

THE ACCOUNTANT: ACCOUNTANT STEREOTYPES AND THE EFFECTS ON STUDENTS' AND ACCOUNTING PROFESSIONALS' SELF-IMAGE

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ABSTRACT

This research aims to analyze the competencies required by the *American Institute of Certified Public Accountants* (AICPA) and build collective discourses on these competencies and the stereotypes of the accounting professionals represented in the film *The Accountant*, 2016. The data collection was done through a questionnaire prepared in *Google Docs* and made available on *Facebook* in groups aimed at students and accounting professionals. We obtained 98 valid answers and used the Discourse of the Collective Subject analysis to identify the similarities and divergences between the discourse of students and accounting professionals who watched the film. The findings suggest that both groups point to intelligence, proactivity, and ethical behavior as characteristics positively associated to the professional's profile. These characteristics are linked to the stereotype of the contemporary accountant and indicate a change in the social representation of the professional compatible with the characteristics of the character Christian Wolff, played by Ben Affleck, in the film. Among the negative characteristics is anxiety, which is recurrent in both groups. The findings put into discussion the effects of the cinematographic representation of the accountant on the self-image of students and accounting professionals, highlighting the alteration in this social representation by converging to the characteristics associated to the stereotype of the contemporary accountant.

Keywords: Self-image. Stereotypes. Competencies. Accountant. Film.

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1 INTRODUCTION

The image of the accounting professional has been stereotyped by a variety of visual and social medias, such as television programs, soap operas, series, movies, and social networks. The accountant stereotypes reinforce behaviors and characteristics, sometimes positive, sometimes negative, that can influence the perception of members of the professional class itself, that is, their self-image, as well as the perception of external members, by shaping public opinion and the way society views the accountant professional. In both cases, the stereotypes affect the behavior of these groups and can influence the profession's sustainability (Brouard, Bujaki, Durocher, & Neilson, 2016; Caglio, Cameran, & Klobas, 2019; Fernández-Polvillo & Michel Vázquez, 2018; Richardson, Dellaportas, Perera, & Richardson, 2015).

Visual media play a preponderant role in characterizing and sometimes reinforcing current stereotypes, associating verbal and nonverbal language. By highlighting characteristics of professionals and, in a way, shaping public perception, visual media contribute to establish social beliefs about the accountant's competencies, abilities, and aspects (Dimnik & Felton, 2006). In this scope, the influence of cinematography in the formation and maintenance of stereotypes stands out. Cinema is considered one of the most influential means of representation in contemporary culture due to its scope and repercussion. The films produced in a given culture are reproduced in multiple institutional environments and the form of representation of the accounting professional can, for example, influence how local students and accounting professionals absorb this characterization (Brouard *et al.*, 2016).

Different researchers have investigated the representations of the accountant in cinema and highlight different behaviors. Beard (1994) analyzed how film producers adapted the technical and serious world of accounting for the production of popular mass entertainment. Dimnik and Felton (2006) examined the image of accountants in 20th century film productions and segmented the characteristics of this professional into five stereotypes: dreamer, dark, eccentric, hero, and villain. They noted the increase in the representation of women and ethnic minorities, bringing the accountant closer to a diversified image.

The study by Felton, Dimnik, and Bay (2008) identified that the unethical behavior of the accounting professional, represented in 91 American films between 1932 and 2000, was associated to greater technical ability. This evidence confronts the traditional accountant's stereotype that demonstrated the unethical behavior as a result of less technical and operational skill. The authors suggest that the profile portrayed was associated to the frauds and accounting scandals that permeated the American context on the horizon of film disclosure. Magon and France (2018), in turn, analyze how the accountants were represented in the films released in New Zealand between 2000 and 2009. They find that accounting professionals are still portrayed with a tedious image and associated to accounting scandals and unethical behavior. It should be noted that negative characteristics are still predominant when portraying the accounting professional.

Although studies investigate the stereotype and image of the accountant in cinema, research still fails to consider how this accountant representation can specifically influence the self-image of students and accounting professionals. This research approach is based on the Social Identity Theory, which suggests that individuals experience collective identity based on their participation in groups (Tajfel, 1981). Collective or social identity tends to highlight positive aspects of groups, especially when individuals compare themselves to external agents and groups. This behavior raises the self-esteem of groups' members and strengthens the current stereotypes, that is, the way external agents view the groups under analysis. However, when the group's self-evaluation is negative, due to pejorative representations, these individuals may choose to leave these groups because they do not feel represented.

Stereotypes in the accounting profession are relevant in the construction of the social identity of individuals since the professional is predominantly loaded with negative representations (Richardson *et al.*, 2015). In this sense, the process of selecting and maintaining candidates with

desirable competencies, such as leadership, communication, or proactivity, may be compromised. Similarly, Brouard et al. (2017) suggest that investigating the self-image of accounting professionals based on the stereotypes disseminated by the visual media allows us to understand the profession's nuances that form the professional identity that is, sometimes, influenced by different agents of society and by the very image of professionals.

