

**How Does Contact With Accountants
Influence Perceptions of Accounting?**

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Abstract

Contact with accountants has often been suggested as a strategy for changing the stereotypical perceptions people have of accounting. This study examines how contact with accountants influences these perceptions. The perceptions of sixteen people who have had no contact with accountants are compared with perceptions of sixteen people who have been the recipients of information from accountants. The perception data was collected by questionnaire and interview. Response data was analysed and compared between the collection techniques and participant groups. The results reveal that while the perceptions do differ between participant groups, they are still overgeneralisations and are therefore stereotypical. These findings confirm the claims by social psychologists that while contact may assist in changing perceptions, the change will not necessarily have the intended effect. This has implications for how the profession attempts to represent its image to the public at large.

Keywords: accounting stereotype, perceptions, contact

Introduction

Stacey (1958, p. 103) found that the image of the accountant as portrayed by the literature “is not a very flattering one...”. These views were endorsed by Beardlsee and O'Dowd (1962, p. 617) who found that college students' perceptions of accountants were so negative as to lead them to question whether “... the accountant is alive”. These consistently unflattering and negative perceptions have been tracked from these authors to the current day through the work of Ashworth (1968), DeCoster and Rhode (1971), Imada, Fletcher, and Dalessio (1980), Inman, Wenzler, and Wickert (1989), Hopwood (1994), Bougen (1994), Saemann and Crooker (1999), Hardin, O'Bryan, and Quirin (2000), Albrecht and Sack (2000), Parker (2000) Friedman and Lyne (2001), Dimnik and Felton (2006), Wells and Fieger (2006) and Warren and Parker (2009). These authors all identify a consistent theme whereby the perceived role of accountants related to the recording of financial transactions or scorekeeping duties that were historical in nature and hence backward- looking (Albrecht & Sack, 2000; Heffes, 2001). Although the role of the accountant has undergone significant transformation as a consequence of changes to the business environment (Albrecht & Sack, 2000; Howieson, 2003; Parker, 2001), these negative perceptions continue.

To understand how perceptions are formed, Dyer (1993) suggests that “... *seeing comes from representation*” and therefore how people are seen determines in part how they are perceived to behave. Therefore, perceptions people have of accountants derive from the duties accountants are perceived to perform. This understanding in turn contributes not just to the negative perception of the job but also the jobholder in the case of accountants.

Bougen (1994) suggests that this negative perception is due to the complexity of the accountant's image which is derived from the interdependency between accounting and bookkeeping and the blurring of personal characteristics and the accounting task itself.

Attempts by professional accounting bodies and professional accounting firms to change these widely held perceptions of accounting and accountants have met with limited success

(Jackling, 2001; Jeacle, 2008; Warren & Parker, 2009). Jeacle (2008) describes one such strategy which profiles staff currently working in the profession as fun-loving, exciting, adventurous people. However, because of the link between the task and the person and the failure to inform people of the changed duties performed by accountants, this strategy appears not to have been successful.

Social psychology theory suggests that increased contact with a target group will inform understanding of that group and hence result in improved relations between groups - the contact hypothesis (Allport, 1954). However, the effectiveness of this intervention is further complicated by claims from Allport (1954) that depending on the people and situation, contact could increase as well as decrease prejudice and stereotyping.

This study makes connections between accounting and the social psychology theory of stereotyping in relation to how people construct their understanding of accounting and identifying how contact with an accountant influences this process thus providing a possible explanation of why contact with accountants has not been successful in changing the accounting stereotype. Findings and analysis are presented from the questionnaire responses and interviews with the recipients of accounting information. Discussion on the implications of these findings and integration of theory conclude the paper.

Literature Review

Accounting remains a mystery to many due to the lack of readily available information on the actual duties performed by accountants. Brass (2004) argues that accountants are to blame for the misconceptions as they have never attempted to correct the scorekeeping image which is held by many. According to the American Institute of Certified Public Accountants (AICPA) (2000), most high school and college students in the United States of America cannot accurately describe the work of accountants, their responsibilities or the opportunities available in the accounting profession.

The above views are supported by a number of authors. Hazell (1998) claims that accountants are not sure themselves about what they do. Cobbs (1976) belittles the profession for failing to inform the public as to what accountants do and questions the ability of the profession to communicate this knowledge. Parker (2000) blames the lack of public understanding of the role of accountants on the ineffectiveness of professional body advertising. And Smith and Briggs (1999) also blame the poor perception of the profession on inactivity by the profession itself. Meanwhile, McMurdy (1997) attributes the public confusion and misunderstanding of accounting to the language used by accountants.

The Accounting Stereotype

The term stereotype was first used by Walter Lippmann in 1922 to describe the “pictures in their heads” (Lippmann, 1997, p. 3) held by individuals about people in other groups. One of the useful human functions is that of knowing understanding and predicting others, stereotyping provides a basis for doing so but in the process and while trying to conserve cognitive resources overgeneralises the category labels developed (Stangor & Schaller, 1996)

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

Three general approaches to the representation of information about a social group within memory have been proposed. These are group schemas, group prototypes and exemplars. Each approach makes different assumptions about how group beliefs are represented and is framed at a different level of specificity (Stangor & Schaller, 1996). Each approach answers different questions about the development and measurement of stereotypes measurement, and their impact on social responses.

