

Students And College Professors' Perception About The Accountant Profession: A Study Based On The Theory Of Stereotypes

Abstract

Studies indicate that the Accounting professionals have been the most concerned with the public image in recent years and that understanding the external images of accountants is important to judge their roles in a broader social context. This study aimed to identify and analyze the perceived image of the accountants' professional activity among students and professors from five undergraduate courses. The opinions declared see it as an uninteresting activity, involving repetitive activities, which complies with standards and involves many calculations. In addition, the professionals have been considered introspective and hardly critical and communicative. The accountants are seen as professionals without a business view, hardly participatory or involved in management and not very up-to-date; greatly uses logic and forgets about people; simply complies with standards and solves operational issues. As regards the profession itself, it is perceived as involving calculations and mathematics and related to fiscal and tax aspects, mainly the Income Tax Declaration. Therefore, it cannot be denied that there is a stereotyped perception of this professional, as the accountants remain linked to the image of bookkeepers, merely related to fiscal requirements.

Key words: stereotype; perception; accountant.

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1. Introduction

Some professions have been able to create a good image in society over time, solidifying their public image. Others, however, suffer in the creation of a solid and respectable social image. According to Belski, Richmond and Brozovsky (2004), the success of this profession largely depends on how the public sees it, mainly because it has been undermined in the recent past by the large-scale publicity about frauds, scandals and bankruptcies involving these professionals. In addition, Albrecht and Sack (2000) describe other barriers related to the image of this profession, such as the changes in the business environment, reduced wage levels in the profession, appearance of other careers as more attractive alternatives for students and lack of information and/or misunderstanding about the Accounting career.

In line with Dimnik and Felton (2006), accountants are one of the professionals who have been most concerned with their public image in recent years. The authors consider that, for years, accountants have suffered because of the image of boring, hardly attractive persons, forced to defend themselves against accusations of irrelevance, making efforts to reinforce their reputation as competent and integer. Azevedo (2010) mentions that the public perception of Accounting is a source of concern for Accounting professionals, mainly because it is considered mistaken and stereotyped. Morais (2007) comments that this concern influences many professionals, who end up incorporating this feeling of discredit and seek other professions in which they can feel more valued.

The negative perceptions about Accounting and accountants originate in the arguments by Stacey (1958), who affirms that the image of accountants as pictured in novels, poetry and drama is not very flattering. Since then, many international studies have been undertaken to identify the stereotype of the accountant and of Accounting itself. Imada, Fletcher and Dalessio (1980) re-investigate the accountant stereotypes with interviewers in the area, accountants and British students. The results indicate that the students perceive the accountants as more interested in business management, activities involving detailed work and lower wear, while interviewers and accountants perceive it as adventurous, extroverted, with a wide range of interests. Fischer and Murphy (1995) report on how Accounting groups and students from other courses perceive the accountant stereotype. Students who do not take Accounting have demonstrated antipathy towards the profession, considering it as boring, which causes unpleasantness and strongly suggest anti-ethical practices. Accounting students, in turn, acknowledge the negative attitudes towards the profession but are committed to the career and believe that Accounting is something interesting to study; they believe that the status of the profession is high. In the study by Michael and Levas (2003), it is indicated that the students from other business areas interpret the accountant stereotype as conservative, retracted and with difficulties to work in groups.

In the Brazilian context, Azevedo, Cornachione Júnior and Casa Nova (2008) compared the Accounting students' perceptions with other courses. The study identified significant differences in the perceptions about Accounting programs regarding the factors related to ambition, proneness to risk, independence, orientation to people, education level, teamwork, flexibility, leadership. For these factors, the perception among the students from other courses was significantly more negative than among the Accounting students. Miranda, Miranda and Araújo (2012) analyzed the secondary-education students' perceptions about the accountants' professional activity. The results indicate that the students do not know some relevant aspects of the profession; accountants were considered ethical; without any great devaluation of the profession when compared to others.

What the studies demonstrate is that one of the main motives for these mistaken or even stereotyped perceptions is the lack of clarity about what the profession is and what activities Accounting professionals perform (Cobbs, 1976; Hazell, 1998; Parker, 2000; Smith & Briggs, 1999). If, on the one hand, the way people are seen determines how they are treated, it is assumed that the perceptions of the accountant or Accounting itself are influenced by the absence of information. McMurdy (1997) believes that the language accountants use is one way of confusing the public and keeping people in the dark about what Accounting is, contributing to the continuation of these mistaken perceptions. Bougen (1994) continues

in the same sense, affirming that this negative perception is long-lasting due to the complexity of the accountant image, which derives from the interdependence between Accounting and bookkeeping and the lack of definition of the personal characteristics and of Accounting itself.