In this scenario, this study aims to analyze the competencies required by the *American Institute of Certified Public Accountants* (AICPA) and build collective discourses on these competencies and the stereotypes of accounting professionals represented in the film *The Accountant*. The choice for *The Accountant*, directed by Gavin O'Connor (2016), occurs due to the contemporaneity of the production and the main character being represented by the accountant *Christian Wolff*, played by *Ben Affleck*, who has characteristics linked to the traditional and contemporary stereotype, in addition to the professional competencies listed by AICPA (2016).

To identify the characteristics associated to the different accountant stereotypes, this research uses the classification made by Dimnik and Felton (2006), who condensed the accounting professional representations in the 20th century into 41 characteristics. Among the professional competencies, the AICPA (2016) guidance was followed, which listed six desirable competencies to students and accounting professionals. The data were collected online through a questionnaire made available on *Facebook*, in groups aimed at students and accounting professionals.

The research advances by identifying how the characteristics of the accountant represented in American cinematography influence the self-image of Brazilian students and accounting professionals. For this, the study elaborates the collective thinking through the Discourse of the Collective Subject (DCS) for students and accounting professionals. First-person discourse point out distinct paths among groups that highlight more positive than negative characteristics, suggesting a predominantly positive self-image. In addition, the study highlights how the social identity of students and accounting professionals can be influenced by visual media.

In addition to this introduction, the study is segmented into four other sections. Section two presents the theoretical foundation, followed by the methodological procedures. The results are then discussed, segmented by analysis group. Finally, the conclusions of the study are presented.

2 THEORETICAL REFERENCE

2.1 Accountant's stereotypes and competencies

Stereotypes refer to the traits and sets of beliefs used to simplify the complexity of characteristics and personalities attributed to certain groups (Lippmann, 1922). By condensing the characteristics of individuals, stereotyping can be considered as part of the cognitive process necessary for the limited capacity to deal with complex data, which allows one to make sense of the intense flow of information to which individuals are exposed (Dimnik & Felton, 2006). Thus, stereotypes highlight aspects considered relevant by external agents that may exaggerate by highlighting positive and/or negative characteristics.

The stereotypes of professional careers evoke feelings and instigate judgments by external members who wish to know or participate in these groups, so that they can attract or even expel these agents. According to Richardson et al. (2015), the mere fact that someone belongs to a group would be enough to manifest a judgment arising from the attributes belonging to the category.

Stereotyping and its effects on individuals are contemplated by Social Identity Theory, which analyzes how external agents interpret, interact, enter, remain, and sometimes leave these groups. In addition, it highlights how groups and their stereotypes influence the self-image of members inserted in this scenario (Caglio et al., 2019). To this end, the Theory identifies three processes of analysis, being: i) social categorization, ii) social identity and iii) social comparison (Tajfel, 1981).

The social categorization is manifested by the perception of external agents in relation to the norms and forms of conduct of these groups' members (Trepte & Loy, 2017). In this process, stereotypes are triggered by individuals when they wish to meet groups they wish to participate. Richardson et al. (2015) identify that the stereotyping of professional careers is critical in recruiting promising young people with strong leadership, communication, and public interest skills.

Social identity is associated to the identification of individuals with the characteristics of certain professions or social groups. This identity allows individuals to recognize and internalize part of the group's characteristics in order to reinforce their insertion in the category. This process is recognized as self-categorization and tends to intensify the process of stereotyping as individuals begin to highlight the common characteristics of the profession (Leaper, 2011; Trepte & Loy, 2017). The feeling of belonging to the group can even lead to the uniformity of characteristics that can be reflected in stereotypes. Social comparison is materialized by maintaining positive social identity, that is, individuals engage in inter-group comparisons to demonstrate a favorable bias toward the group they belong to and discriminate external groups (Ramasubramanian & Murphy, 2014). By adopting this behavior, individuals seek a satisfactory self-image that allows them to feel good and explains, in part, the reasons for being attracted to a certain professional career. Inter-group comparisons still imply that individuals understand the differences and similarities in personal attributes that help assess their status (Richardson et al., 2015). Therefore, Social Identity Theory suggests that if the group is not able to maintain the status expected by the individuals, part of these agents may opt out. Thus, when the profession is associated to predominantly negative characteristics, the members of these careers will not reproduce a high self-image, which, according to Richardson et al. (2015), may lead to the exit of these members and reinforce negative stereotypes.

From the process announced by the Social Identity Theory, it is pertinent to present the accountant's stereotypes. The research point out the validity of two stereotypes: the traditional accountant and the contemporary accountant. Under the traditional stereotype the image of the accountant is associated to a bookkeeper, which expresses both negative characteristics - as tedious, without hierarchical authority, boring, without creativity - and positive, coupled with honesty and trust (Richardson et al., 2015). This stereotype has as central axis the concern with small details, which induces to concentration in technical and operational activities. In this social construction, the accountant is identified as the individual capable of solving specific problems, so as to be introspective, have few friends, and sometimes be considered anti-social.

