The persistent accounting stereotype: Why is it so resistant to change?

Abstract

Research suggests that not only are perceptions of accounting and accountants very negative, but that they may also be inaccurate and difficult to change. There is growing concern that these perceptions are discouraging individuals with the required skills and capabilities from entering the accounting profession and that these perceptions may lead to reduced levels of engagement with the public.

Stereotype theory suggests that strategies for changing perceptions are dependent on how and why the perceptions are formed. This study through interviews and focus groups, identifies participant perceptions of accounting and discoveres how and why they were formed. The application of stereotype theory to these findings has assisted, in explaining why the perceptions people have of accounting and accountants have been so resistant to change and in identifying suitable intervention strategies.

Keywords: perceptions, stereotypes, accounting, interventions

Introduction

The changing role of accountants and the misinformation and 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; Parker, 2001). To date, attempts to change these perceptions have been unsuccessful (The Pathways Commission, 2012) and a likely consequence is that these stereotypical perceptions could become self-filling (Friedman & Lyne, 2001). That the profession may fail to attract people with the necessary skills and capabilities to meet the challenging and ever changing roles expected of accountants in the 21st century, and the lack of public awareness of these changing roles provides the motivation for this study.

Social psychology stereotype theory suggests perceptions are difficult to change as they are over-determined, and that to successfully change perceptions one must first understand how and why they are formed (Mackie, Hamilton, Susskind, & Rosselli, 1996). This study attempts to make connections between accounting and the social psychology theory of stereotyping in explaining why the accounting stereotype is so resistant to change. It seeks to do so by first describing perceptions of accounting and accountants, second by ascertaining what influenced the formation of these perceptions and, third identifying the mechanism for their formation.

The paper is organised as follows. First the general literature on perceptions of accounting is reviewed, followed by the literature on stereotype theory, which is drawn mostly from social psychology. The research design is explained, ahead of findings being reported from the participant interviews and focus groups. Why these

perceptions are so resistant to change is then discussed, and the paper concludes with suggested interventions.

Background

Negative perceptions of accounting and accountants originate with claims by Stacey (1958, p. 103) that the image of the accountant as portrayed in novels, poetry and drama "is not a very flattering one ..". Bougen (1994) claims that the enduring negative perception is due to the complexity of the accountant's image which is derived from the interdependency between accounting and bookkeeping and the blurring of personal characteristics and the accounting task itself. Despite the role of the accountant having undergone significant transformation (Albrecht & Sack, 2000; Hopwood, 1994; Parker, 2001) these perceptions appear to have changed little (The Pathways Commission, 2012).

The lack of readily available information on the actual duties performed by accountants ensures that accounting remains a mystery to many (The Pathways Commission, 2012). Brass (2004) argues that accountants are to blame for the misconceptions as they have never attempted to correct the 'scorekeeping' image which is widely held. While the professional press has not been slow to suggest interventions or strategies to change persistently negative perceptions, few of these interventions have been evaluated.

Stereotype Theory

To understand how occupational groups, such as accountants, are perceived, it is first useful to understand how perceptions develop and under what influences. The cognitive process of forming perceptions about groups of people usually involves the assignment of labels to groups. These labels are called stereotypes. Stereotypes are

concerned with how we categorise events and store data about these events for subsequent use. While stereotypes are "pictures" formed by individuals, their consequences are more significant when they are consensually shared as they "affect entire groups of people in a common way" (Stangor & Schaller, 1996, p. 4). Stereotypes arise from, and are maintained by, the way we think and feel - and they influence interactions and relations in subsequent encounters with group members. 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).