Group schemas are abstract knowledge structures that specify the defining relevant attributes or characteristics of a social group. These schemas are easy to assimilate, store and activate and hence readily influence judgements of and behaviour towards others. In addition, group schemas may also contain affective information about social groups. Schemas act as filters and influence the information that is collected and retained. This structure makes it easier to store stereotype-confirming rather than disconfirming information as it better fits within the schema. The key limitation of this approach is that it does not make clear predictions about how one should measure stereotypes independently of the schematic effects themselves and hence it is said to lack specificity (Stangor & Schaller, 1996).

Group prototypes, on the other hand, are “mental representations consisting of a collection of associations between group labels” (Stangor & Schaller, 1996, p. 8). These are similar to group schemas except that they exist at a lower and more specific level of representation. As a consequence, stereotypes can be measured by the extent to which traits are activated upon exposure to category labels.

The third approach to cognitive representation of a social group is through the use of exemplar models. In addition to the abstract representations of social groups that are committed to memory, people also commit to memory specific encounters with individuals. However stereotyping may still occur in the absence of exemplar models.

Researchers within the social cognitive tradition have assumed that stereotypes about social groups are learned by individuals and changed as a result of information acquired through direct contact with that other group (Stangor & Schaller, 1996). Allport (1954) asserts that a number of conditions were necessary for this to be successful and that contact under the wrong conditions could increase prejudice and stereotyping. This list of conditions continued to grow to the extent that it became unworkable (Pettigrew, 1986).

Hewstone (1996) describes the contact hypothesis as both appealing and naïve. It is appealing in that attitudes based on experience rather than second-hand information are

relatively strong and more resistant to change. Yet it is considered naïve, in that it seeks to change beliefs about the group as a whole by changing beliefs about particular members of the group. Having said that, no contact at all is likely to reinforce the boundaries between the groups (Hewstone, 1996).

Perceptions of Accounting and Accountants

The literature describes the perceptions people have of accounting and accountants from a number of different perspectives. The result is “a complex set of interwoven technical and personal images that differ across groups of observers and evolve over time” (Enis, 1998, p. 113). While one perspective describes accountants in terms of their personality characteristics and appearance, others aim to describe them by the skills and capabilities required of accountants, the nature of the duties they perform, and in terms of career choice factors.

Personality Characteristics and Appearance

While there has been little disagreement among researchers that perceptions of the accountant’s personality characteristics and appearance were very negative, there has been an underlying assumption that the perceptions are inaccurate and therefore unjustified. The accuracy of such perceptions was tested by DeCoster and Rhode (1971) and Aranya, Meir, and Bar-Ilan (1978). In a comparison of accountants to other professional groups, DeCoster and Rhode (1971) were unable to find evidence supporting the perception. Aranya, Meir, & Bar-Ilan (1978) found that accounting students tended to show stronger adherence to social norms and values than did psychology students. Bedeian et al. (1986, p. 120) questioned whether these findings could be generalised. They carried out further tests which supported the earlier findings and concluded that the perception of the accountant bookkeeper “seems to be an overplayed generalisation” which is not dissimilar from the personality types of non-accountant business professionals.

Skills and Capabilities

A number of studies report on the perceived skills and capabilities required to be an accountant and discuss whether accounting programmes developed these skills (Berry, O'Bryan, & Swanson, 2001; Chacko, 1991; Donelan & Reed, 1992; Friedlan, 1995; Hermanson, Hermanson, & Ivancevich, 1995; Holt, 1994; Inman, et al., 1989; Mladenovic, 2000; Saemann & Crooker, 1999; Usoff & Feldman, 1998). Most of these studies survey accounting and business students and teachers. A general focus was to ascertain the perceived importance of non-technical skills, i.e. generic problem solving, communication and creative skills required for work in the accounting profession, thus assuming a link between these skills/capabilities and duties performed by accountants. Results from early studies (Donelan & Reed, 1992; Inman, et al., 1989) suggested that the development of these skills was not reflected in accounting programmes. However, results from later studies provided mixed results. The importance of non-technical skills was better understood by accounting students in a study undertaken by Hermanson et al. (1995), while Usoff and Feldman (1998) and Holt (1994) found that accounting students were not fully aware of the non-technical skills required of accountants. Despite this lack of consensus, researchers generally agreed that creative people were encouraged to pursue careers other than accounting (Chacko, 1991; Hermanson, et al., 1995; Saemann & Crooker, 1999).

Friedlan (1995) and Mladenovic (2000) confirmed that teaching approaches can have a significant effect on the perceived skills and capabilities required of accountants. The assumption in both studies was that the teaching approach that was contextually based more accurately conveyed the duties of accountants than those teaching approaches that were not.

Studies by Berry, O'Bryan, and Swanson (2001), Hardin, O'Bryan, and Quirin (2000) and Wells and Fieger (2006) revealed a lack of understanding among high school teachers and counsellors of the importance of the non-technical skills required of accountants. Inman, Wenzler and Wickert (1989) found that students who transferred into accounting

programmes at university were more likely to have the desired interpersonal and communication skills than students who had long intended to major in accounting. This finding is of concern as it suggests that students who were always going to major in accounting failed to appreciate the importance of the non-technical skills. Hence the perception might become self-fulfilling.

