


PUBLIC PERCEPTION OF THE ACCOUNTING PROFESSIONAL THROUGH THE MOVIE “THE ACCOUNTANT”


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ABSTRACT

With the goal of understanding how the image of accountants is portrayed by the media, we analyzed elements of legitimacy proposed by Suchman (1995) and stereotypes linked to the image of the accountant found in the movie “The Accountant” (2016). The research is documentary, descriptive and qualitative. To analyze and interpret data, we used the Categorical Content Analysis proposed by Bardin (2010), and the categories were determined beforehand. It was found that the elements of legitimacy were present regarding pragmatic legitimacy in the way the accountant dresses, his involvement in criminal activities, the demonstrating of his technical capacity. Regarding moral legitimacy, there are conflicting ethical dilemmas in the actions of the accountant, a specialist in dirty money. Regarding cognitive legitimacy, he is seen as someone who pleases his clients and does not always choose the profession by affinity. Regarding stereotypes, there was a discrepancy between genders, relationship difficulty, lack of sense of humor and that the accounting professional presents accurate logical and mathematical reasoning and competence in their functions. As research contributions, therefore, we can highlight the elucidation of distortions found involving the image of accountants in empirical studies, in relation to what is portrayed by the media, by the movie under analysis, seeking to combat negative images of the profession by identifying how they arise. The accounting field benefits from this with a possible shift in the popular perception of the importance of accountants for companies, by understanding that the criminal professional, exposed in the current media, are different from the professional required by the job market.

Keywords: Theory of legitimacy. Stereotypes. Media. Image of the accountant.

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1 INTRODUCTION

The desirable, adequate, or appropriate actions of an entity, built within a system of socially constructed norms, values, beliefs, and definitions are the elements that form the generalized view of Legitimacy Theory (Suchman, 1995). Thus, individual behavior, is shaped by standards created and shared among other individuals, through individual-group and group-individual interaction (Boff, Beuren & Guerreiro, 2008).

From the standpoint of popular perception, the image of the accounting professional, is linked to numerous characteristics that may vary according to the culture in which the individual is inserted, but that are based on pre-existing stereotypes about accountants. In this sense, stereotypes are considered a simplified image of the world, understood as generalizations, used in order to create perceptions in a more understandable way than it actually is (Lippmann, 1922 apud Lopes, 2014, p. 7).

Some thinkers in the accounting field have researched how society, in general, understands the accounting professional (Dimnik & Felton, 2006; Caglio, Cameran & Klobas, 2019, Tonin et al., 2020; Rocher, Christensen & Roy, 2021). In Dimnik and Felton's (2006) research, the role of movies in the construction of these stereotypes was emphasized, as they investigated the image of narrative in film used to characterize the stereotype of accountants. According to the authors, the media is a major public opinion influencer on various subjects, here, particularly, of the image of the accountant. As a result of their research, they verified changes in the representation of accountants in the cinema during the last half of the 20th century, especially with regard to the increased presence of women and ethnic minorities in accounting. Caglio, Cameran, and Klobas (2019) found that the public perception of accountants is less favorable when built based on media sources. On the other hand, Tonin et al. (2020), when investigating the perception of accounting students and professionals who watched the movie "The Accountant," concluded that both groups pointed out positive characteristics of the professional profile associated with the character in the movie. Corroborating this, in analyzing the roles of accountant characters in American superhero comics between 1938 and 2018, Rocher, Christensen, and Roy (2021) found that accountants have increasingly been portrayed in more positive than negative roles as of the 21st century and have thus become symbolic superheroes.

The large circulation of information involving accounting scandals in the media, such as Enron, Parmalat, and WorldCom, has caused the attention of accountants to turn, in a very expressive and pejorative way, to issues related to their public image (Dimnik & Felton, 2006). Recently in Brazil, accounting frauds have negatively marked the profession, as in the case of Via Varejo in 2019, where the provision for labor lawsuits was manipulated, and of IRB Brasil, also in 2019, where the company's profit was inflated through optimistic evaluations of claims. Other companies, such as Banco Panamericano (2006 to 2010), Mundial (2010 and 2011), IMC (2012 to 2016), MMX (2013), YDUQS (2014 to 2016), Livraria Saraiva (2015) and CVC (2019), had their image tarnished based on the findings of independent auditors who reported financial statement manipulations (Almeida, 2021).

With this a setting, the compromise of the idea of free expression before the democratic society can be seen, since perceptions come from external influences (such as the media), generating asymmetric power relations (Oliveira & Carvalho, 2013). According to Oliveira and Carvalho (2013), this happens to hide the lack of access to public discourse of most people, intensifying this asymmetry. In this way, the elites that control access to public discourse tend to strongly influence the construction of a society's beliefs and values, since power relations make it possible to control the knowledge that is available, through the discourses that are conveyed, by the images that are (re)produced, meaning one controls the actions of others (Van Dijk, 2008).

On this aspect, Tonin et al. (2020) conducted a study applying a questionnaire for students and accounting professionals who watched the movie "The Accountant" and could see that this audience associated positive aspects of accountants in relation to intelligence, proactivity, and ethical behavior, while only anxiety was found to be common in the view of both groups regarding negative characteristics. Although they used the same movie as a research object, the authors analyzed the students' and accountants' view of the competencies and stereotypes of the profession, and not the analysis of the movie itself, from the standpoint of a theory. This fact is found in other studies that also analyzed the perception of students, professionals, and non-accountants about the movie (Hunt, Falgiani & Intrieri, 2004; Sugahara and Boland, 2006; Almeida & Medeiros, 2017; Gomes, Walter & Soutes, 2019), which may have a mistaken view of the subject, since the researcher deepens his vision about the studied phenomenon further, while those who watched the movie show common sense opinions. With this, this article seeks to fill this gap, by observing the elements of legitimacy present in the movie, which with the media broadcasting, can distort the reality of the stereotype of accountants.