As a result of the lack of clarity about the functions of accountants and Accounting itself, students maintain an image that does not actually reveal the reality (Parker, 2000; Smith & Briggs, 1999). Hiroshi (1998) comments that other disciplines, such as Medicine, Economics, Engineering and Chemistry, are able to call attention to their areas, showing their new “products”, curiosities, as opposed to what happens in Accounting. Wells (2010) considers that, thus, Accounting can cease to attract the people with the skills and abilities the profession needs.

Holland (1973) also highlights that the professional stereotypes constitute the base for decisions about what career the individual is supposed to follow. Therefore, “if the students stereotype this view negatively, this can entail the precipitated decision to take another course in related careers, simply ignoring the possibility of taking Accounting” (Azevedo, 2010, p. 7). The stereotypes end up affecting mainly the choice of the future professional career (Albu, Albu & Girmina; 2011). In addition, the existence of stereotypes as early as in the students’ courses can significantly interfere in their future professional activities (Schlee, Curren, Harich & Kiesler; 2007).

In that sense, this research aims to identify how college students and teachers perceive the characteristics and functions of this professional. Therefore, this research intends to answer the following question: **How do college students and teachers perceive the accounting profession?**

According to Vicente and Machado (2010), the credibility and future development of the accounting profession depend on the corresponding public image. Therefore, a mistaken perception of Accounting, negatively stereotyped by the public, is harmful to the value of the profession. It is known that, in order to attract and retain the most component and talented students and professionals, the accounting profession should project an image of confidence, respectability and challenge (Azevedo, 2010).

In line with Azevedo (2010, p. 13), “if people do not perceive the Accounting area as challenging to the development of skills and learning, they will probably avoid this kind of education”. Hence, it is verified that, in the attempt to create a good image in society, the skills and potential of the accounting professional need to be disclosed. Due to the lack of information or disinformation about the role of accountants, Accounting remains a mystery for many people (Wells, 2010), which can contribute to the negative perceptions of accountants and Accounting itself.

The consequences of a mistaken and negatively stereotyped perception can harm the development of any profession, including one’s positioning in society as a professional (Schlee *et al.*; 2007). Azevedo (2010, p. 14) states that “when the stereotypes inhibit the profession’s capacity to faithfully represent its members and attract new students, these need to be understood and combated”. In this perspective, studies about stereotypes need to be deepened, regarding Accounting as well as the accounting professionals.

2. Literature Review

2.1 Stereotypes

The stereotypes emerge from the cognitive process of establishing perceptions about groups of people, normally involving the attribution of labels to these groups. These labels are called “stereotypes”. Hence, in simple terms, stereotype would be the idea about something or someone; the spontaneous image that comes to mind when an individual is confronted with certain situations.

In the etymologic sense, the term stereotype has Greek origins, with *stereos* meaning “strict”, and *túpos* meaning “trait”. Initially, the term was used as typographical jargon, referring to a metal mold, with fixed characters, used to produce the same print thousands of times (Azevedo, 2010; Pereira, 2002).

Walter Lippmann was one of the first experts to use the term in social sciences, in his book “*Public Opinion*” in 1922. According to Lippmann (1922), stereotypes are images stored in the mind, which individuals hold about objects and people from other groups. The author mentions that the stereotypes derive from the need to simplify the world, make it more understandable than it actually is, developing not always correct generalizations about events, groups and categories of people. Thus, the stereotypes serve as a ranking mechanism, storing data about the ranked item for further use.

The definition by Lippmann was used as a reference framework until 1933, year of the publication of the study by Katz and Braly (Pereira, 2002), which was characterized as the first empirical study about the theme and, therefore, 100 American college students were invited to indicate the most characteristic traits of ten different social groups. As a result, a high level of consensus was presented about the characteristics of certain racial and ethnic groups, such as African Americans and Jewish people.

Pereira (2002) mentions that the definition of the term “stereotype” has undergone different changes since its emergence in the social sciences. According to the author, it was only in the 1980’s that the stereotypes were defined within a cognitivist approach, when Hamilton and Troler (1986) defined that the stereotypes are cognitive structures that contain the knowledge, beliefs and expectations perceived about a human social group.

In the 1990’s, the stereotypes were considered as shared beliefs regarding the personal attributes, especially personality traits and behaviors of a group of people (Leyens, Yzerbyt & Schadron; 1994). In the last decade, Myers (2000) defined stereotypes as beliefs and perceptions about a group’s attributes which, besides the information about these attributes, also presents the extent to which they are shared.