Duties Performed

A number of studies report on the perceived nature of duties performed by accountants. One focus is whether the work of accountants is interesting or boring, imprecise or accurate, novel or methodical (Albrecht & Sack, 2000; Byrne & Willis, 2005; Cohen & Hanno, 1993; Dodson & Price, 1991; Donelan & Reed, 1992; Erickson, 2006; Fedoryshyn & Tyson, 2003; Friedman & Lyne, 2001; Hardin, et al., 2000; Hartwell, Lightle, & Maxwell, 2005; Jackman & Hollingworth, 2005; Malthus & Fowler, 2009; Saemann & Crooker, 1999; Wells & Fieger, 2006). These studies all found that duties performed by accountants were negatively perceived. In addition, research participants' perceptions of accounting and accountants compared to other professions were also negative (Hardin, et al., 2000; Wells & Fieger, 2006). However, only two studies made an attempt to inform the respondents of the actual duties undertaken by accountants (Erickson, 2006; Fedoryshyn & Tyson, 2003). In both studies, the perception of the duties performed was more positive after the information on the actual duties performed was supplied. The remaining studies appeared to depend on perceptions acquired from unidentified sources.

Career Choice Factors

Research in the fourth category of studies investigated the perceived intrinsic, financial and job related factors connected with a career in accounting (Adams, Pryor, & Adams, 1994; Ahmed, Alam, & Alam, 1997; Allen, 2004; Chen, Jones, & McIntyre, 2003; Cohen & Hanno, 1993; Fedoryshyn & Tyson, 2003; Felton, Buhr, & Northey, 1994; Felton, Dimnik, & Northey, 1995; Fisher & Murphy, 1995; Gul, Andrew, Leong, & Ismail, 1989; Hardin, et al., 2000;

Hartwell, et al., 2005; Hermanson, et al., 1995; Inman, et al., 1989; Jackman & Hollingworth, 2005; Malthus & Fowler, 2009; Nelson & Deines, 1995; Nelson & Venzryk, 1996; Nelson, Venzryk, Quirin, & Allen, 2002; Paolillo & Estes, 1982; Sugahara & Boland, 2009; Tan & Laswad, 2005, 2009; Wells & Fieger, 2006). These studies consistently found that financial and job related factors had a greater influence than did intrinsic factors on the career and degree major decision for accountants while non-accountants considered the intrinsic factors more important. In addition, perceived intrinsic factors were rated more highly for other professional groups than for accountants (Fisher & Murphy, 1995; Hardin, et al., 2000; Wells & Fieger, 2006). One possible explanation for this finding is the failure by respondents to comprehend the duties performed by accountants. Surprisingly, none of the above studies sought to identify how or why these perceptions were formed. However, Hunt et al., (2004) do suggest that impressions of accountants formed from exposure to movies, television and accounting courses were more negative than impressions based on relationships with accountants personally.

A search of the literature revealed fifty-seven articles on perceptions of accounting or accountants described the perception as a stereotype. Forty-eight of these articles merely used the term stereotype without further elaboration. The remaining nine articles sought to define stereotypes (Bedeian, et al., 1986; Carnegie & Napier, 2009; Cory, 1992; DeCoster & Rhode, 1971; Dimnik & Felton, 2006; Ewing, Pitt, & Murgolo-Poore, 2001; Friedman & Lyne, 2001; Imada, et al., 1980; Taylor & Dixon, 1979). Four of these explained how and why they are formed (Carnegie & Napier, 2009; Cory, 1992; Dimnik & Felton, 2006; Ewing, et al., 2001). While there is some discussion about stereotype accuracy, the more recent studies do not explore the accuracy of the accounting stereotype in detail. (Bedeian, et al., 1986; Carnegie & Napier, 2009; Cory, 1992; DeCoster & Rhode, 1971; Imada, et al., 1980). However, very few such studies actually go so far as to suggest methods for changing stereotypes (Cory, 1992; Ewing, et al., 2001).

The contact hypothesis has led Dodson and Price (1991), Fedoryshyn and Tyson (2003), Friedman and Lyne (1997), Larkin (1991) and Cory (1992) to recommend increased public exposure to, and contact with, accountants as a strategy for better informing people of the duties undertaken by accountants. Regrettably, however, the effectiveness of this strategy on people's perceptions of accounting and accountants has received little attention from researchers.

Research Design

Much of the literature on the perceptions people have of accounting and accountants privileges a hypothetico-deductive mode of enquiry based on proposition-testing (Allen, 2004; Byrne & Willis, 2005; Saemann & Crooker, 1999) and to a lesser extent experimental methods (Marr, 1999). As a consequence, common perceptions of accounting and accountants are reasonably well described, but how and why these perceptions are formed is not. Warren & Parker (2009, p. 217) describe this as the "hidden underlying layers of intention, construction and meaning". Revealing this intention, construction and meaning enables the researcher to provide a response to all three research questions.

In applying the social psychology theory of stereotyping, this study seeks to answer the following research questions:

RQ 1 How do people who have had contact with accountants in New Zealand construct their understanding of accounting.

