

LIGHT, CAMERA, ACTION! ACCOUNTING PROFESSION AND THE ACCOUNTANT: REPRESENTATIONS IN CINEMATIC PRODUCTIONS

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ABSTRACT

The article analyzes how accountants are portrayed in feature films and series on streaming platforms, including *The Accountant*, *Brooklyn*, *Summer Love*, and *Ozark*. The method is qualitative and is based on Langer (2004), who proposes five stages: (i) identification of the research object and theme; (ii) selection of the film; (iii) external critique of the film; (iv) internal critique of the film; and (v) comparison and content analysis. The results indicate that the stereotype of the accountant prevails, both negatively - as a weak, submissive, and uncreative professional - and positively, portrayed as honest, creative, and idealistic. Furthermore, accountants are often associated with corporate scandals, fraud, and money laundering.

Keywords: Accountant. Cinematic Productions. Stereotypes.

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1 INTRODUCTION

The adoption of International Financial Reporting Standards (IFRS) and corporate changes have led accountants to play a significant role, requiring new skills to meet current demands. In this regard, Tonin et al. (2020) assert that it is possible to create a “new image” that differs from the traditional stereotype.

The Federal Accounting Council (CFC), in an effort to enhance the profession's image, launched the slogan "2013: The Year of Accounting in Brazil," aimed at promoting, through the use of communication media, the role that the accounting profession and its professionals play in society and in public and private organizations (CFC, 2013). According to the CFC (2013), there is a “distortion” of the image of accountants by certain media segments, especially in television programs, such as comedies and soap operas, that portray accounting professionals in a distorted and irresponsible manner.

Society's understanding of the accounting profession and its professionals is shaped by the images of its members and by their representation in the media. The portrayal of professionals in the media has a significant impact on their careers (France, 2010). Therefore, understanding the profile of these professionals enhances their role in the social context. It is essential to convey trust and respect through the image of accounting professionals to create an environment that reflects the benefits, challenges, and rewards, thereby expanding interest and retaining talent (Buffini & Cornell, 2005).

Furthermore, people consider the stereotype and image of the professional and their representation in society when choosing a career. Specifically, the image of accountants is not positively portrayed in various media, whether in newspapers/magazines or on TV/movies/series (Vicente & Machado, 2010).

Moura (2016) highlights that the self-esteem of professionals is harmed by their representation, making it essential to analyze how the accounting profession is portrayed. Tonin et al. (2020) warn that the negative perception of the accounting profession's image arises from: (a) negative stereotypes, (b) corporate scandals, (c) lack of information about the importance of the accountant's role in society, and (d) the teaching methodology of undergraduate courses.

This negative image is reinforced by various events, such as the crises at Enron and WorldCom in the United States, Parmalat in Italy, Royal Ahold in the Netherlands, and HIH in Australia, among others (França, 2010). Belski and Pope (2006) assert that these events further harmed the already distorted image of accountants. Buffini and Cornell (2005), in research conducted in the United States, suggest that the public perception of accountants, regarded as low-prestige professionals, decreased after these scandals, resulting in greater challenges for the image of the "accounting professional." For example, the accounting fraud scandals that occurred in Brazil, concerning the R\$ 2.5 billion frauds at Banco Panamericano, involved the recording of fictitious assets and credits to inflate profits (Exame, 2010). More recently, the case of Americanas, involving over R\$ 25 billion in accounting inconsistencies with risk measurement operations, led the company to file for judicial recovery amounting to R\$ 50 billion (Jardim, 2024; Miato, 2024).

Kyriacou (2004) explored representations of accountants in eleven films and stated that the stereotype of “traditional accounting” is “very much alive,” with the image typically being male and largely composed of white men. The image of "classic" accounting is strongly associated with a stereotype of professionalism that evokes feelings of commitment and work focus. Additionally, according to the same author, there is a presence of the solitary, confused, frustrated, and lonely individual seeking something more than what life seems to offer. However, in the same study, he finds the individual portrayed as intelligent, with some sense of creativity, and doing something different.

Azevedo and Cornachione (2012) believe that stereotypes enable people to make inferences about one another based on information beyond what is readily accessible. The same authors add that stereotypes simplify worldviews and are not based on grounded experiences, but rather on rumors or images fabricated by the media.