The most common stereotypes are related to racial, cultural and gender aspects and observations of certain groups of people. Some examples of cultural and racial stereotypes can be mentioned: “all Arabs and Muslims are terrorists”, “all Jews are greedy”, “all Africans are good at sports”. In terms of gender: “men are stronger than women”, “women cannot do such a good job as men”, “girls are not good at sports”. As regards the stereotypes about certain groups, examples are: “blond girls are hardly intelligent”, “children do not like healthy food”, “all Gothic people use black clothes, black make-up and are depressed”, “all librarians are women, use glasses, tie their hair in a bun”, “overweight people are happier”.

Why should people be categorized in groups? There are different reasons according to the researchers. Maximiano (2004, p. 255) states that “As other people’s perception is complex, simplification is a resource through which only few traits of other people’s behaviors are perceived.” Thus, stereotypes appear when we use our perception about a group or context to generalize judgments about individuals (Robbins, 2005), reducing the need for each individual to be considered separately. Tajfel and Turner (1986) also suggesting that categorizing in groups allow individuals to construct a superior image of their own social group and increase their own self-esteem, that is, people tend to assess the people in their group in a more positive manner in relation to people who do not belong to the group.

According to Macrae, Milne and Bodenhausen (1994), the stereotype is motivated by the desire to preserve one’s mental resources and emerges due to the increasing information burden individuals are dealing with. The authors (1994, p. 37) state “therefore, stereotypes serve to simplify the perception, judgment and action. [...] save the perceivers the trial of responding to a complex social world almost incomprehensibly.”

The formation and the way in which the stereotypes are organized can happen through multiple processes, like most of the social psychological phenomena (Mackie, Hamilton, Susskind & Rosselli, 1996; Pereira, 2002). The authors Mackie *et al.* (1996) suggest that the stereotypes can be formed by cognitive, affect, sociomotivational and cultural processes, which act in the social environment and can be influenced by each of these processes, individually or in combination. According to Stangor (2000), as a result of these combined influences, the stereotypes are easily confirmed and become resistant to changes.

In line with Pereira (2002), the stereotypes are products of social interaction, transmitted from generation to generation through direct contacts between the different social agents, as well as through the communication media, which create and reinforce these stereotypes and are capable of modifying the impressions about the groups in different senses.

2.2 Development of Stereotypes

The representation of information about a social group in one's memory can take place through three approaches (Wells, 2010): the group schemes, prototypes and models based on examples. According to Stangor and Schaller (1996), each approach presents different hypothesis as to how the group beliefs are represented and fits into a different level of specificity.

The group schemes are abstract knowledge structures that specify the relevant defining attributes or characteristics of a social group (Wells, 2010). In line with Pereira (2002), a group scheme means someone's set of beliefs about the probable characteristics of the members of a certain group. "It is admitted that the existence of a scheme about a social group is sufficient to influence one's perception about the members of that group." (Pereira, 2002, p. 110).

These schemes are easy to assimilate, store and activate and, therefore, easily influence the judgments of other individuals, permitting inferences about unavailable information and indicating behavioral "scripts" to be used depending on the circumstance (Pereira, 2002; Stangor & Schaller, 1996).

In that sense, the schemes permit ready analyses of other people's behaviors; they categorize the subjects in a broader sense, through generalization, and therefore tend towards a lack of specificity, discouraging the observers to sub-classify their characteristics. For example, let us observe the scheme of a librarian, as demonstrated in Figure 1. When considering that individual, generalized characteristics of the group are rapidly attributed: normally female, middle aged, using glasses and a hair bun, conservative clothing.

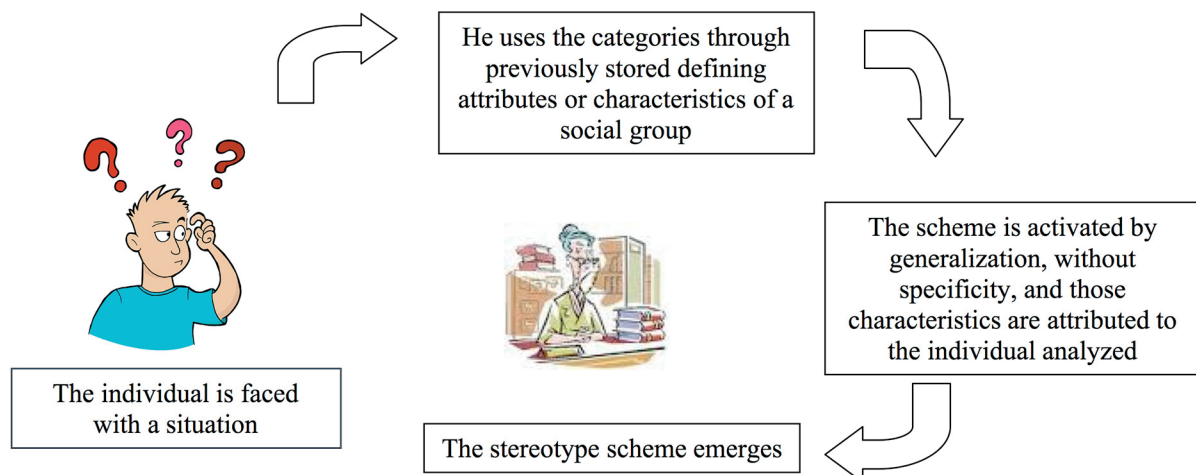


Figure 1. Scheme of librarian stereotype

Source: Elaborated by the author.

