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# **Beyond the Boring Grey: The Construction of the Colourful Accountant**

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## **Beyond the Boring Grey: The Construction of the Colourful Accountant**

### **Abstract**

The accounting profession has long laboured under the weight of the stigma of the accounting stereotype. This unappealing persona may pose a potential problem for recruitment into the profession. How is the gregarious graduate to be tempted into the tentacles of the dull and the dreary? Drawing on Goffman's work on stigma and impression management, this paper examines the recruitment literature of the 'big four' accounting firms and six of the professional institutes in an attempt to unravel the techniques deployed by the profession to camouflage the spectre of the stereotype. The investigation reveals how the recruitment discourse, an important stage in the process of professional socialization, is used to construct an image of the trendy and fun loving accountant. Through text and image, a carefully orchestrated campaign of impression management casts aside the boring bookkeeper in favour of an altogether more colourful characterisation.

**Keywords:** accountancy career, accountancy recruitment, accounting stereotype, Goffman, identity construction, impression management, stigma management

# **Beyond the Boring Grey: The Construction of the Colourful Accountant**

## **Introduction**

The stereotype of the dull and grey suited bore haunts the accounting profession. Despite a transformation in the scope of the accountant's role from 19<sup>th</sup> century clerk to 21<sup>st</sup> century consultant, the shadow of the stereotype still lingers drearily over the public conscious. Popular culture, in the form of hit television shows, has firmly entrenched the accountant in this traditional caricature. The medical profession is catapulted onto our screens in the form of high octane ER type dramas. The legal eagles are nimbly portrayed in the shape of kooky Ally McBeal type characters. But where are the accountants? Do we see them dashing off to the latest audit, calculator in hand! Are the daily intrigues of their jet set lifestyles vividly played out in the weekly saga? No, they inevitably remain, quite literally, out of the picture; their seemingly dreary characters not racy and pacy enough for prime time viewing. Or if they do make a fleeting appearance, it is generally in the form of some humorous caricature, such as the now infamous Monty Python sketches, in which they are mercilessly ridiculed<sup>1</sup>. This is an intriguing situation given that both the instruction for the medical and legal vocations requires an equal, if not more, devotion to the sobriety of study as does the accountancy training. The mental effort to memorize the machinations of copious medical conditions and the tedium of learning legions of legal precedents can be as monotonous as grasping the minutia of the latest accounting standard. Yet somehow the public persona of doctor and lawyer has managed to rise above the tiresome toil of hours of concentrated cramming, whereas the accountant can never quite fully shake off the shroud of the bespectacled

bookkeeper. Whatever the rationale for its existence, it appears that the stereotypical role of the accountant is firmly ensconced within the public conscious. In consequence, the accounting profession, in the shape of both the firms and the institutes, may face somewhat of a battle in the construction of a more colourful character. How do they entice young twenty somethings, longing to be hip and cool at all costs, into a profession that has a reputation for the dull and dreary? Their attempt to bury the bore and play up the exciting image of the fun loving accountant is the focus of this paper.

The paper is structured as followed. The first section reviews the accounting stereotype literature with particular reference to the potentially damaging impact of such negative personality portrayal on recruitment into the profession. As an early stage in the professional socialization of the accountant, the importance of understanding this recruitment process is noted. In particular, the role of accounting recruitment material in recasting the stereotypical character of the accountant is suggested. To this end, the next section introduces Goffman's work on stigma management (1968) and impression management (1969) and suggests its potential in understanding how recruitment information can alleviate the stigma of the stereotype in a carefully orchestrated impression management campaign. Sections 3 and 4 provide illustrative examples of such stigma and impression management techniques drawn from the 2003/4 recruitment paraphernalia of the 'big four' accounting firms and six of the professional accountancy bodies respectively. The role of this discourse in the construction of a more vibrant and colourful identity for the accountant is teased out in section 5. The paper concludes by pondering the impact of this new identity on the future reputation of the profession.

## **Deconstructing the Stereotype: the Recruitment Challenge**

Research in the area of the accounting stereotype is not a recent phenomenon. For over thirty years scholars have attempted to determine, by means of various personality tests, the legitimacy of the stereotypical image (Aranya et al, 1978; DeCoster & Rhode, 1971; Imada et al, 1980; Shackleton, 1980). However, in recent years a number of insightful studies have expanded our understanding of the construct and deliberated its implications for the profession. Beard (1994) and latterly Dimnik & Felton (2006) have provided fascinating descriptions of the portrayal of accountants in twentieth century cinema. Although that depiction has obviously changed with the passage of time, Beard noting for example that in recent years filmmakers have deployed a more balanced characterisation of the accountant, the dominant image remains essentially that of socially stunted misfit, who provides a ready vehicle for satire and comic amusement.