Carnegie and Napier (2010) contrast the characteristics of the traditional accountant stereotype with the contemporary stereotype. The contemporary accountant has been detached from the image of the professional who performs routine tasks to obtain analytical and critical judgment skills, which allows him to achieve executive and management functions in organizations (Friedman & Lyne, 2001). This transformation is a result of the social and institutional environment in which accountants have operated, which demands specialized and qualified knowledge. The role of this professional is associated to the improvement in the financial performance of organizations and high level consulting services (Warren & Parker, 2009).

The contemporary accountant's stereotype is attributed to positive characteristics associated to the development of competencies, such as those required by AICPA, which surround the ability to handle technologies, conduct research and present reports, work in teams and have leadership, good communication, critical and strategic thinking (Caglio et al., 2019; Carnegie & Napier, 2010; Richardson et al., 2015; Smith, 2015; Warren & Parker, 2009).

In this stereotype, (anti)ethical behavior is considered an inflexion point. The accountant's ability to create and master complex and hard-to-trace transactions both allows him to protect organizations from future misconduct by other managers and can motivate corporate corruption induced by the accountant himself. Thus, ethical behavior in the control of accounting transactions can be attributed to positive characteristics, such as acting for the public welfare, the organizations, and minimizing inappropriate conduct, or negative characteristics, when associated to the

manipulation of accounting reports, frauds, money laundering, and accounting scandals. It is observed that the set of characteristics that surround the accounting professional in this stereotype emphasize competencies and abilities without presenting physical or gender specifications, which can be an attractive point for individuals wishing to enter accounting.

From this *trade-off* between the accounting professional's traditional and contemporary stereotype, the visual media, especially cinematography, can either strengthen the current stereotype or propose new paths as to the behavior of these professionals. This option is made by the filmmaker and manifested by the characteristics of the character, either by performing operational works and living an uneventful life, or by developing situations in which the character has the capacity for leadership, communication, and pleasant interpersonal relationships (Felton et al., 2008; Tavares & Dantas, 2017; Boylan, Mastriani, & Boylan, 2018). Thus, the following topic presents some evidence found by the accountant's representation in cinematography.

2.2 Related research

Cinematography plays an important role in the reproduction of stereotypes due to its ability to highlight physical and behavioral characteristics in characters that represent professionals, such as accountants (Dimnik & Felton, 2006). The scope of films and the ability to reach individuals in different cultures also contribute to disseminate behaviors and skills that may be associated to some current stereotype without, however, representing the reality of professionals.

In this scope, research that analyze the accountant's stereotype found divergent findings regarding the cinematographic representation of this professional. Initial studies on the subject highlight the concentration of stereotyping related to the traditional accountant and the emphasis on physical characteristics that minimize the accounting professional's skills and competence (Beard, 1994; Cory, 1992). Other studies analyzing the films from the 2000's on show the insertion of personal and inter-relational skills, and, mainly, highlight the ethical conflicts to which the accountant may be subject when performing managerial and decision making functions (Dimnik & Felton, 2006; Felton et al., 2008; Moura, Pereira, Miranda, & Medeiros, 2016; Tavares & Dantas, 2017). Moreover, they suggest that the representations of physical and gender characteristics are also being altered and converging to the contemporary accountant's stereotype. Bellow, some evidence pointed out by preliminary studies are highlighted.

Cory (1992) analyzed the accountant's representation in seven films released in the United States. The research found that the characters portrayed the accountant as socially backward, insecure, male, short, middle-aged, and bald. These characteristics are associated to the traditional accountant's stereotype and converge to the centrality of the professional in operational and bureaucratic activities.

Beard (1994) reinforces these findings by analyzing the accountant's representation in 16 films between 1957 and 1990. The author points out that the accounting professional is represented as an antisocial, which performs routine and requiring low qualification operational activities. Although the study focuses on analyzing films whose accountant appears in relevant papers, stereotyping still converges to the traditional profile of the professional.

The characterization of the accounting professional seems to change after the survey of Dimnik and Felton (2006), who analyzed 121 film productions distributed in North America in the 20th century. The authors have found that the stereotype of the accountant has become richer and more complex than that reproduced by the films at the beginning of the century and suggest a modification in the way movies represent the accountant by incorporating current nuances into the professional's contemporary profile.

Similar evidence is pointed out by Felton et al. (2008), who analyze the ethical behavior tied to accountants in 91 films distributed in the United States between 1932 and 2000. By centralizing the analysis on ethical behavior, the authors suggest that the accountant has more autonomy and technical knowledge to perform the tasks, which may be associated to the professional's contemporary stereotype. The study reveals that accountants were designed as

unethical in the performance of their functions, and this conduct was associated to the professional considered competent, serious, and with high technical ability. The result announces the construction of a symbolic facade of the accountant as competent and suitable for society, but in the performance of his duties the professional adopts unethical attitudes that include frauds, accounting maneuvers, and embezzlement. In this way, the unethical behavior is in force in the accountant's representation in the investigated films.

Moura et al. (2016) analyzed exclusively the representation of the accountant in the films *The Untouchables*, of 1987, *Schindler's List*, of 1993, and *RocknRolla*, of 2008. They found that the positive characteristics of the accounting professional are highlighted in the movies and that the characters are tangent to heroes and villains, even though they are not the main characters. They also highlight the accountant's representation by a female character in *RocknRolla*, which may suggest a paradigm shift in the untying of gender, predominantly male.