Mackie et al. (1996, p. 42) suggest that "like most social psychological phenomena, stereotypes are over-determined", meaning that stereotypes develop from multiple processes. These authors suggest that the content and organisation of stereotypes are influenced by the separate and combined influences of cognitive, affective, socio-motivational and cultural mechanisms operating in social settings which is illustrated in Figure 1.
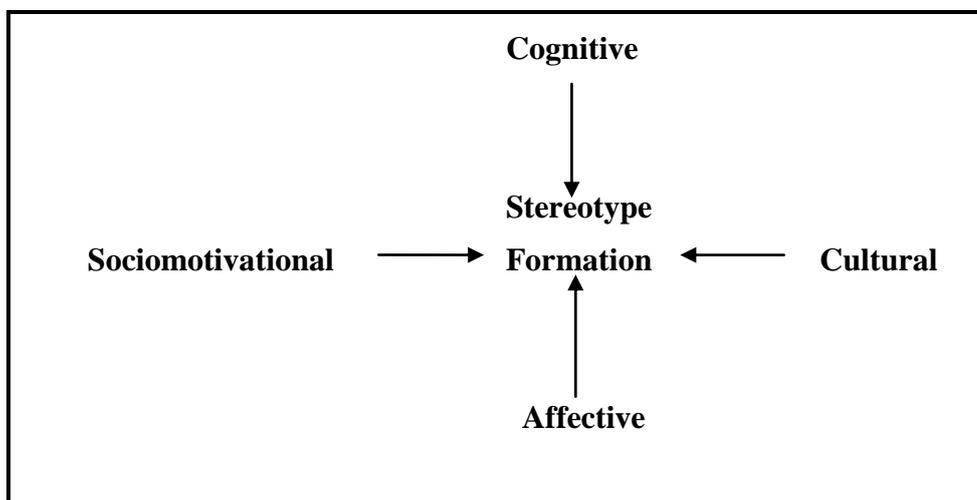
Figure 1: Mechanisms which influence stereotype formation

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.

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. Affective reactions may occur in response to classical conditioning of stereotype emotions or mere exposure to the subject (Mackie et al., 1996).

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.

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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).

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 (1981, 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.

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.

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.

Brewer and Miller (1988) suggest that there are three types of generalisation which interventions might seek to achieve. They are: change in attitudes towards the social category; increased complexity of inter-group 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 be an interchangeable representative of a homogeneous category. Increased complexity of inter-group 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.

The contact hypothesis suggests that increased contact with the target group will result in improved relations with that group. However Allport (1954) asserted that a number of conditions were necessary for the contact hypothesis to be successful and that contact under the wrong conditions could increase prejudice and stereotyping. This list of conditions continued to grow to the extent that it became unworkable (Pettigrew, 1986).

The Accounting Stereotype

Perceptions of accountants have been found to be an over-generalisation which derives from perceptions of accounting as a repetitive, compliance-based scorekeeping activity. In the opinions of accountants and researchers (Albrecht & Sack, 2000; The Pathways Commission, 2012), this stereotype does not reflect current-day duties of accountants. It has been argued that these perceptions of accountants have evolved at least in part from media representations (Hunt, Falgiani, & Intrieri, 2004), tension between accountants and co-workers (McHugh, Fahy, & Butler, 1998), and ignorance (Cobbs, 1976). The robustness of the accounting stereotypes are such that even significant changes in gender participation (which may be construed as positive) (Enis, 2006) and financial scandals (which may be construed as negative) (Chen, Jones, & McIntyre, 2002; Coleman, Kreuze, & Langsam, 2004) have had little impact on people's perceptions of accounting. Studies seeking to determine the cause of these perceptions have raised doubts over claims that media representations influence perceptions of accounting and accountants (Dimnik & Felton, 2006; Holt, 1994; Hunt et al., 2004). The findings of these studies do not appear to have been informed by social psychology theory. This situation is unfortunate given that Mackie et al. (1996, p. 68) claim that "an understanding of the basis of stereotype formation can contribute to an understanding of how and when the

negative consequences of stereotypes might be eliminated as well as when they might serve a positive function".