RQ 2 How do people who have had no contact with accountants in New Zealand construct their understanding of accounting

RQ 3 How does contact with accountants influence perceptions people have of accounting

Data collection occurred in two stages. The first stage required the capture of data about people's perception of accounting and accountants and involved the completion of a

questionnaire by all participants. The second stage involved ascertaining how and why those perceptions were formed and involved interviews.

The questionnaire, sought to ascertain participant perceptions of accounting and accountants, was extracted, with permission, from a survey developed by Saemann and Crooker (1999). The purpose of this instrument was to measure perceptions of the accounting profession (PAPI) among university students in the United States of America and was subsequently used by Byrne and Willis (2005) in Ireland to measure high school student perceptions of the work of accountants.

The instrument included 36 pairs of adjectives that represent opposing views. A five-point scale was placed between each pair of adjectives and respondents were asked to express their strength of opinion in a particular direction. Approximately half the pairings were reverse coded to promote a neutral perspective on the part of the researcher. The key motivation for utilising this technique was to facilitate cross group comparison of response data.

The second stage of the data collection process took place after completion of the questionnaire by each participant. It involved semi-structured interviews with people who have reported no contact with accountants and with users of accounting services provided by accountants. The reason for using these semi-structured interviews was to permit identification of not just the variables that influence perceptions of the work of accountants, but also to describe happenings and behaviours and to explore how and why they occur (Marshall & Rossman, 2006). Interview responses were recorded and transcribed by an independent third party.

There were two groups involving thirty-two participants in this study: recipients of accounting services i.e. people who were assumed to have had contact with accountants, and people who have had no contact with accountants. Sixteen participants were originally selected for each participant group. As statistical "representativeness" was not the aim of this research, "qualitative sampling" (Kuzel, 1992) was used in order to compose a

structured rather than a random sample which provided for demographic diversity (Barbour & Kitzing, 1999). All participants lived in Auckland, New Zealand's acknowledged business capital, and reflected something of the ethnic diversity of the city's population.

Three design features contribute to the validity of the findings. First, triangulation involving the application and examination of multiple data sources and different collection methods in the investigation of a single question (Patton, 1990) enhanced the validity of the findings. The second significant design feature included the use of participant groups and sub-groups thus improving external validity. The third feature was to relate the emergent findings to stereotype theory, thus strengthening internal validity.

Recipients of Accounting Services

Recipients of accounting services, were selected on the assumption that all participants would have been in contact with accountants and one or more of the services they provide. Sixteen recipients of accounting services from three different settings were selected to participate in the study. Participants were selected from each of the following sub-groups: recipients of services provided by accountants located in public practice, users of services provided by accountants within the not-for-profit sector and users of services provided by accountants located within the corporate sector. By selecting users of accounting services from differing work environments, it was hoped to better understand the impact of the work environment on participants' perceptions of accounting and accountants, and the extent to which this understanding was consensually shared across work environments.

Nine of the participants were nominated for the study by one of their work colleagues and were until the interview unknown to the researcher. Three participants were previous acquaintances of the researcher with whom there had been no contact for at least ten years. A further two participants were in a current business relationship with the researcher and the final two participants were current personal acquaintances of the researcher.

All participants completed the questionnaire survey and an interview. The first sub-group was comprised of six recipients of accounting information from accountants working in public practice. The second sub-group consisted of four recipients of accounting information from accountants working in the corporate sector. Three of these participants worked for private family-owned companies while the fourth worked for a multi-national company. The third sub-group consisted of six recipients of accounting information from accountants working in the not-for-profit sector.

Participant occupations are summarised in table 1 according to sector and business type. Those participants annotated with an * were nominated by their accountant and subsequently invited to participate in the study by the researcher.

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

Table 1: Occupational groupings for recipients of accounting services

People who have had no prior contact with accountants

The second group was recruited on the basis of reporting no prior contact with accountants. The study sought to determine the motivation for and mechanisms which informed this group's perceptions and to compare these findings with those from people who have had contact with accountants.

Sixteen participants were identified by non-accountant acquaintances of the researcher and subsequently invited to participate in the study by the researcher. Of the sixteen

participants in this category, attention was paid to obtain an even gender representation and age spread for the working population. All sixteen participants completed the questionnaire and an interview. Participant demographics by employment are summarised in table 2.

Employment	
Education service	5
Community service	5
Health service	2
Tertiary student	2
Home maker	1
Retail customer service	1

Table 2: Participant demographics for those with no prior contact with accountants

Findings

Questionnaire Results

The Likert scale responses to the matched pairs were reduced from a five-point to a three-point scale highlighting either a preference for one of the matched pairs or neutrality. From this reduced scale, Table 3 shows the response to each of the matched pairs for each participant group. The underlined item in each line is the preferred item among recipients of accounting information while the bolded item is the preferred item among people who have had no contact with accountants. The items marked * identify characteristics which seek to describe how the work of accountants is regarded rather than a description of the duties themselves.