Tavares and Dantas (2017) analyze the image of the accountant reproduced in the 21st century films and point out that the characters were portrayed in a positive way and achieved greater space in the productions, including being protagonists - as in the film *The Accountant*. The change in the characterization of the professional still encourages the identification of public opinion and society on how accountants behave (Tavares & Dantas, 2017). Similarly, it can induce changes in the self-image of students and accounting professionals, and also raise the self-esteem of these agents. Consequently, positive social identity, as established in the Social Identity Theory, tends to be elevated.

It is noted that film productions have promoted changes in the social representation of the accounting professional starting from the traditional stereotype and converging to the contemporary stereotype. This change in the way of portraying the accountant incorporates professional competencies and abilities that sometimes go beyond the physical characteristics that were previously emphasized. Research, however, does not analyze how accountant characters can influence the social identification of students and accounting professionals. In addition to this literature, this research aims to contribute to the debate on the influence of the accountant's stereotype on the self-image of students and accounting professionals.

3 METHODOLOGICAL PROCEDURES

The population investigated consists of students and accounting professionals who watched the film *The Accountant*, directed by Gavin O'Connor and released in Brazil on October 20, 2016. The choice of this film is due to the fact that previous films about the accounting professional have already deserved attention in research on stereotypes and self-image (Boylan et al., 2018; Caglio et al., 2019; Dimnik & Felton, 2006; Felton et al., 2008; Magon & France, 2018; Tavares & Dantas, 2017). The film has as protagonist the accountant Christian Wolff, played by Ben Affleck, which has characteristics linked to the traditional and the contemporary stereotype of the accountant, and gives the character professional competencies listed by the AICPA. In this way, research allows investigating to what extent these characteristics are reflected in the self-image of Brazilian students and accounting professionals.

To this end, data collection was conducted online through a questionnaire developed on the *Google Docs* platform and made available on Facebook, in groups aimed at students and accounting professionals, from October 25, 2016 to January 15, 2017. The data collection tool was segregated into four blocks. Block I corresponded to the presentation of the research objective and the informed consent form identification.

Block II presented the representative characteristics associated to stereotypes and competencies, and respondents were asked to identify five of these characteristics or competencies that would be associated to their self-image as a student or accounting professional. The representative characteristics are associated to the study by Dimnik and Felton (2006) in which they identify 40 characteristics that make up the traditional and contemporary stereotypes of

accountants, ranging from physical attributes to behavioral aspects. The competencies, in turn, were listed by AICPA (2016) as necessary for students and accounting professionals, regardless of the career they choose in the public or private environment. These competencies surround technical and relational skills, being represented by 8 items. Table 1 summarizes the representative characteristics of the stereotypes and the competencies attributed to students and accounting professionals.

Table 1
Stereotypes and competencies of students and accounting professionals

Panel A: Accountant stereotypes portrayed by cinematography		Source
Ambitious	Popular	(Dimnik & Felton, 2006)
Anxious	Has good oratory	
Updated with fashion	Has professional certification	
Good sense of humor	Has a love relationship	
Kind	Practices physical activity	
Civilized	Practical	
Brave	Proactive	
Tall	Rich	
Bald	Wise	
Fat	Sentimental	
Entrepreneur	Sexy	
Ethical	Honest	
Happy	Sophisticated	
Physically attractive	Lucky	
Greedy	Team player	
Skilled	Hardworking	
Hygienic	Wears glasses	
Intelligent	Wears colorful clothes	
Optimistic	Uses electronic devices	
Powerful	Wears a formal suit	
Panel B: Competences attributed to accountants		Source
Ability to report		(AICPA, 2016)
Report development capability		
Ability to research and compare companies		
Problem solving and decision-making capacity		
Technology handling capabilities		
Communication		
Project Management		
Leadership		

Source: Adapted from Dimnik and Felton (2006) and AICPA (2016).

Block III was dedicated to characterizing the respondents, and in Block IV there was a check of whether the participants watched the film - since this was a limiting factor of the research sample. In this scope, three questions were applied about: i) the name of the company in which the accountant worked, ii) the syndrome and iii) the obsessive-compulsive disorder associated to the character.

The study obtained 105 respondents. However, seven questionnaires were assigned to students (2 questionnaires) and professionals (5 questionnaires) who were not active in the accounting area, and therefore were discarded from the analysis. The other questionnaires were validated, since they corresponded to students or accounting professionals, and the respondents watched the movie *The Accountant* as checked in Block IV. Thus, the final sample consisted of 98 respondents who are presented in Table 2.

Table 2
Sample composition

Respondents	Quantity	%	Groups	%
Undergraduate Students	40	40.82	56	57.14
Graduate Students	16	16.33		
Accounting professionals	12	12.24	42	42.86
Accounting Professors	30	30.61		
Total	98	100.00	98	100.00

Source: research data.

Note. %: corresponds to the representative percentage of each category over the total of items.