Hinton (2000) states that schemes facilitate people's lives. Therefore, when someone needs any services from this professional (librarian), (s)he looks for an individual who fits into this stereotype scheme, often solving his/her problem rapidly and with little effort.

In another approach, the stereotypes are treated as prototypes. These are similar to the group schemes, but exist at a lower and more specific representation scheme. They are linked to the most important properties or characteristics of the schemes, providing detailed and specific descriptions. Pereira (2002) defines prototype as an abstract representation of the typical characteristics, and not of all factors in a category. According to Stangor and Schaller (1996, p. 8), prototypes are "mental representations that consist in a set of associations among group labels."

The prototype is a subcategory of reference, in which the combination of typical characteristics creates the idea of best exemplar in a group. Thus, the idea of prototype allows the subjects, through the identification of the typical characteristics of various categories, to mentally construct the best exemplar

and, hence, when they find a new object, they can compare it with the prototype they have stored in their memory (Amoretti, 2001). As an example, the prototype of a chair can be cited. When considering a chair, some characteristics are attributed to that item, such as the presence of a back, the fact that it has no arms and four legs. Therefore, the prototype of a chair can permit the identification and classification of new objects as a chair, based on the idea of the sign chair (Amoretti, 2001). Hence, when individuals are exposed to something similar to a chair, they will use the existing prototype, the best exemplar of a chair. Figure 2 demonstrates the prototype of a chair.

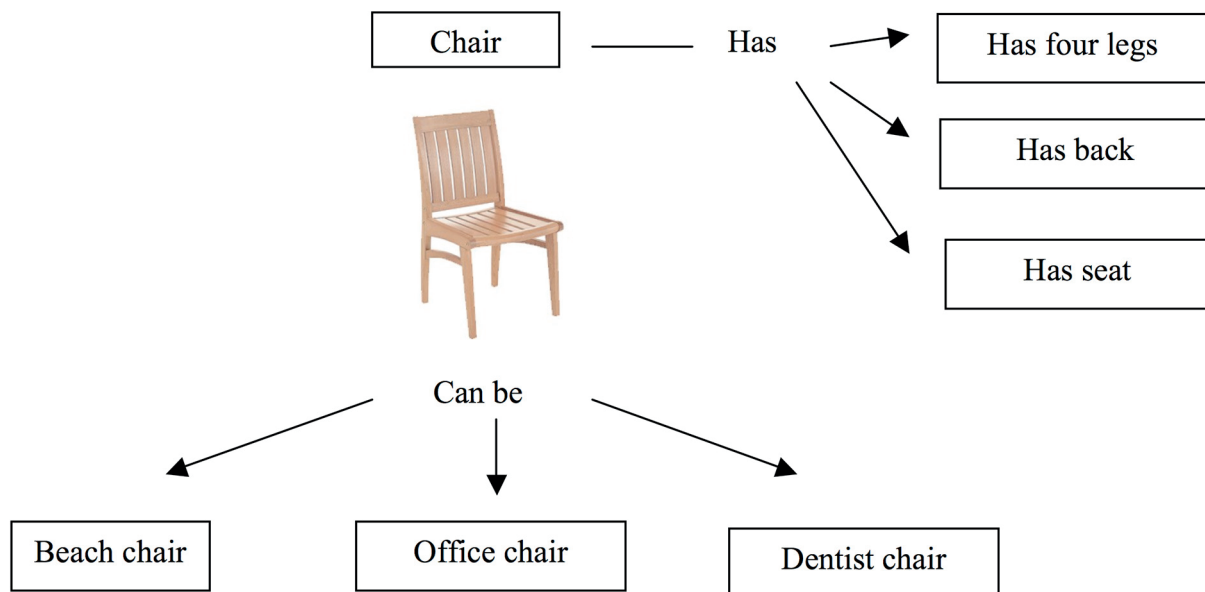


Figure 2. Prototype of a chair

Source: Adapted from Amoretti (2001)

The third and final approach to the cognitive representation of a social group takes place through the use of exemplar-based models. Besides the abstract representations of social groups, people also compromise their memory through specific meetings with individuals.