Credibility, future development, and professional value stem from public image, and films and cinematic productions serve as teaching tools that influence opinion formation. Therefore, it is pertinent to investigate and study how and which stereotypes of accountants are transmitted to society through this communication channel (Vicente & Machado, 2010). In this context, it is notable that part of the research on accountant stereotypes emerged after the release of the documentary *Enron: The Smartest Guys in the Room* (2005), which depicts the fraud scandal that occurred in 2001, considered one of the largest corporate scandals in U.S. history.

In the justifications for this study, academic research (Cobbs, 1976; Cory, 1992; Beard, 1994; Ammenn et al., 2010) predominantly points to the portrayal of negative stereotypes of accountants. Furthermore, it is important to note that, after being recognized as the seventh art, cinema contributes to the dissemination and restructuring of stereotypes over the years, given the current social representations. The progress and development of certain professional categories are also influenced by these representations, making cinema a relevant object of study for education (Dimnik & Felton, 2006).

The evolution of any stereotype is a historical process; thus, the profile of accountants undergoes various changes over time, although its development is slow (Dimnik & Felton, 2006). Additionally, the belief in the traditional image of the accountant persists (Wells, 2017). In recent years, in addition to changes in the image of accountants, there has been an increase in the number of women in this workforce, representing almost half of the professionals in 2014, according to the CFC. Another noteworthy point is that women's performance in higher education institutions (HEIs) surpassed that of men: approximately 77% of women who started the course completed it, while 66% of men did so, an aspect not depicted or observed in films and series (REPEC, 2015).

Gálvez et al. (2019) state that currently, gender issues are frequently discussed, especially in the Western world and the film industry. According to the authors, the controversies reflect the existence of the wage gap between genders, with male actors being paid considerably more than female actresses. They indicate that the findings also show that inequality is significantly strong in the content of films.

In this context, the guideline of this article is supported by the following question: How is the physical and behavioral image of accountants portrayed in cinematic productions available on streaming service platforms today? To answer the proposed research question, the study aims to analyze the representation of accountant stereotypes in cinematic productions on streaming service platforms. The selected films and series for analysis are *The Accountant* (2008), *Brooklyn* (2015), *Summer Love* (2016), and *Ozark* (2017-2022).

The choice of films and series over other media is justified by their current status as one of the most influential means of social communication in modern culture and for providing important information about how the public perceives characters in this study, the representation of accountants and their role in society (Dimnik & Felton, 2006). Furthermore, the same authors argue that stereotypes reflect the historical moments considered in cinematic productions.

2 THEORETICAL FRAMEWORK

Stereotypes are part of a necessary process for understanding the flow of information available to which society is exposed (Dimnik & Felton, 2006). Thus, the aspects highlighted through stereotypes dramatically emphasize the positive and negative characteristics and/or differences detected by external observers. Hinton (2013) points out that stereotypes are formed

from groups of differentiated people based on specific characteristics. According to the author, the aspects of stereotype identification include nationality, race, gender, age, occupation, and appearance, among others. These characteristics distinguish the group from others. Furthermore, whenever a person is identified as a member of a group, one or more perceived characteristics are automatically associated with that individual (Hinton, 2017). Therefore, a stereotype is formed from a set of attributes that are automatically attributed to members of a visible social group, providing a basis for interpreting the behavior of others (Hinton, 2013).

Concerns regarding the stereotype of the accounting professional manifest in various forms: popular and student opinions (Leal et al., 2014), in the media (Cobbs, 1976), in cinema (Dimnik & Felton, 2006), and on the internet (Ameen et al., 2010). These studies have investigated how the image of accountants is represented, examining both the negative and positive aspects related to the stereotypes of these professionals (Caglio et al., 2019; Christensen et al., 2020). Cinematic representations of accountant's shape perceptions and social representations of the characteristics linked to these stereotypes (Tonin, 2020). According to Caglio et al. (2019), society's perception of the accounting professional is more negative when the image of the accountant is constructed and represented by the media.

Fiske and Taylor (1991) assert that the "Traditional Accountant Theory" views the accountant as a male figure, possessing "positive" traits (honesty, caution with money, and respect) and "negative" traits (boring, obsessed with money). Complementing this perspective, Tonin et al. (2020) address the stereotype of the "traditional accountant," which is primarily formed by negative traits (shy, dull, money-obsessed, pedantic, and having communication problems).