To analyze the self-image of students and accounting professionals, respondents were asked to analyze themselves, search for mental filters of the film's protagonist and accountant, Christian Wolff, and list five characteristics or competencies that would be associated to their profile. These characteristics should be listed, by the research participants, based on the representative characteristics of the stereotypes and competencies presented in Block II and summarized in Table 1. The responses resulted in 417 observations that were analyzed according to the Discourse of the Collective Subject proposed by Lefevre and Lefevre (2006). The DCS aims to identify the similarity between opinions and individual statements in order to elaborate a collective thought, as if the collectivity were the issuer of the discourse (Lefevre & Lefevre, 2006). Thus, it was identified how students and accounting professionals visualize themselves regarding the stereotypes and competencies of the accountant, having as stimulus the movie *The Accountant*.

The procedure proposed by Alvântara and Vesce (2008) was applied through the three operators to elaborate the collective discourse: i) key expressions and central ideas; ii) anchorages; and iii) the discourse of the collective subject itself. Initially, the literal reading and transcription of the characteristics pointed out by the respondents was performed. This stage corresponds to the identification of the key expressions and main ideas that made it possible to distinguish the senses from the answers and is characterized as a discriminating and classifying function. Thus, the characteristics and competencies were segmented between positive and negative aspects, as classified by Richardson et al. (2015). These authors reviewed the American studies that analyzed the accountant's stereotype and compiled the representative characteristics of this professional between positive and negative, according to the traditional profile. To this end, Richardson et al. (2015) developed a conceptual framework that allowed segmenting the characteristics listed by respondents of this survey between positive and negative.

In the second stage, the characteristics listed by the respondents were classified, in descending order of frequency, among the group of students and accounting professionals. This procedure corresponds to the anchoring of synthetic expressions that describe the ideologies, values, and beliefs contained in individual or grouped responses. Finally, in the third stage, the collective discourse to students and accounting professionals was elaborated. For each analysis group the DCS was still elaborated based on positive and negative aspects. It is noted that among the different responses there are common elements that delineate the collective discourse and materialize the social representations of the respondents. The collective discourse was elaborated in first person in order to identify the social representations of this study's participants, with attention to the discourse's qualitative characteristics according to the segmentation of the groups.

Figure 1 summarizes the research design and identifies how the accountant's stereotypes and competencies, portrayed by Christian Wolff's character in *The Accountant*, can impact the self-image of students and accounting professionals.

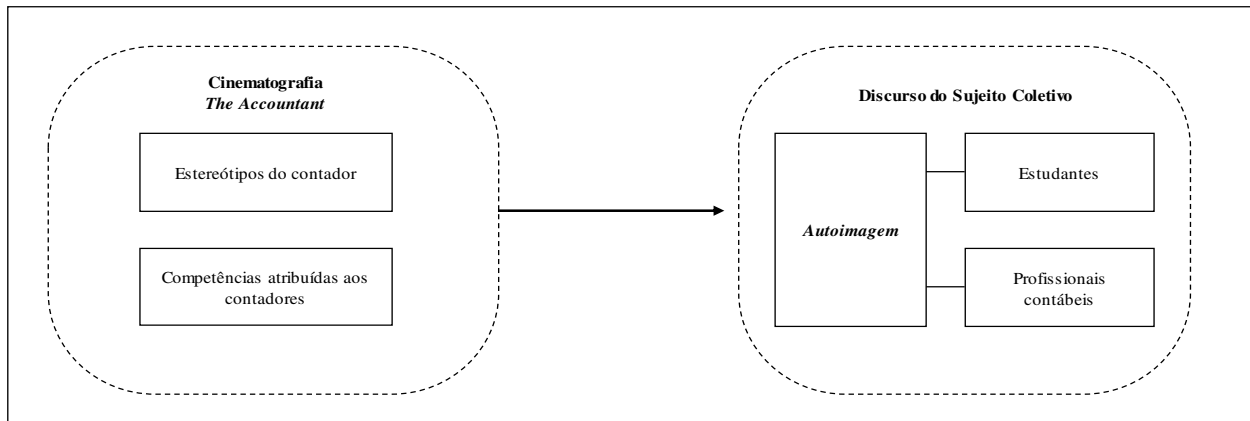


Figure 1. Research design

Source: research data.

The research design identifies the accountant's stereotypes and competencies attributed by the American cinematography of *The Accountant* and verifies whether it influences the self-image of Brazilian students and accounting professionals by using individual statements to elaborate the collective thinking through the DCS.

4 DESCRIPTION AND DATA ANALYSIS

4.1 Descriptive analysis of the accountants' characteristics and competencies

In the questionnaire applied to students and accounting professionals, they were asked to list five characteristics or competencies associated to the accountant's activities. The results were segmented between the respondents' self-declared positive and negative characteristics, as proposed by Richardson et al. (2015). Table 3 summarizes the frequency of the positive terms highlighted by the analyzed groups.