From that perspective, the representation of real persons belonging to stereotyped groups influences the content of the stereotype (Pereira, 2002). According to the author, the abstract models – group schemes and prototypes – suppose the presence of a set of representations of typical characteristics of the object, which are constituted in the experiences with exemplars of the group or in the learning with external agents, such as family, friends, teachers, media, while the models based on exemplars suppose the existence of representations, filed independently in the memory for each of the exemplars. One example would be when we are asked to reflect on teachers. The trend in this example is to evoke specific members of this category, teachers whom we had contact with, taking into account the representations stored in the memory to conceive the stereotype of the teacher.

Pereira (2002) discusses that, in the case of the exemplar-based models, the perceived stereotype of the object does not take place through an abstract representation, but through a set of exemplars, evoked through the mere exposure to the object. The author believes that these models emerge as an attempt to deal with factors, like the diversification of the subtypes found in the groups, the perception of group variability and the influence of contextual variables in the application of stereotypes, which does not happen in the abstract models. Stangor and Shaller (1996) believe that this approach facilitates the representation process of intragroup variability in the memory.

The authors mention, though, that stereotypes may still occur even in the absence of exemplar-based models.

2.3 Stereotype of Accountant

Many studies have been developed to examine the public image of accountants, describing people's perceptions of these professionals and of Accounting, based on different perspectives. Dimnik and Felton (2006) indicate that Accounting professionals have been the most concerned with their public image in recent years. The authors state that, for years, the accountants have been in agony because of the image of a dull, hardly attractive person, forced to defend themselves against accusations of irrelevance, making efforts to reinforce their reputation of competence and integrity, a situation Holland (1973) had already alerted on much earlier when he affirmed that the accounting profession, more than any other, struggled with the remainders of a powerful negative stereotype.

As regards the profession, the perceptions found indicate that the work of accountants involves repetitive and boring activities, mainly linked with calculations and taxes (Miranda; Miranda & Araújo, 2012).

These negative perceptions of Accounting professionals mainly started being exposed through Stacey's (1958) allegations that accountants were pictured in novels and poetry in a hardly flattering manner. Further studies maintained the premise that the accountant stereotype was negative and treated as dull, submissive, unprepared, without creativity and uninteresting (Aranya, Meir & Bar-Ilan, 1978; Beardlsee & O'Dowd, 1962; Cobbs, 1976; Cory, 1992; DeCoster & Rhode, 1971).

More than fifty years later, these perceptions seem to be unaltered (Friedman & Lyne, 2001; Hooper, Kearins & Wells, 2009; Parker, 2000). Enis (1998) refers that this may derive from the perceptions of Accounting and the accountants, which consist of a complex site of intertwined technical and personal images, which differ among the groups of observers.

According to Bougen (1994), this negative perception persists due to the complexity of the accountant's image, which derives from the interdependence between Accounting and bookkeeping and from the lack of definition about the characteristics of the persons and of Accounting itself. The author also suggests that, historically, accountants have been willing to accept the negative image of the profession, as it granted them greater public credibility. In line with Brass (2004), the accountants are guilty of the mistakes in the negative stereotype, as they have never tried to correct the image of the faithful bookkeeper.

Another motive different authors have alleged is the lack of clarity in the public about what the profession is and what activities Accounting professionals perform (Cobbs, 1976; Hazell, 1998; Parker, 2000; Smith & Briggs, 1999; McMurdy, 1997). These authors believe that the language accountants use is adopted as a way to confound the public and keep it in the dark about what Accounting is.

Although the changes in the business environment have brought about a significant transformation in the accountants' role (Albrecht & Sack, 2000; Parker, 2000), these negative perceptions remain unaltered (Baxter & Kavanagh, 2012; Evans & Fraser, 2012; Parker, 2000). The shadow of the accountant stereotype remains awful in the public awareness (Jeacle, 2008).

On the other hand, there are studies that suggest the existence of some positive aspect in the image of accountants, presenting characteristics like honest, reliable and precise (Azevedo & Cornachione Júnior, 2012; Bougen, 1994; Carnegei & Napier, 2010; Coutinho e Silva & Silva, 2012; Friedman & Lyne, 2001; Felton; Dimnik & Bay, 2007; Jeacle, 2008; Leal, Miranda, Araújo & Borges, 2012).

Nevertheless, the different studies cited suggest that the image of accounting professionals cannot be catalogued in a simple manner, into positive or negative, not affecting just one stereotype of the profession really (Dimnik & Felton, 2006). The authors state that the stereotypes of the accountant can vary according to the group whose opinion is sought.

