had been influenced by exposure to accountants or the curriculum and, if so, the nature and effect of that exposure.

While contact is one suggested form of intervention to change a perception (Allport, 1954), it was unclear for this group whether the difference of perception between accounting and non-accounting students was influenced by exposure to the curriculum or contact with a teacher, or both. As a consequence, the students' accounting teacher was invited and agreed to participate in the study.

In a further effort to position the accounting teacher's perception of accounting, the teacher's responses were compared to those of two senior accounting academics from different universities in Auckland. These latter three accounting educator participants made up a "fifth" group.

The analysis of data collected from the student and accounting educator groups is presented in chapter eight.

4.5   Data Analysis

In this study, data analysis involved identifying similarities and differences in group, sub-group and individual level responses. Data was coded and related back to the

individual perceptions identified through the questionnaire. It was then recoded for extraneous commentary which could otherwise inform the study. In so doing, two forms of triangulation were applied. The first involved use of both the questionnaire and interview to collect data on the respondents' perceptions. Individual questionnaire and interview responses were compared for consistency and examined to ascertain whether the interview responses informed the researcher's understanding of the questionnaire responses. The second form of triangulation involved the use of data from different sources, i.e. groups and sub-groups. In this instance, interview responses from within sub-groups and groups were compared. Across group analysis was also conducted. The purpose of this analysis was to locate evidence that the perceptions were consensually shared.

The Likert scale responses to the matched pairs in the questionnaire were reduced from a five-point to a three-point scale highlighting either a preference for one of the matched pairs or neutrality. Minority preferences and group and sub-group results were then compared.

The responses to the interview and focus group questions were then analysed through a theoretical framework of stereotype analysis 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 and/or exemplar models). The second step identified the reasons for their formation (be they epistemic and/or esteem-related). The final step identified the mechanism that contributed to their formation (be they cognitive, affective, sociomotivational or cultural). This framework is illustrated in Figure 4.2.

Question	Classification/Category			
Nature of Perception	Group Schema	Group Prototype	Exemplar Model	
Why	Epistemic		Esteem-related	
How	Cognitive	Affective	Socio Motivational	Cultural

Figure 4.2: Perception analysis framework

Further analysis of the interview responses describing accounting and accountants, revealed common themes among accountant participants, accounting students and recipients of accounting information relating to the creation of category labels which focused on inputs, processes, outputs and outcomes. By contrast, the remaining participants tended to focus on more abstract associations with related activities such as banking. These categories were further analysed in terms of their context and role specificity in an attempt to ascertain the extent to which overgeneralised exemplar models were used to represent participant perceptions of accounting and accountants.

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

An analysis of the results from these findings and the subsequent application of stereotype change theory provided a basis for explaining why previous attempts to change perceptions of accounting and accountants had not been successful. It also allowed the researcher to suggest interventions more likely to be successful in changing these inaccurate and unduly negative perceptions.

4.6 Data Reliability and Validity

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

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

4.7 Ethical Issues

An ethics application for this study (07/108) was approved by Auckland University of Technology Ethics Committee on 20 July 2007. All participants were provided with an Information Sheet and signed an Informed Consent Form. These documents are contained in Appendices seven and eight. Participation was voluntary and participants were able to withdraw from the study at any time. None of the participants elected to withdraw from this study.

All interviews were transcribed by an independent third party who had completed a confidentiality agreement. Transcriptions were then checked by the researcher

himself. Transparency and anonymity of the participants were key features of this study. While it is necessary to identify participants in order to link questionnaire and interview responses, double letter identifiers were substituted for name identifiers when writing up the results from data analysis.

4.8 Conclusion

This chapter has outlined the underlying methodological assumptions upon which the research is based, discussed the basis and rationale for the selection of participants and described the data collection and analysis techniques used in this study. Data validity and reliability and ethical issues concluded the chapter.

Chapter 5:   Accountants - The Perception Targets

> Little is known, however, about the ways in which accountants as individual professionals, develop and sustain their own personal and professional identities, given the current array of role and image definitions promulgated in the professional and general press, by accounting associations and firms and through the general media.
>
> (Warren & Parker, 2009, p. 206)

5.1   Introduction

As highlighted in the above extract, how accounting and accountants are perceived by others is well described but how accounting and accountants are perceived by accountants themselves and how accountants may influence other people's perceptions is not. Brass (2004), Cobbs (1976), Parker (2000) and Smith and Briggs (1999b) all belittle the profession for failing to inform the public on what accountants do, while Hazell (1998) suggests the reason for this failure is that accountants themselves are not sure of what they do.

The aim of this chapter is to explore how a group of New Zealand accountants perceive themselves and the duties they perform, and to identify the factors that appear to influence the formation of their perceptions. In addition, this chapter seeks to identify whether accountants might have contributed to the formation of the accounting stereotype and ascertain the extent to which the stereotype might have become self-fulfilling.

Eberhardt and Fiske (1996) found that the possibility of targets (in this study, accountants) being able significantly to influence stereotypers had been neglected by researchers. They claim that research carried out on targets has not examined how

individual targets influence stereotypers. Instead, studies have examined how stereotypes influence targets. This situation is surprising given that researchers have shown that targeted individuals themselves may assist in perpetuating the stereotypes directed against them (Tajfel, 1981a).

The link between personality, characteristics and appearance, perceived skills and capabilities and duties performed, and career choice factors is explained by Holland (1973) who suggests an individual chooses an occupation in an attempt to fulfil a way of life within the context of work. Observed in this light, vocational selections are expressions of personality. Individuals tend to make occupational choices which place them in environments compatible with their predominant personality characteristics. As a consequence, the accounting stereotype may become a self-fulfilling prophecy (Stangor, 2000).

This chapter makes connections between accounting and the social psychology theory of stereotyping in relation to how accountants perceive their work and what has influenced the formation and maintenance of these perceptions. Findings and analysis are presented from the questionnaire responses and interviews with the accountants. Discussion on the implications of these findings and integration of theory concludes the chapter.

5.2 Data Analysis

As described in chapter four, seventeen accountants participated in this study, each completing a questionnaire and a subsequent interview.

5.2.1   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. From this reduced scale, every pair of items received support from one of the seventeen participants for the minority view. In total, there were seventy-four identified minority responses. Thirty-six of the minority responses (49%) were made by just three participants. From the interviews, it was ascertained that these three participants did not perceive themselves to be accountants and their questionnaire responses reflected their perceptions of their role as non-accountants. Consequently, these responses were removed from the subsequent analysis. There was one further participant in the corporate sector who accounted for a further eleven minority responses. This participant "defaulted" into accounting study at university because of his father's influence and with the benefit of hindsight would not make the same career choice again. The remaining twenty-seven minority responses were spread across twelve of the remaining thirteen participants.

Table 5.1 shows the matched pairs for which there was general agreement among the accountants. The underlined item in each line was the preferred item.

The items marked * identify characteristics which describe how the work of accountants is regarded rather than a description of the duties themselves. These results show that there was general agreement among the accountants on twenty-four of the thirty-six (67%) items. Interestingly, a number of the characteristics identified above form the basis of the accounting stereotype.

Conformity vs Originality	Thorough vs Superficial
Intuitive vs Facts	Unpredictable vs Routine
Ambiguous vs Certainty	Precise vs Imprecise
Planned vs Spontaneous	Alternative Views vs Uniform Standards
Abstract vs Concrete	Methodical vs Novelty
Imagination vs Logic	Benefits Society vs Profit Driven
Flexible vs Structured	Mathematical vs Verbal
Detail vs Overview	Innovative vs Compliance
Dynamic vs Stable	Procedural vs New Solutions
Changing vs Fixed	Conceptual vs Analytical
Tedious vs Absorbing *	Boring vs Interesting *
Prestigious vs Ordinary *	Dull vs Exciting *

Table 5.1: General agreement among accountants

There was no agreement among the overall group on the items listed in Table 5.2. That there was no agreement on these items among the participant accountants is presumably symptomatic of the varied range and nature of duties performed by accountants and hence the varied perceptions that accountants have of their own work.

Creative Solutions vs Cut & Dried	People Oriented vs Number Oriented
Repetition vs Variety	Practical vs Theoretical
New Ideas vs Established Rules	Fascinating* vs Monotonous
Challenging* vs Easy	Effectiveness vs Efficiency
Solitary vs Interaction with others	Record-Keeping vs Decision Making
Extrovert vs Introvert *	Adaptable vs Inflexible

Table 5.2: Items for which there was no agreement

This finding supports claims by Robertson and Cotton (2004) that accounting is so diverse as to defy definition. This in turn may explain why three participants who did not consider their duties to be accounting work despite holding chief financial officer or finance director positions. The diversity of perceptions is further demonstrated in the following findings relating to consensus within participant sub-groups.

General agreement among accountants in the not-for-profit sector accounted for a further eight items, bringing overall consensus for this sub-group to thirty-two items

(89%). These additional items are listed in Table 5.3. One of these (fascinating) was a minority perception relative to other sub-groups and is highlighted in bold in Table 5.3.

<u>Creative</u> vs Cut & Dried	**<u>Fascinating</u>** vs Monotonous
Repetition vs <u>Variety</u>	<u>Practical</u> vs Theoretical
<u>Challenging</u> vs Easy	<u>Effectiveness</u> vs Efficiency
People Oriented vs <u>Number Oriented</u>	Record keeping vs <u>Decision Making</u>

Table 5.3: Further items of agreement among not-for-profit sector accountants

General agreement among accountants in public practice accounted for a further six items, bringing overall consensus for this sub-group to thirty items (83%). These items are listed in Table 5.4.

Repetition vs <u>Variety</u>	<u>Practical</u> vs Theoretical
Conceptual vs <u>Analytical</u>	Record keeping vs <u>Decision Making</u>
<u>Effectiveness</u> vs Efficiency	Fascinating vs <u>Monotonous</u>

Table 5.4: Further items of agreement among public practice accountants

There was agreement among the non-practising accountants for a further four items, giving an overall consensus for this sub-group of 28 items (77%). These items are listed in Table 5.5.

New Ideas vs <u>Established Rules</u>	People Oriented vs <u>Number Oriented</u>
Extrovert vs <u>Introvert</u>	<u>Challenging</u> vs Easy

Table 5.5: Further items of agreement among non-practising accountants

Interestingly, this sub-group which had moved on to other careers had the smallest number (9/74) of minority views from the questionnaire items, reflecting a high level of agreement on each of the items.

There was agreement among the corporate sector accountants for a further item. This item (Efficiency vs Effectiveness) was a minority view relative to the remaining sub-groups. One possible explanation for this minority view is the link between efficiency,

cost control, profit and return on investment and hence effectiveness in the corporate sector. In the other sectors this direct link may not exist.

Principal component analysis undertaken in the Saemann and Crooker (1999) study identified four factors: structure, precision, interest and solitary. The Byrne and Willis (2005) study also identified four factors: definite, precise/thorough, interesting, and compliance driven/rules based. The accountants' responses to each of these five factors revealed general agreement that accounting was structured/definite, precise, interesting and to a lesser extent compliance driven. There was, however, no agreement among the participants in this group as to whether accounting was solitary or involved interaction with others. These findings appear in Table 5.6.

Factor 1: Structured/Definite	
Intuitive vs <u>Facts</u> Unpredictable vs <u>Routine</u> Alternative Views vs <u>Uniform Standards</u> <u>Procedural</u> vs New Solutions Changing vs <u>Fixed</u>	Ambiguous vs <u>Certainty</u> Abstract vs <u>Concrete</u> Imagination vs <u>Logic</u> Conceptual vs <u>Analytical</u>
Factor 2: Precise	
<u>Planned</u> vs Spontaneous <u>Thorough</u> vs Superficial <u>Detail</u> vs Overview	<u>Precise</u> vs Imprecise <u>Methodical</u> vs Novelty <u>Mathematical</u> vs Verbal
Factor 3: Interesting	
Boring vs <u>Interesting</u> Dull vs <u>Exciting</u>	Tedious vs <u>Absorbing</u> <u>Prestigious</u> vs Ordinary
Factor 4: Compliance Driven	
Flexible vs <u>Structured</u> <u>Conformity</u> vs Originality	Innovative vs <u>Compliance</u>
Factor 5: Solitary	
- - -	

Table 5.6: Matching responses to previously identified factors

These results suggest that the participants' perceptions of accounting for factors 1, 2 and 4 are consistent with the generally held stereotypical view of accounting.[6]

The next section, using data from the interviews, seeks to ascertain what influenced the formation of these perceptions, and provides an explanation for the consistency of responses from accountant participants and the more diverse responses across each of the sub-groups.

5.2.2   Interview Findings

5.2.2.1 Public Practice Accountants

Only two of the four accountants in this sub-group had studied accounting at high school. One planned a career in accounting from high school, another two made a career change and the remaining participant claimed to have "defaulted" into the career. All four participants were motivated to consider an accounting career by friends or acquaintances who were working as accountants, but only two of the four participants would have, with the benefit of hindsight, made accounting their career choice. Three of the four participants indicated that their perception of accounting now was no different from when they commenced their career over fifteen years ago. The fourth participant, on the other hand, was attracted to an accounting career because she perceived accounting to involve scorekeeping. Despite this response, the accounting work undertaken by all four participants appeared to have lived up to expectations. This sub-group had the second smallest number (12/74) of minority views from the survey items, which is also consistent with the high number of consensus items for this sub-group it seems that this sub-group had the most

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[6] This compares with the researcher who perceived accounting to be structured and precise but not compliance driven.

consistent perceptions of accounting and accountants. All four participants believed that the wider community perceived their role to be compliance based. This perception may be a consequence of limited client contact and reduced opportunities for clients to observe their accountant at work. Despite the limited opportunities for client contact, the highlight of the public practice accountants' work was client contact.

5.2.2.2 Corporate Sector Accountants

Only two of the four accountants in this sub-group had studied the subject at high school, only one had planned a career in accounting and the remaining participants claimed to have "defaulted" into the career. The motivations for two of these participants for selecting a career in accounting were job opportunities and rewards. All four participants believed that their perception of accounting was significantly different from when they made their career choice in that there was less emphasis on scorekeeping. Despite the evolution of their perceptions, they all suggested that their work as an accountant had lived up to expectations. It should be noted, however, that in some cases expectations were not high. This sub-group had the highest number (34/74) of minority views from the survey items and included two of the three chief financial officers who did not perceive themselves to be accountants. While three members of this sub-group believed that it was important for accountants to add value in the corporate setting, they perceived that non-accountants, with the exception of corporate users, believed accounting was merely a compliance-focused occupation. Disturbingly, none of the four participants indicated they would choose accounting if they had to re-make a career choice, echoing the findings of Albrecht and Sack (2000).

One of these participants embarked on a career in accounting due to the financial rewards, and now felt trapped in the career due to her dependency on these rewards. This same participant believed that by having the *"feeling"* rather than *"judging"* characteristic in the Myers-Briggs Type Indicator, she did not have the appropriate personality to be successful as an accountant. She further explained that the absence of the *"judging"* characteristic caused her to overcompensate for this deficiency in her relationship with her peers and subordinates and that this tendency to overcompensate resulted in her being disliked by them. This response is consistent with the findings of Kovar, Ott, and Fisher (2003) who suggest that a "judging" characteristic may be necessary to be successful as an accountant.

5.2.2.3 Not-for-Profit Sector Accountants

Three of the four accountants in this sub-group had studied accounting at high school, and only two planned for a career in accounting. Each of the four believed that their perceptions of accounting were no different now from when they had started, their career in accounting had lived up to their expectations and, if making a career choice again, they would still select accounting. Only two of the four specifically planned a career in accounting. Factors which influenced career choice were varied. This sub-group had the second highest (19/74) number of minority views, but these were significantly fewer than the corporate sector accountants with 34 minority views.

Three of the not-for-profit sector participants in this sub-group offered contextual examples within their organisation to illustrate their responses. These responses appeared to reflect the level of passion these participants had for their particular organisational contexts rather than just the accounting process itself. This passion and

the not-for-profit nature of the organisations they worked for may explain why these participants expressed a minority view by describing accounting as fascinating.

5.2.2.4 Non-Practising Accountants

Only two of the five non-practising accountants had studied accounting at high school and while none of this sub-group of participants initially planned for a career specifically in accounting, three of the five had planned for a career in business. Success in and enjoyment of the study of accounting at tertiary level (before a major had been selected) was identified as a career choice influence by two participants, while another participant was influenced by a public practice recruitment event.

Four of the five participants were currently in general management roles and the fifth was selling real estate. Three of these participants had moved from their accountant roles to general management roles within the same organisation. Only two of the five participants had the same perception now of accounting as when they had embarked on their careers and the work of an accountant had lived up to expectations for only two of the five. Three of the five said they would choose accounting studies if they were to make a tertiary study choice again. However, four of the five would not consider a return to an accounting career. Despite their reluctance to undertake an accounting career, five participants retained their professional accounting affiliations.

All five of the participants in this sub-group offered examples within their own organisational context to illustrate their responses. As with the not-for-profit sector accountants, references to the organisational context appeared to reflect the level of passion these participants had for their work.

5.2.3   Perception Analysis

This section provides some insights into the nature of the accountants' perceptions of accounting and discusses how and why these perceptions might have been formed.

5.2.3.1 The nature of the perceptions

Stereotypes can be measured by the extent to which traits are activated on exposure to category labels. This sub-section analyses the structure of the categorisation used by the accountants in forming their perceptions of accounting. It utilises the three general approaches that have been suggested as a basis for representing information about a social group within memory, as discussed in chapter three. These approaches are group schemas, group prototypes and exemplars. Each approach makes different assumptions about how group beliefs are represented and is framed at a different level of specificity (Stangor & Schaller, 1996). 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. On the other hand they tend to lack specificity, thus discouraging sub-categorisation.

In the interviews, one of the public practice accountants, one not-for-profit sector accountant and three non-practising accountants appeared to categorise accounting and accountants using group schemas. Group schemas are the broadest of the category labels and are noted for their generality. For example, one participant responded that the role of accountants was to "*supply a list of services and products to clients to try and maximise and retain their wealth*" while another said it was "*adding value to the business*". Two key features of these responses were that they focused on

the outcomes achieved from the work of accountants rather than the duties performed (process) and were more inclusive as they lacked specificity.