New Ideas vs <u>Established Rules</u>	Abstract vs Concrete
Flexible vs Structured	Imagination vs <u>Logic</u>
Conformity vs Originality	<u>Thorough</u> vs Superficial
Dynamic vs Stable	Unpredictable vs Routine
Innovative vs <u>Compliance</u>	Details vs Overview
Intuitive vs Facts	<u>Precise</u> vs Imprecise
Ambiguous vs Certainty	Alternate Views vs Uniform Standards

<u>Planned</u> vs Spontaneous People Oriented vs <u>Number Oriented</u> <u>Record-Keeping</u> vs Decision Making <u>Repetition</u> vs Variety Effectiveness vs Efficiency Procedural vs New Solutions	Changing vs <u>Fixed</u> <u>Methodical</u> vs Novelty <u>Mathematical</u> vs Verbal Adaptable vs Inflexible Practical vs Theoretical
<u>Tedious</u> vs Absorbing * Fascinating vs <u>Monotonous</u> * Challenging vs Easy	<u>Dull</u> vs Exciting * Extrovert vs <u>Introvert</u> * Boring vs Interesting

Table 3: General agreement among participant groups

Interestingly, there was general agreement on 30 of 36 (83%) matched pairs among participants who had no contact with accountants while there was general agreement on only 26 out of 36 (72%) matched pairs among recipients of accounting information. It was also noteworthy that there general agreement from both groups for 25 of the 36 matched pairs.

This finding is further supported in an analysis of the responses to each of the five factors, identified in the Saemann and Crocker (1999) and Byrne and Willis (2005) studies. This analysis, as reported in table 4, suggests there was general agreement between the recipients of accounting information and people who had not had any reported contact with accountants that accounting is structured/definite, precise, dull, compliance driven and solitary. The items for which there was general agreement among the participants who had reported no contact with accountants is bolded while the preferred item for recipients of accounting information is underlined.

These findings suggest that perceptions of the recipients of accounting information were not significantly different to those who have reported no prior contact with accountants and therefore contact with accountants might have had little influence on the participants' perceptions of accounting.

That the perceptions of accounting and accountants are so similar for these two groups casts doubt on the validity of the contact hypothesis. However, the participants who had no contact with accountants perceived accounting to be practical, procedural, boring, inflexible and focusing on efficiency, a view not shared by the participants who were the recipients of accounting information. Similarly, recipients of accounting information perceived accounting to be repetitive while those who reported no contact with accountants did not share this view. As a consequence, it could be argued that, contact may have influenced participant perceptions of these factors.

Factor 1: Structured/Definite	
Facts vs Intuitive Concrete vs Abstract Stable vs Dynamic Routine vs Unpredictable Adaptable vs Inflexible Effectiveness vs Efficiency	Certainty vs Ambiguous Logic vs Imagination Uniform Standards vs Alternative Views Procedural vs New solutions
Factor 2: Precise	
Planned vs Spontaneous Thorough vs Superficial Detail vs Overview Precise vs Imprecise Practical vs Theoretical	Methodical vs Novelty Mathematical vs Verbal Easy vs Challenging Record keeping vs Decision Making Repetition vs Variety
Factor 3: Interest	
Exciting vs Dull Monotonous vs Fascinating	Absorbing vs Tedious Interesting vs Boring
Factor 4: Compliance Driven	
Structured vs Flexible Conformity vs Originality Fixed vs Changing	Established Rules vs New Ideas Compliance vs Innovative
Factor 5: Solitary	
Extrovert vs Introvert	Number Oriented vs People Oriented

Table 4: Matching responses to previously identified factors

Interview Findings

Recipients of Accounting Information

Overall, participants' understanding of the duties carried out by accountants appeared very limited. For most, it was based solely on the duties performed for them in their particular organisational context, thus supporting the contact hypothesis (Hewstone, 1996). Only two participants acknowledged the influence of the media in shaping their perceptions of accounting and accountants.

Fourteen of the sixteen participants regularly interacted with accountants. The two remaining participants, from the corporate sector, received accounting reports that they discussed with their own manager, but they themselves had no contact with the accountants. It is not surprising that these two participants had the most limited understanding of what accountants do in the corporate sector. Their activities were perceived by one as *"getting the balance sheet to balance"*, while for the other participant, the work of accountants involved *"staring at the computer all day"*. They both drew on previous alternative experiences to describe accounting. The first participant based his responses on his experience of studying the subject at high school. The second participant based his response on his interaction with his accountant from a previous occupation where he was self-employed, thus demonstrating how contact can inform understanding (Hewstone, 1996).

Participants who were owners or managers with overall responsibility for the operation of their organisation perceived the fundamental role of the accountant as satisfying the obligatory compliance requirements of the entity and perceived accounting to be *"a necessary evil"*. Compliance reporting was an area in which participants showed little interest and willingly sought someone to *"make the problem go away"*. None of the public practitioner clients acknowledged requesting additional accounting services as they perceived that their accountants, while specialists in the provision of compliance based

reporting services, did not understand the client's business. This perception led one participant to suggest that his accountant *"does not know a lot more about my business than what I do"* and *"I don't think I need them for anything else other than to do my compliance stuff"*. Two of the corporate and two of the not-for-profit participants also suggested that some of the accountants within their own organisations did not understand their organisation's business. Factors which contributed to this perceived lack of understanding included distance from the operations (both physically and organisationally), turnover of accounting staff, the size of the organisations and the technical nature of the organisation's operations.

There was a recurring perception that accountants spend all day *"sitting at a computer"* and *"staring at spreadsheets"*. One of the participants suggested that *"people tell you what their plumber or electrician has done to their house"* whereas with accountants *"I think one's knowledge about what they do or are capable of doing is so limited"*. This lack of visibility and transparency of accounting work appears to contribute to the perceived mystery of accounting and what it is that accountants do.