According to Carnegie and Napier (2010), understanding the external images of accountants is important to judge their roles in a broader social context. Azevedo (2010, p. 24) argues that "the accounting profession should project an image of confidence, respectability and challenges, rewards and perspectives, in order to attract and retain the most talented and competent professionals". In line with the young peo-

ple, the reputation of a profession as tedious and dull is a strong disincentive to follow this career, mainly for the best students (Friedman & Lyne, 2001). This actually reinforces the idea that the students' perception on a given course is a preponderant factor in the choice of their professional careers (Azevedo, Cornachione Júnior & Casa Nova, 2008).

3. Research Method

Concerning its objectives, this research is classified as a descriptive study, in which “the intention is to exactly describe the facts and phenomena in a given reality” (Triviños, 2006, p. 110). The research design is a survey. According to Gil (1999), surveys are characterized by the direct interrogation of the people whose behavior one aims to know. As to the problem approach, the research is qualitative, as it involves examining and reflecting on the perceptions of the image of Accounting professionals' activities among college students and teachers. In line with Richardson (1999), the qualitative approach aims to interpret the characteristics of the study object. The research population comprised the students and teachers from the undergraduate programs in Accounting, Business Administration, Law, Journalism and Production Engineering at two universities (one public and one private) located in Vale do Itajaí, State of Santa Catarina. The research sample consisted of 461 students and 102 faculty members. The courses were chosen because of their accessibility and return of the answers. The final two semesters of each course were chosen. This choice was due to the fact that the students would be more familiar with their course, with the professional profile and that many would already be active in the job market, and would therefore be in better conditions to opine on the characteristics of another profession. The data were collected through a questionnaire and analyzed by means of the content analysis technique, which started with the reading of the answers. Throughout this process, the themes or units were selected that were considered most relevant for the research, which served as the base for the categorization phase, in which three thematic categories were created: the professional, the activities performed and the objective of these activities.

4. Analysis of the Results

Table 1 presents the analysis categories and respective subcategories related to the question “What do you think the accountants do in their professional activity?”

Table 1

Analysis categories and subcategories of the content accountant tasks

Professional Category	Category Activities Performed	Category Objectives
<ul style="list-style-type: none"> Precise and focused. Consultants to private and legal persons. Person who takes care of the organization. Orients people and companies. Helps with the administration. Organizes the accounting activity. Great administrator, partner in business management. 	<ul style="list-style-type: none"> Activity planning, execution and control. Audit and accounting expertise. Financial statement elaboration and analysis. Control of accounts and finances. Compliance with legislation/tax legislation. Elaboration of payroll. Income tax declaration. Administrative routines. Calculates and verifies taxes. Cost analysis. Establishment and closure of companies. Calculations. 	<ul style="list-style-type: none"> Produce information for decision making. Facilitate public surveillance. Alert companies about market changes. Problem solving.

In view of the contents related to the professionals themselves, the reports indicate the prevalence of thoughts about accountants as professionals who deliver some kind of financial, tax or administrative consulting services. They are also related to people who orient their clients, help with the management of the business: “They verify possible errors and orient on the best solution related to human resources, taxes, fees and related areas”, “The accountant is not just an obligation, but a partner in business management”.

As regards the activities performed, the main functions were linked to the verification of taxes, compliance with legislation, elaboration of financial statements and the income statement, as well as the elaboration of the payroll and income tax declaration: “Responsible for the accounting, fiscal, tax and labor part of a company”; “Deals with tax issues”, “Is responsible for the whole part of finance, ranging from the payroll to taxes, profits as well as investments”; “Various functions, but the paramount is the income tax declaration”, “Speeds up the company taxes”, “Any financial activity related to the resignation and hiring of people in a company”, “Balance sheets, income statement, social contracts and any changes, tax payment form”. As perceived, basically, the activities mentioned are related to tax and financial aspects and labor obligations. Nevertheless, many respondents mentioned that the accountant executes many activities, involving calculations, figures as well as administrative routines.

“Company accounts, help with the financial parts and uses a lot of figures”; “Works with figures and their integrity and legality in a company or for private persons and companies”; “Does accounts and figures”; “Calculates for the sake of business in different areas of society”; “Takes care of the accounts of the company he works for”; “Analyzes and works with figures and calculations”; “Works with questions related to the administrative part of the company and/or private person”. This result does not differ from other studies, which confirms the presence of a collective imaginary about Accounting, as evidenced in the work by Dias and Martins (2005), according to whom the accountant profession is seen as involving calculations and mathematics and simply focused on figures. In the study by Hunt, Falgiani and Intrieri (2004), the students identify Accounting as mathematics, which may include many calculations. Jackeling, DeLange and Phillips (2010) also evidenced that the students perceive accountants and involved in figures. The same result was found in Wells, Kearins and Hooper (2009), which demonstrates people’s lack of knowledge about what accounting is.