Many articles on perceptions of accounting or accountants describe the perception as a stereotype, without further elaboration. However, thirteen articles do seek to, define stereotypes (Bedeian, Mossholder, Touliatos, & Barkman, 1986; Carnegie & Napier, 2009; Cory, 1992; DeCoster & Rhode, 1971; Dimnik & Felton, 2006; Ewing, Pitt, & Murgolo-Poore, 2001; Friedman & Lyne, 2001; Imada, Fletcher, & Dalessio, 1980; Richardson, Dellaportas, Perera, & Richardson, 2015; Taylor & Dixon, 1979; Wells, 2015a, 2015b, In press), explain how and why they are formed (Cory, 1992; Dimnik & Felton, 2006; Ewing et al., 2001; Richardson et al., 2015), evaluate their accuracy (Bedeian et al., 1986; Cory, 1992; DeCoster & Rhode, 1971; Imada et al., 1980; Richardson et al., 2015) and suggest methods for changing stereotypes (Cory, 1992; Ewing et al., 2001).

The propensity of researchers to describe perceptions of accountants and accounting as stereotypes, while ignoring psychology researchers' suggestions as to possible interventions and strategies for changing stereotypes more generally, is a point of concern. However, no single study comprehensively covers all of these aspects as they relate to the accounting stereotype.

Much of the previously discussed literature favours a hypothetico-deductive mode of enquiry based on proposition-testing (Allen, 2004; Byrne & Willis, 2005; Saemann & Crooker, 1999) and, to a lesser extent, experimental methods (Marr, 1999). While perceptions of accounting and accountants is well described, how and why these perceptions are formed is not. Hopwood (1994) claim's that studies of accounting have ignored the importance of the cultural and interpretative meanings given to both accounting and accountants. This claim is further supported by Warren and Parker

(2009) who suggest that while 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 to date is incomplete in that it fails to uncover the "hidden layers of intention, construction and meaning". Together, these claims provide the justification for this study.

The aim here is therefore to provide answers to the following research questions:

RQ1. What factors that influence the formation of these perceptions?

RQ2. Why has the accounting stereotype has been so resistant to change?

Research Design

Participants

Given the assumption that people are free to construct their own understanding of accounting, 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 if so how perceptions were shared. Given that contact is considered to have an influence in the formation of stereotypes (Hewstone, 1996), distinguishing criteria for the creation of the groups relates to their contact with accountants, accounting practice and the accounting curriculum.

There were four groups involving sixty-five participants in this study: recipients of accounting services, people who have had no contact with accountants and high school students and accountants themselves. Sixteen participants were originally selected for each of the participant groups. While sixteen participants was a

manageable number, it also allowed reasonable coverage of the different types of recipients of services from different work environments. As statistical "representativeness" was not the aim of this research, "qualitative sampling" (Kuzel, 1992) was used in order to compose a structured rather than a random sample which provided for demographic diversity (Barbour & Kitzinger, 1999).

Importantly, data from sixteen participants was found to provide diversity yet also commonalities to enable the researcher to consider a degree of saturation had been achieved. In support of this claim, no single participant provided a uniquely different set of responses to the interview questions. All participants lived in Auckland, New Zealand's acknowledged business capital, and reflected something of the ethnic diversity of the city's population.

Recipients of Accounting Services

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

Participant gender and age details are summarised in table 1.

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

Table 1: Participant demographics for recipients of accounting services

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

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

Table 2: Occupational groupings for recipients of accounting services

People Who Have Had No Prior Contact With Accountants

The second group was recruited on the basis of reporting no prior contact with accountants. This study investigates 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.

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 3.

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

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

High School Students

The third group of participants were secondary school students (who, one might contend, were faced with career decisions and could well have considered a career in accounting). 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 accounting teachers 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[1]. Of the students, eight were studying accounting and eight students had not studied accounting.

Focus group meeting participants were 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.

Accountants

The reason for identifying and isolating the perception targets 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).

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 interview. This number enabled reasonable coverage of accountants

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[1] 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.

working in a variety of different environments while at the same time being manageable. 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). 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[2]. 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.

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

Table 4: Accountant participant demographics

Particular areas of interest in the interviews included first ascertaining the perceptions accountants held of themselves and the duties they performed, second what had

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[2] 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).

influenced the formation of those perceptions, and third whether their perceptions of accounting had changed since the time when they made their career choice.