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. This means that stereotypes can be measured by the extent to which traits are activated on exposure to category labels. The nature of the perceptions formed of accounting and accountants by all of the corporate sector accountants, three of the public practice participants, three of the not-for-profit sector participants and two non-practising accountants appeared to be consistent with group prototypes. They have provided detailed and specific descriptions and categories of the role of accountants by describing duties performed in terms of processes and outputs rather than the outcomes achieved. Examples of group prototypes provided by participants included process based categories such as "*they track historical data*", "*prepare tax returns*", "*record past events*", "*present historical information*" or "*control the assets of an organisation*" while other participants provided functionally-based categories such as "*auditing*", "*management accounting*" and "*taxation*". Interestingly, group schemas appeared to be context dependent while group prototypes were perceived independently of context but still associated with past and current duties (i.e. roles) performed as an accountant.

The remaining category of exemplar models is used to represent understanding when actual experiences are activated in memory. In this situation the participant provided a response which related to specific roles with which they were familiar and associated with accounting. It was no surprise that participants did not create

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exemplar models in their responses as their understanding of the range of accountants'
duties extended across multiple contexts and roles. It therefore became more
cognitively efficient to structure their understanding of these experiences as group
schemas or group prototypes, as found above.

5.2.3.2 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.

Stangor and Schaller (1996) suggest there are two motivations for stereotyping or
categorising. The first is the need to know, understand and predict others (epistemic),
and the second is to privilege oneself from others in society through the creation of in-
groups and out-groups (esteem-related).

While all seventeen participants were motivated to categorise their understanding of
accounting and accountants with varying levels of detail, sixteen of them went further
to privilege accounting above other occupational groups while at the same time
grouping accounting with other occupational groups.

In structuring their understanding of accounting and accountants, the participants
created three different sets of categories: duties performed, functional responsibility,
and outcomes achieved. Each successive set of categories has less specificity than the
previous set and hence provides some insight into the rationale for these perceptions.
It is notable that only two practising accountants categorised accounting in terms of
outcomes while three of the five non-practising accountants categorised accounting in
this manner. The remaining participants focused on accounting outputs and
processes. This finding is consistent with criticisms of accountants that they are

"*process focused*" and "*cannot see the big picture*", as stated by one of the participants.

The 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. As discussed above, the uniqueness for some participants was their scorekeeping and compliance related work. While many business professionals besides accountants seek to add value to an entity, the point of difference for accountants is that they usually satisfy the entity's compliance obligations and this sets them apart from other business professionals. The accountant participants also believed that their clients held a similar view regarding their compliance role.

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

In seeking to become accountants while not being totally sure of what the role involved, two corporate sector, four not-for-profit sector and three public practice participants pursued a career in accounting either as a result of exposure to and the influence of accountants or because they perceived accounting as providing good job opportunities and financial rewards. In each case, despite exposure to and the influence of accountants, the participants had reported having earlier had limited understanding of what accounting involved and yet they developed a perception of the

benefits of being an accountant. This perception was sufficient to have motivated the participants to join the "in-group" of accountants. It was noteworthy that the motivation of one corporate sector accountant and one not-for-profit sector accountant for categorising accounting and accountants was influenced by esteem-related factors and yet they both distanced their roles as chief financial officer from those of accountants, one noting "*I am more management focused*". Meanwhile one public practice accountant's focus was on bettering herself. The one participant who did not maintain professional membership of a professional accounting body sought to distance himself from accounting despite having the job title Finance and Treasury Director, and was the only participant to classify accounting as ordinary rather than prestigious.

5.2.3.3 How the perceptions are formed

As discussed in chapter three, the content and organisation of stereotypes are influenced by the combined effects of cognitive, affective, sociomotivational and cultural mechanisms (Mackie et al., 1996). These mechanisms make stereotypes easy to confirm and difficult to change (Stangor, 2000). This section examines these mechanisms in order to contribute to an understanding of how and when the negative consequences of stereotyping might be eliminated (Mackie et al., 1996).

In an effort to handle successfully 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 this group the participant perceptions were influenced by five stimulus events. These events were: decision-making (9), compliance (4), scorekeeping (2), planning (1), and provision of advice (1). Of particular note is the

greater specificity of activity implicitly associated with compliance and scorekeeping related work. Interestingly, three participants who held the position of chief financial officer did not perceive strategic planning as an accounting function, and because of the strategic nature of their role distanced themselves from the role of an accountant.

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 "repeated and unreinforced exposure to a stimulus will enhance attitudes to that stimulus". For a number of accountants, this stimulus was the repetitive, compliance based scorekeeping nature of their work. Hence the perceived unpleasant nature of compliance and scorekeeping work provided the stimulus to activate perceptions of accounting for these participants. Nine of the seventeen accountant participants described the work of accountants in this manner.

That sociomotivational mechanisms work to identify the relative standing of groups is seen as a key motivator in the development of stereotypes (Mackie et al., 1996). While five of the participants were influenced by sociomotivational mechanisms to pursue a career in accounting, nine participants at the time of the interview perceived accounting to be prestigious.

Signs of sociomotivational mechanisms at play were evident when one corporate sector participant said "*you become an accountant by default because ... it would pay the bills*". A second participant from the public practice sub-group, based on contact with her neighbour who was a chartered accountant, believed that becoming an accountant would enable her to move from her perceived "*low socio-economic position*" in society. "*He had a company car, he had a nice house, they seemed to have plenty of money for holidays, and I thought that would do me*". Two participants

in the not-for-profit sub-group indicated that career opportunities and financial reward were significant factors in pursuing a career in accounting, while for a further public practice participant financial reward was a significant influence in both selecting and returning to a career in accountancy. One participant, on the other hand, was influenced to enter public practice on the basis that the employer provided the opportunity of having a good time in "a *work hard, party hard atmosphere. … It's party and a half, look at all this money we're earning*".

Another mechanism for stereotype formation is cultural. Whereas other mechanisms highlight stereotype formation by exposure and individual experience, cultural stereotypes are socially transmitted to and accepted in pre-packaged form by the perceiver. In this way they are socially learned. Family, friends and the media appear the most powerful transmitters of cultural stereotypes. One of the corporate sector participants who embarked on study and a career in accounting at his father's direction eventually assumed a finance role in the family company. One corporate sector participant, three public practice accountants and two of the not-for-profit sector accountants were influenced by friends or family to commence a career in accounting. However it would appear that for the latter two sub-groups, cultural influence would not have been successful had it not also been for the sociomotivational influence. As a result of their experience of accounting duties in their day-to-day work, it is unlikely that any participant's current perceptions of accounting remain much influenced by these earlier-experienced cultural mechanisms.

5.3   Discussion

The purpose of this investigation was to identify perceptions accountants have of their profession and to ascertain what influenced these perceptions of accounting and

accountants. The social psychology literature on stereotyping suggests that perception formation is influenced by the *combined effects* of cognitive, affective, sociomotivational and cultural mechanisms (Mackie et al., 1996). This investigation unmasks to some extent how these mechanisms influence the perceptions accountants themselves hold of accounting and accountants.

Despite nine of the seventeen participants studying accounting at high school, only four chose to pursue a career in accountancy while still at school. Cultural, financial and job opportunities were major influences on the career choice for seven of the participants. The currently held perception of accounting for ten of the participants was reportedly significantly different from when they chose their career. These findings suggest that the participants did not have an informed understanding of the duties of accountants when they decided on their career. This in turn supports claims by Albrecht and Sack (2000) that there is misinformation or a lack of information about what accounting is and the nature of the duties performed by accountants. This further supports the conclusions by Usoff and Feldman (1998) and Inman et al. (1989) that the profession may in fact be recruiting people who lack the required skills and capabilities to perform the duties of accountants. Only two participants eventually changed careers to embark on a career in accounting and only seven of the participants would consider a career in accounting if they were to make their decision again. Despite these participants having a low regard for accounting as a career, sixteen of the participants maintain membership of a professional accounting body and all seventeen perceive the study of accounting to be essential for success in business.

The eleven participants who "defaulted" into a career in accounting were drawn by the interest and enjoyment derived from their tertiary studies of the subject. However, their subsequent work experience reportedly did not live up to their expectations. Interestingly, most participants did not perceive their studies to involve repetitive month-end work and yet this work was perceived as of the most disliked and negative feature of the duties performed in the workplace - particularly by those participants who no longer worked as accountants. This finding suggests that it was the repetitive nature of an accountant's work that motivated some of the participants to pursue alternative careers.

The results from the questionnaire found that this group generally perceived accounting to be structured, definite, precise, compliance driven and interesting. While these findings were supported by the interview responses, participants collectively described a diverse range of roles undertaken by accountants which included descriptions of accounting in terms of processes, outputs and outcomes. The two characteristics common to the accountants' understanding of accounting were the scorekeeping process and the compliance based focus of their work. It is possible that the use of these characteristics provided the basis on which these accountants differentiated themselves from other business professionals. In doing so they identified a point of uniqueness which enabled them to create client dependency and hence a basis for promoting their own importance. According to social identity theory, this behaviour would have contributed to their self-esteem (Tajfel & Turner, 1979).

When asked to describe the duties performed by accountants, only five participants (including four of the five non-practising accountants) described accounting in terms

of outcomes thereby providing very general descriptions which are referred to as group schemas. This finding is consistent with claims by Macrae, Milne and Bodenhausen (1994) that the participant is merely seeking to conserve mental resources and wishes to identify as an accountant without utilising specific sub-categories. Alternatively this finding may in part relate to an attempt to acknowledge the diverse range of duties performed by accountants (Parker, 2001) and a wish not to limit its focus.

A further six participants described processes which resulted in outputs – these tended to be very compliance focused. The remaining six participants sub-categorised accounting work in terms of the sub-disciplines of accounting, for example taxation, auditing, and management accounting. These findings are consistent with claims by Pendry and Macrae (1994) that the making of group-based inferences which are easily accomplished avoids the task of integrating the unique characteristics that individuals possess. In addition, some of these participants were seeking to distance themselves from or align with one or more of these sub-categories, thus creating in-groups and out-groups within the overall career category. These findings lend support to claims by Tajfel and Turner (1986) that people attempt to create a superior image of their own social group and hence increase their self-esteem. Further evidence to support this claim is provided by the five non-practising accountants and three chief financial officers who sought to distance their role from that of an accountant. These eight participants all maintained professional membership of accounting bodies while at the same not performing scorekeeping or compliance related work. Meanwhile each of the three chief financial officer participants described accounting work as group prototypes involving duties they did not specifically perform. This finding is further

supported by the questionnaire responses in which thirty-six of the seventy-four dissenting responses came from these three participants.

There seemed to be general consensus among participants that they were perceived by non-accountants as either compliance focused i.e. "*a necessary evil*" or a hindrance i.e. "*roadblocks to progress*" and "*the providers of bad news*". This finding is probably unsurprising given that accountants themselves perceive that accounting is compliance focused. The strength of this view appeared to be influenced by the perceived distance of the accountant from the core business activity of the organisation they supported. The three participants working in very large organisations that dispersed their accounting staff throughout the organisation perceived greater support for their work from non-accounting staff than did the remaining participants. Their explanation for the more positive perception was the greater exposure of accounting staff to the operational staff. This supports the contact hypothesis which suggests that contact with a stereotype target informs understanding of and subsequent relations with the target (Hewstone, 1996).

The findings from this study support two key claims in the social psychology literature. First, it was appropriate to interview the targets themselves (accountants) (Eberhardt & Fiske, 1996) to ascertain the extent to which they may contribute to people's perceptions of accounting and accountants. Second, the stereotype targets (accountants) may contribute to the negative perceptions that people have of accounting and accountants.

The findings confirm that even accountants have stereotypical perceptions of accounting and that these are overdetermined in that they develop from multiple processes (Mackie et al., 1996). The findings further confirm claims by Tajfel and

Turner (1986) that the target can and is likely to influence stereotypers' perceptions of accounting and accountants and that the perception may become self-fulfilling. This finding provides the justification for the profession to review how it promotes the role of the accountant in society.

5.4 Information Dissemination by Professional Associations

As described in chapter four, a website analysis was undertaken in relation to the two professional accounting associations with offices in New Zealand. The purpose of this was to identify how these associations promoted the role of accountants in society to the wider community. The researcher analysed each of the websites maintained by the professional bodies NZICA and CPA Australia including the professional association career websites designed to attract and recruit new members: Fly Higher (NZICA, 2009a) and CPA Careers (CPA Australia, 2009a).

The review revealed that the websites for both associations were directed primarily at members and potential members. No information was available on these websites that explained the diverse range of roles performed by accountants or how the work of accountants makes a contribution to society both individually and collectively. While these associations profiled people on their websites and uploaded literature, it was not always clear what role these people performed or how the profile related to a career in accounting or to the professional accounting association.

CPA Australia operates a single membership structure and the CPA Careers (CPA Australia, 2009a) website provides a description of nine accounting related career opportunities. Meanwhile, NZICA operates a three-tier college structure: Chartered Accountant College, Associate Chartered Accountant College and Accounting

Technician College. The NZICA website clearly articulates the entry requirements for each college. However, no effort is made to describe the job opportunities or benefits arising from membership of each college. This finding offers one possible explanation as to why three participants, as identified in the next chapter, did not understand where the work of an accounting clerk stopped and the work of an accountant started.

5.5   Conclusion

Drawing on social psychology theory, this chapter identifies and analyses the perceptions of accounting held by accountants themselves. Individual perception data was collected through questionnaires. Seventeen interviews were conducted with accountants from the corporate sector, public practice and the not-for-profit sectors, along with *chartered accountants* who no longer work as accountants. Analysis focused on ascertaining how and why these accountants' perceptions of accounting may have formed. While there was significant variation in these accountants' perceptions of accounting, which reflected the diversity of duties they performed, there appeared to be a common link in terms of the compliance based focus and repetitive nature of an accountant's work. These findings were less evident in the questionnaire responses but received greater prominence in the interview responses when participants were asked to describe the worst aspects of an accountant's role. This finding is not surprising given that repeated exposure to repetitive processes leads to the activation of affective mechanisms in perception formation.

It is therefore possible that the targets of the accounting stereotype actually contribute to the stereotype formation and maintenance and that increased exposure to accountants will only serve to confirm and reinforce the stereotype. These findings

have important implications for the profession in how it promotes the role of the

accountant in society.

Chapter 6:   Recipients of Accounting Information

6.1   Introduction

Bougen (1994) claims that the enduring negative perceptions of accounting and accountants are 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. A suggested cause of the negative perceptions of accountants is the tension between accountants and their co-workers. Friedman and Lyne (2001) suggest that image is affected not just by perceived accounting tasks but also by, relations with others. These relations can be affected by position in the organisation, degree of power or authority and the degree of visibility of the work undertaken. Meanwhile, McHugh, Fahy and Butler (1998) conclude that the negative perception of accountants arises because of organisational, individual and professional differences.

Social psychology theory suggests that increased contact with a target group will inform understanding of that group and hence result in improved relations between groups - the contact hypothesis (Allport, 1954). However, 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. The contact hypothesis 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. Regrettably, however, the effectiveness of this strategy on people's perceptions of accounting and accountants has received little attention from researchers.

This chapter makes connections between accounting and the social psychology theory of stereotyping in relation to how accounting and accountants are perceived by the recipients of accounting information, in order to identify what influenced the formation and maintenance of the perceptions and how contact with accountants might have influenced these perceptions. Findings and analysis are presented from the questionnaire responses and interviews with the recipients of accounting information. Discussion on the implications of these findings and integration of theory conclude the chapter.

6.2 Data Analysis

6.2.1 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. From this reduced scale, Table 6.1 shows the 26 of 36 (72%) matched pairs for which there was a general agreement among this group of participants.

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

Table 6.1: General agreement among recipients of accounting information

The underlined item in each line is the preferred item among participants. The items marked * identify characteristics which seek to describe how the work of accountants is regarded rather than a description of the duties themselves.

Twenty-five pairs of items received support from at least one of the 16 participants for the minority view. In total, there were 59 identified minority responses of which 25 (42%) responses were made by just four (25%) participants. There was no agreement among the participants on the 10 items listed in Table 6.2. The bolded items received the greatest diversity of responses.

Boring vs Interesting	**Practical vs Theoretical**
Creative Solutions vs Cut and Dried	**Effectiveness vs Efficiency**
Solitary vs Interaction	**Benefits Society vs Profit Driven**
Procedural vs New Solutions	Prestigious vs Ordinary
Conceptual vs Analytical	Adaptable vs Inflexible

Table 6.2: Items for which there was no general agreement among participants

The high degree of consensus among participants is further illustrated in an analysis of responses in relation to each of the five factors identified in the Saemann and Crooker (1999) and Byrne and Willis (2005) studies. An analysis of the participant responses in relation to each of these five factors appears in Table 6.3. The preferred items for which consensus exists among the participants are underlined. These findings provide support for the claim that accounting is structured, precise, compliance driven, solitary and not very interesting.

Factor 1: Structured/Definite	
Intuitive vs <u>Facts</u> Abstract vs <u>Concrete</u> Dynamic vs <u>Stable</u> Unpredictable vs <u>Routine</u>	Ambiguous vs <u>Certainty</u> Imagination vs <u>Logic</u> Alternative Views vs <u>Uniform Standards</u>
Factor 2: Precise	
<u>Planned</u> vs Spontaneous <u>Thorough</u> vs Superficial <u>Repetition</u> vs Variety <u>Detail</u> vs Overview <u>Precise</u> vs Imprecise	<u>Methodical</u> vs Novelty <u>Mathematical</u> vs Verbal <u>Challenging</u> vs Easy <u>Record keeping</u> vs Decision Making
Factor 3: Interest	
<u>Dull</u> vs Exciting Fascinating vs <u>Monotonous</u>	<u>Tedious</u> vs Absorbing
Factor 4: Compliance Driven	
Flexible vs <u>Structured</u> <u>Conformity</u> vs Originality Changing vs <u>Fixed</u>	New Ideas vs <u>Established Rules</u> Innovative vs <u>Compliance</u>
Factor 5: Solitary	
Extrovert vs <u>Introvert</u>	People Oriented vs <u>Number Oriented</u>

Table 6.3: Matching responses to previously identified factors

A comparison of the accountants' responses from chapter five with the participant responses in this chapter is provided in Table 6.4. This table identifies 14 (39%) items for which there is general agreement between the accountants and the recipients of accounting information. The preferred item is underlined. This result suggests accountants' perceptions of accounting and accountants are somewhat different from those of the recipients of accounting information.