Table 3

Representative characteristics and positive competencies

Accounting Students		Fi	%	Accounting professionals		Fi	%
1	Practical	18	10,59	Intelligent	13	9,49	
2	Intelligent	16	9,41	Ethical	11	8,03	
3	Proactive	13	7,65	Proactive	11	8,03	
4	Ethical	13	7,65	Serious	9	6,57	
5	<u>Communicative</u>	11	6,47	<u>Elaborate reports</u>	9	6,57	
6	Organized	10	5,88	Practical	7	5,11	
7	Hardworking	8	4,71	Optimistic	7	5,11	
8	Ability with numbers	7	4,12	Hardworking	6	4,38	
9	Honest	7	4,12	<u>Communicative</u>	6	4,38	
10	Responsible	7	4,12	Attentive	5	3,65	
11	<u>Use of technologies</u>	6	3,53	<u>Use of technologies</u>	5	3,65	
12	<u>Leader</u>	6	3,53	Professional Certificate	4	2,92	
13	Optimistic	5	2,94	Scholar	4	2,92	
14	Serious	5	2,94	<u>Leader</u>	4	2,92	
15	Teamwork	4	2,35	Kind	3	2,19	
16	Professional Certificate	4	2,35	Teamwork	3	2,19	
17	<u>Elaborate reports</u>	4	2,35	Creative	3	2,19	
18	Zealous	4	2,35	Organized	3	2,19	
19	Ambitious	3	1,76	<u>Project Management</u>	3	2,19	
20	Good sense of humor	3	1,76	Skilled	3	2,19	
21	Scholar	3	1,76	Determined	3	2,19	
22	Critical	3	1,76	Updated	2	1,46	
23	Attentive	3	1,76	Calm	2	1,46	
24	Formal	2	1,18	Formal	2	1,46	

25	<u>Problem solving capacity</u>	2	1,18	Responsible	2	1,46
26	Calm	1	0,59	Critical	2	1,46
27	Conservative	1	0,59	Executes tasks	2	1,46
28	Fast	1	0,59	Nice	1	0,73
29				Humble	1	0,73
30				Moderate	1	0,73
Total		170	100,00	Total	137	100,00

Source: research data.

Note. The underlined expressions correspond to the skills listed by the respondents. Fi: represents the relative frequency. %: corresponds to the representative percentage of each word over the total of items.

Among the three most recurrent words for both groups of respondents are intelligence (2nd place among students and 1st place among professionals), ethics (4th for students and 2nd for professionals), and proactive (3rd for students and professionals). The expression intelligence is inherent to both the traditional accountant's stereotype - by being meticulous in performing specific and operational functions - and the contemporary accountant's stereotype - by reaching high levels in organizations due to specialized and qualified knowledge.

The ethical expression is pointed out by Richardson et al. (2015) as a driver of the contemporary stereotype and allows both positive and negative analysis of the actions performed by the accountant. The critical judgment and specialized knowledge that allow creating or manipulating transactions that are difficult to track place the professional's ethical behavior under analysis. Thus, when choosing actions that promote corporate corruption, money laundering, or fraud, stereotypes point to negative characteristics. In contrast, the care for the public welfare and even the complaints made by accountants against attitudes of corruption tend to highlight positive aspects of this behavior.

The expression proactivity, in turn, is inherent to the contemporary stereotype, since the stereotype tied to the image of a bookkeeper tends to be introspective and focused on technical and operational activities. It should be noted that the "practical" characteristic was the most recurrent among the group of accounting students, being ranked sixth by accounting professionals. This characteristic can be associated to both stereotypes since it competes to the development of the accounting functions with efficiency and speed.

Among the skills indicated by AICPA (2016) as necessary for the accounting professional, both groups indicated five skills as associated to each profile. Of these, four characteristics were similar among the groups, in different classifications: communication, use of technologies, leadership, and ability to produce reports. While project management was recurrent only among accounting professionals, the ability to solve problems appeared only among students.

Among the group of students, communication skill was the only recurrent amid the ten words that represent them. For accounting professionals, while communication was the ninth most recurrent word, the ability to prepare reports was ranked fourth. According to AICPA (2016), communication is essential for teamwork and is linked to personal skills to provide the relationship with other groups and the ease of individual learning. Accounting reports are associated to the scope of the professional's functional competencies, covering the technical capacity to perform critical analysis, evaluate and supply data, develop, analyze, and implement accounting information, and management control systems (AICPA, 2016).

Regarding the characteristics listed with less frequency, referenced by only one respondent, one can find calm, conservatism, and speed for the group of students. Among accounting professionals, the characteristics sympathy, humility, and moderation were less referenced. Conservatism, calm, and humility are associated to the accountant's traditional stereotype and the image of the bookkeeper. Sympathy, speed, and moderation can be associated to the accountant's contemporary profile and to the creative, friendly, and funny behavior (Brouard et al., 2017; Carnegie & Napier, 2010; Richardson et al., 2015).

From the characteristics referenced by the respondents, those that highlight negative aspects were also segregated, as shown in Table 4.