Among the characteristics attributed to accountants, some terms are used to describe them, one of which is "bean-counter." The "pejorative" connotation of "bean-counter" portrays the professional as someone concerned with perfection and status, methodical, conservative, sad, and boring an attribute observed primarily until the 1980s (Wells, 2017). Friedmann and Line (2001) state that this stereotype was applicable in the past but suggest that this image is fading. The same authors assert that bean-counters or the traditional stereotype are not disappearing but rather becoming multifaceted, incorporating nuances influenced by the nature of the relationship that different groups have with the stereotyped group. In this way, professional associations and accounting firms are attempting to change this image and consequently improve the attractiveness of the profession. However, over the years, the figure of accountants is still portrayed negatively or unfavorably in newspapers, magazines, and films (Cobbs, 1976; Hoffjan, 2004; Friedmann & Lyne, 2001).

Leal et al. (2014), in conducting a similar evaluation, assert that the perception of the external public regarding accounting professionals does not seem negative in the variables they examined: intelligence, commitment, performance, communication, leadership, decision-making, and discipline. Carnegie and Napier (2010) point out that the scandals of the 2000s heightened the "negative qualities" associated with accounting professionals, such as a lack of ethics. Vicente and Machado (2010) complement this perspective by portraying these professionals as shy, dishonest, unethical, and trained to engage in illegal activities.

Therefore, the analysis of stereotypes of accounting professionals in cinematography can significantly contribute to the study of stereotypes, as films and series often reinforce the "negative" image of accounting professionals and propose paths for their conduct. When considering the responsibility in choosing storylines, the role of the filmmaker is highlighted, as they decide how to express, through characters, the situation to be developed, including aspects such as leadership function, communication, and interpersonal skills (Felton et al., 2008; Tavares & Dantas, 2017; Boylan, Mastriani & Boylan, 2018).

Moura et al. (2016) emphasize that changes in economic environments, the engagement of professional associations, and the evolution of the accounting profession along with its growing

importance to business contribute to transforming the image of accountants and their representation in cinematic productions. The authors also highlight that, in social relationships, information about individuals from a particular professional or social class defines the situation and allows others to know in advance what to expect from them. From these relationships emerge social representations, understood through everyday concepts, where communication among them is addressed and viewed in general (Moscovici, 1981). Mazziotti (2008) notes that investigations of social representations originate not only from the external environment but also from the internal space. These representations do not express reality but interpret the internal and external environments around them, reconstructing the object of study and guiding future actions and behaviors of individuals. Thus, the public representations of accountants, like any studied object, are created according to what is conveyed, relating to the power of communication among people and the common sense that drives the interpretation of the representations presented to the public. Dimnik and Felton (2006) emphasize that cinematic productions impact any social group, as they establish and reinforce the group's views, constituting a broad reflection of public opinion and functioning as “a lens” to form social conceptions.

The study by Tonin et al. (2020) identifies that the characteristics of intelligence, proactivity, and ethical behavior are positive values of the accounting professional and are associated with the stereotypes of contemporary accountants. The authors also note a change in recent years regarding the social representation of accountants, primarily illustrated by the character Christian Wolff in the film *The Accountant*. However, Honorio et al. (2022) highlight that stereotypes of gender disparity, difficulty in relationships, and lack of a sense of humor are negative associations with accounting professionals. They argue that these distortions regarding the image of accountants need to be addressed so that accounting professionals can demonstrate their social relevance and alter society's perception of the profession (Honorio et al., 2022).

3 METHODOLOGICAL ASPECTS

The selection of productions was conducted directly on the digital streaming platforms Amazon Prime, Netflix, and Disney Plus, or on online rental platforms, using the keywords "accounting" and "accountant" in the search tools, resulting in five cinematic productions. Subsequently, the synopses were read, and the trailers were analyzed to identify films and series in which the accountant is portrayed as the main character. Thus, the initial sample of films consisted of five titles: *The Accountant*, *Wanted*, *Summer Love*, *Brooklyn*, and *Ozark*. After watching the films and series, *The Accountant* was excluded from the analysis due to behaviors related to autism that did not align with the methodology proposed by the authors.