Other descriptions of the accountants’ activities were listed: “They destroy the life of us, entrepreneurs. I know that not all of them, but undoubtedly the large majority does not have a clue of what is happening around them, does not recycle and loses opportunities all the time”; “They do practically the same thing every day”; “They deal with figures, comply with standards, lead a cold and boring life, use almost only logic and practical reasoning, forget about people and other social factors”; “They could work in view of the whole picture, adopting a general business perspective and not only closed on attending to operational issues”.

The criticism on accountants is noteworthy with regard to the lack of some personal skills, such as critical sense, proactivity, knowing how to deal with people. In a way, this can be linked with these professionals’ technical education, revealing that Accounting education remains stuck to the memorization of knowledge and the mastery of contents, to the detriment of the development of students’ skills and attitudes (Albrecht & Sack, 2000). Another aspect is the influence of communication means, which transmit the image of accountants as timid, introverted, monotonous, boring, with a limited view, logical, without creativity, introspective, who do not like dealing with people, antisocial (Dimnik & Felton, 2006; Michael & Levas, 2003; Smith & Briggs, 1999; Smith & Jacobs, 2011).

The objectives of the accountants’ activities that were indicated ranged from making things easier for tax authorities, managing the company, managing information for decision making, alerting about changes in the market and watching over the organization’s wellbeing: “They do calculations and administer goods of third parties to make things easier for the tax authorities”; “They control the companies, orienting them in order to follow a correct course amidst the standards and laws”; “They structure the financial information to guide decision making”; “They solve problems”.

In general, the view of accountants' activities remains linked with the traditional accountant, who is responsible for bookkeeping, handing in declarations, verifying taxes, but it is a very restricted view, which demonstrates that most of the respondents do not have a clear idea of this profession, nor of Accounting itself. Other studies also demonstrate this lack of understanding about what the profession and Accounting are (Dias & Martins, 2005; Malthus & Fowler, 2009; Miranda, Miranda & Araújo, 2012; Pekdemir & Pekdemir, 2010).

The second open question was only directed at the students and teachers of the Accounting program. The teachers were asked how they imagine that other professionals perceive the accountants. The answers were divided in two categories: the view of the profession and the view of the professional. Table 2 presents the identified categories and subcategories.

Table 2

Categories and subcategories of content analysis in the view of the accountant career

Category View of the Profession	Category View of the Professional
Lack of valuation.	Lack of education.
Involves calculations, taxes and financial analyses.	Agents of bureaucracy.
Respected and admired.	Hardly critical.
Consultants from the perspective of figures.	Methodic.
Important.	Hardly communicative.
Repetitive activities.	Introspective.
Complies with standards and rules.	Mathematic.

Many Accounting teachers believe that most people do not know this profession and that, therefore, they consider the career as hardly valued, involving many calculations, and that the accountants are agents of bureaucracy. Others allege that it is an important, respected and admired career. Some testimonies exemplify this analysis: "People with little knowledge about Accounting simply treat us as professionals who execute repetitive activities and comply with the law, affirming that Accounting does not serve any purpose; people who do not know Accounting believe that we are engineers (many calculations) and that is exactly why they do not attach value to accounting work"; "Part of the accountants are considered as conformed professionals who do not take initiative and are serious. Nevertheless, there are professionals who are participatory and commit to the profession, who make a difference"; "Professionals who are closed in on themselves and find it difficult to communicate with other areas"; "Mathematics or exact sciences, without great relevance and bureaucrats"; "Mere verifier of taxes".

A similar question was asked to the Accounting students: "How do people react when you comment that you take Accounting? What do they say?". Based on the analysis of the answers, three categories were created: view of the course, choice of the course and view of the future career.

In the category "view of the course", many answered that people think Accounting is a boring course, which involves a lot of mathematics, complex, difficult. But it can also be considered a course with great possibilities for activities, good employability, an interesting and complete course: "They believe it's an exact science and that I'm great at mathematics"; "Do you like mathematics? The large majority does not know exactly what accountants do, do not like it without knowing and are surprised to find out that you take Accounting and like it". In the category choice of the course, it was mentioned that it is a course with great possibilities, employability, but lower wages than others and that people who choose Accounting are "mad" and like figures a lot: "Great professional chances"; "Course with good employability, especially in the public area"; "Good profession, with guaranteed employment. The market is in need of accountants. Possibility of good remuneration"; "That I am made and like mathematics a lot".

As regards the view of the future career as accountants, the students mentioned that it is a good profession, an essential professional for society and very promising: “They praise it, say it’s a good profession, with an attractive job market”; “They do not tend to get impressed easily. They generally say there’s a large job market, but I’ve heard people saying they’d take Accounting now instead of Business Administration or Economics. I believe it is being valued more”.

As shown, accountants are still represented as an uninteresting career, involving repetitive activities, compliance with standards and involving a lot of calculations. Besides, professionals are still seen as introspective, hardly critical and hardly communicative.