People Who Have Had No Contact With Accountants

Overall the participants' understanding of the duties performed by accountants lacked specificity. For most, accounting was perceived to abstractly relate to money. Responses included *"they deal with money"*, *"they look at detailed stuff that do with money"*. However, participants who associated accounting with lived experience or studied accounting at school held more detailed and specific perceptions of accounting and accountants. Only those participants who had studied accounting at school provided a description of what accounting involved, i.e. a process: *"balance books"*, *"balance budgets"* and *"the bookkeeping side"*. The remaining participants merely associated accounting with an abstract output/outcome label such as *"look after finances"* and *"help people... with their financial problems"*. As none of these participants were self-employed or required accounting services, there was no

personal dependence on accountants and hence accounting was perceived to be of little personal consequence.

Data Analysis

The nature of the perceptions

In the interviews, the recipients of accounting information did not appear to use group schemas to categorise accounting and accountants. Instead, their descriptions which were at a lower and more specific level of representation were based on the accounting information they received. The nature of the perceptions formed of accounting by three participants appeared to be consistent with group prototypes. In each case, there was an external influence on their perception of accounting and accountants that overshadowed the influence of the accountants in their work environment. One of the three participants who had no contact with accountants at his place of employment, despite receiving accounting and performance reports, was instead influenced by his experience of studying accounting at high school some fifteen years earlier. The second of the three was more influenced by her husband's description of what he thought accountants should do. Incidentally, her workplace accountant did not live up to these expectations. The third participant was concerned with minimising his taxation obligations, which he saw as the sole role of accountants.

The remaining thirteen participants all used exemplar models to describe the duties of accountants. In this instance, the participants provided responses which related to specific roles with which they were familiar and which they associated with accounting. For the eight participants who referred to more than three exemplar models during the interviews, there was a reluctance to generalise about accounting and accountants. This reluctance highlighted their greater awareness of the diverse nature and performance standards of accountants' duties. This finding supports claims by Brewer and Miller (1988) that increasing

the complexity of intergroup relations increases the perceived variability of the accountant out-group through differentiated action. An alternative approach to contact proposed by Hewstone (1996) relates to a cognitive analysis of contact which considers the impact of disconfirming information. In this situation, the individuating information, i.e. information that relates uniquely to one individual, releases an exemplar from the attributes of a category. In other words, a person makes exceptions that render the stereotype immune from the attributes of the exemplar. Some participants provided many examples where they distinguished one exemplar model from another, thus again supporting the contact hypothesis.

On the other hand, four of the participants who used exemplar models to describe accounting were uncertain where the work of an accounts clerk stopped and the work of an accountant started. This finding suggests that the use of multiple exemplar models did not automatically contribute to the development of sub-categories and supports claims by Pendry and Macrae (1994) that the making of group-based inferences avoids the task of integrating unique characteristics that individuals possess. As a consequence, these participants' understanding of accounting included duties not typically performed by accountants.

Given the level of specificity in non-contact participant descriptions of accounting, it appeared that group schemas were not used to structure understanding of accounting. The nature of the perceptions formed of accounting by five participants were however consistent with group prototypes where accounting involved record keeping, bookkeeping and balancing accounts. The experience of studying accounting at school provided exemplar models for three of the participants while other exemplar models used by the participants included receiving a tax refund, receiving a set of audited accounts from a play centre, and making a loan application to a bank. Interestingly, the two participants who made reference to audited play centre accounts also studied accounting at school. The more recent play centre experience appeared in no way to diminish perceptions of earlier high school

experience, instead adding a further dimension to their understanding of accounting. This finding illustrates how subsequent exemplar models can contribute to the development of sub-categories and hence breaking down the perceived homogeneity of the group (Miller & Brewer, 1986).

In the interviews, the descriptions supplied by three participants were very abstract in the sense that they were devoid of specificity. These participants were not motivated to develop a specific understanding of accounting, and for the sake of cognitive efficiency had absorbed accounting into a broader perception category relating to money.

The motivation to form these perceptions

While all sixteen recipients of accounting information identified different types of accounting activity to structure their understanding of accounting, the six clients of accountants in public practice and one corporate sector participant perceived the role of accountants to be satisfying their organisation's compliance obligations. In so doing, they acknowledged an outcome dependence on accountants. Fiske and Neuberg (1990) suggest that any form of outcome dependency between the perceiver and the target alters the perceiver's motivation to attend to individuating information and reduces category-based processing. On this basis, initial categorisation is the default option and people go beyond these categories only when they have the capacity and motivation.

This suggestion in part helps to explain why these participants perceived accounting more positively than the some of the remaining participants from the corporate and not-for profit sectors who generally perceived accounting as being about performance measurement and controlling.

The range and nature of categories adopted by the the non-contact participants illustrates the varying degrees of specificity of the perceptions held and the perceived level of general dependence and need for accountants. In their effort to maintain cognitive efficiency, participants who perceived accounting to be of little consequence in their lives developed

abstract knowledge structures that lacked specificity. These abstract knowledge structures were evident with those participants whose perception of accounting was limited to an association with money. On the other hand, those participants who could relate accounting to lived experience, study at school or cultural influences appeared to be more motivated to attach greater meaning to their understanding of accounting and accountants.