The selected cinematic productions encompass the genres of action, suspense, romance, history, and drama. Regarding award nominations, *Wanted* has two Oscar nominations and three nominations for the MTV Movie Awards; *Brooklyn* received three Oscar nominations; and the series *Ozark* has 16 Emmy nominations and six Golden Globe nominations. Thus, the research sample consists of three films and one series (Figure 1).

Figure 1

Description of the Analyzed Cinematic Productions

Informations	Analyzed Films and/or Series			
	<i>Wanted</i>	<i>Summer Love</i>	<i>Brooklyn</i>	<i>Ozark</i>
Release	2008	2016	2015	2017-2022
Duration	1h50min	1h23min	1h52min	4 seasons
Director	Timur Bekmambetov	Lynne Stopkewich	John Crowley	N/A
Main Actors/Actresses	James McAvoy,	Rachael Leigh Cook,	Saoirse Ronan,	Jason Bateman,

	Angelina Jolie, Morgan Freeman	Lucas Bryant, Travis Milne	Domhnall Gleeson, Emory Cohen	Laura Linney, Sofia Hublitz
Genre	Action/Suspense	Romance/Drama	Romance, Drama	History, Drama
Nationality	USA, Germany	USA, Canada	Ireland, United Kingdom., Canada	USA
Distributor	<i>Universal Pictures</i>	Hallmark Channel	Paris Films	Netflix
Budget	US\$ 75 milhões	N/A	US\$ 10 milhões	N/A
Box Office	US\$ 134.3 milhões	N/A	US\$ 38.3 milhões	N/A
Critique	71% <i>Rotten Tomatoes</i>	38% Public Rating	97% <i>Rotten Tomatoes</i>	82% <i>Rotten Tomatoes</i>
Notable Nominations	2 Oscar Nominations / 3 MTV Nominations <i>Movie Awards</i>	N/A	3 Oscar Nominations	16 Emmy Nominations / 6 Golden Globe Nominations

Source: Adapted from Rotten Tomatoes and Adoro Cinema (2024).

The survey of films and series highlights the financial figures disclosed for *Wanted* and *Brooklyn*. *Wanted* features a male lead, with a budget of \$75 million and a box office gross of \$134.3 million. *Brooklyn*, starring a female lead, had a budget of \$10 million and a box office gross of \$38.3 million, despite receiving three Oscar nominations.

The analyzed stereotypes are based on Dimnik and Felton (2006) and were identified through content analysis of the scenes and dialogues presented in each of the selected films and series. Figure 2 relates the characteristics of the visual image and text that represent the stereotypes analyzed in the present study.

Figure 2

Accountant Stereotypes in Cinematography

Stereotype	Classification	Source
Uncreative, dull, and automated	Negative	Maslow (1965); Cory (1992); Beard (1994)
Passive, weak, shy, cold, submissive	Negative	Beardslee & O' Dowd (1962)
Unpleasant	Negative	Cobbs (1976)
Boring, methodical, rigid, authoritarian	Negative	Taylor & Dixon (1979)
Objectivity, integrity, competence, reliable	Positive	Yeager (1991)
Weak, insecure	Negative	Cory (1992)
Honest, dedicated	Positive	Holt (1994)
Rigid, automated, inaccessible	Negative	Beard (1994)
Unpleasant, antisocial, incompetent, dishonest, shy	Negative	Smith & Brigg (1999)
Dreamer, eccentric, hero, villain, tough	Positive	Dimnik & Felton (2006)
Reserved, shy, solitary	Negative	Amenn et al. (2010)
Easily pleases the client, reliable, creative, honest, upright, business-focused.	Positive	Carnegie & Napier (2010)

Source: Moura et al. (2016) and Vicente and Machado (2010).

The analysis of accountant stereotypes was conducted through the application of visual elements (Warren, 2009). According to the author, visual images correspond to a form of text that allows for the analysis of context, symbolism, conventions, and other elements associated with the presented image.

The use of visual element analysis as an image is considered an appropriate method for identifying the characteristics of individuals (Warren, 2009), in this study, the stereotypes of the

accounting profession. Additionally, visual recordings and transcriptions of excerpts from the cinematic productions were made to highlight the stereotypes listed in Figure 2.