Data Collection

Data collection involved focus group meetings with the high school students and individual interviews with the remaining participants. The interviews and focus group meetings were audio-recorded and transcriptions made. Notes made by the researcher during the interviews also assisted later analysis.

Data Analysis

Similarities and differences between group, sub-group and individual level responses to the interview questions were identified. The data was then recoded for extraneous commentary which, could further inform the study. The responses to the interview questions were analysed through the theoretical framework of stereotyping using a three-step structure. In the first instance, perceptions were identified and analysed according to their form, that is, how the perception is represented in memory. The second step attempted to identify the motivation for their formation while the final step identified the mechanisms that contributed to their formation.

Findings

As described above, stereotypes develop from multiple processes and 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, from 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.

Accountants Themselves

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. This 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.

Recipients of Accounting Information

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 influenced by 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

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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 has been found, however, that contact with accountants did not necessarily lead to an informed understanding and hence improved relations between the group and accountants (Wells, In press), 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).

People Who Have Had No Contact With Accountants

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

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 participants who viewed accounting negatively, 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 this group, perceptions consisted of single specific contexts and abstract roles.

High School Students

High school students who had studied accounting at school 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) claims 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 (Wells, 2015b). 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 (Wells, 2015b). 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).

Group Perception Analysis

An analysis of group perceptions in the previous section relating to the interview and focus group responses suggested that perceptions are influenced most by the contextual experience of the participant.

The perceptions of the recipients of accounting information were usually based on exemplar models relating to their individual work experience and which were activated by either a cognitive or an affective mechanism. These participants related their understanding of accounting to the specific roles of accountants within the context of their workplace.

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 relate more to the context rather than the role performed.

These findings suggest that contact with accountants and daily living experience encourages people to overgeneralise specific cultural and lived experience influences when categorising accounting activity. The effect of overgeneralising appears to create a very restrictive perception based on single exemplar models which does not reflect the diverse roles performed by accountants. It is this polarisation of views that leads to an incomplete understanding of what accounting is and what accountants do, for high school accounting students, and for people who have not had contact with accountants. From this study it has been found that some participants overgeneralised from two perspectives, the first being a single role and the second being 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. People who have had contact with accountants generally appeared unaware of the different duties

that accountants are trained to perform, and as a consequence it could be worthwhile attempting to persuade this group that accountants do understand the core business of the entity and that they possess the business management skills and capabilities to achieve outcomes that extend beyond those which the recipients of accounting information have experienced.

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 Figure 2.
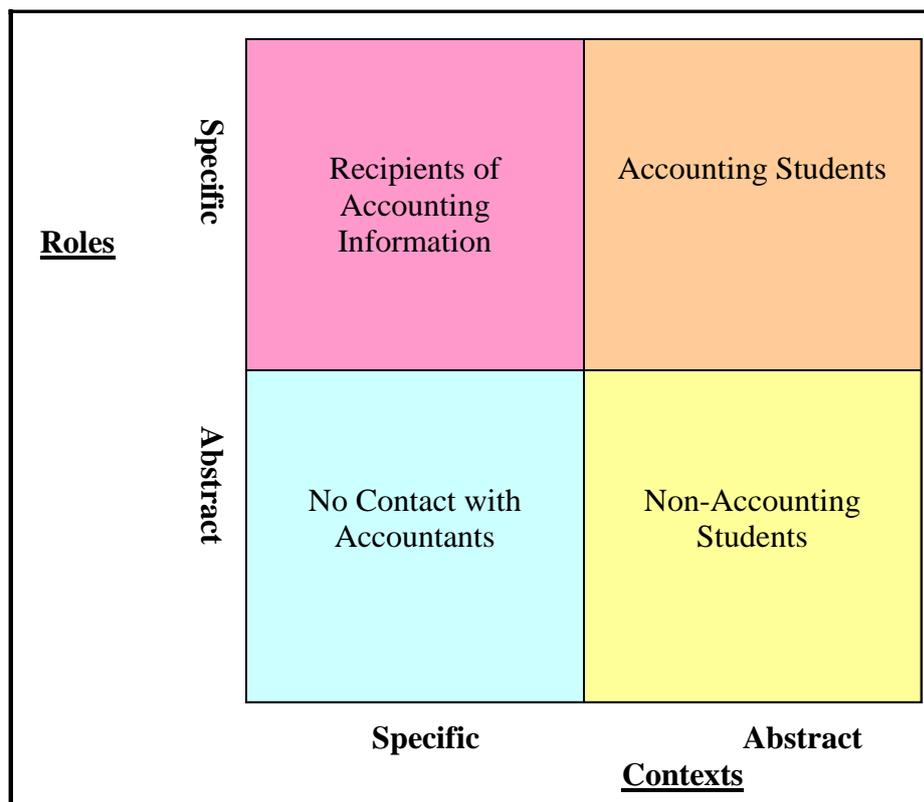
Figure 1: Role/context matrix