5. Final Considerations

The general objective in this study was to identify and analyze how college students and teachers perceive the accounting profession.

As regards the activities these professionals perform, the answers were classified in three categories: “objective of the profession”, “the professional” and “the activities themselves”. Concerning the first category, the answers indicate that the objective of this profession is to produce information for decision making, to manage the organization, to solve problems and to facilitate government surveillance. The professionals are considered people who orient, help with management, organize corporate activities and act as partners in the organization. And the activities comprise the control of accounts, compliance with legislation, bookkeeping, payroll, calculations, verification of taxes and income tax declaration.

Most of the respondents categorized the accountant’s activities in a broader sense, through group schemes, which are constituted through the subjects’ generalization and tend towards a lack of specificity. Examples of these activities are: cost control, calculations, compliance with legislation, problem solving, that is, without a more detailed level of categorization.

Other answers were based on prototypes, which provide more detailed descriptions of the analyzed group, like in the case of the answers that involve the elaboration of bookkeeping, the payroll and the verification of taxes, observing subcategories of the activities performed. Then use of exemplar-based models, then, departing from the influence of the actual contact with the stereotyped subject and the content of the stereotype, was disclosed in the answers in which the accountant is seen as a means to facilitate the tax authorities’ life, or a great partner in the organization. This demonstrates that the respondents who had contact with this professional considered these representations stored in their memory, according to their experiences.

Nevertheless, this panorama does not differ from what some studies have reported, that is, the research participants present an evident lack of clarity about the activities and about the profession itself (Hazzell, 1998; Parker, 2000; Smith & Briggs, 1999) and a lack of definition about the personal characteristics and those of Accounting itself (Bougen, 1994). Society is confused about what is activity, professional and Accounting. The opinions expressed about accountants and Accounting do not always agree with the role of accountants or the activity itself (Dias & Martins, 2005). Among the responsibilities people link to Accounting, in general, many do not even belong to accountants, like in the case of financial account control or administrative organization of the company, which demonstrates that they do not know the actual responsibilities of an accountant, or what Accounting really is. The profession is normally related to trivial situations and finding people who solve immediate needs, such as the presentation of the Income Tax declaration.

When asked about how other professionals perceived the accountant profession, the Accounting teachers affirm that this image is not good. They believe that accountants are seen as professionals without a business view, hardly participatory or involved in management; not very up-to-date; uses a lot of logic and forgets about people; simply complies with standards; and solves operational issues. As to the profession itself, it is perceived as involving calculations and mathematics; linked with fiscal and tax aspects, mainly with the Income Tax declaration.

When asked about people's reaction when they found out that the students took Accounting, in turn, they answered that the course is considered boring, complex, involves a lot of mathematics, but presents great possibilities for activities, employability, although with lower wages than other courses and that professionals need to be somewhat mad and like figures a lot. The view of the future career was pictured as a good profession, essential for society and very promising.

As observed, both the teachers and the students' opinions confirm that accountant remains represented as an uninteresting career, involving repetitive activities, complying with standards and involving many calculations. Besides, professionals are still seen as introspective, hardly critical and hardly communicative. The consequences of this image for the profession is a self-fulfilling prophecy according to which individuals end up behaving to follow the originally stereotyped belief, thus confirming the existing stereotype (Wells, 2010). This fact has been evidenced in different studies (Azevedo, 2010; Steele & Aronson, 1995; Wells, 2010) and, according to Pereira (2002), these prophecies provide a decisive contribution to maintain the stereotypes.

In general, what can be concluded that the bean counter stereotype still continues, that the image of the traditional accountant remains closely linked to that of the contemporary professional. The characteristics of a boring, dull, routine profession involving many calculations, no creativity, no skills with people continue.

And how can this situation be changed? According to Pereira (2002), the change process of a stereotype is a slow and arduous process; it demands a high level of motivation and considerable efforts by the people who perceive it. For any change to take place, these professionals should seek their importance and add value to their profession. Accounting professionals should make efforts to demonstrate the importance of their work and activities, so that society clearly notices their functions and considers them relevant. When understanding the accountants' functions, the dimension and range of the profession gain clarity, positively favoring the public image. It should be reminded that the value of the profession, as well as its credibility and future development, are directly linked with that image.

Greater involvement from accountants and professional entities is needed to bring Accounting closer to the people, thus demonstrating their role as social agents. It is fundamental for accountants to step forward as an important professional category for the development of society, which is increasingly present and active in the economic, social and political context.

Higher Education Institutions (HEI) also play a fundamental role to change the image of accountants and, therefore, besides the technical education of these future professionals, they should offer the development of interpersonal, communication and management skills, which are that requested by the market and by society itself.

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