4 RESULTS

4.1 A Look at the Posters of Films and Series: The Initial View of Stereotypes

The selected films for analysis present the accountant figure as the main character in their narratives. The study of feature films and series commenced with an investigation of the marketing strategies employed and the way they are disseminated to the public. This encompassed the initial introduction of the principal characters, who are frequently unveiled through promotional posters. (Figure 3).

Figure 3

The Representation of Accountants in Promotional Posters in the Media



Sources: <https://cinemaeafins.com.br/wp-content/uploads/2022/01/ozark-poster.jpg>,
<https://www.adorocinema.com/filmes/filme-123837/>, Primevideo (2022),
<https://www.cafecomfilme.com.br/filmes/brooklyn>

The first two posters depict accountants as main characters (men). In the promotional materials for the 4th season of *Ozark* (2022) and *Wanted* (2008), dark colors and low lighting are observed, creating a somber atmosphere. This generates a feeling in the viewer that bad or dangerous things will happen throughout the narrative. Additionally, the poster for *Ozark* features the phrase: "No one gets out clean." In the poster for the feature film *Wanted*, the actors appear "armed," reinforcing the sense of death or danger for the viewer. This arrangement of information supports the stereotypes described by some authors in their research, such as being cold (Beardslee & O' Dowd, 1962) and controlling (Maslow, 1965) e vilão (Dimnik & Felton, 2006).

The works featuring women in the leading roles are more harmonious, with light contrasts that convey a sense of lightness, serenity, and calm. In the poster for *Summer Love* (2016), the woman, accompanied by two men, seems to indicate prominence and empowerment. In *Brooklyn* (2015), the protagonist's gaze suggests a search for the future, revealing determination and tenacity. These elements contribute to the stereotypes of being dedicated (Holt, 1994), polished (Fiske & Taylor, 1991), and upright (Yeager, 1991).

However, despite the films and series portraying the accountant as the main character, none of the posters suggest engagement in the profession. In the films *e Wanted* and *Brooklyn*, the profession is depicted in the background and does not seem essential to the development of the plot. On the other hand, in the series *Ozark*, the accountant is the main character, laundering money for a Mexican cartel and using his professional skills to conceal financial problems throughout the storyline. In *Summer Love*, the main character needs to complete her internship at a recognized company to obtain the credits necessary to finish her Accounting degree at university. This analysis of the promotional posters for the films and series demonstrates that, even though

accountants are the main characters in the analyzed plots, the profession itself is not the central focus, except in *Ozark*.

4.2 A Comparative View of the Films/Series: Content Analysis

In *Wanted*, Wesley Gibson, an accountant, is presented in a stereotypical accounting office environment. In the scene, he is in a space with cubicles that separate him from other employees in "pods," a common feature in offices. Additionally, he is shown in the scene with a computer, phone, and accounting documents and reports that are constantly requested.

At the beginning of the film, Wesley is portrayed as a weak (Cory, 1992) and submissive (Beardslee & O'Dowd, 1962) character who constantly apologizes for his actions or lack thereof. This characteristic becomes ironic when he transforms into one of the assassins of the fraternity, about to execute a target. After an intense six-week experience in the fraternity of assassins, Wesley begins to become more assertive, taking control of his life, which aligns with the stereotype described by Maslow (1965). It is noteworthy that this narrative illustrates a significant transformation in the plot, where the character, once a submissive and weak accountant, becomes an empowered assassin.

Brooklyn is set in the 1950s and features the character Eilis Lacey, who lacks opportunities to work and study in her field in Ireland. When she moves to Brooklyn, New York, she receives assistance from a priest who enrolls her in a bookkeeping course (referred to as such at the time and in the film) at Brooklyn College, where she graduates in Accounting. Initially, Eilis is portrayed as a dull, innocent/weak character, yet dreamlike and determined traits noted by Cory (1992), Beardslee and O'Dowd (1962), Dimnik and Felton (2006), and Holt (1994). When she returns to her homeland, Lacey has her first opportunity to practice her profession in an office, dealing with payroll. At this moment, the character resolves all pending matters amidst papers and documents, reinforcing the stereotype of an accounting office.