Discussion

Commonly Held Perceptions of Accounting and Accountants

This study 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.

Given that overgeneralisation implies "inaccuracy in perceptions of the dispersion of group members" (Ryan, Park, & Judd, 1996, p. 132), these findings confirm that the perceptions people have of accounting and accountants are inaccurate and explains why they are inaccurate.

Examples to support these findings were provided by the participants who perceived that the role of accountants was to prepare tax returns and 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).

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Contrary to media representations, most participants in this study 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 suggests 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 small variation in perceptions of accounting between the recipients of accounting information and people who have had no contact with accountants would suggest that work-related contact with accountants as an intervention strategy is unlikely to be successful in changing their perceptions. This finding supports claims by Allport (1954) that contact will not automatically inform understanding and hence improve relations between groups and could even increase prejudice and stereotyping. Despite this finding, work-related contact with accountants did appear to significantly influence how and why their participant perceptions were formed.

How and Why the Perceptions Were Formed

Specifically, contact 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. It is possible that sociomotivational mechanisms led accountants to create a dependency relating to

scorekeeping and compliance to differentiate their role from other business professionals.

Meanwhile, participants who had no established dependence on accountants had a more negative view perceiving 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 hence 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 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 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 that they generalised to represent all accounting activity. The non-accounting students' perceptions on the other hand, were even more abstract than those participants who had no contact with accountants, as they lacked real life experiences and the motivation to develop a detailed understanding of accounting and, for the sake of cognitive efficiency, focused on an overgeneralised context with little role specificity.

Perceptions developed from a cognitive mechanism have the capability of accommodating accounting's multiple outcomes while the remaining mechanisms contribute to the formation of perceptions which are unrelated to outcomes and usually draw from single exemplar models which are either process or output focused. The absence of cognitive mechanisms in the formation of these perceptions has enabled participants to avoid the necessity of distinguishing between group members through the creation of sub-categories that 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 perhaps prompting 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 recipients of accounting information participants. Talk about sociomotivation mechanisms kicking in students money not the job

The problem with perceptions that have been influenced by socio-motivational mechanisms is that they are most likely to contribute to perceptions becoming self-fulfilling. The perception becomes self-fulfilling as those who were motivated to engage in a career in accounting for the financial benefits rather than perceived enjoyment of the duties performed may lack the required skills and capabilities to adequately perform those duties.

Cultural mechanisms including the influence of friends and/or family and 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 based on the experience of a friend or family member and conveyed to and accepted in full by the recipient. It should be noted however 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. Consistent with previous research, the role of the media in influencing the perceptions people have of accounting and accountants appeared to be very limited.

Also, as outlined earlier in this section, contact with accountants was not considered to be a necessarily successful strategy for changing perceptions. One of the reasons for this conclusion is that the roles of accountants are so diverse and varied that individuals often only represent the roles the have personally experienced. This representation limits the contexts and roles thus conveying an incomplete description of the role of accountants in society.

Why the Perceptions are Resistant to Change

These findings have provided four insights into why the perceptions people have of accounting and accountants have been resistant to change. First, many accountants appear to represent a very limitede image of accounting. Second, the professional associations and professional accounting businesses have failed to clearly articulate the changing roles, contexts and qualifications of accountants to the wider community has resulted in the maintenance 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 of 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. A 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. These findings are summarised in table 5.