Table 4
Representative characteristics and negative competencies

Accounting Students			Accounting professionals		
	Fi	%		Fi	%
1 Anxious	10	43,48	Anxious	3	30,00
2 <i>Nerd</i>	2	8,70	Disappointed	1	10,00
3 No social life	2	8,70	Hard time to work in a team	1	10,00
4 Shy	2	8,70	Loose	1	10,00
5 Antisocial	1	4,35	Greedy	1	10,00
6 Old-fashioned	1	4,35	Poor communication	1	10,00
7 Hard time to speak in public	1	4,35	Unsociable	1	10,00
8 Greedy	1	4,35	Works individually	1	10,00
9 Reserved	1	4,35			
10 Hard time to work in a team	1	4,35			
11 Works individually	1	4,35			
Total	23	100,00	Total	10	100,00

Source: research data.

Note. Fi: represents the relative frequency. %: corresponds to the representative percentage of each word over the total of items.

Both students and accounting professionals have declared themselves anxious, therefore, anxiety was classified as a negative characteristic for the profession's development (Caglio et al., 2019; Richardson et al., 2015). For the students, the feeling of anxiety was self-declared by 10 respondents, while among professionals 3 did so. The influence of this characteristic in the performance of the student's activities, mainly by the association to other characteristics, such as no social life, shy, and antisocial, is attentive. These attributes deviate from the expected behavior of the contemporary accountant, which allows us to question the causes of anxiety and its reflection on academic and professional performance (Buonocore, Gennaro, Russo, & Salvatore, 2020).

The absence of communication skills, referred to by students as hard time to speak in public, and by professionals as poor communication, was present in only one respondent in each of the situations. It should be noted that this characteristic is pointed out by AICPA (2016) as fundamental to the accounting professional. The ability to communicate is not referenced to the accountant's traditional stereotype, since its function is focused on performing tasks. As the accountant's stereotype takes on the management and executive functions, communication and teamwork become essential (Richardson et al., 2015). In this way, the accountant's contemporary profile incorporates these attributes and shapes the new image of the professional.

4.2 Discourse of the Collective Subject's Analysis

From the subdivisions of the representative characteristics and positive and negative competencies of accountants among groups of students and accounting professionals, the DCSs were constructed. The discourses were elaborated in the first person, with a variant number of participants, in which the thought of the group starts to exist as if it were an individual discourse.

The questionnaire allowed the subjects to compare themselves with the character of the film to verify the similarity with their stereotype and skills. In this way, each subject analyzes himself/herself and searches for mental filters to verify, in the present, which stereotypes and abilities he/she possessed compared to the protagonist. Each DCS brings together different contents and arguments that make up the same opinion. Figure 2 presents the stereotypes and positive competencies for the group of accounting students (DCS1).

DCS1 - General Group Accounting Students (Positives)
By making a comparison with the film, we undergraduate and graduate students can verify that we are proactive, practical, intelligent, and ethical according to the requirements of the accounting profession , because our profession demands that we are fast and able to solve problems using technologies and have skills with numbers to elaborate reports . Our financial statements must be signed by certified professionals and to develop our role we must be leaders, communicative, and zealous in safeguarding the accounting information of an organization. We accountants must be responsible, organized, serious, conservative in the execution of our accounting activities and, at the same time, optimistic, calm, attentive, formal, and with a good sense of humor to deal with our clients. When working as a team we must always prioritize the honesty of the profession, study the activities of the area, and not stop being a critical and ambitious worker, according to day-to-day needs.

Figure 2. Collective Social Discourse of Stereotypes and Positive Competencies for Students
Source: Research data.

Note. The expressions in bold refer to the terms analyzed in discussions.

The analysis of DCS1 shows the students' perception by reflecting on the positive aspects and the conduct of the professionals, which, in the course of the problematized themes, gives consistency and cohesion to the representations of the accounting profession environment. This can be observed in the discourse's first paragraph by the announcing of the terms "solving problems using technologies" and "elaborating reports"; as well as in the last paragraph when reporting "teamwork" and "studying activities".

The discourse is adherent to AICPA (2016) by presenting the functional aspects of the professional, such as the ability to develop and present accounting reports and the ability to handle technologies. It is also evident the ethical commitment to the profession, and to the users of accounting information, by emphasizing the discourse on "ethics according to the requirements of the accounting profession" and "prioritizing the honesty of this profession". In Figure 3 the stereotypes and negative skills of the group of accounting students (DCS 2) are arranged.

DCS 2 - General Group Accounting Students (Negative)
Comparing it to film, we undergraduate and graduate students realize that we are anxious, have a hard time to speak in public and to work in a team, consequently we are perceived as antisocial, old-fashioned , reserved, and shy. For many people, we do not establish an active social life since we prioritize individual work and thus reputed to be <i>nerds</i> and greedy for money .

Figure 3. Collective Social Discourse of Stereotypes and Negative Competencies for Students
Source: research data.

Note. The expressions in bold refer to the terms analyzed in discussions.

The subjects pointed out negative aspects in relation to the accountant's traditional stereotype *versus* the modern accountant. Silva and Silva (2012) identified that the accountant's traditional stereotype is made up of the negative characteristics: shy, tedious, boring, dull, obsessed with money, pedantic, and with communication problems. The fact that the subjects analyzed by DCS present stereotypes of the traditional accountant, as evidenced by the characteristics "hard time to speak in public", "anti-social", and "old-fashioned", was noted.