Summer Love features Maya Sullivay, a widowed mother who does not believe in her potential (Beardslee & O'Dowd, 1962) to work as an intern in the accounting department of a large innovation and technology company. Maya is depicted in the film studying (Holt, 1994), in scenes with stacks of papers and her computer. Despite this, due to her life experience, she is sometimes shown as determined and competent in handling tasks (Yeager, 1991) and reveals herself to be a creative person (Carnegie & Napier, 2010) by proposing app models for the company she works for. Maya Sullivay also mentions that she chose the profession because she desires the security of a stable job, as she discusses with her superior Colin. These descriptions illustrate how films and series portray the main accountants, reinforcing traditional stereotypes.

Maya Sullivay:

"At this moment, I just want to have stability."

Colin: " "Is that why you chose Accounting?" "

Maya Sullivay: " "For that and because I ' ve always wanted to do calculations."

Colin: "And the real reason?" "

Maya Sullivay: "I ' ve always been good at math. I thought it would give me a good, stable job."

Colin: "Well... that ' s how it is." 1966).

This side of Marty is displayed before he agrees to launder money for the Mexican cartel. After entering the world of illegality, Marty becomes creative (Carnegie & Napier, 2010), finding innovative solutions to stay out of trouble.

Throughout the series, Marty is portrayed as tired of being involved in drug trafficking and tries to resolve things correctly, hoping that one day he can "live in peace." This desire for redemption intensifies when his wife, Wendy, takes control of the next steps in the plot,

demonstrating a coldness in solving problems. Marty, suspicious, decides to monitor Wendy's conversations, but in such an amateurish way that it's no surprise when he is kidnapped and tortured, being viewed as a potential traitor. On several occasions, Marty is shown amid office papers and financial statements.

In the narratives, the main characters often appear in environments that reinforce workplace stereotypes, whether in offices or at home, as illustrated by the images extracted from the feature films and the series (Figure 4).

Figure 4

Scenes from the films



Source: <https://meucinema.org/filmes/o-procurado/>, <https://gofilmes.me/brooklin> <https://meucinema.org/filmes/amor-de-verao/>, <https://www.express.co.uk/showbiz/tv-radio/1395070/ozark-jason-bateman-turn-down-marty-byrde-role-netflix>

The visual and verbal excerpts from each of the films and series that represent the stereotypes of the analyzed productions are presented in Figure 5. It is noteworthy that the films and series analyzed portray both negative and positive stereotypes about the image of the accountant. Among the negative stereotypes, the characteristics described by Maslow (1965), Cory (1992), and Beard (1994) stand out: lack of creativity, absence of brilliance, and automated behavior.

Furthermore, it can be observed that in all the analyzed films and series, the character representing the accountant possesses at least one of these characteristics, whether portrayed visually or verbally.

Figure 5
Description of the Analyzed Stereotypes in Cinematic Productions

Stereotypes and Authors	Wanted (2008)		Brooklyn (2015)		Summer Love (2016)		Ozark (2017-2022)	
	Verbal Dimension	Visual Dimension	Verbal Dimension	Visual Dimension	Verbal Dimension	Visual Dimension	Verbal Dimension	Visual Dimension
Uncreative, dull, automated (Maslow, 1965; Cory, 1992; Beard, 1994)		Character presented in formal attire, conveying formality	Georgina: “Oh dear. We have to do something. They’re going to put you in quarantine if you enter the country looking like that.”		Chantal: “You went from adventurer to accountant.”	The characteristics contradict the stereotype: elegant, talented, sensual, with strong opinions and well-dressed.		Character in formal attire. When life is at risk, they find a creative and quick solution
Passive, weak, shy, cold, submissive (Beardslee & O’Dowd, 1962)	Wesley: “I didn’t want to be such a coward.” “I’m going to finish him.” “If you call my boss, Janice... she’ll explain the misunderstanding.”	Wesley does what his boss wants. Sloan hands him a gun, something he has never done before, and he shoots at three flies, hitting their wings.			Maya: “[...]I’ m studying Accounting. Unless I create a new way to do calculations, I don’ t think it’ s for me.”	At one point, Maya has her idea stolen by another colleague and does not assert herself in the situation..		Marty is cold when he employs the same tactics as Navarro extreme violence, bright lights, loud music, drowning.
Boring, methodical, rigid, authoritarian (Taylor & Dixon, 1979)							Marty: “I suggest you call the Central Bank [...] and ask for a boatload of money.”	Marty is methodical; he sets goals and objectives, outlining actions and creative approaches in challenging situations.
Objectivity, integrity, competence, reliable (Yeager, 1991)		When he assumes the role of a professional assassin in the fraternity, Wesley executes his	Diana: “[...] More loyal to the boss than to her friends.	Ellis fulfills all her duties and organizes the mess in accounting at her temporary job in Ireland. Mr.	Maya: “I don’ t care. And I’ m just as good at math as anyone.”	Maya is recognized as a straightforward person by her superiors; she is not afraid of the	Marty: “I found something. Some, but looking more closely, the decimal was rounded to an even	Marty analyzes Del’s reports and finds inconsistencies in the statements. Del considers him the perfect choice