<u>Conformity</u> vs Originality	Abstract vs <u>Concrete</u>
Dynamic vs <u>Stable</u>	Imagination vs <u>Logic</u>
Innovative vs <u>Compliance</u>	<u>Thorough</u> vs Superficial
Intuitive vs <u>Facts</u>	Unpredictable vs <u>Routine</u>
Ambiguous vs <u>Certainty</u>	<u>Precise</u> vs Imprecise
<u>Planned</u> vs Spontaneous	Alternate Views vs <u>Uniform Standards</u>
<u>Mathematical</u> vs Verbal	<u>Methodical</u> vs Novelty

Table 6.4: Agreement between accountants and recipients of accounting information

These results indicate that the key difference in perceptions between accountants and the recipients of accounting information is that accountants perceived accounting to be interesting, procedural, analytical, profit driven and prestigious while the recipients of accounting information did not. Meanwhile the recipients of accounting information perceived accounting to involve the application of established rules and record-keeping and believed that it is repetitive, monotonous, challenging and number oriented. This perspective was not shared by the accountant participants in their questionnaire responses.

An analysis of the two groups' responses to each of the five factors identified in the Saemann and Crocker (1999) and Byrne and Willis (2005) studies suggests that there is general agreement between accountants and the recipients of accounting information that accounting is structured/definite, precise, and compliance driven. These findings appear in Table 6.5. The items for which consensus exists among accountants are shown in italics while the preferred items for recipients of accounting information are underlined.

These findings highlight two significant differences in the perceptions of accounting and accountants between accountants and the recipients of accounting information. While accountants and recipients of accounting information both viewed accounting

as structured, and to a lesser extent precise and compliance driven, accountants found accounting interesting while the recipients thought it dull and solitary.

Factor 1: Structured/Definite	
Intuitive vs *Facts* Alternative Views vs *Uniform Standards* Dynamic vs <u>Stable</u> Unpredictable vs *Routine*	Ambiguous vs *Certainty* Abstract vs *Concrete* Imagination vs *Logic*
Factor 2: Precise	
Planned vs Spontaneous *Thorough* vs Superficial <u>Repetition</u> vs Variety <u>Detail</u> vs Overview <u>Record keeping</u> vs Decision Making	*Methodical* vs Novelty *Mathematical* vs Verbal <u>Challenging</u> vs Easy *Precise* vs Imprecise
Factor 3: Interest	
<u>Dull vs</u> *Exciting* Fascinating vs <u>Monotonous</u>	<u>Tedious</u> vs *Absorbing*
Factor 4: Compliance Driven	
Flexible vs *Structured* *Conformity* vs Originality People Oriented vs <u>Number Oriented</u> New Ideas vs <u>Established Rules</u>	Innovative vs *Compliance* Extrovert vs <u>Introvert</u> Changing vs <u>Fixed</u>
Factor 5: Solitary	
People Oriented vs <u>Number Oriented</u>	Extrovert vs <u>Introvert</u>

Table 6.5: Matching responses to previously identified factors

This divergence may be explained in one of two ways: either, the remaining items for which there was no consensus influenced the *interest* and solitary factors or the same items which were interesting to accountants were not considered interesting by the recipients of accounting information.

The next section seeks to ascertain what influenced the formation of these perceptions and provide an explanation for the consistency of responses from the recipients of accounting information.

6.2.2   Interview Findings

Overall, participants' understanding of the duties carried out by accountants 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).

While all participants believed that accountants benefited society and were necessary for business to function, their perception of how accounting contributed to society was influenced by their personal position in their respective organisations. 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 de-motivating, inflexible and hence *"the enemy"* (as one of the participants in the current study suggested). Interestingly, 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.

Despite five of the participants having completed accounting courses in their tertiary studies, albeit at an introductory level, none of them said they would consider a career in accounting. 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.

6.2.3   Perception Analysis

This section provides insights into the nature of the participants' perceptions of accounting and accountants and explains how and why these perceptions seem to have been formed.

6.2.3.1 The nature of the perceptions

This section analyses the structure of the categorisation used by the recipients of accounting information in forming their perceptions of accounting and accountants based on the approaches described in chapter three and then used in the previous chapter.

In the interviews, none of the participants 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 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. For the eight participants who referred to more than three exemplar models during the interviews, there was a reluctance to generalise about accounting and accountants. This reluctance highlighted their greater awareness of the diverse nature and performance standards of accountants' duties. This finding supports claims by Brewer and Miller (1988) that increasing the complexity of intergroup relations increases the perceived variability of the accountant out-group through differentiated action. An alternative approach to contact proposed by Hewstone (1996) relates to a cognitive analysis of contact which considers the impact of

disconfirming information. In this situation, the individuating information, i.e. information that relates uniquely to one individual, releases an exemplar from the attributes of a category. In other words, a person makes exceptions that render the stereotype immune from the attributes of the exemplar. Participants provided many examples where they distinguished one exemplar model from another, thus again supporting the contact hypothesis.

On the other hand, four of the participants who used exemplar models to describe accounting were uncertain where the work of an accounts clerk stopped and the work of an accountant started. This finding suggests that the use of multiple exemplar models did not automatically contribute to the development of sub-categories and supports claims by Pendry and Macrae (1994) that the making of group-based inferences avoids the task of integrating unique characteristics that individuals possess. As a consequence, these participants' understanding of accounting included duties not typically performed by accountants.

6.2.3.2 The motivation to form these perceptions

As motivations for categorisation may influence perceptions, this section considers why participants may have formed the perceptions they hold of accounting and accountants, again using theory introduced in chapter three and applied in the previous chapter.

While all sixteen 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. 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. According to social identity theory, people's membership of groups contributes to their self-esteem, and therefore individuals are motivated to maintain a positive social identity from the groups to which they belong. Social identity theory therefore provides rationale to favour in-groups over out-groups by attributing positive qualities to the in-group and negative qualities to the out-group. Interestingly, the participants who acknowledged an outcome dependency on accountants also perceived accounting as prestigious.

6.2.3.3 How the perceptions are formed

This section examines the combined effects of cognitive, affective, sociomotivational and cultural mechanisms in order to contribute to an understanding of how and when the negative consequences of stereotyping might be eliminated (Mackie et al., 1996).

In an effort to handle successfully 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. There appeared to be little consistency in the 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 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).

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

Another stereotype formation mechanism is cultural influence. Whereas other mechanisms highlighted stereotype formation by exposure and individual experience, cultural stereotypes are socially transmitted to and accepted in pre-packaged form by the perceiver. Family, friends and the media appear the most powerful transmitters of cultural stereotypes. 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. This finding supports claims by Smith and Zarate (1990) that people who receive stereotypes intact before learning about individual members of the group are more likely to use stereotypic information to make judgements and perceive less variability in the group overall.

6.3   Discussion

The research presented in this chapter sought to ascertain how and why recipients of accounting information formed their perceptions of accounting and accountants. The

significance of this group of participants is that most had contact with accountants through their workplace. These findings support the contact hypothesis, for the two participants who had little or no contact with their accountant were least able to describe the duties their accountant performed. It should also be acknowledged that there was no outcome dependency on accountants by either of these participants and hence no motivation to understand what duties the accountant performed in their organisation. The contact hypothesis is, further supported by responses from one of these two participants when he instead referred to accountants with whom he had contact with in a previous occupation.

The findings suggest that two key factors influenced the participants' perceptions of accounting and accountants. The first factor is the nature and extent of contact between the participant and the accountant and the second is the nature of the participant's workplace responsibilities. Repeated contact between participants and accountants is more likely to result in the use of exemplar models to describe the duties of accountants whenever the contact stimulus occurs. The greater number of exemplar models used by individual participants leads to decategorisation, and the recipients of accounting services are less likely to generalise when describing the duties of an accountant. However, when there is insufficient cognitive detail to differentiate between the different exemplars, sub-categorisation is unlikely to occur. This situation was the case for four participants who were unable to define where the work of an accounts clerk stopped and that of an accountant started. This finding is not surprising given that anyone may call themselves an accountant, and the three college structure created by NZICA makes little attempt to differentiate the work of members in each college. The effect of these is widespread public confusion as to the role of accounting and accountants in society.

One possible reason as to why the clients of accountants in public practice had a less detailed understanding of the duties performed by accountants is that they had less contact with accountants both professionally and socially. In this situation, the participants did not usually observe the accountants as the latter performed their duties, because the participants were usually physically remote from the accountants. This physical separation may also serve to explain why public practice clients believed that their accountant did not understand their business. In the corporate and not-for-profit-sectors, however, it was more common for participants to have observed accountants at work, which supports claims of the effectiveness of the contact hypothesis. On the other hand, the effectiveness of this contact must be limited as many of the participants from the corporate and not-for-profit sectors suggested that accounting involved staring at a computer all day. Accountants in public practice would need to convince their clients that they do in fact understand the clients business before any change in perception could be achieved.

In addition, these findings support Allport's (1954) claims that contact under the wrong conditions could increase prejudice and stereotyping. This assertion is demonstrated by the participants from the corporate and not-for-profit sectors who perceived accountants as focused on performance measurement and obsessed with cost control. The personalisation approach to contact proposed by Hewstone (1996) suggests that contact between members of different groups allows participants to recognise that they have similar values and attitudes and hence the contact brings about decategorisation. These findings are also consistent with those from participants who perceived accountants as performing compliance-focused duties which were considered a necessary evil. Regrettably, contact with accountants who were perceived to focus on performance measurement and cost control did not lead

participants to recognise any similarity in values and attitudes and so did not appear to bring about decategorisation.

As social categorisation is a key cause of discrimination, an improvement in intergroup relations requires a reduction in the salience of existing categories. According to social identity theory (Tajfel, 1978) and self-categorisation theory (Oakes et al., 1994), individuals all belong to several social categories and therefore have a series of social identifications of which one is salient at any point in time. In an effort to distance itself from the traditionally held perceptions relating to scorekeeping and compliance, the accounting profession might therefore want to persuade the public to use alternative categories when developing their understanding of accounting and accountants (Harrison, 1998).

The second factor which appeared to influence participant perceptions of accounting relates to the participants' roles in the workplace. Where the participants had either statutory or contractual compliance based obligations, they perceived the accountant as being the person to satisfy those requirements and hence make this obstacle go away − this effectively creates outcome dependency. Fiske and Neuberg (1990) suggest that the perceiver's motivation to attend to individuating information and reduce category-based processing occurs when there is outcome dependency between the perceiver and the target. They further argue that outcome dependency alters the processing goal that guides impression formation because of the perceiver's need to be able to predict behaviour of the target person in order to achieve the desired outcomes. Outcome dependency in turn will lead to improved relations between the two groups. This perception can be contrasted with those who have no outcome dependency and who more negatively perceive accountants as being focused on

performance measurement and cost control while failing to fully understand the entity's core business.

These latter findings are consistent with the findings of Siegel (2000) who suggests that in the corporate environment, lower level workers perceive accountants to be in a policeman role, which in turn influences the perception people have of them. Hoffjan (2004) on the other hand is more specific in his claims that the negative perception is a consequence of accountants' obsessive focus on cost reduction. McHugh, Fahy and Butler (1998) and Friedman and Lyne (1997) found that the tension is reduced and the perceived image is more positive when there is a flatter organisational structure which generally results in increased interaction between accountants and their co-workers.

6.4   Conclusion

Drawing on social psychology theory, this chapter identified and analysed the perceptions of accounting and accountants held by the recipients of services provided by accountants. Individual perception data was collected through questionnaires and interviews with sixteen recipients of accounting information produced by accountants in public practice, the corporate and not-for-profit sectors. Analysis focused on ascertaining how and why these participants' perceptions of accounting appeared to have been formed. This investigation unmasks to some extent how these mechanisms influenced the perceptions recipients of accountants services have of accounting and accountants. The findings confirm that recipients of accounting information do have stereotypical perceptions of accounting and that these are overdetermined in that they develop from multiple processes (Mackie et al., 1996).

A key influencer of perceptions appeared to be the workplace responsibilities of the participants. Participants with overall organisational responsibility perceived the role of accountants as one focused on satisfying the organisation's compliance obligations. Staff at lower levels perceived the role of accountants as being to control costs and provide performance measurement information. One point of confusion among some participants was where the work of an accounting clerk stopped and the work of an accountant started. These findings raise doubts as to whether increased exposure of accountants to the recipients of accounting information would positively influence the accounting stereotype. There are implications here for how the profession structures and promotes itself.

Chapter 7: People Who Have Had No Contact With Accountants

7.1 Introduction

Research shows that perceptions of accounting and accountants held by the wider community tend to be consistently negative and inaccurate (Aranya et al., 1978; Bedeian et al., 1986; DeCoster & Rhode, 1971). Albrecht and Sack (2000), Cory (1992) and Garner and Dombrowski (1997) attribute negative perceptions to the misinformation or the lack of information about the nature of accounting and the duties performed by accountants. This lack of readily available information on the actual duties performed by accountants means that accounting remains a mystery to many.

Social psychology theory suggests that increased contact with a target group will result in improved relations between groups (Allport, 1954). 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 chapter makes connections between accounting and the social psychology theory of stereotyping in relation to people who reported having had no prior contact with accountants. Findings and analysis are presented from the questionnaire responses and interviews. Discussion on the implications of these findings and integration of theory conclude the chapter.

7.2   Data Analysis

As described in chapter four, sixteen people who reported no prior contact with accountants participated in this study, each completing a questionnaire and a subsequent interview.

7.2.1   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 7.1 reveals that there was general agreement among participants on 30 out of 36 (83%) of the matched pairs. The underlined item in each line is preferred item among participants.

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

Table 7.1: General agreement among people with no contact with accountants

The items marked * indicates characteristics which seek to indicate how the work of accountants is regarded rather than a description of the duties themselves.

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 the participants. There was no agreement among the participants on the items listed in Table 7.2.

Creative Solutions vs Cut & Dried	Conceptual vs Analytical
Repetition vs Variety	Benefits Society vs Profit Driven
Solitary vs Interaction	Prestigious vs Ordinary

Table 7.2: Items for which there was no agreement among people with no contact with accountants

An analysis of the participant responses in this study in relation to each of the five factors identified in the Saemann and Crooker (1999) and Byrne and Willis (2005) studies appears in Table 7.3. The preferred item for the participants who had not had any acknowledged contact with an accountant is underlined.

These findings suggest that the participants, who had not had any prior contact with accountants perceived accounting to be structured/definite, precise, compliance driven, not very interesting and solitary.

A comparison of the responses of people who had been the recipients of accounting information as described in chapter six with the participant responses in this chapter is provided in Table 7.4. This table identifies 25 (69%) items for which there was general agreement between recipients of accounting information and people who had not had prior contact with accountants.

Factor 1: Structured/Definite	
Intuitive vs <u>Facts</u> <u>Abstract</u> vs <u>Concrete</u> Dynamic vs <u>Stable</u> Unpredictable vs <u>Routine</u>	Ambiguous vs <u>Certainty</u> Imagination vs <u>Logic</u> Alternative Views vs <u>Uniform Standards</u>
Factor 2: Precise	
<u>Planned</u> vs Spontaneous <u>Thorough</u> vs Superficial <u>Details</u> vs Overview <u>Precise</u> vs Imprecise	<u>Methodical</u> vs Novelty <u>Mathematical</u> vs Verbal <u>Challenging</u> vs Easy <u>Record keeping</u> vs Decision Making
Factor 3: Interest	
<u>Dull</u> vs Exciting Fascinating vs <u>Monotonous</u>	<u>Tedious</u> vs Absorbing <u>Boring</u> vs Interesting
Factor 4: Compliance Driven	
Flexible vs <u>Structured</u> <u>Conformity</u> vs Originality Changing vs <u>Fixed</u>	Innovative vs <u>Compliance</u> New Ideas vs <u>Established Rules</u>
Factor 5: Solitary	
Extrovert vs <u>Introvert</u>	People Oriented vs <u>Number Oriented</u>

Table 7.3: Matching responses to previously identified factors

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

Table 7.4: General agreement between participants and the recipients of accounting information

This finding is further supported in an analysis of the responses to each of the five factors, identified in the Saemann and Crocker (1999) and Byrne and Willis (2005) studies. This analysis, as reported in table 7.5, suggests there was general agreement between the recipients of accounting information and people who had not had any reported contact with accountants that accounting is structured/definite, precise, dull, compliance driven and solitary. 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 shown in italics.

These findings which appear in table 7.5 suggest that perceptions of the recipients of accounting information were 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. However, the participants who 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 these factors in relation to accounting and accountants.

Factor 1: Structured/Definite	
Facts vs Intuitive *Concrete* vs Abstract *Stable* vs Dynamic *Routine* vs Unpredictable Adaptable vs <u>Inflexible</u> Effectiveness vs <u>Efficiency</u>	*Certainty* vs Ambiguous *Logic* vs Imagination *Uniform Standards* vs Alternative Views *Procedural* vs New solutions
Factor 2: Precise	
Planned vs Spontaneous *Thorough* vs Superficial *Detail* vs Overview *Precise* vs Imprecise <u>Practical</u> vs Theoretical	*Methodical* vs Novelty *Mathematical* vs Verbal Easy vs *Challenging* *Record keeping* vs Decision Making *Repetition* vs Variety
Factor 3: Interest	
Exciting vs *Dull* *Monotonous* vs Fascinating	Absorbing vs *Tedious* Interesting vs <u>Boring</u>
Factor 4: Compliance Driven	
Structured vs Flexible *Conformity* vs Originality *Fixed* vs Changing	*Established Rules* vs New Ideas *Compliance* vs Innovative
Factor 5: Solitary	
Extrovert vs *Introvert*	*Number Oriented* vs People Oriented

Table 7.5: Matching responses to previously identified factors

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

7.2.2   Interview Findings

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 experience 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, e.g. *"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 in 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*".

7.2.3 Perception Analysis

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 theory described in chapter three and applied in the previous two chapters is also applied here.

7.2.3.1 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. Given the level of specificity in participant descriptions of accounting, it appeared that group schemas were not used to structure their understanding of accounting.

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 structure of the perceptions formed of accounting and accountants by five participants were consistent

with group prototypes where accounting involved record keeping, bookkeeping and balancing accounts.

The third category, exemplar models, is based on specific lived experiences which participants associated with accounting. The experience of studying accounting at school provided exemplar models for three of the participants while other exemplar models used by the participants included receiving a tax refund, receiving a set of audited accounts from a play centre, and making a loan application to a bank. Interestingly, the two participants who made reference to audited play centre accounts also studied accounting at school. The more recent play centre experience appeared in no way to diminish perceptions of earlier high school experience, instead adding a further dimension to their understanding of accounting. This finding illustrates how subsequent exemplar models can contribute to the development of sub-categories and hence breaking down the perceived homogeneity of the group (Miller & Brewer, 1986).