Given the crude caricature that often emerges from such castings, Bougen (1994) quite aptly queries why the accounting profession has quietly accepted such offensive images. He concludes that the rationale for such non-intervention may be grounded in serving the interests of the profession itself. Professional credibility is inherent in the accounting stereotype. The beancounter may be dull and dreary but s/he is also regarded as a safe and trustworthy custodian of business assets. In an era of financial scandal, the accounting profession, argues Bougen, is not ignorant of this strong positive association which lies embedded amongst the negative nuances of the boring bookkeeper. In a more recent work, Friedman & Lyne (2001) similarly acknowledge this connection between the traditional stereotype and such time honoured traits as

honesty and trustworthiness. However, following their investigation of the portrayal of the 'beancounter' in a database of newspapers/magazines spanning twenty-five years, they also recount the alarming repercussions of the adverse affects of the beancounter image. These include not only the damaging consequences to the profession itself, in reinforcing an unappealing persona, but more significantly, the potentially harmful influence of the narrow minded stereotype on the effective management of organisations. For the purposes of this paper however, one particular repercussion of such damaging image portrayal is pertinent: the negative affect of the stereotype on future professional recruitment:

For young people, the reputation of a profession as dull and boring is just about the most serious disincentive, particularly for the 'best and brightest'. (Friedman & Lyne, 2001, p.424).

This can lead to the problem of "self-perpetuating recruitment" (Warner, 1979, p.16) within the profession whereby those characters that might successfully effect change in the stereotypic image are the same ones that turn away from such a career option.

Along with training and appraisal procedures, the recruitment of accountants has, as Anderson-Gough et al (2001) observe, been the subject of relatively little research in the accounting literature. One recent exception has been the work by Jacobs (2003) who examined the issue of class reproduction in accounting recruitment. This is perhaps a significant omission given that recruitment is one of the first stages in the professional socialization of trainee accountants (Anderson-Gough et al (1998a). As Grey (1998) observes, being a professional accountant is often more about actions

than the actual qualification. It entails not only the acquisition of technical knowledge but the adoption of certain norms of behaviour (Anderson-Gough et al, 1998a). The appropriate degree of social and interpersonal skills is an important component of such behavioural norms. This ensures relative harmony, not just within the confines of the firm, but more importantly perhaps, in client relations. It is not surprising therefore that accountancy firms have been found to rank these skills highly in their recruitment efforts (Anderson-Gough et al, 1998a, p.65).

So essentially, accounting firms do not want to recruit the beancounter. Their dread of this joyless stereotype is akin to that of the gregarious graduate. Rather, creativity, critical thinking and clarity of articulation are attributes as valued as technical accounting competence (Bougen, 1994; Smith & Briggs, 1999). The recruitment period is obviously the appropriate stage at which to communicate these required behavioural norms to potential recruits. This facilitates a mutual understanding to emerge around shared social values:

... this period can be extremely important in developing an early sense of what it means to be an accountant. Certainly in terms of organizational socialization, the recruitment period is one of the few occasions on which an individual is exposed to a number of different firms and makes judgements between them ... By the same token, the recruitment procedure is a significant part of the socialization process from the firm's point of view since it allows the exclusion of applicants who are deemed to be unlikely to 'fit in' with the organization. (Anderson-Gough et al, 1998a, p.128).

The recruitment brochure therefore, seems ideally positioned to convey the firm's desired skills and norms of behaviour. As such, it acts as an early and important device in the socialization process.

The recruitment brochures ... present a literal image of the trainee as a high-flyer, a 'jet-setting' business advisor. The brochures are high quality, glossy and colourful, and give an impression of financial success on the part of the firm ... And in this way the intention is that those persons attracted to this idea of self, looking for a career that has these characteristics, and believing they are the sort of person capable of being successful in such an environment, will apply for interview. (Anderson-Gough et al, 1998a, p.56).

Whilst the investigations of Anderson-Gough et al (1998a, 1998b, 2001) have examined the professional socialization process from interview stage, and then in particular the training period, the focus of this work is to concentrate on that juncture when the potential trainee accountant is appraising the professional recruitment literature. Specifically, the emphasis here is how the notion of the accounting stereotype shapes that socialization process. In the 'making up' of the accountant that occurs within these promotional publications, to what extent, and in what manner, is the ghost of the boring beancounter laid to rest. The concern therefore is with the processes which construct accounting identities (Hopwood, 1994). To this end, the paper examines the representation of the accountant in the recruitment literature of the 'big four' accountancy firms and six of the professional accounting institutes.