		activities and preparations with excellence and is focused when going after his targets		Brown wants her to stay and work with him instead of returning to New York		responsibilities she will have to take on with the company' s calculations	number, which suggests that half of the accounts are circumstantial."	due to his competence and attention to detail
Weak, insecure (Cory, 1992)	Wesley: "Did my dad ask, 'Am I the father of the most insignificant jerk of the 21st century?'"	Wesley belittles himself and sees himself as a failure; in moments of pressure, he experiences anxiety attacks that need to be controlled by medication	Georgina: "Don't look so innocent." "Don't be too tense. Shine your shoes."			Maya: "It' s not my type."		
Honest, dedicated (Holt, 1994)	"Six weeks ago, I was just a common, depressing man."	When he uncovers the truth behind the fraternity of assassins, Wesley dedicates himself to achieving his goal and avenging his father.	Father Flood "You' re wonderful. [...] It seems you not only passed the exams, but you excelled." Miss Kehoe: "I think this is the first time a girl has passed the exam."	Eilis tries to reimburse the priest with the amount paid for her first year of college. She saves money to pay for the next years of her education..		Maya , while studying for her college subjects, states: "I can' t believe I' m doing homework at my age" .		
Unpleasant, antisocial, incompetent, dishonest, shy (Smith & Briggs, 1999)							Del: "From Chicago to Panama, Moscow to Tel Aviv, Marty makes \$100	

							million in dirty money disappear like a cloud of smoke.” Marty: “And I start laundering tons of money. Nothing but laundered money. That’s all that matters.”	
Dreamer, eccentric, hero, villain, burdensome (Dimnik & Felton, 2006)	Wesley: “It’s hard for me to care. I care about the fact that I don’t care about anything.”		Eilis: “I want to be an accountant, before being a bookkeeper.” “I want to do what Rose did. I want to deal with numbers.”					Marty dreams of returning to a normal life and starts trying to solve problems the right way to achieve that.
Reliable, honest, upright, business-focused, easily pleases the client, creative (Carnegie & Napier, 2010)			Eilis: “Leave me alone, I’ll organize it, it’s no problem.”		Josh: “ You know that app? It was her idea.” Maya: “ “I have an idea. I’ m on the right track”			Marty proves to be accurate in accounting, assessing the financial statements and pointing out discrepancies

Source: Authors (2024)

The other negative characteristics are those highlighted by Beardslee and O'Dowd (1996) regarding the attributes of being passive, weak, shy, and submissive, found in the visual and verbal excerpts from the films *The Wanted* and *Summer Love*, as well as the series *Ozark*. Additionally, the stereotypes of being weak and insecure, identified by Cory (1992), were observed in *The Wanted*, *Brooklyn*, and *Summer Love*. The findings of this study regarding negative stereotypes corroborate the work of Moura et al. (2016), who analyzed these characteristics in the productions *The Untouchables* (1987), *Schindler's List* (1993), and *RocknRolla* (2008), as well as Dimnik and Felton (2006), who evaluated characters from several feature films produced mainly in Canada, the United States, and Great Britain.

Among the positive stereotype aspects identified, objectivity, integrity, competence, and reliability stand out in all the analyzed cinematic productions, as highlighted by Yeager (1991). Honesty and dedication, presented by Holt (1994), were detected in *The Wanted*, *Brooklyn*, and *Summer Love*.