In the interviews, the descriptions supplied by three participants were very abstract in the sense that they were devoid of specificity. These participants were not motivated to develop a specific understanding of accounting, and for the sake of cognitive efficiency had absorbed accounting into a broader perception category relating to money. Where participants' perceptions of accounting related to money and managing finances, accounting was perceived as a highly structured, precise, analytical, detailed and solitary activity.

Only two of the approaches described above (group prototypes and exemplar models) had been utilised by 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 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 cheque book and obtaining a tax refund, and 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.

7.2.3.2 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.

Category labels reported by this 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 outcomes or purposes 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.

In their effort to maintain cognitive efficiency, 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 experience, 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), which suggests that stereotypes are determined by those who control the resources. This theory further suggests that initial categorisation is the default option and stereotypers go beyond initial categorisation to attend to the target's individuating attributes only when they have the capacity and motivation which are 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 participants appeared to be influenced by esteem-related factors in categorising accounting activity. The first was training to be a pharmacist, and perceived careers in accounting and pharmacy to be in the same professional in-group, thus supporting claims by Tajfel and Turner (1979). Another two participants 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 people's behaviour.

Despite a perception that accountants were regarded highly and paid well, accounting and accountants had little influence on the lives of the remaining participants to the point that it was deemed unnecessary to categorise accountants into in-groups or out-groups. This finding is consistent with the interdependence and power theory (Eberhardt & Fiske, 1996).

The implications of these findings is that changing perceptions of people with esteem-related motivations who have out-group perceptions of accounting and accountants will require much greater effort than for those 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 individuals' dependence on accountants and the consequential power influence of accountants on their own lives.

7.2.3.3   How these perceptions are formed

As discussed in chapter three, the content and organisation of stereotypes are influenced by the combined effects of cognitive, affective, sociomotivational and cultural mechanisms (Mackie 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 handle successfully 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 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 were 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 sociomotivational mechanisms work to identify the relative standing of groups is seen as a key motivator in the development of stereotypes (Mackie 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 suggests 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 part of the research twelve of the sixteen 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.

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. It would appear that the study of accounting at high school is one of the most dominant influences on people's perception of accounting. This is because the understanding of accounting has been informed by processes, whereas perceptions formed by cultural mechanisms appear to be categorised as outputs from processes. Sociomotivational 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.

7.3   Discussion

This chapter focuses on people who reported no prior contact with an accountant and its purpose is to document the perceptions this group has of accounting and to ascertain how these perceptions appear to have been formed.

These findings show that participants who had not had lived experiences which they associated with accounting and had not been influenced by cultural mechanisms have the most limited perceptions of accounting and accountants of all the non-contact subjects. For this sub-group their perceptions usually relate to money. Subjects who receive stereotypes intact before learning about individual members of the group are more likely to use stereotypic information to make judgements (Smith & Zarate, 1990), such as career selection, and perceive less variability in the group overall. This sub-group's perceptions are likely to be the easiest to change if it can be demonstrated that accountants are able to be of assistance or to provide advancement in one form or another. However, in their efforts to maintain cognitive efficiency and given that accounting appeared to be of little consequence to them, members of this sub-group may not be motivated to extend their perceptions of accounting and accountants.

Where participant understanding was influenced by cultural mechanisms such as family and friends, perceptions were outcome focused and showed relatively little understanding of how the participants could personally benefit from the use of services provided by accountants. Hewstone (1996) suggests that attitudes based on pre-packaged second-hand information transmitted by cultural mechanisms rather than experience are less resistant to change. Depending on the influence of other mechanisms, these participants' perceptions may be informed by developing their understanding of the range of services provided by accountants. In other words, one

strategy for changing participant perceptions is to add to their existing understanding of what accountants do.

Some of the participant perceptions were influenced by "lived experiences" which have been overgeneralised to represent their understanding of accounting. These experiences 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 provided the participants with an exemplar model and an affective mechanism without a requirement for the participant to understand why such duties are performed. These perceptions did not demonstrate an understanding of the diverse range of services provided by accountants, instead focusing on one single role in a single context.

Where participant perceptions have been influenced by sociomotivational mechanisms, accountants were identified as an out-group. Altering these participants' perceptions of accounting and accountants would appear to be very difficult unless individuals have the capacity and motivation to change their understanding of accounting and accountants and hence remove accountants from the out-group. This would require a change in understanding regarding the nature of tax advice given by accountants to their clients, and the ethical values purported to be held by accountants.

Where participant perceptions of accounting had been influenced by high school study of the subject, memory of this activity was clearly limited to scorekeeping. Scorekeeping involves the processing and recording of transactions in a structured and repetitive manner. This study found that while it is possible to further develop 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

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the influence scorekeeping undertaken during study on the perception of accounting and accountants.

7.4   Conclusion

Drawing on social psychology theory, this chapter identified and analysed the perceptions of accounting and accountants held by people who declared having had no prior contact with accountants. Individual perception data was collected through questionnaires and interviews with sixteen people who had no prior contact with accountants. Analysis focused on ascertaining how and why these participants' perceptions of accounting may have been formed. Key catalysts for perception formation appeared to be lived experiences, cultural influences and study of the subject at high school.

This investigation unmasks to some extent how the combined effects of cognitive, affective, sociomotivational and cultural mechanisms (Mackie et al., 1996) influence the perceptions of people who have had no contact with accountants. The findings confirm that even people who have no contact with accountants do have stereotypical perceptions of accounting in that they over-estimate stereotypic attributes and overgeneralise the services provided. Furthermore these perceptions are overdetermined in that they develop from multiple processes (Mackie et al., 1996).

This research has implications for the profession as a service provider in its communication with the general public. Given that attention is the mediator between motivation and individuation (Eberhardt & Fiske, 1996), it is suggested that to remove the perceived mystery from the role of accountants it is necessary to explain not just what services accountants provide (outputs) but also why they are provided (the outcomes they achieve). One possible strategy is to profile the roles of multiple

accountants, highlighting the diverse range of services they provide and promoting how, in so doing, they benefit society. Such a strategy may provide the profession with an opportunity to motivate more of the public to go beyond initial categorisation and hence be less willing to stereotype accounting and accountants. These strategies and their implications are further discussed in chapter nine of the thesis.

Chapter 8: High School Students and Accounting Educators

8.1 Introduction

There is growing concern that academic programmes are not attracting and retaining high-aptitude students in sufficient quantity to meet the needs of the accounting profession (Albrecht & Sack, 2000; Cory, 1992; Garner & Dombrowski, 1997). This concern and the declining enrolments of domestic students in accounting programmes, as discussed earlier, provides the motivation for the focus of this chapter. It is the final data chapter.

This chapter focuses specifically on the questions of how and why perceptions of accounting and accountants are formed by an important stakeholder group - high school students, a key source of potential accountants. The chapter is organised as follows. Findings are presented from the study of high school students, a high school teacher and two university academics perceptions of accounting and accountants. Discussion and integration of theory conclude the chapter.

8.2 Data Analysis

As described in chapter four, senior high school students completed a questionnaire and subsequently participated in one of two focus group meetings.

8.2.1 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. From this reduced scale, Table 8.1 shows the 30 of the 36 (83%) matched pairs for which there was a preference among the accounting students. The

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underlined item in each line is the preferred item. The items marked * identify characteristics which seek to describe how the work of accountants is regarded rather than a description of the duties themselves.

Creative vs <u>Cut and Dried</u> <u>Repetition</u> vs Variety New Ideas vs <u>Established Rules</u> Challenging vs <u>Easy</u> Flexible vs <u>Structured</u> <u>Solitary</u> vs Interaction <u>Conformity</u> vs Originality Dynamic vs <u>Stable</u> <u>Procedural</u> vs New Solutions <u>Compliance</u> vs Innovative Intuitive vs <u>Facts</u> Ambiguous vs <u>Certainty</u> <u>Planned</u> vs Spontaneous	People Oriented vs <u>Number Oriented</u> Abstract vs <u>Concrete</u> Imagination vs <u>Logic</u> Unpredictable vs <u>Routine</u> <u>Details</u> vs Overview <u>Precise</u> vs Imprecise Alternate Views vs <u>Uniform Standards</u> Changing vs <u>Fixed</u> <u>Methodical</u> vs Novelty Benefits Society vs <u>Profit Driven</u> Practical vs <u>Theoretical</u> <u>Mathematical</u> vs Verbal
Fascinating vs <u>Monotonous</u> * <u>Dull</u> vs Exciting * Extrovert vs <u>Introvert</u> *	<u>Tedious</u> vs Absorbing * Prestigious vs <u>Ordinary</u> *

Table 8.1: Preferred items among accounting students

These results are consistent with the findings of Byrne and Willis (2005) who concluded that accounting students have a very traditional view of the work of accountants.

Table 8.2 identifies ten out of the thirty-six (28%) matched pairs for which there was general agreement among the non-accounting students (compared to 83% agreement among the accounting students) and suggests that the non-accounting students have a more diverse perception of accounting than do the accounting students. The underlined item in each line is the preferred item. The items marked * identify characteristics which seek to describe how the work of accountants is regarded rather than a description of the duties themselves.

Creative vs Cut and Dried	Intuitive vs Facts
Conceptual vs Analytical	Abstract vs Concrete
Ambiguous vs Certainty	Mathematical vs Verbal
People Oriented vs Number Oriented	Innovative vs Compliance
Prestigious vs Ordinary *	Tedious vs Absorbing *

Table 8.2: Preferred items among non-accounting students

Table 8.3 identifies the items for which there was general consensus between both the accounting and non-accounting students, with the preferred item underlined.

Conceptual vs Analytical	Abstract vs Concrete
Intuitive vs Facts	Mathematical vs Verbal
Ambiguous vs Certainty	People Oriented vs Number Oriented
Tedious vs Absorbing *	Innovative vs Compliance

Table 8.3: Consensus between accounting and non-accounting students

Of particular note, accounting and non-accounting students had opposing views on two items. The accounting students perceived accounting to be cut and dried and ordinary while the non-accounting students perceived accounting to be creative and prestigious. This finding would suggest that accounting students perceive accounting more negatively than non-accounting students.

The diversity of perceptions among non-accounting students is further confirmed in the high number of minority responses. The responses from the eight accounting students to the thirty-six items resulted in only thirteen (4.5%) instances in which a respondent selected a minority response. This result compares to the sixty-seven (23%) instances in which a non-accounting student selected a minority response. From these findings, it would appear that studying accounting has a significant influence on the accounting students' perceptions of accounting. While contact is one possible form of intervention to change a perception (Allport, 1954), it is unclear in

this instance whether the difference of perception between accounting and non-accounting students was influenced by exposure to the curriculum or contact with a teacher, or both. In order to gain some understanding of which, the students' accounting teacher was invited to participate in the study. A comparison of questionnaire responses showed consensus between the teacher and students on sixteen of the thirty-six (44%) items. These results are shown in Table 8.4 where the consensus item is underlined.

Creative vs <u>Cut & Dried</u>	<u>Planned</u> vs Spontaneous
New Ideas vs <u>Established Rules</u>	Abstract vs <u>Concrete</u>
Flexible vs <u>Structured</u>	Imagination vs <u>Logic</u>
Dynamic vs <u>Stable</u>	Unpredictable vs <u>Routine</u>
<u>Procedural</u> vs New Solutions	<u>Precise</u> vs Imprecise
Innovative vs <u>Compliance</u>	Alternate Views vs <u>Uniform Standards</u>
Intuitive vs <u>Facts</u>	<u>Methodical</u> vs Novelty
Ambiguous vs <u>Certainty</u>	Benefits Society vs <u>Profit Driven</u>

Table 8.4: Consensus between accounting students and their teacher

Between students and teacher, there were opposing perceptions on the five items shown in Table 8.5. The underlined item is the accounting students' perception while the italicised item is the teacher's perception. Interestingly, as in the comparison between recipients of accounting services and accountants, the perception of the duties performed appears similar and the key difference was the interest factor, as discussed below.

Prestigious vs <u>Ordinary</u>	*Changing* vs <u>Fixed</u>
Challenging vs <u>Easy</u>	<u>Dull</u> vs *Exciting*
<u>Tedious</u> vs *Absorbing*	

Table 8.5: Opposing views of accounting students and their teacher

In a further effort to position the accounting teacher's perception of accounting, the teacher's responses were compared to those of two senior accounting academics from

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different universities in Auckland. A comparison of their responses is presented in Table 8.6. There was consensus between the university educators and the high school teacher on 19 of the 36 (53%) items, and there were no items where the two groups held opposing perceptions.

Boring * vs <u>Interesting</u>	Tedious vs <u>Absorbing</u> *
Creative Solutions vs <u>Cut & Dried</u>	Abstract vs <u>Concrete</u>
New Ideas vs <u>Established Rules</u>	Imagination vs <u>Logic</u>
<u>Challenging</u> * vs Easy	<u>Thorough</u> vs Superficial
Flexible vs <u>Structured</u>	Unpredictable vs <u>Routine</u>
Dynamic vs <u>Stable</u>	<u>Precise</u> vs Imprecise
<u>Procedural</u> vs New Solutions	Alternate Views vs <u>Uniform Standards</u>
Innovative vs <u>Compliance</u>	<u>Methodical</u> vs Novelty
Intuitive vs <u>Facts</u>	Benefits Society vs <u>Profit Driven</u>
Ambiguous vs <u>Certainty</u>	

Table 8.6: Consensus between accounting educators

An analysis of the accounting student, high school teacher and university academic responses to each of these five factors in the Saemann and Crooker (1999) and the Byrne and Willis (2005) studies found general agreement that accounting was structured/definite and to a lesser extent, precise, and compliance driven and solitary. These findings are consistent with those of Albrecht and Sack (2000) who concluded that the emphasis in the high school accounting curriculum was on scorekeeping. There were, however, opposing views on whether the work was interesting or solitary. These findings appear in Table 8.7. The items for which consensus exists among accounting students are underlined while the preferred item for the high school accounting teacher is italicised and the university academic view is in bold type.

While Table 8.4 identified sixteen items of consensus between the accounting students and their teacher, Table 8.6 identified a further six items where there was consensus between the accounting students and the university educators. Analysis of

student, teacher and university academic responses suggests that there was consensus among all three sub-groups that accounting is structured while there was no apparent consistency of perception for the remaining factors. It was surprising that there was not a greater level of consensus between the three groups of participants.

Factor 1: Structured/Definite	
Intuitive vs ***Facts*** Alternative Views vs ***Uniform Standards*** Dynamic vs ***Stable*** Unpredictable vs ***Routine***	Ambiguous vs ***Certainty*** Abstract vs ***Concrete*** Imagination vs ***Logic*** Conceptual vs *Analytical*
Factor 2: Precise	
Planned vs Spontaneous ***Thorough*** vs Superficial Repetition vs **Variety** **Details** vs Overview ***Precise*** vs Imprecise	*Methodical* vs Novelty **Mathematical** vs Verbal *Challenging* vs Easy Practical vs Theoretical
Factor 3: Interest	
Dull vs *Exciting* Fascinating vs **Monotonous** *Prestigious* vs Ordinary	Tedious vs *Absorbing* Boring vs *Interesting*
Factor 4: Compliance Driven	
Flexible ***Structured*** **Conformity** vs Originality People Oriented vs **Number Oriented** New Ideas vs ***Established Rules***	Innovative vs ***Compliance*** *Changing* vs **Fixed** Creative Solutions vs ***Cut and Dried*** ***Procedural*** vs New Solutions
Factor 5: Solitary	
Extrovert vs Introvert People Oriented vs **Number Oriented**	Solitary vs **Interaction with others**

Table 8.7: Matching responses to previously identified factors

One of the most significant findings from the questionnaire responses was the consistency of perception from accounting students compared with the diversity of perception from non-accounting students. The next section seeks to ascertain what influenced the formation of these perceptions and provide an explanation for the consistency of responses from accounting students and the more diverse responses from the non-accounting students.

8.2.2 Focus Groups Findings

8.2.2.1 Accounting students

Overall, there was consensus from accounting students that the work of accountants involved the summarising of financial information and that this information was disseminated to a wide range of interested parties. There was also general consensus that "*it's just what we do in class all the* time", confirming the over-riding influence of the curriculum as taught. Only one participant knew an accountant, and reported that this accountant had little influence on his, the student's, understanding of what accountants did. This student who knew an accountant reported having had little communication with that person about what accounting involved and instead having relied on his classroom experiences to form his perception of accounting. This again highlights the effect of a classroom experience on perceptions of accounting and accountants. The participants elaborated on who the users of accounting information might be – "*higher management, owners,* and *government*", thus demonstrating an awareness of the recipients of accounting reports.

Three of the seven participants were interested in furthering their studies in accounting and two of them believed that accounting qualifications would be useful for other careers (they did not see themselves pursuing a career in accounting in the

longer term). This group accounted for two of the three questionnaire respondents who suggested that accounting was "*interesting*" rather than "*boring*". These findings are similar to those from the interviews with accountants described in chapter five. There was general agreement that accounting, based on their classroom experiences, was repetitive. Interestingly, two of these students found accounting interesting despite being repetitive. The perceived nature of accounting work as routine was even more explicit in the questionnaire responses where the accounting students identified accounting to be cut and dried, repetitive, about the application of established rules, structured and fixed.

Suggested desirable skills for accountants included: "*being good with numbers*", "*patience*", and "*an eye for detail*" in order to avoid making mistakes. These perceived skills demonstrate participants' pre-occupation with scorekeeping rather than the outputs from the work of accountants and the contribution accounting work makes to the achievement of individual and organisational outcomes.

To the students, the worst thing about accounting was that it was perceived as being "*repetitive*"*,* and this understanding had been informed by their classroom experiences. The one respondent who distinguished between accountants and chartered accountants suggested that the work of chartered accountants was more analytical and less repetitive. This response suggested that information had been disseminated through other unidentified sources. As this participant did not know any accountants, one possibility is that he had unknowingly gained this understanding from the media.

While participants responding to the questionnaire found accounting "*ordinary*" rather than prestigious, focus group responses were mixed. One participant commented that

"*on TV, accountants are usually skinny, geeky, glasses; they're not really the social type*". Another believed, based on comments of family and friends, "*it was up there with engineering, lawyers that sort of thing*". He also commented that accounting was well regarded only because it paid well rather than because of the work itself. One participant identified chartered accountants as being well paid, and this person was the only participant to identify accounting as prestigious.