As noted earlier, whilst to date there has been little attention to the issue of recruitment within the accounting discipline, research into the field of recruitment generally has grown over the last thirty years (Breugh & Starke, 2000). However, Breugh & Starke argue that there is still a gap in our understanding of how recruitment practices specifically affect job seekers. In particular, the initial phase of the recruitment process, when organizations are attempting to attract applicants, has been identified as a prime site of research neglect (Barber, 1998; Collins & Stevens, 2002). Studies have however, suggested the importance of organizational reputation and perceptions of job attributes in attracting potential recruits (Turban et al, 1998). Collins & Stevens (2002) draw comparisons with the marketing of consumer products; an organization's brand image, they argue, is equally effective in enticing the best and brightest. Consequently, there is significant scope to generate positive impressions of both job and organization through a determined marketing mix of advertising, publicity, sponsorship and endorsement activities (ibid.). Indeed, Gatewood et al (1993) argue that even organizations with a low corporate image can still successfully attract high quality applicants through clever recruitment advertising.

The above insights from the general recruitment literature can help shape our understanding of recruitment practices within the accounting profession. In terms of brand identity, certainly, each of the big four accounting firms and the accounting institutes examined here, enjoy a strong corporate image. However, that image is potentially tainted by the specific job attributes of the accountant stereotype. It is obvious therefore that the profession should attempt to overcome any such negative nuances through the medium of its recruitment brochures. Like the annual report, the recruitment brochure is a potentially potent vehicle for the management of public

impressions. Whilst both documents ostensibly impart factual information on financial position and employment opportunities, respectively, this does not inhibit the scope for identity construction. As Preston et al (1996) observe, the annual report is essentially regarded in advertising circles as a useful marketing tool by which the organization can effectively market its desired corporate image. The authors examine how corporations attempt to both represent and constitute themselves in annual reports through the use of visual imagery. Similarly, White & Hanson (2002) have considered the way in which annual reports are used to manage information and construct corporate reputation. Whilst Neu et al (1998) reveal the potential of the report to exploit external impressions of corporate environmental responsibility. It is equally valid to consider professional recruitment literature in the same light.

Two of the above scholars have successfully deployed Goffman's analyses to illustrate their arguments regarding the impression potential of the annual report. In particular, Goffman's (1969) work on impression management underpins the scholarship of Neu (1998) and White & Hanson (2002). Further investigations by Goffman in the field of stigma management (1968) have also been used within the accounting literature. For example, Neu & Wright (1992) explore the Canadian accounting profession's response to the potential stigma damage following the collapse of a major national banking institution. In a similar vein, this current paper draws on Goffman's work on both impression management and stigma management to inform an understanding of the identity construction inherent in the accounting profession's recruitment activities. A brief review of the key themes from Goffman's works, which underlie this analysis, is essential before any such undertaking.

## **Goffman and the Management of Stigmas and Impressions**

In his work *Stigma: Notes on the Management of Spoiled Identities*, Goffman (1968, p.13) defines the term stigma as “an attribute that is deeply discrediting”. He distinguishes between three types of stigma (p.14): abominations of the body, tribal stigma arising from race or religion, and blemishes of individual character. It is this latter stigma that is of most relevance to the discussion here. Goffman elaborates on it as follows:

... blemishes of individual character perceived as weak will, domineering or unnatural passions, treacherous and rigid beliefs, and dishonesty, these being inferred from a known record of, for example, mental disorder, imprisonment, addiction, alcoholism, homosexuality, unemployment, suicidal attempts, and radical political behaviour. (ibid, p.14).

Could accountancy training be appended to the above list? As noted above, research on the accounting stereotype has recognised a host of negative characteristics associated with the beancounter. S/he is readily depicted not only as a boring companion but more seriously as a social misfit and an obsessive control freak. These are surely deeply discreditable attributes to possess. Consequently, just as Goffman notes how the stigma of a treacherous character may be inferred from a known criminal record, a ‘blemished’ character might similarly be drawn from knowledge of the individual’s accountancy occupation. Whilst it might appear almost blasphemous to equate the accountancy qualification with the term stigma, it is important to note that the notion of stigma is not far removed from that of stereotype. Stigma is an

“offshoot of something basic in society, the stereotyping or ‘profiling’ of our normative expectations regarding conduct and character.” (Goffman, 1968, p.68). If this stereotyping is sufficiently negative then surely it can achieve the status of the stigmatised.