"Considering that credibility, future development and the value of the profession depend on the public image" (Moura et al., 2016, p. 131) and, furthermore, relying on the idea that cinema is a tool that favors the development of informal education, investigating the stereotypes of the accountant in cinematographic films is deemed relevant. Moreover, legitimacy represents the reaction of observers to the entity (accounting profession) as they see it. Thus, the elements of legitimacy (pragmatic, moral, and cognitive) are important for the analysis of stereotypes because they deal with how society perceives accountants, how the individual acts, and what is accepted in the context (Suchman, 1995).

Given this, this research sought to answer the following question from the perspective of Legitimacy Theory: **How are elements of legitimacy and stereotypes linked to the image of the accounting professional in the movie "The Accountant"?**

The objective of the research, therefore, was to understand how the elements of legitimacy and stereotypes are connected to the image of the accountant, transmitted through the movie "The Accountant." The following steps were developed for this purpose: preparation of the theoretical construct, critical observation of the movie, transcription and, finally, analysis and interpretation of the lines and images.

The movie choice is justified because it is the most current one found (2016) that deals directly with issues related to the personal characteristics of accountants. Furthermore, the movie attracted attention from the public, exceeding box office expectations (McNary, 2016). Understanding how the image accountants is conveyed in the media is relevant so that those who are in the process of choosing their profession can critically analyze what the media conveys. Moreover, observing the portrayal of the accountant in the media critically is relevant to understand whether the abstractions made in the movies portray (or not) the reality of the profession. Finally, as a theoretical contribution of this study, we add the advance in the observation of the elements of legitimacy (pragmatic, moral and cognitive) and stereotypes about accountants present in a cinematographic work, since, analyzing the elements of legitimacy is important to understand how accounting professionals are inserted in society, because as Priebe, Manoel and Strassburg (2018) state, to gain the respect of society, the professional needs to respect what society expects from him.

2 THEORETICAL BACKGROUND

2.1 Elements of Legitimacy Theory

For Suchman (1995, p. 574), "legitimacy is a generalized perception or assumption that an entity's actions are desirable, adequate, or appropriate within some system of socially constructed norms, values, beliefs, and definitions." This understanding has implications, namely the issue of

generalization. For Suchman (1995), legitimacy WORKS as an umbrella, being resilient to specific events, however dependent on a sequence of events, as well as being a perception or assumption, as it represents the reaction of observers to the entity as they see it.

In this way, legitimacy is earned objectively, but it is created subjectively. It is socially constructed, depends on a collective audience, but is independent of particular observers. Thus, an organization can deviate from individual values, but still maintain legitimacy, because the deviation does not attract public disapproval (Suchman, 1995). Corroborating this thought, Zimmerman and Zeitz (2002) see legitimacy as a "social judgment of acceptance, adequacy, and/or desirability." Deephouse and Suchman (2008) state that legitimation is the process by which a subject's legitimacy changes over time.

Priebe, Manoel, and Strassburg (2018) state that the actions or the manner in which companies or professionals perform their work is not paramount from the standpoint of legitimacy theory, but rather how society judges or perceives their conduct. Suchman (1995) discerned three broad types of legitimacy (Table 1), each with a differentiated behavioral dynamic:

Table 1

Types of legitimacy

Types of legitimacy	Definition
Pragmatic legitimacy	Based on immediate responses from society involving the professional, meaning that every time information is disclosed, the professional already expects immediate responses from society.
Moral legitimacy	Reflects a positive normative assessment of the organization and its activities, seeking judgments about whether the activity is "the right thing to do." Moral legitimacy reflects a prosocial logic that fundamentally differs from narrow self-interest.
Cognitive legitimacy	Aims at legitimation involving affirmative support for an organization or its mere acceptance as necessary and inevitable, based on cultural concepts taken for granted. Thus, cognitive legitimacy is achieved through social understanding and not interest or evaluation.

Source: Adapted from Suchman (1995).

These elements of legitimacy are important for stereotype analysis because they deal with how society perceives accountants (pragmatic legitimacy), how the individual acts (moral legitimacy), and what is accepted in the context (cognitive legitimacy) (Suchman, 1995). The author understands that legitimation has three major challenges: gaining legitimacy; maintaining legitimacy; and regaining legitimacy. To gain legitimacy, the entity or profession needs acceptance in its social context. On the other hand, to maintain legitimacy, the task of the company/professional appears to be simpler, since it is enough to perceive future changes that may occur and protect past achievements. Finally, to regain legitimacy, the task is terribly similar to that of obtaining it, however, it usually represents a reaction to a crisis of meaning.

In the early 21st century, corruption scandals such as the Enron, Parmalat, and WorldCom cases negatively impacted the accounting profession. Enron misappropriated debts for associates and overstated profits, while WorldCom improperly activated \$3.8 billion that should have been accounted for as expenses in profit and loss accounts (Kraemer, 2005). Parmalat, on the other hand, passed on its losses and debts to a subsidiary in the Cayman Islands and excluded them from its financial statements, which, after being revealed, resulted in huge losses to shareholders (Dapont, 2012). It is therefore understood that the accounting profession, due to the recent corruption scandals that occurred in the early 21st century, is at a stage of recovering legitimacy.