Moreover, in *Brooklyn*, *Summer Love*, and the series *Ozark*, the stereotypes of the accountant as reliable, honest, upright, business-focused, pleasant to the client, and creative, as presented by Carnegie and Napier (2010), were also detected. However, some of the positive characteristics presented in the series *Ozark* and the film *The Wanted* are specific to the main characters involved in illicit businesses. Finally, the stereotypes presented by Dimnik and Felton (2006), such as dreamer, eccentric, hero, villain, and burdensome, are present in *The Wanted*, *Brooklyn*, and the series *Ozark*, as per the previously related visual and verbal excerpts.

This finding supports the assertion by Moura et al. (2016) that changes in the environment, the engagement of professional associations, and the evolution of the accounting profession are important for businesses and the economy. This perspective begins to alter the stereotypes of accountants presented in films and series, albeit timidly. Furthermore, Dimnik and Felton (2006) and Carnegie and Napier (2010) also found positive stereotypes in the representation of the accountant's image in the films analyzed in their respective studies.

Although the characters undergo evolution and are positively developed by the end of the plots, initially and for a significant part of the narrative, they are presented negatively. This shows that the representation of accountants in cinema still tends to provide more negative stereotypes than positive ones.

5 CONCLUSION

The study identified how the stereotypes of accountants are presented in cinematic productions (films and series). It contributes to the literature by discussing how the stereotypes of the accounting profession are portrayed in these productions, identifying both negative and positive representations. Furthermore, the study highlights the advancements in the portrayal of the accountant's image, disconnecting it from the corporate scandals of Enron, WorldCom, and Parmalat related to accounting fraud.

It is observed that, in most of the analyzed films, the predominant characteristics of the characters represent more negative aspects than positive ones regarding the figure of the accountant. The results of the study also demonstrate that the positive stereotypes of accountants are still evidenced in the analyzed productions, albeit timidly. However, there is noticeable progress compared to the films analyzed by Moura et al. (2016). Thus, the study contributes to the literature by advancing the perspectives and types of cinematic productions observed, as previous studies (e.g., Tonin et al., 2020; Honorio et al., 2022) focused their results from the perspective of the image of the accounting professional portrayed in the film *The Accountant*. This analysis allows for identifying the evolutions of the representation of the accounting professional concerning gender and the positive stereotypes that were highlighted in the productions analyzed in this research.

The representation of women has advanced, albeit timidly, with the films *Brooklyn* and *Summer Love* featuring female accountants as main characters. This can be considered a paradigm shift compared to what was presented by Moura et al. (2016) in their analysis of the film *RocknRolla*. The findings represent progress in the presentation of the accountant's image in cinematic productions, which, in addition to showcasing the female presence in *Summer Love*, highlight that accounting professionals are creative, emphasizing the entrepreneurial ability of the main character in creating an app.

Even with these advancements in the representation of positive stereotypes of the accounting profession, unfortunately, the image of the accountant is still linked to corporate scandals, money laundering, fraud, and illicit businesses, as seen in *Ozark* and *The Wanted*.

One limitation of the study is that it considered only films and series that feature the accounting professional as a main character, excluding media in which accountants do not occupy the central role in the narrative. Another limitation was the exclusion of the film *The Accountant* due to the main character having autism spectrum disorder (ASD), which limits the interpretation of the results regarding the character's stereotype. Thus, it is suggested that future studies analyze the film *The Accountant* individually, isolating the effects of ASD for a better understanding of the stereotypes presented in the film. Additionally, the research results cannot be generalized due to the sample being composed of only four cinematic productions.

For future research, it is recommended to conduct a comparative analysis between the stereotypes of accountants represented by main characters and those by supporting characters in cinematic productions. It is also encouraged that studies examine the recursion of how stereotypes influence the types of cinematic productions.

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1 ^a author	2 ^o author	3 ^o author
Conceptualization	◆	◆	◆
Data Curation	◆	◆	◆
Formal Analysis	◆	◆	◆
Funding Acquisition			
Investigation	◆	◆	◆
Methodology	◆	◆	◆
Project Administration			
Resources			
Software			
Supervision		◆	◆
Validation	◆	◆	◆
Visualization	◆	◆	◆

Writing – Original Draft	◆	◆	◆
Writing – Review and Editing	◆	◆	◆