Social theorists have certainly interpreted Goffman’s notion of stigma to have a much broader application beyond that of the extreme characterisations of the physically deformed and mentally ill. As Manning (1992, p.98) observes:

Although a stigma is usually thought to be a physical blemish, Goffman’s approach allows a much wider analysis. Physical abnormalities ... are only one type of stigma. As an example of another, consider the plight of some professional managers, for whom the lack of a college education may be a stigma that threatens their virtual identity.

Branaman (2003) similarly suggests that Goffman’s notion of stigma can be extended more generally to apply to a range of interactions between ‘normals’ in everyday life. Markers of social status, or the lack thereof, have the potential to act as a source of stigma. In this manner, Goffman’s framework facilitates an understanding of “the dynamics of interaction occurring between individuals who differ in status characteristics that differentiate people in many contexts in everyday life (e.g. race, class, gender, age, occupation, and education)” (ibid., p.111). Indeed, it is suggested by some theorists that we all carry some form of stigma: “all members of society are players in the stigma game” Burns (1992, p.219) asserts. From this perspective then, it

does not appear unreasonable to suggest that the accounting qualification, and the associated negative nuances of its stereotype, is one example of Goffman's stigma.

In addition, the scene of this paper's investigation of the accounting stereotype is at the relatively micro level of the graduate recruitment process. Within this context, the negative stereotype associated with the accountant may achieve exaggerated proportions. In other words, whilst within the global business community it may seem farcical to claim that the accountant is in any way stigmatised compared to other professions, however, to the hip young twenty-something within the graduate labour market, the spectre of the accounting stereotype may carry a very real stigma.

Goffman recounts a range of techniques which the stigmatized adopt in order to manage their stigma in daily social intercourse. He identifies two broad strategies of stigma management: passing and covering. In "passing" (ibid, p.92), the individual attempts to manage the stigma in such a manner as to pass as 'normal'. This case applies when the stigma is not overtly obvious or known to observers. For example, an ex-convict can pass without note outside his immediate community. The accountant may not be entirely ignorant of this stigma management technique. Perhaps caught in the thrall of a trendy party s/he has attempted to pass as a seemingly more stylish form of financial wizard rather than destroy the mood with the spectre of the stereotype. As academics are we not guilty too of this innocent charade; do we not tend to favour the seal of the intelligentsia rather than the stamp of professional membership?

In the second stigma management technique of “covering” (ibid, p.125), the individual adopts strategies to cover the impact of the stigma in social occasions. This case applies when the stigma is easily observable to strangers (e.g. physical disability) or known about by the community. The objective of stigma management efforts in this situation is to ease the immediate social tension associated with the appearance of the stigmatized. Techniques might include openly raising the issue of the stigma as a topic of serious discussion (p.143) or attempts at levity (p.142). The latter stratagem again is one not altogether unfamiliar to the accountant. Has s/he never engaged in self depreciating humour when gently ridiculed with accountant jokes?

Another of Goffman’s works that will be drawn on within this paper is *The Presentation of Self in Everyday Life*. In these writings Goffman (1969) considers the various techniques used by an individual to control the impressions of others. He deploys a dramaturgical framework within his analysis which draws on stage-craft and stage management. In this context then an individual manages impressions by staging a “performance” (p.26) for their “audience” (p.27). A “front” (p.32) is presented with the assistance of a “setting” (p.33) and the personal attributes of the performer’s “appearance and manner” (p.34). In attempting to successfully manage impressions Goffman observes an inevitable tendency by the performer to present an “idealized view of the situation” (p.44). Concealment of certain facts is often a consequence of achieving this idealized appearance. It is perhaps not unusual therefore that impression management can entail an element of “misrepresentation” (p.65) to the audience.

...there is hardly a legitimate everyday vocation or relationship whose performers do not engage in concealed practices which are incompatible with fostered impressions. Although particular performances, and even particular parts or routines, may place a performer in a position of having nothing to hide, somewhere in the full round of his activities there will be something he cannot treat openly. (ibid, p.71).

Drawing on both of Goffman's works, this paper examines the manner in which the accounting profession attempt to manage impressions through their recruitment discourse. This involves an investigation of how the stigma of the stereotype is concealed behind a more exciting and socially acceptable frontage. It explores, through text and image, the processes deployed to construct a more dynamic identity for the accountant. To this end, the following two sections of the paper review the recruitment material of the 'big four' accountancy firms and six of the professional accounting institutes respectively.