The lived experiences included applying for a bank loan, involvement in the operation of play centre, charging and being charged for services between departments at work, studying accounting at high school, balancing a cheque book and obtaining a tax refund, and were all reflected in exemplar models. With the exception of studying the subject at high school, all remaining lived experiences reported a perceived dependency on accountants. Interestingly, the participants who had studied accounting at high school focused on accounting as a scorekeeping process while the remaining participants showed little understanding of what accounting involved and focused their thoughts on abstract accounting outcomes within a single context.

[Linking paragraph or overview summary here](#)

Discussion

Questionnaire Responses

These results suggest that perceptions of accounting and accountants for people who have reported no contact with accountants were more consistent (83%) than was the case for the recipients of accounting information (72%). Analysis of responses using factors identified in the Saemann and Crooker (1999) study suggest that both groups of participants in this research considered accounting to be structured, precise, dull, compliance-based and solitary.

While these findings have provided a useful indication of perception stereotypicality and dispersion they would suggest that contact with accountants would appear to have little

influence on the participants' perceptions of accounting. The consistency of the questionnaire responses and the inconsistency of these responses with the interview responses between the participant groups raises doubts that the questionnaire has accurately captured the participants' perceptions of accounting and accountants. One explanation for this conclusion is that the category labels in the questionnaire were provided by the researcher whereas in the interviews, the category labels were generated by the participants and hence reflected more reliable representations of their individual understandings of accounting and accountants. In addition, the interview experience revealed that most participants would have lacked both the motivation and cognitive capacity to attribute voluntarily thirty-six category descriptors to accounting and accountants. This indicates a possible weakness in this mode of data collection, a conclusion supported by Warren and Parker (2009) who claim that structured questions used in surveys and focus groups speculate and make presumptions about accounting role, identity and imagery.

Interview Responses

Most participants used lived experiences to construct their understanding of accounting and accountants that was represented in memory as an exemplar model. Only when confronted with multiple exemplar models did individuals consider structuring this understanding as group schema or group prototypes. Perception specificity ranged from abstraction with no exemplar models, through a very restrictive understanding based on a single exemplar model, to a broad understanding based on multiple exemplar models which for reasons of cognitive efficiency is often represented as a group schema or group prototype. These exemplar models were usually categorised from one or two perspectives: role and/or context. The role perspective was described in terms of the nature of the perceived duties performed while the context perspective was described in terms of the perceived environment in which accounting duties were performed.

The findings suggest that two key factors influenced the contact participants' perceptions of accounting and accountants. The first factor is the nature and extent of contact between the participant and the accountant and the second is the nature of the participant's workplace responsibilities. Repeated contact between participants and accountants is more likely to result in the use of exemplar models to describe the duties of accountants whenever the contact stimulus occurs. The greater number of exemplar models used by individual participants leads to decategorisation, and the recipients of accounting services are less likely to generalise when describing the duties of an accountant. However, when there is insufficient cognitive detail to differentiate between the different exemplars, sub-categorisation is unlikely to occur. This situation was the case for four participants who were unable to define where the work of an accounts clerk stopped and that of an accountant started. This finding is not surprising given that anyone may call themselves an accountant, and the three college structure created by the New Zealand Institute of Chartered Accountants makes little attempt to differentiate the work of members in each college. This structure and the lack of differentiation by the Institute may contribute to this confusion of the role of accounting and accountants in society.

One possible explanation as to why the clients of accountants in public practice had a less detailed understanding of the duties performed by accountants is that they had less contact with accountants both professionally and socially. In this situation, the participants did not usually observe the accountants as the latter performed their duties, because the participants were usually physically remote from the accountants. This physical separation may also serve to explain why public practice clients believed that their accountant did not understand their business. Accountants in public practice would need to convince their clients that they do in fact understand the clients business before any change in perception could be achieved.

In the corporate and not-for-profit-sectors, it was more common for participants to have observed accountants at work, which supports claims of the effectiveness of the contact

hypothesis. However the effectiveness of this contact was limited as many of the participants from the corporate and not-for-profit sectors suggested that accounting involved staring at a computer all day. These findings also support Allport's (1954) claims that contact under the wrong [what are the wrong conditions?](#) conditions, contact could increase prejudice and stereotyping. This assertion is demonstrated by the participants from the corporate and not-for-profit sectors who perceived accountants as focused on performance measurement and were obsessed with cost control. The personalisation approach to contact proposed by Hewstone (1996) suggests that contact between members of different groups allows participants to recognise that they have similar values and attitudes and hence the contact brings about decategorisation. These findings are also consistent with those from participants who perceived accountants as performing compliance-focused duties which were considered a necessary evil. Regrettably, contact with accountants who were perceived to focus on performance measurement and cost control did not lead participants to recognise any similarity in values and attitudes and so did not appear to bring about decategorisation.

As social categorisation is a key cause of discrimination, an improvement in intergroup relations requires a reduction in the salience of existing categories. According to social identity theory (Tajfel, 1978) and self-categorisation theory (Oakes, Haslam, & Turner, 1994), individuals all belong to several social categories and therefore have a series of social identifications of which one is salient at any point in time. In an effort to distance itself from the traditionally held perceptions relating to scorekeeping and compliance, the accounting profession might therefore want to persuade the public to use alternative categories when developing their understanding of accounting and accountants (Harrison, 1998).