2.2 Accountant Stereotypes

According to Bastos (2015), one of the pioneers of the conceptualization of the term "stereotype" in the social sciences was Walter Lippmann, in his 1922 book entitled "Public Opinion". For Lippmann (1922) *apud* Lopes (2014, p. 7), stereotypes are a simplified image of the world, therefore, they constitute generalizations, in order to satisfy the needs of perceiving the world in a more understandable way than it actually is. Thus, Lopes (2014) states that people behave based on their perceptions of reality and not on the actual reality.

Corroborating this, Costa (2011) states that it is possible to describe a stereotype as a generalization of a social entity, such as a person or institution, presenting a set of attributions or characteristics that can generally identify and distinguish one entity from another. For Richardson et al. (2015), in order to make a judgment arising from the attributes belonging to a category, it is enough that someone belongs to this group. Understanding the external image of accountants is an important step toward appreciating their roles in a broader social context (Carnegie & Napier, 2010). One of the biggest challenges of accounting is precisely its image (Buffini & Cornell, 2005).

Dias and Martins (2005) describe that society understands this professional as:

[...] a mysterious being, does not add value, but has incredible credibility with the owner, the shareholder. Bureaucratic, changes names, becomes a controller, is theoretically based. Bound to an extremely simple process, he is seen as being of good reputation. The accountant, however, is said to be the one who knows the cost of everything and the value of nothing, he is the person you can "fix" (Dias & Martins, 2005, p. 26, emphasis added).

The image of the accountant can be related in a positive sense, as "[...] has great credibility" (Dias & Martins, 2005, p. 26), but also in a negative sense, when Dias and Martins (2005) refer to the professional who "gets around", that is, the one who, if necessary, violates the laws to achieve the organization's goals. While the accounting profession seems to need legitimization by society, others, such as doctors, lawyers, and engineers, for example, are positively solidified in the public eye (Splitter & Borba, 2014), due to the status carried by these professions.

However, the image of the contemporary accountant has been undergoing changes, shifting from the image of the professional who performs repetitive tasks to a professional with analytical skills and critical judgment (Friedman & Lyne, 2001). Thus, the role of the accountant has become associated with improving the financial performance of companies and providing high standard consulting services (Warren & Parker, 2009).

For Guerra et al. (2011), the accountant is known as an ethical, responsible, friendly professional who is constantly evolving in his career. In contrast, Silva, and Flor (2013) identified the accounting professional as limited, poorly qualified, and lacking enthusiasm for their work. Among the positive stereotypes related to the accounting profession are being intelligent, ethical, responsible, well-educated, honest, studious, communicative, precise, analytical, competent, creative, and good at mathematics (Costa, 2011; Leal et al., 2014; Lopes, 2014; Splitter & Borba, 2014; Miranda et al., 2015; Pinto, 2016). Regarding negative stereotypes, however, the literature mentions: record-oriented focus, submissive to rules, methodical, conservative, repetitive, slow, monotonous, solitary, and introverted (Costa, 2011; Leal et al., 2014; Lopes, 2014; Splitter & Borba, 2014; Miranda et al., 2015; Pinto, 2016).

In his study on the stereotype of accountants, Parker (2000, p. 50) observed the "common stereotype of the accountant (usually portrayed as male): introverted, cautious, methodical, systematic, antisocial, and above all, boring!" The image of the accountant can be perceived in ethical dilemmas, since the accountant can be both the professional who protects organizations from misconduct by other managers, due to his ability to master complex transactions, and the one who, for this same reason, can induce corporate corruption (Tonin et al., 2020).

According to Silva and Silva (2012), the image of the accounting professional emanates from the following factors: "(a) negative stereotypes, (b) corporate scandals, (c) lack of information about the importance of the accountant's role before society, (d) the teaching methodology of undergraduate courses" (Silva & Silva, 2012, p. 2). Cory (1992) reports that negative stereotypes are modified through contact with an individual who does not resemble the stereotype. Given this, Davidson and Etherington (1995) and DeCoster and Rhode (1971) analyzed the personalities of real accountants and determined that the common stereotypes of such professionals were inaccurate, that is, what is conveyed about accountants is not what actually takes place. Corroborating this idea, Denzin (1991) states that representations of what is real have become substitutes for actual personal experience, thus making an analogy to the media's influence on social values.

Other studies have used various adjectives to describe the accountant, both positive and negative, such as: honest person, trustworthy, upright, humorless/humorous, envious, intelligent, ethical, responsible, introverted, antisocial, good in mathematics, overly concerned with accuracy and formalism, boring, dull, tedious (Hoffjan, 2004; Felton, Dimnik & Bay, 2008; Gomes, 2009; Costa, 2011).

2.3 The Influence of the Media

The media has been exerted major influence on public opinion and movies are among the most well-known objects of modern popular culture, providing reflection and generating social values (Beard, 1994). In his seminal study, Beard (1994) emphasizes that accountants have appeared as central characters in movies since 1957. Smith and Briggs (1999) conducted a study on the image of accountants in movies and concluded that the boring accountant stereotype held in the past has been transformed to that of the criminal accountant, a consequence of the association with gambling, money laundering, fraud, and murder.

In the sense of media influence, the study by Hunt, Falgiani, and Intrieri (2004) brought an important result, because when they examined the impressions of accountants and non-accountants about the accounting professional, they found that the most negative impressions about accountants relate to those formed from exposure to movies, television, and accounting courses. An important aspect of this study was the focus on perceptions regarding the accounting professional, but not on their personal characteristics, since aspects related to the individual personality of accountants scored low by the respondents, which consists of a stereotype of the accountant as a competent but socially inept loner.