In the view of the contemporary accountant, Carnegie and Napier (2010) highlight the negative attributes of accountants: to be boring, not creative, not commercial, sycophant, over flexible, opportunistic, and with character deviation. In relation to this stereotype, one observes the discourse in the sentence "greedy for money".

Figure 4 presents the stereotypes and positive competences for the group of accounting professionals (DCS 3).

DCS 3 - General Group Accounting Professionals (Positive)
Comparing with the film, we teachers and accounting professionals consider ourselves intelligent, studious, creative, and up-to-date with what the profession demands. In addition, we demonstrate to be ethical and moderate when fulfilling day-to-day tasks. When elaborating the accounting reports, we have to possess ability with the use of technologies for a good projects' management, being practical and organized according to the requirements of professional certification. In the execution of our activities, we have to be determined, kind, nice, and humble when dealing with clients or students. We are responsible for communication and leadership when fulfilling teamwork and we have to convey an image that we are formal , attentive, and serious workers in accounting , since the profession requires us to be optimistic, critical, proactive, and calm.

Figure 4. Collective Social Discourse of stereotypes and positive skills for Accounting Professionals

Source: research data.

Note. The expressions in bold refer to the terms analyzed in discussions.

The DCS analysis rescues the social representations contained in the testimonies of the respondent teachers and accounting professionals. The analysis is in line with the skills pointed out by AICPA (2016) as required to the accounting professional, guided by the ability to handle technologies, and manage projects. Among teachers and accounting professionals, the association to communication, leadership, and teamwork activities is verified.

Figure 5 provides the stereotypes and negative skills listed by accounting professionals (DCS 4).

DCS 4 - General Group Accounting Professionals (Negative)
Comparing it to the film, we teachers and accounting professionals are very anxious and relaxed, because the profession demands something we do not have. Due to our disappointment, we prefer to work in an individual way; because of our difficulty in executing activities in a team, we have little communication and, therefore, we can become greedy and unsociable .

Figure 5: Collective Social Discourse of stereotypes and negative skills for Accounting Professionals

Source: research data.

Note. The expressions in bold refer to the terms analyzed in discussions.

DCS 4 presents results similar to the discourse generated by accounting students (DCS 2), as the subjects pointed out negative aspects in relation to the accountant's traditional stereotype *versus* the modern accountant, as highlighted in DCS4.

In other terms, the DCS approach proved to be a satisfactory methodological tool, as it presented the collective or social aspects built by the subjects participating in the research on stereotypes and positive and negative skills of the accountant from the film *The Accountant*. With the DCS it was possible to verify how these groups think in relation to their real perceptions of the accountant's stereotypes and positive and negative abilities according to their coexistence or the reality of the work performed.

5 CONCLUSIONS

The research aimed to analyze the competencies required by AICPA and build collective discourses on these competencies and the stereotypes of accounting professionals represented in the film *The Accountant*. For this, a questionnaire was made available on *Facebook*, in groups aimed at the target audience of this study, so that 98 valid answers were reached. Through the segmentation of respondents between students and accounting professionals, similarity was identified between opinions when building collective discourse.

Students and accounting professionals point out intelligence, proactivity, and ethical behavior as characteristics positively associated with the accountant's profile. These characteristics are components of the contemporary accountant's stereotype and indicate a change in the professional's social representation compatible with the characteristics of the character Christian Wolff, played by Ben Affleck, in the film *The Accountant*. Among the negative characteristics, both groups highlighted the effects of anxiety in the development of professional activities. This characteristic deviates from the expected behavior of the contemporary accountant and urges us to question the causes of this anxiety and its reflection on academic and professional performance.

The work allowed the construction of a collective discourse on the accountant's stereotypes and competencies in American cinema from the perspective of Brazilian students and accounting professionals. With the results achieved, students, teachers, professionals, and regulatory agencies have at their disposal a theoretical instrument, which seeks to raise awareness about the formation of the modern accountant's professional personality, which consistently seeks to respond to the demands of the profession in the market and in society.

In the academic field, the study puts into discussion how factors outside the Brazilian context can also influence the self-image of students and accounting professionals. Furthermore, it demonstrates the efforts conducted by cinematography in assigning contemporary characteristics to the accountant in order to raise the positive aspects of this professional. Consequently, the study indicates the predominance of positive characteristics, which can reinforce the social identity of accountants in order to attract and keep students and professionals in the accounting area.

Finally, it should be noted that the research is limited to analyzing the context of the participants who watched the film *The Accountant* and expressed interest in contributing to the study. Therefore, future research can deepen this investigation and incorporate students and/or professionals from other areas into the scope of studies. Thus, it becomes possible to confront the self-image of accountants with the perception of agents external to this group, and to identify the nuances of the characteristics attributed to the accounting professional. In addition, it is recommended to investigate the Brazilian visual media productions, which approach the accounting professional, in order to identify which characteristics are predominant in the characters and understand what the effects on the self-image of students and accounting professionals are.

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