There were strong views among all participants that accountants benefited individuals rather than society from the perspective of "*using accountants to make better decisions to better their profits*". However, one participant did add that accountants have a regulatory role "*because they have to follow GAP*". The only mildly derogatory term mentioned by one participant was "*pencil pusher*". The participant explained that this meant "*they're just like…it's all like paperwork, there's no material benefits*", further reinforcing the focus on compliance based scorekeeping work.

The best things about being an accountant were the perceived financial rewards and job opportunities such as "*the pay, yes money*" and "*the money and just like you always have a job*". Over half of the participants considered that the intrinsic benefits outweighed the boring and repetitive nature of the work.

8.2.2.2 Non-accounting students

Non-accounting participants had only a very abstract and general understanding of the duties performed by accountants. This understanding of accounting was limited to the following: "*to do with money*", "*manage people's accounts*" and "*consult clients with money problems*". Interestingly, these participants did not describe the compliance role of the accountant. This more limited understanding may explain why these

students had fewer negative perceptions of accounting than did the accounting students.

Explanations as to why the participants formed these perceptions included, "*like accountant, it's got the word account in it*". This response came from two participants, one of whom perceived a friend's mother who worked as an "*accountant*" in a bank as performing an accountant's duties. Interestingly, the participant who believed that accountants "*consult clients with money problems*" knew his father's accountant. He described an accountant's duties as "*just look after the statements*" and "*they create a ledger or statement of performance and stuff*", thus illustrating a somewhat more detailed understanding of the scorekeeping work of accountants than his non-accounting peers.

When asked where they learned about accounting and accountants, the students mainly made vague references to the media and society. Four out of six participants knew someone they perceived to be an accountant. One other non-accounting participant had gained a little understanding of the duties performed by accountants through knowing an accountant. None of the participants who knew accountants recalled being involved in any discussion with these people regarding their duties as accountants. On the other hand, three of the six participants had talked with friends who studied accounting at school and these discussions appeared to influence their perceptions. It is likely that the friend's mother who worked in a bank was not an accountant. The mention of banks did, however, appear to have influenced a second respondent to relate the public face of banking to the work of accountants. These two respondents also profiled accountants more consistently along the lines of how the respondents who had studied accounting profiled accountants. Despite this finding,

while the two groups of participants who developed their understanding of accounting from friends who studied the subject and from a friend's mother's workplace, neither group was able to articulate the accounting duties these people performed.

While there was a general reluctance on the part of the respondents to describe the distinctive characteristics of accountants, three responses were elicited. One related to physical appearance - "*they have a moustache*" - and the others to behavioural characteristics such as "*formal*" and "*hard working*". The perceived emphasis on working with numbers in accounting resulted in three participants concluding that accounting was boring. In addition, three of the participants who identified accounting as repetitive stated they had learned about accounting practice from friends at school who were studying accounting.

Only two of the respondents were interested in pursuing a career in accounting. The first respondent, who related accounting to banks, reported believing that accounting was well regarded as a career and "*would help me with my financial stuff*". The second respondent was meanwhile attracted to a career in accounting due to the perceived job opportunities both locally and internationally. The remaining participants, on the other hand, had limited understanding of how accounting was regarded by the wider community. They did, however, identify the skills and capabilities needed by accountants as similar to those identified by the accounting students: "*patience*", "*mathematics skill*", "*analytical skills*", "a *fast-learner*", and "*communication skills*".

All participants seemed unaware of slang or derogatory terms applied to accountants. In terms of this finding it can be noted that there was little explicit reference to the influence of the media throughout the focus group discussion. There was general

agreement that accountants benefit society, consistent with the questionnaire responses for this group.

For these non-accounting students, the worst part of an accountant's job was perceived to be the accountant "*making mistakes*" and "*having to fix the mistake*". This response appears to be in reference to the scorekeeping role. The best part of an accountant's job was perceived to be "*making clients satisfied*", "*helping clients earning money*" and "*the financial rewards*". Surprisingly, the non-accounting students viewed accounting as having a more altruistic aspect than did the accounting students.

8.2.3   Interviews

8.2.3.1 Educators

All three participants had a range of accounting experiences prior to assuming their current positions as educators and all were passionate about teaching and learning. Their accounting experiences appeared to have a significant influence on their perception of accounting. Despite all embarking on accounting careers, there was little evidence of any esteem-related influence in the career decision. Key influences were, instead, the appeal of structure in the discipline, followed by the reward of interaction with others through teaching. None of the participants would have considered a return to a career in accounting practice and for two of the educators the repetitive nature of their accounting experience had a significant influence in this decision.

8.2.4   Perception Analysis

This section provides some insights into the nature of the participants' perceptions of accounting and accountants and explains how and why these perceptions were formed.

8.2.4.1 The nature of the perceptions

The perceptions formed of accounting and accountants by three of the non-accounting high school focus group participants were associated with money. These participants were not motivated to commit the necessary cognitive resources to form a specific understanding of accounting and as a consequence accounting was incorporated into a broader category label. By contrast, the remaining three participants in the non-accounting student group had specific encounters with people who worked in banks and whom they perceived to be accountants. As a consequence, participant discussion about accounting appeared to activate images relating to banking which in turn became an exemplar model. These participants had accordingly categorised people who work in a bank as accountants. It is possible that participants did not clearly understand the duties of bank officers.

All accounting student discussions revolved around their experience studying the subject and so their categorisation of accounting was through exemplar models arising from that experience.

In this study, the accounting stimulus for accounting students was classroom experience and for the non-accounting students it was money. As might be expected, there was clearly greater specificity in the accounting students' perceptions than in those of the non-accounting students. Hence greater effort would be required to change the accounting students' perceptions. For example, it would be more difficult

to convince accounting students that what they do in class is not accounting practice than it would be to convince a student that people who work in banks are not necessarily accountants.

8.2.4.2 The motivation to form these perceptions

As motivations for categorisation may influence perceptions and efforts required to change them, this section considers why participants may have formed the perceptions they held of accounting and accountants.

While all participants were motivated to categorise their understanding of accounting and accountants from an epistemic perspective with varying levels of detail, a few went further to privilege accounting above some occupational groups while at the same time associating it with other occupational groups.

It would appear from participant responses that all non-accounting students associated accounting with money and, as noted above, only a very general perception of accounting. This is not surprising given that these students had had little or no meaningful contact with accountants, accounting teachers or the curriculum. With one exception, all the accounting students associated accounting with scorekeeping, while the remaining accounting student might have been influenced by the media and created separate sub-categories for accountants and chartered accountants.

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. The three non-accounting students who associated accounting with banks considered employment in a bank as being desirable and enabling self-advancement. Similarly, the non-accounting student who separately categorised the work of accountants and chartered accountants was considering a

career in accounting due to the perceived availability of jobs and level of remuneration.

Three of the accounting students categorised accounting separately from other careers as they perceived the remuneration and job availability to be superior despite believing that the work of accountants was repetitive and boring. Likewise, the accounting student who differentiated between accountants and chartered accountants perceived chartered accountants to be superior because of the nature of duties performed and remuneration earned, and in turn identified with this sub-category of accountant.

The study in this chapter has found that participants' motivation for developing their understanding of accounting and accountants was influenced by a desire to provide order, knowledge and understanding of accounting (epistemic), a desire to be in the same in-group with accountants (esteem-related) or a desire to distance themselves from accountants and hence place themselves in an out-group (esteem-related). These motivations will have an impact on the effort required to change these participants' perceptions. While perceptions that develop for epistemic reasons are the easiest to change (this is due to absence of in-group/out-group bias), the absence of motivation may lead participants, particularly the non-accounting students, to develop a less specific understanding by absorbing accounting into a broader category label.

In seeking to change perceptions, those participants with out-group perceptions of accounting and accountants will be the most difficult to change as it is necessary to dismantle the out-group perception before attempting to develop an in-group perception. It is surprising that from this group of participants there were few out-

group perceptions, even from those who had no desire to embark on a career in accounting.

8.2.4.3 How these are perceptions formed

This section examines these mechanisms in order to contribute to an understanding of how and when the negative consequences of stereotyping might be eliminated (Mackie et al., 1996).

In an effort to handle successfully all information processing demands and to avoid information overload, the cognitive mechanism encourages people to identify the similarities and differences among various stimulus events and then group those stimuli into categories. As identified in the findings above, the distinctive stimulus event for the accounting student participants was the scorekeeping process resulting from their study of the discipline. The nature of this stimulus resulted in one participant distancing his sharebroker father from accounting despite knowing that he trained as an accountant.

The distinctive stimulus for non-accounting students appeared to be money and banking. The non-accounting students appeared to lack the motivation to commit cognitive resources to the formation of a specific perception of accounting and instead they absorbed their understanding of accounting into a broader category label - money. In doing so the items: "*money*"; and "*accounting*", can be treated as functionally equivalent and this conveniently eases the need for cognitively maintaining the individuality of each item (Mackie et al., 1996).

Affective mechanisms, which contribute to the formation of perceptions, are activated when certain groups become the focus of attention while repeated and unreinforced exposure to that stimulus will enhance attitudes towards the stimulus (Zajonc, 1968).

This mechanism was activated when the non-accounting participant associated accounting with banking. Meanwhile the accounting students' perception of accounting was activated by the experience of undertaking repetitive scorekeeping exercises in their study of the discipline.

That sociomotivational mechanisms work to identify the relative standing of groups is seen as a key motivator in the development of stereotypes. The only signs of sociomotivational mechanisms at play with the accounting students was the participant who wished to pursue a career in accounting, and the three participants who recognised the employment and remuneration opportunities despite their lack of interest in the work. The respondent who wished to pursue a career in accounting was the only participant in the questionnaire who indicated that accounting was prestigious. He was also the only student in focus group meetings who distinguished between accountants and chartered accountants. In this instance, the participant favoured chartered accountants in terms of the financial rewards and the interesting/higher level work undertaken. In addition, he was one of only two accounting students to indicate that the media had influenced personal understanding. Additionally, three non-accounting students who perceived bank employees as performing accounting duties perceived a career at a bank was "*well regarded*", "*paid good money*" and "*provided opportunities for advancement*". A fourth participant perceived accounting as a "*well regarded career*", with good job opportunities. All four of these participants identified accounting as being prestigious in the questionnaire.

Cultural mechanisms appeared to have greater influence on the perceptions of the non-accounting students than the accounting students. One non-accounting

participant was influenced in her understanding of accounting through an association with the mother of one of her friends. Two non-accounting participants, who until the interview were uncertain as to the duties of accountants, were observed to redefine their understanding of accounting to include the work of people in banks as a result of one participant's contributions to the discussion. Another was influenced by his father's association with an accountant, and three non-accounting participants' perceptions of accounting had been influenced by discussions with fellow students who had studied accounting at school.

The implication of these findings is that the participant perceptions had formed through multiple processes, and without an understanding of the relative influence of each process it is unclear how individual perceptions could be changed. However, there did appear to be a link between the perceptions of accounting held by accounting students and those students who had spoken about accounting with accounting students. The consequences of this link would be that changing the accounting students' affective mechanisms through a change in classroom experience would also be likely influence the cultural mechanisms which influenced the non-accounting students' perceptions of accounting and accountants.

8.3   Discussion

This chapter draws on social psychology theory to identify and analyse two groups of senior high school students' perceptions of accounting and accountants. Individual perception data was collected through questionnaires. Separate focus groups comprising students who had and who had not previously studied accounting provided a basis on which to ascertain how and why perceptions of accounting may have been formed. Those students taking accounting classes had more focused yet also more

negative perceptions of accounting and accountants than did those with no previous study in accounting. Perceptions across both groups of students were less stereotypical than expected, but exposure to the profession was also more limited than anticipated, perhaps explaining the generalised knowledge reported.

The findings suggest that the accounting curriculum has much greater influence on accounting students' perceptions of accounting than does exposure to accountants. This influence of the curriculum may in part explain why perceptions were noticeably more consistent across the accounting student sub-group.

Results from the questionnaire suggest that accounting students' perceptions of accounting were very narrow and emphasised the scorekeeping process, thereby confirming Albrecht and Sack's (2000) concern with the emphasis on bookkeeping in the high school accounting curriculum. What is less clear is the extent to which the accounting students' perceptions were influenced by the teacher or the curriculum. This research found that there was consensus between the teacher and students on only 47% of the items, and the teacher's perceptions were consistent with the perceptions of the university educators on 53% of the items, suggesting that the curriculum influences accounted for the accounting students' responses to the remaining items.

These findings suggest that changes to the curriculum which have been evaluated with university-level students (Teixeira, 2002) should also be trialled, if indeed there is a general agreement on the desirability of changing perceptions of high school accounting students. For example, greater emphasis could be placed on the context in which the accounting process operates and its effect on the entity rather than on the accounting process devoid of the context. Such a strategy could be implemented

through the use of teaching case studies. That both groups' perceptions of accounting were not influenced through exposure to, and association with, accountants suggests that individual accountants themselves did not take advantage of opportunities to discuss with participants what accounting is about. The solution to this dilemma is not clear-cut given the view discussed earlier that the duties of accountants are so broad and diverse as to defy definition (Robertson & Cotton, 2004).

This study further found that the media appeared to have little influence on the perceptions of non-accounting students, who had a more abstract perception of accounting. Changing the perceptions of this group, who already held positive perceptions regarding the availability and remuneration levels of accounting positions, would require less effort than in the case of accounting students who have been so heavily influenced by the curriculum.

The effect of financial rewards for accountants on how the profession was perceived was greater among non-accounting students than accounting students. The financial rewards of accounting careers were also credited by the non-accounting participants as contributing to the prestige of the profession. The assumed level of these rewards was so impressive as to influence the non-accounting students' willingness to pursue a career in accounting. This aspect was very surprising given that these students thought they would not enjoy performing the perceived duties due to the excessive involvement with numbers. Only among students intending to pursue a career in accounting was there an awareness of the distinction between accountants and chartered accountants. As a consequence it would appear that esteem-related factors had little influence on most of the high school students' perceptions of accounting.

The influence of the curriculum supports claims by Zajonc (1968) that repeated and unreinforced exposure to a stimulus, in this case repetitive bookkeeping exercises, will enhance attitudes towards that stimulus. The completion of repetitive exercises forms the basis of the exemplar models the students develop of accounting. These exemplar models are the stimuli that in turn activate the affective mechanisms which influence the students' negative perceptions of accounting.

8.4   The Accounting Curriculum

The New Zealand Ministry of Education developed and implemented the accounting achievement standards, identified in chapter four, between 2004 and 2006. These achievement standards are a reflection of the curriculum for university entrance and bursaries accounting examinations [7] that the researcher taught some thirty years earlier.

A review of these level 2 and 3 achievement standards reveals little focus on the diverse nature and the potential uses of accounting information. Instead, the standards focus on the preparation of financial accounting statements and processing of accounting transactions. In addition, these standards assume that the general ledger is the principal source of accounting information and place emphasis on describing the processes necessary to maintain data stored in the general ledger. These standards use an accounting concept developed in the 1970s to describe inventory, accounts receivable, accounts payable and cash receipts and payments as subsystems of the general ledger. Since then, however, accounting data has been derived from a variety

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[7] These were the external examinations administered by the Universities Entrance Board for year twelve and thirteen students prior to the introduction of the National Certificate in Educational Achievement.

of sources and these subsystems are now recognised as systems in their own right and merely interface with the general ledger. These claims are consistent with those of the American Accounting Association (AAA) (1966, p. 1), which defines accounting "as the process of identifying, measuring and communicating economic information to permit informed judgements and decisions by users of the information". This definition suggests that accounting is not merely a process of recording and manipulating economic information. There is no attempt in this definition to limit the scope of accounting. In fact, the AAA (1966) concluded that accounting should not be based solely on transaction data, that it is not limited to the measurement of assets and periodic earnings, and that it should not be limited to those entities for which periodic earnings is a primary objective. The source of accounting data should not therefore be restricted to numbers required for the preparation of the income statement and balance sheet (Wells & Sinclair, 2009). For these reasons the researcher supports the use of an Events Based Accounting (EBA) focus which reports on business activity rather than financial accounting transactions (Wells & Sinclair, 2009).

Sadly, a review of these accounting achievement standards revealed a focus principally on the process of measuring earnings and assets based on transaction data, which in part explains the perceptions that students have of accounting and accountants.

Recently, the New Zealand Ministry of Education (2007) published a new high school curriculum. New achievement standards in accounting for the NCEA are currently under development for implementation in 2011-2013. The New Zealand Commerce and Economics Teachers Association Inc. (NZCETA) is contracted to the Ministry of Education to align the accounting achievement standards with the proposed New

Zealand Curriculum. NZCETA provides the following commentary on the relationship of accounting to the proposed new school curriculum:

> Accounting contributes primarily to the Learning Area of *Mathematics* in that it enables students to collect, organise and interpret data in order to generalise from patterns and relationships, tackle problems in realistic concepts which have real life meaning and to develop logical approaches to procedures and financial decision-making. Accounting also contributes to other Learning Area [sic] in particular to *Technology* through the use of technological applications of spreadsheets and databases.
>
> <div align="right">(NZCETA, 2009).</div>

This linkage focuses on how data is captured and processed rather than the outcomes to which the accounting outputs contribute. The researcher asserts that the failure of NZCETA to make connections between accounting and the social sciences learning area of the new school curriculum tends to reduce accounting to a purely abstract mathematical process devoid of context. The researcher contends that accounting is about communicating information on economic activity to facilitate decision making, and as such should link with the social sciences component of the curriculum. Until this relationship between accounting and the social sciences is established, there is unlikely to be any noticeable shift away from a focus on the accounting process in high school studies of the discipline.

8.5   Conclusion

Drawing on social psychology theory, this chapter identified and analysed the perceptions of accounting held by senior high school students and three accounting educators. The purpose of the investigation was to ascertain the influences that contributed to the students' perceptions. Individual perception data was collected through questionnaires. Further, separate focus groups comprising students who had

and who had not previously studied accounting provided a basis on which to ascertain how and why perceptions of accounting may have been formed.

This investigation unmasks to some extent how these mechanisms influence the perceptions of accounting and accountants held by high school students. These findings confirm that the stereotypical perceptions of accounting and accountants are overdetermined in that they also develop from multiple processes (Mackie et al., 1996). As for the other groups studied, there are a number of cognitive, affective, sociomotivational and cultural mechanisms that influence the students' perceptions of accounting.