Hunt, Falgiani, and Intrieri (2004) further state that most studies that focus on stereotypical views of accountants in movies and fiction report negative representations of accountants. Such views portray accountants as deficient in communication skills and ethics, inflexible, shy, incompetent, and antisocial (Holt, 1994; Smith & Briggs, 1999; Beard, 1994). Furthermore, Hunt, Falgiani, and Intrieri (2004) sought to determine perceptions connected to various sources, such as movies and television, accounting classes, and contact with accountants, mentioning that this was essential from the standpoint that to combat negative images one must identify how they arise.

For Dimnik and Felton (2006), cinema is one of the most influential media in society in terms of stereotypes. In their study, they identified five accountant stereotypes: dreamer, worker, eccentric, hero, and villain. Of these "profiles," Dimnik and Felton (2006) characterized the dreamer accountant as innocent and optimistic, shy, unintelligent, and moody. The worker, on the other hand, is characterized by being pessimistic, workaholic, sober, and moody. The young, active, neurotic accountant stood out as eccentric, a rare stereotype among professionals. On the other hand, the hero accountant is defined as one who is sensitive, sincere, honest, generous, funny, and attractive. Finally, the villainous accountant would be cold, false, dishonest, and greedy.

Costa (2011) exposes that most stereotypes are acquired through parents, schools, and mass media, called socialization channels by the authors. Reflecting on the influence of the media, Oliveira, and Carvalho (2013) state that in totalitarian states, such as the Stalinist Soviet Union and Brazil commanded by the military regime from 1964 to 1985, censorship and strict control over what could and could not be said and written to the public were determining factors for dictators to achieve their ideological goals. For this reason, the dream of many Brazilian politicians is to have their own radio station, television station, or newspaper so that they can have full access to the public discourse. These media organizations, therefore, have a primary role in forming public opinion, fundamental in the construction of common sense, which conveys ideological values "of which people are generally unaware" (Fairclough, 1989, p. 2 apud Oliveira & Carvalho, 2013, p. 289).

In an attempt to minimize the misrepresentations related to the image of the accountant, in 2013, dated as the year of accounting, the Federal Accounting Council (CFC) promoted a campaign called "2013: Year of Accounting in Brazil". According to the CFC (2013), some media segments, such as soap operas and comedy shows, abuse their powers, presenting the accounting professional in a distorted and irresponsible way. Thus, this work goes up against this campaign, since it seeks to demonstrate how the accounting professional is characterized by the media, understanding that the formation of the image conveyed can both slander and elevate the characteristics of accountants.

3 METHODOLOGICAL PROCEDURES

Because it uses data from primary sources, this research is characterized as documentary, since, unlike bibliographic research, which has contributions from several authors about the phenomenon studied, in documentary research the materials under focus have not yet received analytical treatment (Oliveira, 2007). Thus, the speeches of the characters were transcribed verbatim, the movie was watched three times, in an attempt to describe and analyze the meanings present beyond the verbal content, such as facial and behavioral expressions. As for the objectives, it was identified as descriptive, because it sought to describe the phenomenon under analysis and interpret reality (Appolinário, 2011). As for the problem approach, the research was classified as qualitative, because this type of research aims to understand, describe, and explain social phenomena as based, for example, on documents such as texts, images, or movies (Flick, 2009).

For data collection, first the subtitles of the movie in Portuguese were downloaded, in docx format, and then watched by the authors, matching each line with the corresponding character, following the sequence of the movie. After that, the research authors checked whether the subtitles were in accordance with what was presented in the dubbed movie. All the authors performed the interpretation of the results together, after review by the supervisors and discussion about the analyses performed. The Atlas.ti software, version 7.5.7, was used for the analysis of the transcripts according to the categories formed beforehand.

The research construct, responsible for the early preparation of the categories and subcategories of analysis of this study is shown in Table 2. This construct was built during the theoretical reference survey, from the elements pointed out by the referenced authors that characterize the categories mentioned.

Table 2
Analysis Categories

Categories	Constitutive Definition of Categories	Subcategories	Constitutive Definition of Subcategories	Theoretical Basis
Legitimacy	Socially constructed norms, values, beliefs, and definitions and created standards (Suchman, 1995)	Pragmatic legitimacy	Immediate responses from society (how society perceives it).	Suchman (1995)
		Moral legitimacy	Moral legitimacy reflects a prosocial logic that fundamentally differs from narrow self-interest (how the individual acts).	Suchman (1995)
		Cognitive legitimacy	Cultural concepts taken for granted. Cognitive Legitimacy is achieved through social understanding (what is accepted in the context).	Suchman (1995)
Image (pre-existing stereotypes)	From the perspective of popular perception, the image of the accounting professional is linked to characteristics such as: organized, responsible, with good knowledge of mathematics and taxation, competent, intelligent, educated and also bad business advisers, monotonous, sedentary, and boring. (Lopes, 2014)	Gender	Constitutive element of social relationships based on perceived differences between the sexes (Scott, 1990).	Parker (2000), Sugahara and Boland (2006).
		Social skills (education, empathy...)	Social behaviors valued in a given culture, which can contribute to socially competent performance in interpersonal tasks (Del Prette & Del Prette, 2017).	Beard (1994), Holt (1994), Smith & Briggs (1999), Parker (2000), Hoffjan (2004), Hunt, Falgiani and Intrieri (2004), Sugahara and Boland (2006), Felton, Dimnik & Bay (2008), Gomes (2009), Costa (2011).
		Cognitive skills (intelligence, technical skills...)	Capacity that allows the subject to interact with the environment, involving mental processes (Gatti, 1997).	Sugahara and Boland (2006), Hoffjan (2004), Felton, Dimnik & Bay (2008), Gomes (2009), Costa (2011).
		Personality (good/grumpy, temperament...)	The individual's dispositional tendency to act in a certain way over time in different circumstances (Malloy-Diniz et al., 2018).	Parker (2000), Hoffjan (2004), Dimnik and Felton (2006), Felton, Dimnik & Bay (2008), Gomes (2009), Costa (2011).