### **Constructing the Colourful: The Accounting Firms**

The big four accounting firms currently constitute Deloitte & Touche (D&T), Ernst & Young (E&Y), KPMG, and PricewaterhouseCoopers (PWC). The recruitment material examined here, and in the following section, is publicly available both in printed brochure format and within organisational websites. Indeed, the internet is becoming an increasingly important medium for corporate communication generally (Adams & Frost, 2004). Given the young age profile of applicants, it is perhaps not

surprising that this medium is well deployed in professional accounting recruitment. In fact, KPMG primarily use the internet rather than printed brochures for their recruitment message; they even host something called Graduate TV on their site which provides video clips of staff at work and play.

The review is not an attempt at content analysis. Indeed, it would perhaps prove difficult to apply such an exact methodology to so ephemeral a subject. Rather, a general review of the 2003/4 UK publicity paraphernalia is undertaken in order to somehow capture the flavour or essence of how these organisations attempt to construct the cool and colourful persona. What words, phrases, and images are used to create an aura of adventure? How is a hip and happening social life integrated within the confines of an ostensibly conservative career?

Rather than analysing and presenting the material from the perspective of each of the big four firms, it is useful to consider it from the perspective of stereotype deconstruction. A number of themes emerge from the investigation, all combining to cast aside the caricature and create an ambience of fun and frivolity. These can be broadly classified under the headings: making new friends, fun activities, exotic secondment locations and bucking the stereotype.

### **Making New Friends**

It generally does not take long for the importance of the social aspect of the trainee accountant's lifestyle to make an entrance within the recruitment discourse. For

example, as early as page three, the following statement appears in the D&T brochure:

Given the pressures that often come with the job, its good to know that we're personable, approachable and down-to-earth. You'll meet people who value their social life as well as their professional life (D&T, 2003, p.3).

At the most basic level, an accountancy training appears to offer an opportunity to meet new people with whom to embark on this new and exciting social life. This friendship potential is not hinted at in any subtle tones, it is made explicitly clear.

The learning begins with a structured induction programme when you join. As well as an opportunity to pick up basic business skills, this is a chance to settle in and meet your new colleagues, many of whom we'd predict would be friends for years to come. (PWC, 2003, p.17).

To confirm the existence of this social life, the literature is liberally littered with staff profiles, each of them inevitably incorporating a reference to the happy times on offer as a trainee accountant. Consider, for example, the following quotes from staff at D&T, KPMG, and PWC respectively:

D&T: It's also a sociable place to work. The people who joined the firm on the same intake as Kirstine have now become close friends.

Kirstine: We often go to a restaurant together or out paintballing and, of course, there are the more formal events like evening balls and Christmas dinner. (D&T, 2003, p.7).

Binti: At tax business school I met loads of great people. I go skiing with them every year. Uh, yah know some of my closest friends. I'm going to be a bridesmaid next year to one of my friends which is quite exciting. (KPMG Website (a)).

Mohammad: But for me the best part of my job is the people I work with – they're all extremely friendly and supportive ... It goes beyond the office too – we regularly organise post-exam weekends away to let off a bit of steam after all the studying! (PWC, 2003, p.6).

These quotes are interesting in that, often within the one excerpt, the friendship theme is intertwined with some of the less pleasing aspects of the job. For example, in Mohammad's quote above, the tedium of exam study is rewarded with weekends away with friends. Similarly, earlier quotes have combined the positive connotations of friendship with more negative work associations such as pressurised working environment, induction training, and tax school. In other words, the apparently disparate arenas of 'socialising' and 'work' have become in some way bound up within the accountancy recruitment process. As the above words are the words of actual recruits, and not from the pen of the marketing man, it suggests that the accounting firms have been successful in promoting this unity. This is perhaps a good

example of the professional socialization of trainee accountants (Anderson-Gough et al, 1998a).

The pictorial images employed within the brochures reinforce the written word when promoting this friendship dogma. The Deloitte & Touche recruitment brochure is particularly notable in this regard given the numerous photographs of happy smiley people that it contains. Entitled: Face Value: Let's Talk About Your Future, lots of beaming faces emanate from its pages. The message is an obvious one: you won't be an isolated nerd left at home with a calculator, you'll be surrounded by a host of happy playmates. The profession provides you with entry to a community of like minded friends, the community of the stigmatized (Goffman, 1968, p.52). What a wonderful opportunity this all seems: money, career and friends galore!