Those students taking accounting classes had more consistent perceptions of accounting and accountants than did those with no previous study in accounting. It appears that these perceptions were influenced by the study of accounting. Perceptions across both groups of students were less stereotypical than expected, but exposure to the profession was also more limited than anticipated and this perhaps explains the fairly generalised knowledge reported. A conundrum exists as to whether increased exposure of high school students to the profession would further enhance or negatively influence accounting stereotypes.

Chapter 9:   Implications of the Findings and Suggested Intervention Strategies

9.1   Introduction

The previous four chapters described and analysed the perceptions of accounting and accountants of four different groups of people. These groups included: accountants themselves, recipients of accounting information who are therefore likely to have had contact with accountants, people who have reported no prior contact with accountants, and finally high school students and accounting educators. This chapter makes connections with each of the previous four chapters in that it summarises the findings, compares the findings across the groups, considers the implications of these findings, and finally suggests possible intervention strategies that may enable current perceptions to be changed.

9.2   Summary of the Findings

Chapter three described how stereotypes develop from multiple processes and how their content and organisation are influenced by the separate and combined influences of cognitive, affective, sociomotivational and cultural mechanisms. Activation of one or more of these mechanisms contributed to the formation of group schema, group prototypes or exemplar models. Most participants used lived experiences to construct their understanding of accounting and accountants that was represented in memory as an exemplar model. Only when confronted with multiple exemplar models did individuals consider structuring this understanding as group schema or group prototypes. Perception specificity ranged from abstraction with no exemplar models, through a very restrictive understanding based on a single exemplar model, to a broad understanding based on multiple exemplar models which for reasons of cognitive

efficiency is often represented as a group schema or group prototype. These exemplar models were usually categorised from one or two perspectives: role and/or context. The role perspective was described in terms of the nature of the perceived duties performed while the context perspective was described in terms of the perceived environment in which accounting duties were performed.

The remainder of this section summarises the findings in terms of perception formation mechanisms and perception specificity from both role and context perspectives.

9.2.1   Accountants Themselves

Participants currently working as accountants completed the questionnaire in relation to their perception of their current career position. There was general agreement on only two-thirds of the paired items, thus confirming the diverse roles performed by accountants and range of contexts within which they operated. This finding lends support to claims by Parker (2001) and Robertson and Cotton (2004) that accounting involves an extremely broad range of activity. There was, however, general agreement among this group of participants that accounting was structured, precise, interesting and compliance driven. Individually, the accountants' perceptions varied significantly from very narrow and specific process-oriented roles (group prototypes) to very broad and general outcome-focused roles (group schema). Interestingly, accountants working in public practice described their work independently of a context, perhaps to maintain cognitive efficiency. The remaining participants in this group, on the other hand, spoke passionately of the context in which they performed their accounting duties. Of particular concern is the very narrow perception that many accountant participants had of accounting and the role of accountants. That

narrowness is inconsistent with statements from professional accounting bodies in Australia and New Zealand (Harrison, 1998; Robertson & Cotton, 2004). Evidence in support of this concern was provided by three chief financial officers who did not perceive their work to be that of an accountant. This lack of consensus among accountants may in turn contribute to the inaccurate perceptions the public have of accounting and accountants.

9.2.2 Recipients of Accounting Information

Questionnaire responses from this group of participants showed there was general agreement on seventy-two percent of the paired items, highlighting consensus among this group of participants that accounting was structured, precise, dull and compliance driven and solitary.

Recipients of accounting information were selected as a distinct group as it was presumed that they had all had contact with accountants. The decision to include them was based on claims that contact would inform understanding and contribute to better relations between this group and the target group (accountants) (Hewstone, 1996). These findings support these claims in so far as two recipients of accounting information who had no contact with accountants at their place of work were least able to describe the duties their accountants performed and had the most neutral views of accounting and accountants.

The remaining participants all developed exemplar models of accounting that related to their workplace experience and were context and role specific regarding the actual duties performed. These perceptions were further informed by cultural influences for two participants - the performance of each person's accountant did not live up to their expectations. In these two cases, cultural mechanisms contributed to a more outcome-

focused perception of the role of accounting and accountants. This finding challenges Hewstone's (1996) claims that attitudes based on experience rather than cultural influences are relatively strong and more resistant to change. It should be noted, however, that the cultural influence extended rather than replaced the existing perception. Despite this finding, three other participants who were subject to cultural mechanisms in the formation of their understanding of accounting and accountants recalled subsequent lived experience of the workplace to reinforce their perceptions, thus supporting claims by Smith and Zarate (1990) that where perceptions are socially transmitted prior to lived experiences, there is less perceived variability in the target group overall. When participants relied on a single exemplar model they overgeneralised their experience of a single role and context to represent their understanding of accounting. This perception was illustrated by four participants who were unable to identify where the work of an accounting clerk stopped and the work of an accountant started.

It was found, however, that contact with accountants did not necessarily lead to an informed understanding and hence improved relations between the group and accountants, which supports Allport's (1954) claims that a number of conditions are necessary for change a change in perception to occur. The nature of each participant's workplace responsibilities and the extent of their contact with one or more accountants at work influenced their understanding of accounting and their relationship with those accountants. Where there was contact between the participant and multiple accountants, the participant sometimes developed multiple exemplar models, suggesting that decategorisation was taking place and that the participants were less willing to generalise when describing their perceptions of accounting and accountants. The key to developing multiple exemplars appeared to relate to the

multiplicity of roles performed by accountants and varying contexts in which they operated.

Perceptions of the relationships between this group of participants and accountants were generally more positive when the participants were dependent on the accountant for specific outcomes such as statutory or contractual compliance based obligations. This finding supports claims by Fiske and Neuberg (1990) that the motivation to attend to individuating information and reduce category-based processing occurs when there is dependency between the perceiver and the target which in turn will lead to improved relations between the two groups. On the other hand, where there was no outcome dependency on accountants, participant contact appeared to have had a more negative influence on the participants' perceptions of accounting and accountants and there was a reduced likelihood that perception formation would be influenced by cognitive mechanisms. This finding supports claims by Allport (1954) that contact under the wrong conditions might increase prejudice and stereotyping.

Another factor that appeared to influence the participants' perceptions of accounting and accountants was the degree of physical separation between the participants and the accountants in the workplace. It was further noted that the more physically remote the accountant was from their client in their working relationship, the greater the lack of understanding of the roles performed by accountants. In addition, the further the physical separation between the accountant and the recipient of accounting information, the greater the level of tension between the two groups. It is suggested that this tension arose due to a lack of understanding of the accountant's role and the client's perception that the accountant did not understand their business, thus

supporting claims by Friedman and Lyne (2001), McHugh, Fahy, and Butler (1998) and Siegel (2000).

9.2.3   People Who Have Had No Contact With Accountants

Questionnaire responses from this group of participants showed there was general agreement on eighty-three percent of the paired items, highlighting consensus among this group of participants that accounting was structured, precise, dull and compliance driven and solitary.

The motivation for selecting this group of participants was to discover how their understanding of accounting and accountants was formed given the absence of contact with accountants. Interestingly, their perceptions of accounting were not significantly different from those who had contact with accountants and both groups perceived accounting to be structured, precise, boring, compliance driven and solitary.

A number of these participants had lived experiences that they associated with accounting and these contributed to the formation of single exemplar models that were context specific but abstract in relation to the perceived role. Interestingly, the participants in this group who had studied accounting at school used their lived experiences to add to their understanding rather than replace their understanding formed in their school studies again illustrating the persistent influence of the school curriculum. This finding is consistent with that of the people who have had contact with accountants in that their lived experience added to their understanding of accounting rather than replacing the process focused role perceptions.

Cultural mechanisms activated by friends and family also influenced perception formation for some of the participants. However, while these mechanisms appeared

to contribute to participant understanding of specific accounting contexts, this did not usually extend to an understanding of the roles performed by accountants.

Sociomotivational mechanisms contributed to negative perceptions of accounting and accountants for two participants in this group. These two participants perceived accounting and accountants to be about tax avoidance and wealth creation and as such were viewed as an out-group. These participants demonstrated little understanding of the nature of the tax advice given or of the ethical values purported to be held by accountants. For these participants, perceptions consisted of single specific contexts and abstract roles.

9.2.4   High School Students

Questionnaire responses from high school accounting students showed there was general agreement on eighty-three percent of the paired items, highlighting consensus among this group of participants that accounting was structured, precise, dull and compliance driven and solitary. Meanwhile there was general agreement on only thirty-six percent of the paired items among the students who had not studied accounting, highlighting that accounting was structured.

High school students who had studied accounting at school appeared to have had a very limited perception of accounting based on their exposure to the high school accounting curriculum. These students' perceptions were very role specific and focused on the repetitive process of scorekeeping while at the same time lacking an understanding of the purpose of scorekeeping or the context in which accounting operated. In other words their understanding of an exemplar model (scorekeeping) had been activated by an affective mechanism. As a consequence their perceptions were informed by repeated exposure to those repetitive processes which Mackie et al.

(1996) claim will enhance attitudes to that stimulus. A further consequence of this influence is that attitudes based on experience rather than cultural influence are relatively strong and more resistant to change (Hewstone, 1996).

High school students who had not studied accounting, on the other hand, appeared to have more abstract perceptions of accounting and accountants both in terms of role and context. One example of the influences of cultural and sociomotivational mechanisms was where three participants associated everything relating to banking as accounting. While banking was positively perceived as an accounting career, it was probably not a very accurate representation of accounting as a profession and thus overgeneralised the role and context of accounting based on a broader and less specific role, i.e. the custodianship of money.

In the same way cultural mechanisms led to the accounting students' negative perceptions of accounting being transmitted to their non-accounting peers. The accounting students (who focused on the scorekeeping role of accounting) perceived accounting to be repetitive and hence boring, and the non-accounting students accepted these labels from their fellow students without understanding why their peers perceived accounting to be repetitive and boring. These influences are of concern given that subjects who receive stereotypes intact before learning about individual members of the group are more likely to perceive less variability in the group overall and to use stereotypic information to make judgements such as career selection (Smith & Zarate, 1990).

These findings would suggest that there was a lack of understanding among the recipients of accounting services, high school students and people who have had no

contact with accountants on the roles performed and the contexts within which accountants work.

9.3   Comparison of the Findings

This section first compares the questionnaire responses and interview responses across groups and then the interview responses for each group are analysed by context and role specificity.

9.3.1   Questionnaire Responses

Table 9.1 shows the percentage of questionnaire items for which there was general agreement across each of the six groups/sub-groups of participants.

These results suggest that perceptions of accounting and accountants for high school accounting students and people who have reported no contact with accountants were more consistent (83%) than was the case for the recipients of accounting information (72%) and non-accounting high school students (36%).

Group/Sub Group	**(%)**
People who have had no contact with accountants	83
Accounting students	83
Recipients of accountants' services	72
Accountants	67
Accounting educators	52
Non-accounting students	36

Table 9.1: General agreement on questionnaire items

The understanding of accounting among accounting students and the people who reported no prior contact with accountants was related to single specific exemplar models which were consistent with the stereotypical perceptions people have of accounting and accountants.

Meanwhile, the perceptions held by the recipients of accounting information reflected a marginally lower level of consistency. These findings confirmed a greater motivation and capacity to develop slightly more detailed perceptions of accounting and accountants and also exposure to more than one exemplar model, thus encouraging sub-categorisation and the influence of multiple perception formation mechanisms.

Interestingly there was general agreement on only thirteen items (36%) among the non-accounting student participants. This result may be explained by the limited influence of affective, cultural, and sociomotivational mechanisms in perception formation combined with a lack of motivation and capacity to activate cognitive mechanisms. A consequence of this limited influence was a perception of accounting which lacked both context and role specificity and hence contributed to a very abstract perception of accounting and accountants.

That there was general agreement among accountants on only twenty-four items (67%) of the items based on their perception of their current career position reflects the diversity of duties that accountants undertake, which confirms claims by Robertson and Cotton (2004). Evidence of perceived role diversity among accounting educators is confirmed with general agreement on only 52% of the items.

Table 9.2 shows the factors for which there was general agreement across each of the seven groups/sub-groups of participants. These findings would suggest that most participants in this research considered accounting to be structured, precise and compliance based. Meanwhile there were conflicting views as to whether accounting was interesting or dull and only accountants perceived accounting to not be solitary.

	Structured	Precise	Interesting	Compliance	Solitary
Accounting students	✓	✓	Dull	✓	✓
Non-accounting students	✓				
Accounting educators	✓		✓	✓	
Accountants	✓	✓	✓	✓	
Recipients of accounting information	✓	✓	Dull	✓	✓
No contact with accountants	✓	✓	Dull	✓	✓
Researcher	✓	✓	✓		

Table 9.2: Factor comparison across groups/sub-groups

While the questionnaire results have provided a useful indication of perception stereotypicality and dispersion as discussed in chapter three, the researcher remains unconvinced that the questionnaire has accurately captured the participants' perceptions of accounting and accountants. One reason for this conclusion is that the category labels in the questionnaire belonged to the researcher whereas in the interviews, the category labels belonged to the participants and hence reflected more reliable representations of their individual understandings of accounting and accountants. In addition, the interview experience revealed that most participants would have lacked both the motivation and cognitive capacity to attribute voluntarily thirty-six category descriptors to accounting and accountants. This indicates a possible weakness in this mode of data collection, a conclusion supported by Warren and Parker (2009) who claim that structured questions used in surveys and focus groups speculate and make presumptions about accounting role, identity and imagery.

9.3.2 Interview Responses

The analysis of group perceptions in the previous section relating to the interview and focus group responses showed that perception is influenced most by the lived experience of the participant and is represented by exemplar models.

Chapter 9: Implications of the Findings and Suggested Intervention Strategies

The perceptions of the recipients of accounting information were usually based on exemplar models relating to their individual work experience and 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.

Accounting students on the other hand usually had no lived experience of accounting other than the exemplar model of their classroom experience. The nature of this classroom experience contributed to the formation of a perception which was activated by an affective mechanism based on a single, specific, repetitive role in an abstract context.

Perceptions of participants who did not know an accountant were largely influenced by cultural and affective mechanisms (the latter being activated by lived experiences) that related more to the context rather than the role performed.

These findings suggest that contact with accountants and lived experience 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 high school accounting students and people who have not had contact with accountants of what accounting is and what accountants do. As the non-accounting students' perception of accounting generally

lacks specificity in terms of both role and context, their perceptions of accounting were very abstract. These findings are summarised in the two dimensional matrix in Figure 9.1.
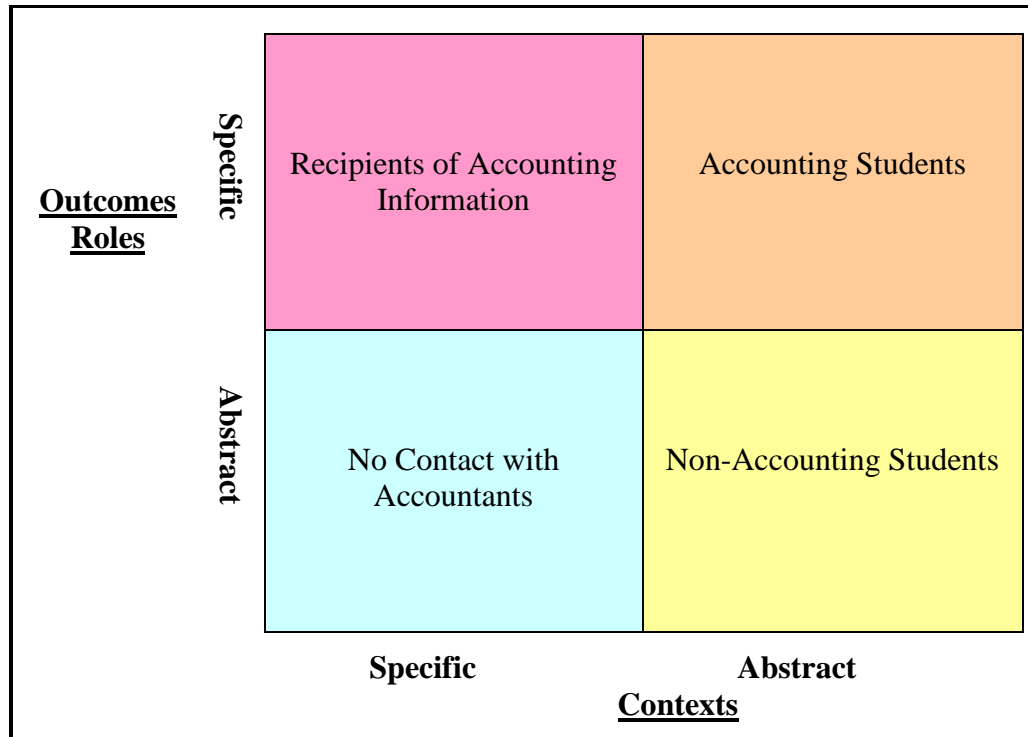
Figure 9.1: Role/context matrix

A further consequence of the particular findings outlined above is that each group will require a different strategy to inform their understanding of accounting and the role of accountants.

The accountants and accounting educators have not been positioned on the matrix because their perceptions are based on multiple exemplar models which have been re-categorised as group schema or group prototypes.

9.4 Perception Accuracy

It would appear from the accountants' questionnaire and interview responses that they performed many different roles in many different contexts. This study found that

most participants formed either abstract or very specific perceptions of accounting and accountants. Abstract perceptions often lacked role and context perspectives and were subsumed in a broader category, resulting in an overgeneralisation. This situation is likeliest to arise among people who lack the cognitive capacity and/or motivation to categorise accounting and instead associate accounting with a broader category such as money. In an effort to maintain cognitive efficiency, many of the remaining participants overgeneralised their role and context perspectives of a single exemplar model to represent their understanding of accounting and accountants. There are two possible consequences of this action. The first possible consequence is that a single role which has been identified in an exemplar model is used to represent the participants' entire perceptions of accounting, and the second consequence is that a single context is used to represent accounting, ignoring the potential existence of other contexts and assuming all roles performed in that context relate to accounting.

Given that overgeneralisation implies "inaccuracy in perceptions of the dispersion of group members" (Ryan et al., 1996, p. 132), these findings confirm that the perceptions people have of accounting and accountants are inaccurate.