Source: The authors (2020).

We used the categorical analysis Content Analysis proposed by Bardin (2010) for data analysis and interpretation, which operates by breaking down texts into units, categorizing the data through analogical regrouping (Bardin, 2010). Given the construct presented, it is inferred that coding is the central part of data analysis. The categorical analysis performed was guided by the steps described by Bardin (2010):

- (a) Pre-analysis: selection of the analyzed material (movie transcript) and detailed reading.

b) Coding: transformation of the raw data from the transcript, using records that were later grouped, through the Atlas.ti software.

c) Categorization: organization and classification of the transcription of the speeches into registration units, ordering the material based on the previously defined construct from the literature.

d) Interpretation: inferential analysis of the collected and organized data.

As shown in Table 2, the research construct was developed based on two categories: legitimacy, which is divided into pragmatic, moral and cognitive legitimacy; and image, i.e., the pre-existing stereotypes, which include gender, social and cognitive skills, and personality.

4 RESULTS

4.1 Context of the Movie "The Accountant"

The movie "The Accountant" explores the story of a boy named Christian Wolff (played by Ben Affleck) who is diagnosed with autism in his early childhood. Even so, his father does not let him go to a specialized clinic to treat his disorder, because for him, his son must get used to the world around him. As an adult, he becomes an excellent accountant (in relation to his technical ability), performing accounting consulting and auditing services for his clients. In the movie, his ease in dealing with numbers is evident, however, his behavior reveals antisocial traits, which resemble that of accountants illustrated in other cinematic works, such as in the movies analyzed by Tavares & Dantas (2017), where accountants are regarded as incommunicative.

Christian Wolff owns an accounting office in a country town in the United States, which he uses to work for criminal organizations, carefully laundering money, which emphasizes the issue of the lack of ethics of some accountants, verified in the study by Dimnik and Felton (2006), who state that the large circulation of publicity involving accounting scandals has tarnished the public image of accountants. His involvement with crime began after he was arrested, due to a mix-up caused together with his father at his mother's wake. In prison, he meets Francis, a man who had been defrauding a family's accounts for over 40 years, who becomes his money laundering mentor while in prison.

However, after a while, the accountant is asked to do a non-criminal job at a robotics company after Dana Cummings (played by Anna Kendrick) notices something strange in the company's accounts. From this, the plot develops in the search for accounting solutions, but Christian's past also becomes known.

4.2 Elements of Legitimacy (pragmatic, moral and cognitive)

Legitimacy is a generalized perception that the actions of an entity or individual are desirable, adequate, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995). The elements of pragmatic legitimacy are related to how society perceives an individual, in this case, accounting professionals. In one of the accounting assistant's lines, she mentions:

My dad was an accountant. He actually... You know, he had the whole schtick. He... You know, the little amortization book, with the green eyeshade. The, like dorky pocket protector and...

The assistant's view of the accountant is confirmed by previous studies that found that accounting professionals are generally represented as a middle-aged, bald, Caucasian, and old-fashioned person, in addition to being commonly associated with people who wear visors, glasses and suspenders (Dimnik & Felton, 2006; Oliveira, 2007; Curty & Tavares, 2014; Oliveira, 2014; Vicente & Machado, 2014; Moura et al., 2016). In the case of the moving "The Accountant,"

Christian is young, not bald, Caucasian, and not old-fashioned. The assistant accountant is also young, not bald, Caucasian, and not old-fashioned either.

Furthermore, the president of the U.S. Treasury seeks to convict the accountant of his crimes (for he had escaped from prison before serving his sentence). To this end, he orders a Treasury analyst to track him down. Upon describing Christian Wolff, the president says:

Right. Say you're the head of the Sinaloa Cartel. Now, cartels count their money by weighing it in 18-wheelers. But one sunny Mexican day, your in-house money scrubber comes to you and says you're \$30 million light. Who can you trust to do the forensic accounting, track your stolen cash? Deloitte and Touche? H&R Block? You somehow contact an individual capable of coming in cold, un-cooking years of books, and getting out alive.

This line conveys credibility about the ethics of auditing firms, as in the mentioned case of Big Four Deloitte and Touche. However, a point of view that accountants who do not have great prestige in society can easily sell themselves to criminals in order to get better fees, weakens the image of independent accountants in relation to the issue of ethics as seen by society.

Furthermore, when the accountant's past is revealed, when he was incarcerated in a maximum-security penitentiary, his criminal mentor tells him: "I mean, you want to fill out ten-forty's and itemize deductions, and pull in fifty grand a year? I mean, that's a living. Because if you go down this road, this road you can't go back, you understand? It's dangerous. Do you understand?" So, the accountant is told to look for jobs that are criminal, but that can earn him more money. This issue corroborates Smith and Briggs' (1999) finding that the image of accountants in movies, which used to be of someone with a boring personality, has now been transformed into that of a criminal accountant, a consequence of the association with gambling, money laundering, fraud, and murder, practices carried out by the accountant during much of the movie.

These scenes in the movie reinforce the stereotypes found in the studies by Felton, Dimnik & Bay (2008) and Tavares & Dantas (2017), where accountants were seen as greedy and ambitious, seeking power and wealth, contrary to the results found in the study by Guerra et al. (2011), where they are seen as "a responsible and ethical friend."