The second factor which appeared to influence participant perceptions of accounting relates to the participants' roles in the workplace. Where the participants had either statutory or contractual compliance based obligations, they perceived the accountant as being the person to satisfy those requirements and hence make this obstacle go away – thus creating

an outcome dependency. Fiske and Neuberg (1990) suggest that outcome dependency alters the processing goal that guides impression formation because of the perceiver's need to be able to predict behaviour of the target person in order to achieve the desired outcomes. Outcome dependency in turn will lead to improved relations between the two groups. This perception can be contrasted with those who have no outcome dependency and who more negatively perceive accountants as being focused on performance measurement and cost control while failing to fully understand the entity's core business.

These latter findings are consistent with the findings of Siegel (2000) who suggests that in the corporate environment, lower level workers perceive accountants to be in a policeman role, which in turn influences the perception people have of them. Hoffjan (2004) on the other hand is more specific in his claims that the negative perception is a consequence of accountants' obsessive focus on cost reduction. McHugh, Fahy and Butler (1998) and Friedman and Lyne (1997) found that the tension is reduced and the perceived image is more positive when there is a flatter organisational structure which generally results in increased interaction between accountants and their co-workers.

These findings suggest that contact with accountants through lived experience encourages people to overgeneralise specific cultural and lived experience when categorising accounting activity. The effect of overgeneralising appears to create a very limited perception based on single exemplar models that do not reflect the diverse roles performed by accountants. It is this polarisation of views that leads to an incomplete understanding among people who have had contact with accountants of what accounting is and what accountants do.

This study found that most non-contact participants formed either abstract or very specific perceptions of accounting and accountants thus supporting Allport's claims that the application of the contact theory is complicated. Abstract perceptions often lacked role and context perspectives and were subsumed in a broader category, resulting in an overgeneralisation. According to Brewer (1996) and Fiske and Neuberg (1990) this situation is most likely to arise among people who lack the cognitive capacity and/or motivation to

categorise accounting and instead associate accounting with a broader category such as money. In an effort to maintain cognitive efficiency (Mackie, Hamilton, Susskind, & Rosselli, 1996), many of the remaining participants overgeneralised the role and context perspectives of a single exemplar model to represent their understanding of accounting. There are two possible consequences of this action. The first possible consequence is that a single role which has been identified in an exemplar model is used to represent the participants' entire perceptions of accounting, and the second consequence is that a single context is used to represent accounting, ignoring the potential existence of other contexts and assuming all roles performed in that context relate to accounting.

When participants relied on a single exemplar model they overgeneralised their experience of a single role and context to represent their understanding of accounting. This finding supports claims by Allport (1954) that contact under the wrong conditions might increase prejudice and stereotyping.

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

Conclusion

The research presented in this paper sought to compare perceptions of accounting for people who had no contact with accountants with those who were the recipients of accounting information. Recipients of accounting information were selected as a distinct group as it was presumed that they had all had contact with accountants. The decision to include them was based on claims that contact would inform understanding and contribute to better relations between this group and the target group (accountants) (Hewstone, 1996). Questionnaire responses from the participant groups showed there was general agreement on sixty-nine percent of the paired items, highlighting consensus among this group of

participants that accounting was structured, precise, dull and compliance driven and solitary. The inconsistency between these findings and the interview findings brings into doubt the validity of using researcher defined category labels to collect perception data.

From the interview data, the perceptions of accounting and accountants among people who were the recipients of accounting information tended to be limited to specific single roles and contexts. A consequence of this finding is that the single role (often compliance related) and context form the overgeneralised (and therefore stereotypical) understanding of accounting. This finding supports Allport's (1954) claims that a number of conditions are necessary for change a change in perception to occur. While this perception could be further influenced by other lived experiences and cultural mechanisms, there was no evidence to suggest that these influences would replace the existing perceptions. It might be that exposure to multiple exemplar models could enhance in-group perceptions however, the individual must first be motivated to expend the additional cognitive resources necessary to accept additional exemplar models.

Perceptions of participants who did not know an accountant were related more to the context rather than the role performed. The perceptions tended to be limited to an abstract role and a single specific context that was an overgeneralisation based on a lived experience. It was apparent from these findings that many participants were unaware of the contribution accounting makes to society and how individuals benefit from this contribution. The implication of this finding is that people are less likely to seek access to the full range of services provided by accountants. One consequence of generalising an exemplar model based on a specific context and abstract role is that the group is likely to categorise incorrectly all the types of work undertaken in a specific context as accounting related.

These findings suggest that while contact with accountants may influence perceptions of the duties they perform, this may not necessarily lead to less stereotypical perceptions. Contact is only likely to reduce stereotypicality when individuals are motivated to commit cognitive

resources to the multiple category labels and this is only likely to occur when there is an acknowledged outcome dependency.

As a consequence contact may influence perceptions of accounting, however this contact can have the effect of causing individuals to overgeneralise specific instances thus contributing further to a stereotypical perception. Hence, these findings have implications for how the profession in general represents accounting to the public at large.

[Implications for practice, policy professional associations and further research possibilities](#)

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