9.5   Implications of the Findings

Perceptions are formed upon activation of cognitive, affective, sociomotivational and cultural mechanisms. The study suggests that perceptions formed through cultural, affective and sociomotivational mechanisms are likely to be deficient in that they are overgeneralisations and therefore inaccurate. Cognitive mechanisms on the other hand can more easily accommodate multiple exemplar models and often lead to the creation group prototypes or group schema, thereby contributing to a more complex understanding of accounting and accountants. The difficulty with this mechanism,

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however, is that it requires greater cognitive resources that the individual might be motivated to expend.

The motivation to categorise groups differs for each mechanism. For affective mechanisms the motivation to categorise arises from repeated exposure to distinctive stimuli. The desire to privilege oneself above others provides the motivation for sociomotivational mechanisms. And relationships with family and friends provide the motivation for participants to categorise groups arising from cultural mechanisms. The problem with each of these mechanisms is that they usually pertain to a single role and/or context, which is then overgeneralised to represent the individual's perception of accounting. Cognitive mechanisms on the other hand are able to accommodate greater complexity provided that the individual is motivated to allocate additional cognitive resources. The findings also suggest that one motivation for activating a cognitive mechanism is outcome dependency.

Interdependence and power theory suggests that stereotypes are determined by those who control the resources (Eberhardt & Fiske, 1996). This theory argues that one motive for attention is outcome dependency. However, it should be noted that dependence on another encourages individuation only when people interact as individuals. The challenge, therefore, is to motivate the individual to use individuating information.

The researcher's proposed strategy for achieving outcome dependency is to align accounting outputs with client outcome expectations which the individual can identify with, in order to motivate the individual to accept additional exemplar models. This process is illustrated in figure 9.2.
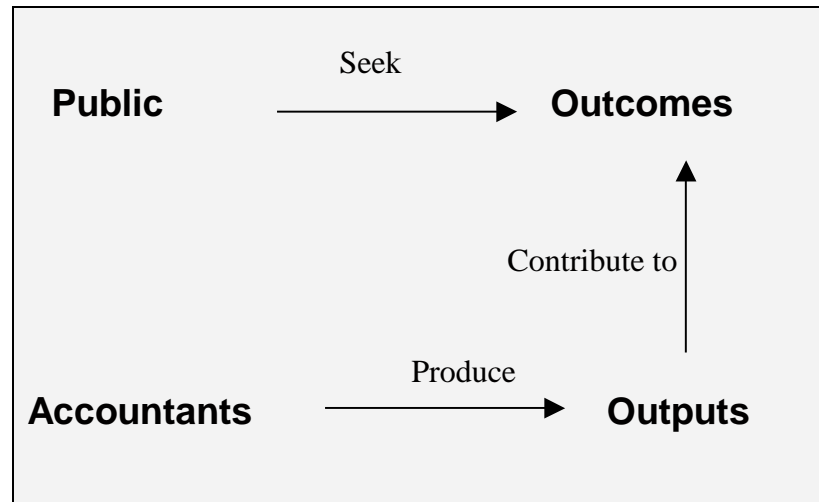
Figure 9.2: Alignment of outputs with outcomes

High school accounting students' perception of accounting appeared to ignore totally the context in which accounting operates, thus limiting their understanding of how accounting could be of benefit to them. As a consequence, their perception of accounting appeared limited to scorekeeping, a role specific process that they repeated many times during their studies. It follows that the repetitive nature of their work in this subject contributed to their perception that accounting was boring and monotonous.

Meanwhile the non-accounting high school students' perceptions of accounting lacked specificity of role and context. This lack of specificity may explain why there was significantly less agreement on what accounting involves among this group. For the participants in this group who did identify a context, there was no understanding of a role within that context and instead they generalised all work in that context to be accounting. The difficulty in changing the perceptions of this group was that they did not perceive any dependency on accountants and so to maintain cognitive efficiency they retained their existing generalised understanding.

Chapter 9: Implications of the Findings and Suggested Intervention Strategies

The perceptions of accounting and accountants among people who were the recipients of accounting information tended to be limited to specific single roles and contexts. A consequence of this finding is that the single role (often compliance related) and context form the overgeneralised understanding of accounting that is as a result very restrictive. While this perception could be further influenced by other lived experiences and cultural mechanisms, there was no evidence to suggest that these influences would replace the existing perceptions. It might be that exposure to multiple exemplar models could enhance in-group perceptions. However, the individual must first be motivated to expend the additional cognitive resources necessary to accept additional exemplar models.

This study also found that some participants were unable to distinguish between the work of accounting clerks and accountants. The implication of this finding is that NZICA might be contributing to the overgeneralised perception of accounting through the operation of a three-college structure and by failing to publicly differentiate the roles of members in each of the three colleges.

The perceptions of accounting and accountants for people who have had no contact with accountants tended to be limited to an abstract role and a single specific context that was an overgeneralisation of a lived experience. It was apparent from these findings that many participants were unaware of the contribution accounting makes to society and how individuals benefit from this contribution. The implication of this finding is that people are less likely to seek access to the full range of services provided by accountants. One consequence of generalising an exemplar model based on a specific context and abstract role is that the group is likely to categorise

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incorrectly all the types of work undertaken in a specific context as accounting related.

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

9.6   Proposed Intervention Strategies

The ideal perception of accounting would be one activated by a cognitive mechanism focusing on multiple outcomes and unhindered by affective, sociomotivational and cultural mechanisms. To comprehend fully the contributions of accountants to society, one must not only understand the multiple roles performed by accountants but also the range of contexts in which these roles are performed. This is explained by Ryan, Park and Judd (1996): groups that are perceived to be dispersed are less likely to activate category-based beliefs because people who perceive a group to be more dispersed are less confident in their trait judgements of individual group members. This means that to improve the accuracy of perceptions, given that stereotypes are an overgeneralisation, it is necessary to encourage individuals to reduce the overgeneralisation by developing multiple exemplar models of accounting. These models will have increased specificity, and will in turn lead to sub-categorisation involving multiple roles and contexts.

Specific strategies which may assist in changing perceptions of accounting and accountants include: increasing client confidence in their accountant, promoting role

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and context diversity, creating outcome dependency by promoting an understanding of how accountants benefit society at an individual level, and reviewing the high school accounting curriculum. Each of these strategies is discussed in the sections that follow.

9.6.1   Increasing client confidence in accountants

Increasing client awareness of the role of accounting and accountants to extend beyond that of scorekeeping and compliance reporting requires a greater understanding of the unique combination of skills and capabilities which enables accountants to make a contribution to the solution of many different economic problems.

Changing individual perceptions of accounting and accountants may be difficult when a client perceives that their accountant does not understand the client's business. As the role of accounting and accountants has changed, professional accounting associations have revised their membership entry requirements and universities and institutes of technology have amended their programmes of study accordingly. These revised accounting programmes in New Zealand seek to develop a wide range of non-accounting business and non-technical skills. Most professional associations also stipulate additional post-graduation professional competence and experience criteria to satisfy membership requirements. Many clients nonetheless perceive that the skills and capabilities of accountants are limited to scorekeeping and compliance reporting. Given this perception and the removal of protection from the term "accountant" in New Zealand, the first suggested intervention for professional accounting associations is to articulate clearly the benefits of their brand to the recipients of accounting services in order to differentiate their membership from non-registered "accountants" who may be less qualified. This brand promotion would emphasise the diverse range

of business and non-business skills and capabilities which the members of a professional association possess.

9.6.2   Promoting Role and Context Diversity

This research has shown that many people, including accountants, fail to understand or acknowledge the wide-ranging roles accountants undertake and the diverse contexts in which accountants work.   This problem is in part due a lack of understanding of how accounting influences everyday life. The proposed intervention strategy consists of two recommendations.   The first recommendation is for professional accounting associations and firms to develop and promote to their members a common understanding of accounting using the American Accounting Association (AAA) (1966) definition as a basis for this understanding. For instance, this recommendation could be implemented by including content in the professional journals to illustrate how the training of accountants equips them for a broad range of roles in a diverse range of contexts that are consistent with the AAA definition.

The second recommendation is for accounting associations and accountants themselves to communicate how accounting influences and contributes to society in everyday life. This would involve transforming perceptions of accounting based on single exemplar models that focus on a single specific role and/or a single specific context into multiple exemplar models with multiple roles and multiple contexts. Creating a perception of multiple roles and contexts encourages formation of multiple exemplars and sub-categorisation (Rothbart, 1981). This in turn encourages the formation of group prototypes and group schema which will lead to reduced stereotypicality and greater dispersion.

Until such an intervention is successfully implemented to achieve consensus among accountants and influence the wider community, there is unlikely to be a change in the current widespread perceptions of accounting and accountants.

9.6.3 Creating Increased Outcome Dependency

The third intervention seeks to increase public awareness of the contributions that accounting makes to society in general and for individuals specifically, thus creating a basis upon which to establish increased outcome dependency on accountants. 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.

Individuals must be motivated to commit additional cognitive resources to an activity that may have previously been of little importance to them. 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.

9.6.4 Reviewing the high school accounting curriculum

The fourth proposed intervention is to review the high school accounting curriculum. The current curriculum provides for the teaching of accounting independently of context and hence reduces the discipline to a generic series of processes that students complete in a repetitive manner. This curriculum has undergone little change during the past thirty years and demonstrably fails to reflect the growing influence accounting has on everyday life. It seems that the limited range of repetitive tasks performed and the absence of context contributes to the student perception that accounting is boring. Of further concern is the revised accounting syllabus planned for implementation from 2011. This new syllabus is linked with the New Zealand Curriculum (Ministry of Education, 2007) through the Mathematics rather than Social Sciences strand, thus perpetuating the problem of a focus on financial accounting and scorekeeping which undervalues the influence of accounting on everyday life (as described in the previous section).

It is therefore recommended that both the content and pedagogy of the high school accounting curriculum be revised and brought up to date. The content scope would be based on the American Accounting Association (1966) definition of accounting and would explore how accounting decisions influence everyday living. Meanwhile a pedagogical review would entail teaching accounting in a context using a case-based approach and promote integration with other business disciplines.

9.7   Conclusion

Drawing on social psychology theory, this chapter summarised the findings of the previous four chapters, compared the findings, discussed their implications and suggested strategies for change.   These findings considered role and context influences on perceptions and considered how the creation of multiple exemplar models from different contexts and roles may motivate individuals to create sub-categories.   In the process, participants' very generalised understanding was dismantled and replaced with a more complex and sophisticated group schema or group prototype.   It was also noted that the contact hypothesis, cultural mechanisms and lived experience had little impact on changing the perceptions of accounting and accountants acquired by high school accounting students.   These findings suggest that professional accounting associations need to articulate clearly how accounting services align with client outcome expectations.   This action would ideally involve identifying the unique qualities and skills that an accountant utilises to produce outputs that satisfy their clients' outcome dependencies.

The perception problems identified in this project, suggested intervention strategies and examples of possible actions are summarised in Table 9.3.

These findings create an opportunity for professional accounting associations to: (1) build among members an empathy and understanding for the diversity of roles undertaken by accountants; (2) promote outcomes which the public will identify with (and thereby increase outcome dependency); (3) develop an awareness among the general public of the contributions that accounting makes to society in general and individuals specifically.   In addition, the New Zealand Institute of Chartered

Accountants should clearly differentiate the accounting contributions made by members from each of its three colleges.

Problem	Intervention Strategy	Example
Lack of awareness of the skills and capabilities that accountants possess	Communicate to clients the diverse range of business skills which accountants possess	Include the skills and capabilities of members in branding promotions
Lack of awareness of the diverse range of services provided by accountants	Communicate to clients the range of services that accountants are trained to provide	Promote the diverse roles and contexts in which accountants work
Unwillingness of people to understand what accounting is and what accountants do	Communicate the role of accounting and accountants in everyday life to the wider community	Promote how accounting outputs align with individual outcome requirements
Accounting students' narrow scorekeeping-focused perception of accounting	Revise the curriculum in terms of both content and pedagogy	Make curriculum changes to reflect the influence of accounting on everyday life

Table 9.3: Summary of intervention strategies

Chapter 10:   Conclusion

10.1   Introduction

The changing role of accountants, and both misinformation and a lack of information about what accounting is and what accountants do, have contributed to the inaccurate and often negative perceptions people have of accounting and accountants (Albrecht & Sack, 2000). To date, attempts to change these perceptions have been unsuccessful, and it is probable that these stereotypical perceptions have become self-fulfilling. That the profession is failing to attract people with the necessary skills and capabilities to meet the challenging and ever changing roles expected of accountants in the twenty-first century provides the motivation for this project.

Social psychology stereotype theory suggests that perceptions are difficult to change because they are overdetermined, and that to be successful in changing perceptions one must first understand how and why they are formed. This theory also states that the perception targets may contribute to the formation of these perceptions. As a consequence, this investigation sought first to identify the perceptions people have of accounting and accountants, second to ascertain how and why these perceptions were formed, third to explain why these perceptions have been difficult to change, and fourth to provide insights into possible intervention strategies.

This chapter provides answers to the research questions, outlines the contributions of the study, identifies the limitations of the research undertaken and describes opportunities for further study.

10.2   Answers to the Research Questions

10.2.1 Commonly Held Perceptions of Accounting and Accountants

This section summarises the nature of the participants' perceptions and hence provides a response to RQ1: What are the commonly held perceptions of accounting and accountants in New Zealand?

This research found that participant perceptions were usually based on single exemplar models that were either role- or context-specific. The participants then generalised these specific exemplar models to construct their understanding of accounting and accountants. These understandings were found to be inaccurate in so far as they represented an overgeneralisation and exaggeration of group attributes. For example, perceptions based on a single role were often seen to represent all accounting roles even though some of the perceived role targets were not accountants and some roles typically performed by accountants were ignored. Meanwhile, perceptions based on a single context tended to overgeneralise all activity in that context as accounting and neglected other contexts.

Examples to support these findings were provided by the participants who perceived that the role of accountants was to prepare tax returns and who ignored other roles and other people besides accountants involved in tax return preparation. Likewise participants who perceived accounting to be performed by banks neglected other contexts and assumed that all people who worked in banks performed accounting duties. In both situations the inaccurate perceptions arose from the perceived lack of variability in the group, leading to an underestimation of dispersion (Park & Judd, 1990).

Contrary to media representations, most research participants acknowledged that accountants had embraced technology in their day-to-day work. Except for those who studied accounting at high school, the traditional scorekeeping perception of accounting had been replaced by the mystery of staring at computers and spreadsheets. This activity implies a high level of abstraction which Park and Hastie (1987) claim leads to a reduced perceived variability of the group. That the participant perceptions were also negative is not unexpected given claims by Park and Judd (1990) that the positive attributes of stereotypes are underestimated and the negative attributes overestimated.

The limited variation in perceptions of accounting and accountants between the recipients of accounting information, people who have had no contact with accountants and accountants themselves, as identified in chapter nine, would suggest that work-related contact with accountants as an intervention strategy is unlikely to be successful in changing their perceptions. This conclusion supports claims by Allport (1954) that contact will not automatically inform understanding and improve relations between groups, and could even increase prejudice and stereotyping. While work-related contact did inform this group's perceptions of accounting and accountants, this only resulted in the participants overgeneralising the resulting single exemplar to represent their understanding of accounting. They developed an incomplete and therefore inaccurate perception of accounting and accountants.

Despite this finding, work-related contact with accountants did appear to influence significantly how and why participants' perceptions were formed.

10.2.2 How and Why the Perceptions Were Formed

This section summarises the mechanisms that have contributed to the formation of participant perceptions of accounting and accountants and hence provides a response to RQ2: How and why have these perceptions been formed?

Contact specifically influenced the perception formation mechanism for the recipients of accounting information by creating stimuli that were activated when accounting was discussed. The stimuli were influenced by the nature and extent of the participant's dependency on accountants. Participants with a dependency on accountants generally viewed the work of accountants more positively. Participants who had no established dependence on accountants had a more negative view and perceived them to be interfering and controlling. These participants' understanding of accounting was related to processes or abstract associations rather than outcomes.

For the sake of cognitive efficiency, participants who had no prior contact with accountants and so no dependence on accountants had little motivation to construct a meaningful understanding of what it is that accountants do. This group conserved mental resources by associating accounting with a single specific context, for example taxation or banking, and this understanding was generalised so that accounting was perceived as all the kinds of work undertaken in that context.

For high school student participants, the accounting curriculum appeared to have had a significant influence on their perceptions of accounting and accountants. The questionnaire results found that accounting students' perceptions were very similar across the participant group while non-accounting student participants had a notably diverse range of responses. The influence of the high school accounting curriculum appeared to be so strong among the accounting students as to repel any potential

perception influence resulting from contact with accountants or cultural mechanisms. These accounting student perceptions were focused on a single role of financial statement preparation which they overgeneralised to represent all accounting activity. The non-accounting students' perceptions, on the other hand, were even more abstract than those of participants who had no contact with accountants. This was probably because they lacked real life experiences and the motivation to develop a detailed understanding of accounting. For the sake of cognitive efficiency, they focused on an overgeneralised context with little role specificity.

Stereotypes are overdetermined in that they are influenced by multiple mechanisms. This study considered the influence of cognitive, affective, sociomotivational and cultural mechanisms in the formation of participants' perceptions of accounting and accountants. Evidence provided by participants indicates that most perceptions were based on single exemplar models that are overgeneralised to represent their understanding of accounting and accountants and had been influenced by affective, sociomotivational and cultural mechanisms. Perceptions developed from a cognitive mechanism had the capability of accommodating the multiple outcomes of accounting while the remaining mechanisms contributed to the formation of perceptions which were unrelated to outcomes and usually drawn from single exemplar models that were either process or output focused. The absence of cognitive mechanisms in the formation of these perceptions enabled participants to avoid the necessity of distinguishing between group members through the creation of sub-categories which in turn contributed to the overgeneralisation of the single exemplar model.

The repetitive nature of accounting exercises in the school curriculum appeared to be a distinctive stimulus resulting in an affective mechanism which emphasised the

negative aspects of accountants' work in the minds of high school accounting students. This possibly prompted them to conclude that accounting was dull, repetitive, monotonous and tedious. Likewise, compliance obligations became the dominant and distinctive stimulus of accounting for many of the participants who were recipients of accounting information.

The problem with perceptions that have been influenced by sociomotivational mechanisms is that they are most likely to contribute to perceptions becoming self-fulfilling. This occurs when, for example, those who were motivated to engage in a career in accounting for the financial benefits rather than the perceived enjoyment of the duties to be performed lack the required skills and capabilities to perform those duties adequately.