Regarding the accountant's technical ability, society perceives them as an intelligent, competent, and dependable individual, as mentioned in the studies of Dimnik & Felton (2006), Vicente & Machado (2014) and Moura et al. (2016). This confronts the view of the financial director of the company in which he starts the audit, doubting his ability, when he says:

We have an incredibly complicated accounting system. Depreciation schedules on hundreds of different items. Full-time and contract employees. Department of defense classified accounts.

It's a numerical shit storm.

In contrast, the accountant is firm and demonstrates that he has knowledge, showing cognitive skills, in addition to those mentioned earlier, such as being organized and methodical, stereotypes also seen in the studies of Dimnik & Felton (2006), Vicente & Machado (2014) and Moura et al. (2016), by answering it as follows: "I'll need to see all the books of the last 10 years, bank statements, complete list of clients and vendors, hard copies printed out for my eyes only and all the information right here."

After the accountant discovers that there was indeed embezzlement at the Living Robotics company, the CFO commits suicide. The owner of the company (Lamar), who was good friends with the CFO, is furious and sends Christian away. Furthermore, Lamar hires a "hit man" (Braxton, Christian's brother) to eliminate the accountant and the assistant. In light of this, an interesting scene to analyze how society perceives the accountant, is when Braxton speaks on the phone: "Since when are accountants difficult to eliminate?"

Dead? What did he do, hit him over the head with an adding machine?

All right. Just... Put me in touch with the client.

I'll handle this accountant myself.

Just when the assistant accountant and the accountant are hiding to avoid being killed, the assistant asks: "Why would your clients follow you? You are an accountant." This shows the "correct" vision of accountants that people have, unlike the criminal that is shown in the course of the movie.

Moral legitimacy, on the other hand, is connected to how the individual acts, considering what is right for the group (Suchmann, 1995). In the movie, it is possible to observe different actions performed by the accountant regarding the ethical issue (conflicting, even), such as secrecy between the work of one client and another, and obtaining illicit advantages for his clients, as detailed below. When holding the meeting with the financial director and the sister of the owner of the company in which there was an alleged embezzlement, where he was asked about the reasons that another client had recommended him for the job and in what he was useful to that client, the accountant answers: "I don't discuss client business," thus demonstrating ethics regarding the confidentiality of information from other companies. This characteristic corroborates the indications of the investigations led by investigations Dias and Martins (2005), Guerra et al. (2011) and Reis et al. (2015), in which accountants are seen as reputable and ethical professionals.

However, at the beginning of the movie the accountant tells a couple that sought him out as clients that it is possible to get a tax discount based on the percentage the size of a room represents of a house. Even then the accountant shows ethics in his practice because it is a tax avoidance, that is, a legal practice to reduce or postpone the payment of taxes. However, when his client replies that the room is about 20m², the accountant signals him to increase it, and so the client finishes his speech saying that it is 30m². Thus, the accountant would be acting to obtain illicit advantages for his clients, since the size of the room influences the tax discount. This view corroborates the study by Dias and Martins (2005), in which the accountant is seen as a professional who "has a way" of getting clients and satisfaction in the results of his work.

In another passage that emphasizes the accountant's criminality, in a memory of the time he was in prison, his cellmate (Francis) tells him "two years together every night. I gave you a PhD in black money." Once again, therefore, it is possible to observe ethical problems in the conduct of the accounting professional. Azevedo and Cornachione (2012) say that, if people connect accounting to ethically dubious practices or, even, to actions that lack social commitment, students who value ethics and social responsibility may avoid this type of training and seek other undergraduate courses.

The accountant is also shown in crime scenes during the movie, as in the case where the Treasury analyst looks for clues from the accountant, and her assistant, Sorkis, finds a recording in which the accountant kills several people in cold blood, as reported by the assistant himself:

“2006, your guy takes out two mob enforcers with a steak knife he lifted off an Italian restaurant down the street. Then he strolls in to a den of stone-cold killers and goes on a 7-man killing spree. Using their own weapons.”

The elements of cognitive legitimacy, in turn, concern what is accepted in the context, that is, what society accepts. One of the fragments observed in the speech of the accountant's client at the beginning of the movie, after he gets the tax reduction for the farming couple, is: "I meant what I said, son. You're welcome up to the place anytime. Do you fish? I've got a two-acre pond that is just thick with catfish and bass."

The accountant then replies that he doesn't fish, but that he likes to shoot. Then, on another day, he shows up at his clients' country house to practice shooting. This involvement with the clients may induce the professional to continue to evade taxes in order to generate undue advantages, since the proximity between him and his clients may make it difficult to separate personal and professional interests. On this subject, the Federal Accounting Council (CFC), through the Brazilian Accounting Standard (NBC) PA 400 (2019) dedicates a section (420), which deals with gifts and the like, exposing that "accepting gifts and the like from an audit client may create a threat of self-interest, familiarity, or intimidation." Thus, the conduct carried out by the accountant, who also performs consulting and auditing work, is not in accordance with the Brazilian Accounting Standards, trivializing this important rule of conduct. This is in line with what Carnegie and Napier (2010) state in their study, in which the figure of the accountant is seen as an individual who easily pleases the client.

Another issue that highlights cognitive legitimacy is the fact that the assistant accountant does not work with what she really likes, because according to her "But he [the assistant's father] convinced me to go into the field [Accounting Science]. Because I wanted to study art at the art institute at Chicago, but... art doesn't pay the mortgage. Art doesn't pay the mortgage, young lady" [Imitating her father]. Thus, it is understood that the course was chosen due to the ease of finding jobs and having a comfortable financial situation, which can lead to professional failure, due to lack of interest in the subjects studied. Furthermore, it enables the training of a corrupt professional due to private interest prevailing above public interest and ethical principles, as guided by section 100 of NBC PG 100 (R1) (2019).