Cognitive Mechanism	Affective Mechanism	Sociomotivational Mechanism	Cultural Mechanism
• Accountants	• Accounting Students • Contact • Non-contact	• Accountants	• Non-accounting students • Non-contact

Table 5: Stereotype Influences

Intervention Strategies

This study proposes three interventions in an effort to change the perceptions people have of accounting and accountants. The first is in how the profession collectively promotes itself to the wider community, second how accountants individually communicate their role to people they come in contact with, and finally how the curriculum influences high school students' perceptions of accounting and accountants. The first recommendation is to change the wider communities' perceptions of accounting and accountants. As explained in the previous section initial categorisation is the default option and people only go beyond it to attend to the targets individuating attributes when they have the capacity and motivation. 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, all of which may perpetuate the continuation of the stereotype.

The first step in attempting to successfully change perceptions of what accounting is and what it is that accountants do, is to promote the contributions that accountants

make to society in terms of outcomes upon which individuals become dependent. Identification of an outcome dependency motivates an individual to add specificity to their categorisation processes and hence create sub-categories thus reducing 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 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 work creative solutions On the other hand the challenge for changing perceptions of those who have had no contact with accountants is to convince this group that accountants are able to provide a benefit for them as individuals thus providing the motivation to perceive accounting as an outcome rather than a process or output.

Developing a contact-related intervention for high school accounting students could be difficult due to the influence of the high school curriculum. As a consequence the final recommendation is to revise the high school curriculum which accounting students perceived to be *cut and dried, dull, tedious and monotonous*. It is therefore proposed that the classroom work be contextually based and hence able to be linked with accounting outputs which in turn satisfy individuals outcome expectations. Only then would student focus logically move from the repetitive scorekeeping process to the multiple roles and contexts within which accounting operates.

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) using case studies which simulate actual

business situations. The benefit of this approach is that it would enable students to more fully comprehend the multiple contexts in which accounting is utilised while also highlighting the different uses to which accounting information could be applied and hence the different roles that accountants may perform.

Conclusion

This study commenced with a concern that the public at large have inaccuratet and negative perceptions of accounting and accountants. This concern gave rise to two potential consequences for the profession. First the profession may not be attracting those people with the appropriate skills and capabilities required of accountants in the twenty-first century. The second consequence is that the services of accountants could be under-utilised as the public at large fail to fully comprehend how an accountant may assist them.

While there has been considerable research undertaken to describe the perceptions people have of accounting and accountants little research has been undertaken on how and why these perceptions have been formed and according to social psychology little understanding how these perceptions may be changed. This qualitative study sought to first identify peoples' perceptions of accounting and accountants, second to identify how and why those perceptions are formed and finally to make suggestions on how perceptions may be changed. The results of this study confirm the concern and consequential problems which motivated this investigation. They provide a theoretically informed empirical basis and encouragement for the researcher to work with the accounting profession to address this concern.

The major limitation is the inability to generalise from the findings due to the small number of participants in this study. These findings are further limited by the absence

of any contextual investigation that provides an in-depth analysis of the information about accounting and accountant which is communicated by the profession to accountants and the wider community. Likewise the study would have benefited from an in-depth analysis of the high school accounting curriculum.

Despite these limitations, the findings are consistent with social identify and power and interdependency theories, thus providing empirical support for the theories and internal validity of the findings. In addition it was believed that saturation had been achieved as no single participant provided a uniquely different response thus further contributing to data reliability and validity.

The relatively small number of participants (65) in this qualitative study did however enable 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.

These limitations do create a number of research opportunities. The most obvious is to extend this study to more participants and in other localities. The second opportunity 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 with the context of the profession's promotional material and accountants responses analysed in the context of communication to them by their professional accounting bodies.

Such further research could lead to a better understanding of the nature and effectiveness of interventions that need to be utilised when seeking to change peoples perceptions of accounting and accountants. In addition, the findings provide a basis

for evaluating the success of change strategies utilising experimental methods in subsequent projects.

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