Cultural mechanisms including the influence of friends and/or family are perhaps the easiest to change as they often contain the least degree of specificity. The motivation to develop an understanding of accounting in this instance was influenced by a relationship with one or more people. This mechanism usually generated a single exemplar model that was based on the experience of a friend or family member and conveyed to and accepted in full by the recipient. It should be noted that while the family member or friend had developed an exemplar model that related to an outcome dependency on an accountant, the dependency did not pass with the perception to the recipient of the cultural mechanism. Media, another cultural mechanism influence, appeared in this study to have little influence on the perceptions people have of accounting and accountants.

As outlined earlier, contact with accountants is not considered to be a reliably successful strategy for changing perceptions. One of the reasons for this is that the

roles of accountants are so diverse and varied that individuals often represent only the roles they have personally experienced. This representation limits the contexts and roles, thus conveying an incomplete description of the role of accountants in society.

10.2.3 Why Perceptions are Resistant to Change

The findings from this research have provided four insights towards a response to RQ3: Why have efforts to change these perceptions been largely unsuccessful?

First, many accountants appear to reinforce a very narrow perception of accounting. Second, the failure of professional associations and professional accounting businesses to articulate clearly the changing roles, contexts and qualifications of accountants to the wider community has resulted in the persistence of the traditional scorekeeping perception. Third, the school curriculum emphasises scorekeeping and financial accounting rather than the influences of accounting on everyday life. Fourth, many in the wider community lack the motivation to allocate additional cognitive resources to their understanding of accounting as there is no perceived benefit from doing so.

10.2.4 Intervention Strategies

This thesis proposes four interventions in an effort to change the perceptions people have of accounting and accountants and hence provides a response to RQ4: Which strategies might be effective in changing these perceptions?

The recommended interventions include: increasing client confidence in accountants, promoting the role and context diversity of accounting and accountants, developing within the wider community the motivation to create a more comprehensive perception of accounting and accountants, and revising the high school accounting

curriculum content and pedagogy. Concurrent with the implementation of these interventions is the challenge of dealing with affective, sociomotivational and cultural mechanisms which also influence people's perceptions.

These findings provide a wake-up call for professional accounting bodies and accounting firms in terms of how they communicate and promote the role of accountants in society to their members, clients and the wider community.

Participants who reported having contact with accountants generally appeared unaware of the different duties that accountants are trained in and qualified to perform. The first suggested intervention therefore seeks to increase client confidence in accountants by increasing client awareness of the skills and capabilities which accountants possess. It is expected that by increasing client awareness of the training and qualification requirements for accountants, clients might be persuaded that accountants do in fact understand "their business" and that accountants are qualified to perform a greater range of duties than just scorekeeping and compliance reporting.

Research participants overgeneralised from two perspectives, the first a single role and the second a single context. For example, some participants perceived accounting to be about compliance reporting while others perceived the work of bank staff to be accounting. The second suggested intervention is therefore to promote to the wider community how accounting influences everyday life and that accountants are trained and qualified to contribute to the solution of a vast range of economic problems. This will highlight the multiple roles which accountants perform and diverse contexts in which they operate while de-emphasising the sociomotivational benefits of becoming an accountant.

The third suggested intervention seeks to change perceptions among people who have had no contact with accountants. The first challenge is to convince this group that accounting information is able to provide a benefit to them in everyday life. This belief would then create an outcome dependency which would in turn enable accountants to promote how the services they provide could contribute to the achievement of personal goals.

Acceptance of an outcome dependency motivates individuals to add specificity to their categorisation processes and hence create sub-categories that reduce the extent of overgeneralisation. When accounting is defined in terms of outputs which are aligned with outcome achievement, individuals are provided with ready-made categories (the outcomes) and when dependency is established, they are further motivated to create lower level sub-categories of outputs for each category. This intervention would aid in shifting the focus away from repetitive, process focused work and more towards analytical and creative activities.

As explained above, initial categorisation is the default option and people go beyond it to attend to the target's individuating attributes only when they have the capacity and motivation to do so. However, capacity and motivation do not automatically guarantee individuation and may result in reconfirmation of categories, the formation of subcategories or the re-categorisation of groups. Therefore it is possible that attempts to change the wider community's perceptions of accounting and accountants may still perpetuate the stereotype.

This finding should act as a warning to firms and professional organisations in terms of the extent to which they promote to potential recruits the rewards from the work undertaken rather than the nature of the work itself.

It would appear that due to the influence of the high school curriculum, interventions to change high school accounting students' perceptions of accounting and accountants would not be successful until this curriculum is revised - accounting students perceived accounting to be cut and dried, dull, tedious and monotonous. This revision would require a revision of both curriculum content and pedagogy. Curriculum content should be expanded to embrace the wider meaning conveyed by the AAA definition of accounting and considered in the context of everyday life.

These interventions would include reducing the emphasis on the *process* focus of financial statements preparation and the subsequent completion of repetitive exercises. Instead, the content would be delivered in a context-based learning framework as advocated by Teixeira (2002) and further discussed in chapter nine, using case studies which simulate everyday life. The benefit of this approach would be in enabling students to comprehend more fully the multiple contexts in which accounting is utilised. It would at the same time highlight the different uses of accounting information and so the different roles that accountants may perform.

10.3   Contributions

The aim of this study was to make a contribution to the knowledge, theory and practice of people's perceptions of accounting and accountants. This section summarises the contribution of this thesis to those aims.

This study makes a contribution to knowledge in four distinct ways.

1. It does so through the application of social psychology stereotyping theory to perceptions of accounting and accountants. The findings are consistent with claims by Mackie, Hamilton, Susskind and Rosselli (1996) in other contexts that stereotypical perceptions are overdetermined and that it is the cultural, affective and sociomotivational mechanisms which have a limiting effect on people's perceptions of accounting and accountants. The motivations for the formation of these perceptions are identified.

2. The findings confirm that people categorise information on a need-to-know basis, i.e. there needs to be a pre-existing motive to categorise. Where there is no need-to-know, the level of generalisation is high. This situation may be contrasted with those who develop a perception which is based on an exemplar model related to an outcome dependency and which contains greater specificity.

3. The findings suggest that accountants (the stereotype targets) themselves may influence and contribute to the perceptions of accounting and accountants. This finding is consistent with similar claims by Eberhardt and Fiske (1996), and suggests that perhaps accountants themselves are unaware of the vast range of roles and contexts in which they operate and might be poor ambassadors for themselves and their work. This finding suggests that there is likely to be an element of truth in claims by Hazell (1998) that accountants are not sure of what it is that accountants do.

4. The study finds that contact with accountants had a limited influence on people's perceptions of accounting and accountants, confirming Allport's

(1954) claims that the contact hypothesis requires the right conditions to be effective.

This knowledge is essentially new in the accounting context as previous studies have focused on the perceptions themselves rather than how and why they are formed.

This study also makes a contribution to theory in terms of analytical method and by way of a theoretical framework.

1. The contribution to analytical method is demonstrated by showing how perception data collected through a framework which utilised the researcher's category labels produced different findings from the data collected through interview which enabled the participant to define their own category labels. This latter approach is more inductive and is deemed a more fruitful basis on which to draw theoretical insights.

2. The study developed a theoretical framework for analysing how individuals perceive accounting and accountants. This framework, which is illustrated in figure 9.1 on page 184, classifies perceptions of accounting through a two dimensional matrix by context and role and within each category by level of specificity. The quadrant in which the perception exists provides insights as to the limitations of the perceptions held and hence provides a basis for developing interventions to change people's perceptions of accounting and accountants.

The study makes a contribution to practice through three suggested interventions for changing people's perceptions of accounting and accountants. Changes are suggested:

1. in the way accounting organisations promote the role of accounting and accountants to wider society;

2. in how accountants communicate their role to individuals; and

3. to the high school accounting curriculum as detailed in the previous section.

The researcher has been invited to share some of the findings from this study with two professional accounting bodies in Australia and New Zealand and has been interviewed on his findings by the editor of the *Chartered Accountants Journal*. There are plans to continue this dialogue on a wider scale and to communicate the findings and suggested interventions through professional accounting journals. The researcher also plans to liase with the New Zealand Institute of Chartered Accountants and the New Zealand Commerce and Economics Teachers Association in order to explore opportunities to consider the influences of accounting on everyday life in the high school accounting curriculum. Although some of these practical contributions remain to be realised, it is considered that validation of the thesis work through examination and the journal review process will further enhance the potential for such contributions to be made.

10.4   Limitations and Opportunities

This section outlines the limitations of the research undertaken and the consequences of these limitations on the conclusions that may be drawn from the findings. In addition, opportunities for further investigation are identified.

The major limitation is the inability to generalise from the findings due to the small number of participants in this study. While only sixty-eight participants were involved, a degree of data saturation was found within each of the four major groups

of participants studied. However, the diversity of perceptions found could not necessarily be said to be the same for the population in general. These findings are further limited by the absence of a contextual investigation that provides an in-depth analysis of the information about accounting and accountants that is communicated by the profession to accountants and the wider community. The study would similarly have benefited from a more in-depth analysis of the high school accounting curriculum.

Despite these limitations, the findings are consistent with social identity and power and interdependency theories, thus providing empirical support for the theories and internal validity of the findings. Moreover, the researcher believes that saturation was achieved as no single participant provided a uniquely different response and this further contributes to data reliability and validity.

The findings in this qualitative study did however enable the researcher to provide a detailed analysis of individual level responses that in turn directly aided the development of a framework for analysing people's perceptions of accounting and accountants. This framework could be used to design data collection techniques for subsequent quantitative studies. In addition, the findings provide a basis for evaluating the success of change strategies utilising experimental methods in subsequent projects.

These limitations do create a number of research opportunities. One obvious opportunity is to extend this study to more participants and into other localities. Another is to apply culture and gender filters. A further opportunity exists to analyse participant responses within their context. For example, high school student responses could be analysed within the context of the high school accounting

curriculum, non-accountant responses could be analysed within the context of the profession's promotional material and accountants' responses might be analysed in the context of communication to them by their professional accounting bodies.

Further research of this nature could lead to a better understanding of the effectiveness of interventions that can be utilised when seeking to change people's perceptions of accounting and accountants.

10.5   Conclusion

This investigation commenced with a concern that the general public has inaccurate and negative perceptions of accounting and accountants. This concern arose because of a potential consequence for the profession, i.e. the profession may not be attracting those people with the appropriate skills and capabilities required of accountants in the twenty-first century. The findings from this study highlighted a further consequence, namely that the services of accountants could be under-utilised as the public generally fails to comprehend fully how an accountant might benefit them.

While there has been considerable research undertaken to describe the perceptions people have of accounting and accountants, little has been devoted to understanding how and why these perceptions have been formed. The researcher has not discovered any research that applies social psychology theory to explain how these perceptions may be changed. The results of this research confirm the concerns and consequent problems that motivated this investigation. They provide a theoretically informed, empirical basis for publications both academic and professional, as well as encouragement for the researcher to collaborate with others in the accounting profession to address this concern.

Appendix 1: "Pass the tissues: accountants feel unloved"

The following article featured in the National Business Review.

NBR Staff | Wednesday December 3 2008 - 10:15am

"If you want to make an accountant feel good this Christmas, give them a hug and tell them you understand."

That's the benevolent advice of a PR release about a survey that asks finance professionals what they think of themselves and, tellingly, what they think others think about them.

It turns out that New Zealand accountants are poor, misunderstood creatures that just need a bit of judicious PR work to improve their unflattering public image.

Somebody fetch a bucket.

The results of the Robert Half International 2008 Financial Directions Survey show that while New Zealand accountants have positive opinions of themselves, they are at least dimly aware that not everyone holds them in such high regard.

Only 9% think they and their colleagues are boring, but perhaps having friends and family dozing off during their conversations has told them otherwise; 39% think other people find them boring.

While 25% think others perceive them as rich, only 3% actually feel rich.

However, they think the public are right about one thing: 3% think accountants are one-dimensional, and 3% think the public agree.

"There is still this view out there of accountants as introverted bean-counters, who spend all their time dealing with numbers and seldom talking to people," Robert Half senior manager Megan Alexander says.

Couldn't have said it better myself.

"But the reality is that accounting and finance now covers a wide diversity of roles, which goes from the traditional 'bean-counter' all the way through to financial investigation, business analysis and planning and company leadership."

But amidst all the hubris, an interesting factual nugget emerges.

Only half of accountants think accountants are trustworthy, and only 24% think the general public see them as anything other than vultures with briefcases.

While we're on the topic of trust, let's look at a group of professionals with a real excuse to pull out the Kleenex.

They work just as hard as accountants but for a fraction of the money, they are forced to uphold strict standards of accuracy and integrity yet rank just above psychics, car salesmen and politicians at the bottom of trust surveys, and they have to endure angry story subjects, obstructive PR agents and breathless cliché-ridden post-match interviews on an almost daily basis.

This Christmas, forget about accountants. Hug a journalist instead.

Appendix 2:   Questionnaire

Perceptions of Accounting Questionnaire

There are 36 pairs of words below. Think of them as opposites. Consider each pair and select the term which you feel best describes the work performed by an accountant.

Please use the 5 point scale between the words to express the strength of your opinion in that particular direction.

Boring	1	2	3	4	5	Interesting
Creative Solutions	1	2	3	4	5	Cut and Dried (fixed)
Repetition	1	2	3	4	5	Variety
New Ideas	1	2	3	4	5	Established Rules
Challenging	1	2	3	4	5	Easy
Dull	1	2	3	4	5	Exciting
Flexible	1	2	3	4	5	Structured
Solitary	1	2	3	4	5	Interaction with others
Conformity	1	2	3	4	5	Originality
Dynamic	1	2	3	4	5	Stable
Procedural	1	2	3	4	5	New Solutions
Extrovert	1	2	3	4	5	Introvert
Conceptual	1	2	3	4	5	Analytical
Innovative	1	2	3	4	5	Compliance
Intuitive	1	2	3	4	5	Facts

Ambiguous	1	2	3	4	5	Certainty
Planned	1	2	3	4	5	Spontaneous
People-oriented	1	2	3	4	5	Number-oriented
Practical	1	2	3	4	5	Theoretical
Tedious	1	2	3	4	5	Absorbing
Fascinating	1	2	3	4	5	Monotonous
Abstract	1	2	3	4	5	Concrete
Effectiveness	1	2	3	4	5	Efficiency
Imagination	1	2	3	4	5	Logic
Thorough	1	2	3	4	5	Superficial
Unpredictable	1	2	3	4	5	Routine
Details	1	2	3	4	5	Overview
Precise	1	2	3	4	5	Imprecise
Alternative Views	1	2	3	4	5	Uniform Standards
Changing	1	2	3	4	5	Fixed
Methodical	1	2	3	4	5	Novelty
Record-keeping	1	2	3	4	5	Decision-Making
Benefits Society	1	2	3	4	5	Profit-driven
Prestigious	1	2	3	4	5	Ordinary
Adaptable	1	2	3	4	5	Inflexible
Mathematical	1	2	3	4	5	Verbal

First Name _____

Thank you for the time you have taken to answer this questionnaire.

Appendix 3: Interview Questions for Accountants

1. Please describe in general terms what accountants do.

2. Please describe what work you do as an accountant.

3. When did you make the decision to become an accountant?

4. What influenced that decision?

5. With the benefit of hindsight, how valid were those influences/perceptions?

    i. Has the job lived up to original expectations?

6. If you were making a career choice decision now, would you choose accounting?

    i. Why/Why not?

7. Why did you leave accounting work?[8]

    i. Would you consider returning to accounting work?

8. How would you describe the role of an accountant?

    i. Do you think this is how it is perceived by people who are not accountants?

    ii. Why/Why not?

9. How do you think accountants are perceived by others, why?

10. What slang (or derogatory) terms or nicknames have you heard used to describe accountants or the work they do?

    i.   What does each mean to you?

    ii. Why do you think they are used?

    iii. Do you use these terms?

11. What is the worst part of being an accountant?

12. What is the best part of the job of an accountant?

Thank you for your time.

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[8] For accountants not currently undertaking accounting duties.

Appendix 4: Interview Questions for Users of Accountants' Services

1. Please describe the services accountants provide for you.

2. Are you satisfied with those services?

    i. Why/Why not?

3. Do you think that accountants perform any other services in addition to those mentioned above?

    i. How did you come to know about these services?

4. Do you think there are any special skills and or capabilities required to be an accountant?

5. Have you ever considered a career in accounting?

    i. Why/Why not?

6. Do you think accountants benefit society?

    i. How/Why/Why not?

7. Have you ever heard of any slang or derogatory terms or nicknames used to describe accountants or the work accountants do?

    i. What are these names?

    ii. What do you think they mean?

    iii. Why do you think they evolved?

8. What do you think is the worst part of an accountant's job?

9. What do you think is the best part of an accountant's job?

Thank you for your time.

Appendix 5: Interview Questions for People Who Have Not Known an Accountant or Received Accounting Services

1. Please describe the work that you think accountants do.

    i. Why do you think this?

2. Have you ever considered a career in accounting?

    i. Why/Why not?

3. Do you think accounting as a career is well regarded?

    i. Why/Why not?

4. Do you think there are any special skills and or capabilities required to be an accountant?

    i. What are they?

5. Do you think accountants benefit society?

    i. How/Why/Why not?

6. Have you heard any slang or derogatory names used to describe accountants or the work accountants do?

    i. What are these names?

    ii. What do you think they mean?

    iii. Where do you think these names might have come from?

7. What do you think is the worst part of an accountant's job?

8. What do you think is the best part of an accountant's job?

Thank you for your time.

Appendix 6: Focus Group Questions for Year 13 High School Students

1. Please describe the work you think accountants do.

    i.   Why do you think this?

2. Do you know any accountants?

    i.   What are they like?

3. Would you consider a career in accounting?

    i.   Why/Why not?

4. Do you think accounting as a career is well regarded?

    i.   Why/Why not?

5. Do you think there are any special skills and or capabilities required to be an accountant?

    i.   What are they?

6. Do you think accountants benefit society?

    i.   How?/Why?/Why not?

7. Have you heard any slang (or derogatory) terms or nicknames used to describe accountants or the work they do?

    i.   What are these names?

    ii. What do you think they mean?

    iii. Where do you think these names might have come from?

8. What do you think is the worst part of an accountant's job?

9. What do you think is the best part of an accountant's job?

Thank you for your time.

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