Table 3 summarizes the analyses presented in this section:

Table 3

Elements of legitimacy analyzed in the movie

Subcategories of analysis	Elements of legitimacy analyzed
Pragmatic (how society perceives an individual)	Society perceives accountants as people who wear green visors, glasses, and who carry amortization books, a view corroborated by the accounting assistant. In the movie, however, the accountant does not wear these accessories, except for the glasses.
	There is society's trust in the ethics of large auditing firms, yet the view of accountants is that they can easily sell themselves to criminals for better fees.
	In order to get more money, the accountant is told to pursue criminal work (greedy and ambitious stereotype).
	As much as society doubts the accountant's ability, in the movie he demonstrates that he has knowledge and technical ability.
Moral (how the individual acts)	People have a "correct" view of accountants, unlike his criminal behavior during the movie.
	Conflicting actions regarding ethical issues, because at certain times the accountant demonstrates secrecy in the information between his clients, but at other times he seeks to obtain illicit advantages with his clients. The accountant is seen as a professional who "can find way."

	The accountant has become a "PhD" in dirty money.
	The figure of the accountant is seen as an individual who easily pleases the client.
Cognitive (what is accepted in the context)	The Accounting Sciences course was chosen by the accountant assistant because of it was easy to find employment and have a comfortable financial situation, not due to her affinity with the profession.

Source: The authors (2020).

In the next subsection is the analysis of an accountant's pre-existing stereotypes with regard to gender, social skills, cognitive skills, and personality, which form their professional image before society.

4.3 Image (pre-existing stereotypes)

The image of the accounting professional, from a popular perspective is tied to numerous characteristics (Lippmann, 1922 *apud* Lopes, 2014, p. 7) both positive and negative, in relation to the image of the accounting class, which are presented in the movie and discussed below.

Regarding the issue of gender equality, the movie shows a relative discrepancy between the roles of men and women in accounting, since the accountant, the one who was called by the company to find the alleged embezzlement is a man, while the image of the woman was staged by an assistant accountant who had noticed something strange in the company's accounts, but who was not sure what she saw and therefore had to hire the accountant, thus demonstrating this professional's lack of skill and discredit on the part of the financial director, as is evident in his speech: "A junior crossed accountant stuck her nose where it didn't belong and obviously she had no idea what she was looking at." Furthermore, only this woman is shown in the movie as someone who works in the accounting profession, with all other relationships involving the main company in the study taking place between men. Studies such as Devonport's (2008) reveal that although women have become more prominent in the profession over the past 100 years, they have not yet achieved equality with male professionals. Moreover, Sugahara and Boland (2006) emphasize that students who are not accountants perceive the profession as being male dominated. The study of Moura et al. (2016), on the other hand, which conducted their analysis of three movies, verified the most recent representation of the accounting professional by a female character dated 2008, highlighting that this may represent a trend towards debunking the traditional accounting professional image. Moreover, it is stated that since the early 2000s, women have been the majority in accounting courses.

As for social skills, a marking feature is the cold way in which he treats people, being very direct, as mentioned in the study by Beardslle & O'Dowd (1966). This is evident in the treatment given to the accounting assistant, when she is simply trying to help him: "What do you want, Dana Cummings?"

Regarding cognitive skills, when asked by the owner of the company about the company's sources of income, the accountant answers one by one, with a wealth of detail, which impresses him. Furthermore, the business owner says that "my mind doesn't function the way yours must", addressing the systematic and mathematical skills of the accountant.

From the point of view of cognitive skills, it can be seen that the accounting assistant, like the accountant, is also highly organized: "These are the files you wanted. I cross referenced them by year and alphabetically, so..." This characteristic is in line with the research of Taylor and Dixon (1979).

It is common sense to think that because someone studies Accounting Science they have great mathematical ability, which is not always true, so much so that the course is classified as an Applied Social Science. Therefore, much of what is studied in the course involves other aspects, which are not always linked to mathematics. However, as in other studies, the image of the accountant is linked as someone who has very easily performs calculations, as can be seen in

Figure 1, where the accountant performs calculations for 15 fiscal years during a certain scene, demonstrating all this with the following line:

Come in, come in. You have to see this. Look at this. It's going to blow you away. I mean, it will... Just jump right at you. There it is. Living Robotics, 10 years ago, earnings before interest tax and depreciation, \$14,495,719. Nine years ago, earnings before tax and depreciation. Revenues go up, profits go down. How? No large capital expenditures dragging profits down. No spike in raw material or labor costs. Year 8, profits, and revenues both go up, but not in a commensurate fashion. X does not equal to Y . 6, 5, 4, 3. You are making money, but there is a leak. The leak is... Right... Where is the leak?



Figure 1. Scene from the movie in which the accountant demonstrates his mathematical ability.
Source: Movie "The Accountant" (2016).

The scene draws the attention of those watching it, for the acute logical reasoning of the accountant and his ease with mathematics, which is in line with the studies of Costa (2011), Lopes (2014), Pinto Júnior (2015) and Gomes, Walter & Soutes (2020). In another moment, the assistant asks him "What's 298,567 times 92?" and to which he promptly answers: "27,468,164." Other elements outlined by the study of Lopes (2014) are observed in the movie, such as the issue of organization, fiscal knowledge, competence in his function, and intelligence. In contrast, some negative characteristics visualized in the study of Lopes (2014) were not found in the movie, such as being sedentary, because the accountant has an athletic physique and exercises frequently. It was not possible to observe these aspects in the accounting assistant.

Finally, regarding personality, during the lunch break at work, the accountant, and the assistant talk, and, in this scene, we can see the accountant's lack of sense of humor, when she makes jokes and he does not understand, looking for a logical reason to answer her joke. This sense of humor is also found in the studies by Dimnik and Felton (2006), in which bad humor appears in two profiles outlined by the authors (dreamer and worker).

It is also possible to identify a personality trait of the accountant at the beginning of the movie regarding sincerity, as the accountant looks at a lady who is his customer and who has a necklace, which she made herself and, when asked if he liked it, he replies: "no, not particularly." This personality is identified in Cobb's (1976) study in which the accountant is seen as an unpleasant person, and in Smith and Briggs' (1999) study where accountants are characterized as rude. Also, when the accountant is getting acquainted with the company in which he will perform the audit service, the owner of the company seeing one of his patients putting in a prosthesis, walks

to the accountant's side, who is also seeing the same scene and says: "What do you think that young man is thinking now? "Why can I still feel my arm?" "How did it all go wrong so quickly?" And the accountant, in his almost "abnormal" sincerity comments that the young man must be thinking: "It's cold. Turn up the temperature". This characteristic of being sincere, can be seen in the studies of Carnegie & Napier (2010).

Because of his autism, the accountant finds it exceedingly difficult to accept setting aside a task without finishing it. Before the accountant finished the audit, the financial director of the audited company commits suicide, as previously mentioned, which leaves the owner of the company incredibly sad and leads to him deciding that he does not want to complete the audit, because the financial director was a great friend of his and, whatever his crime was, he would be forgiven. In light of this, he asks the cleaning crew to erase all the notes that the accountant made during the previous night, and during the cleaning, the accountant arrives at the company and is furious about it: "But I'm not finished yet!" [...] It's hard to say why people do what they do. Exactly... I'm not finished. Look at this. These reports, all out of order. They totally changed the order. I'm not... I'm not finished yet." This characteristic is also seen in the studies by Maslow (1965), Taylor & Dixon (1979) and Yeager (1991), in which the accountant is characterized as having an obsession for accuracy, being methodical and objective.

Table 4 summarizes the analyses presented in this section:

Table 4

Images (pre-existing stereotypes) analyzed in the movie

Subcategories of analysis	Images (pre-existing stereotypes) analyzed
Gender	Discrepancy between the roles of men and women.
Social skills	The accountant treats people in a cold, very direct way.
Cognitive skills	The accountant's systematic and mathematical skills The accountant's assistant is also highly organized.
	The accountant's logical and acute reasoning. The accountant has fiscal knowledge, competence in his position, and intelligence.
Personality	The accountant's physical stature is athletic, unlike the image found in other studies.
	Accountant's lack of sense of humor.
	Sincerity.
	Difficulty in accepting to leave a task aside without finishing it.

Source: The authors (2020).

With this, it can be seen that most of the pre-existing stereotypes of accountants in previous studies are corroborated with the analysis of the movie "The Accountant," since only the physical size of the accountant is not sedentary, as mentioned in other works, and the discrepancy between male and female roles, where there is no convergence between previous studies.

5 CONCLUSION

The analysis of the movie "The Accountant" allowed the observation of the elements of Legitimacy Theory (pragmatic, cognitive and moral) in the way society perceives accounting professionals, how accountants act and what is accepted in the context, besides showing the stereotypes of the accountant in the cinematographic work. In view of this, it was seen that the media demonstrates how society perceives an individual, in this case, the accounting professional, although this view may be distorted in relation to real accountants.

The main findings regarding pragmatic legitimacy lead to the fact that society perceives accountants with a "correct" view. However, the behavior of the accountant during the movie reflects criminal, greedy, and unethical actions. The professional's ability is also questioned during the movie, but the accountant proves that he has knowledge and technical ability. As for cognitive

legitimacy, the accountant is seen as an individual who easily pleases the client, and that the Accounting Science course may be chosen due to the ease of finding jobs and having a comfortable financial situation, not as a result of an affinity with the profession. Regarding moral legitimacy, conflicting actions were observed regarding ethical issues on the part of the accountant, who became an expert in dirty money.

Furthermore, in relation to the pre-existing stereotypes that form the image of the accountant in the media, it was possible to observe that in relation to gender, there is discrepancy between the roles of men and women. Regarding social skills, it is observed that the accountant treats people in a cold, very direct way. In relation to cognitive skills, the accountant is identified as a professional with systematic and mathematical skills, in addition to refined logical reasoning, fiscal knowledge, competence in his position, and intelligence. Unlike the image found in other studies, in which the accountant was identified as a sedentary person, the accountant portrayed in the movie has an athletic physique. Finally, as for personality, it is analyzed that the accountant is very sincere, has no sense of humor, and finds leaving a task unfinished difficult.

As a theoretical contribution, it is noted that the research addresses issues verified in the movie that do not match the findings of other studies, especially those that were conducted empirically, demonstrating the stereotype of real-life accountants. These divergences occur in relation to how society perceives the accountant, as someone who wears green visors and uses amortization books, has ethical attitudes, does not demonstrate skill, and is sedentary, perceptions that were contradicted by the movie. However, the results of previous studies that described accountants as professionals who “crunch numbers” with high mathematical skills, competence, intelligence, and sincerity were confirmed. Therefore, this research has the practical contribution of combating negative images of the accounting profession, since it sought to identify how they arise, as guided by Hunt, Falgiani and Intrieri (2004). Furthermore, this study can be useful for students who are choosing their professions, so that they can analyze what the media broadcasts about the accounting profession more critically.

Finally, it is suggested that future studies analyze both accountants and non-accountants who watched the movie and what view they had of the accounting professional through the movie, preferably by conducting interviews, so that one can deeply capture the meanings of their views.

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