### **Fun Activities**

Of course, the firms don't just provide the chums, they also sponsor an array of fun and exciting social events to entertain you and your new buddies. These include pub crawls, barbeques, discos and the inevitable Christmas party. Surely it is easy to subvert the stigma and "pass" (Goffman, 1968, p.92) as normal within this heady social whirl. Once again the organisation of such thrilling activities is overtly drawn to the attention of the potential recruit. Ernst & Young proudly proclaim:

People consistently say the thing they enjoy most about Ernst & Young is the people they work with. This is underlined by the number of social activities our

staff take part in, up and down the country. Each office has a social committee responsible for organising and running social and sporting events. These can vary from Christmas parties to office BBQs or team nights out. (Ernst & Young Website (a)).

This statement is supported by a quote from a member of one E&Y branch office who describes events on a recent Charity Day - just one of many fun filled charity initiatives described by staff from offices across the country:

This event was the first of its kind. It was a fun-filled day, starting with a treasure hunt, an 'It's a knock-Out Competition', a BBQ followed by a Charity Auction, then a 70's disco – complete with dressing up. (Ernst & Young Website (a)).<sup>2</sup>

In addition, consider the comments of young trainees appearing in the recruitment literature of rival firms, D&T, KPMG and PWC respectively:

Leanne: In the summer there's a great beach culture, with surfing and barbecues every weekend. (D&T, 2003, p.30).

Emma: I have to say the social life is fantastic. Both the department I joined and the department I am currently seconded to, are very sociable with events such as 'Pub of the Month' and other ad hoc social events organised on a regular basis. (KPMG Website (b)).

Claire: I think the social life of PWC is one of its greatest defining features. There are all sorts of sporting teams to get involved in, even if you're not overly proficient – I recently made my cricket debut! The other great thing is that not only have you got your Business group – Public Services in my case – to have BBQ's and go paintballing with, you've also got a large year group who are roughly the same age, share the same experiences in terms of exams and are always up for going out and having a good time. (PWC Website).

Once again the use of the colourful photo image strengthens the tie to the fun activities that are so ardently articulated. For example, the PWC recruitment brochure, entitled *Snapshots of Life at PricewaterhouseCoopers*, firmly promotes the fun lifestyle by featuring a photograph of a group of smiling young people clinking glasses (the perfect props for the performance (Goffman, 1969, p.33)) in a bar/restaurant with the following caption: “18.40 Robert, one of our summer interns, celebrates the end of his eight weeks with us before heading off for a holiday” (PWC, 2003, p.13). What more proof of the fun times ahead could a young recruit possibly ask for?

### **Exotic Secondment Locations**

The chance of foreign travel is always attractive to a young recruit. The big four hint at the potential of a jet set lifestyle when suggesting the possibilities for international

work secondment. There is no need to “cover” (Goffman, 1968, p.125) the stigma of the monotonous audit when the following exciting adventures await:

Anna: One of the most interesting things I’ve done in my career is spend a few weeks in America on a mini-secondment to a US airline. The idea was that I could then come back here and share ideas with the team working on our airline client here. That was a fantastic opportunity. I got to meet lots of people, and share lots of ideas. I was in Minneapolis, which is quite a small city. Everyone was so friendly, and so interested in what I was doing. (E&Y Website (b)).

David is currently in the process of organising a secondment to Madrid ... He will, hopefully, have plenty of opportunity to build on his language skills though and practise the salsa dancing he first learned in Venezuela. (D&T, 2003, p.9).

Neil: I have recently started a secondment to New York – different place, new challenges and great opportunities both at work and socially, which just about sums up life at PWC. (PWC, 2003, p.20).

It is interesting to note that the accompanying photo of Neil (above) depicts him on the golf course rather than behind the desk! Strangely, there is not much mention of the many months spent auditing the widget factories in Industrialville, even if they are located in some exotic city. Although it is generally unlikely for junior staff to avail of secondment opportunities anyway.

## **Bucking the Stereotype**

This section is perhaps more revealing than the preceding ones in that an attempt is made here to understand the manner in which the accountancy firms explicitly try to counteract the stereotypical beancounter image in their recruitment campaign. It is reasonable to argue that all organisations, regardless of discipline, attempt to attract new recruits by promoting a friendly workplace, fun social activities and glamorous foreign assignments. However, the accounting profession has perhaps to offer a little more than the usual incentives. It has to advocate a career choice that has been tainted with the rather uninspiring image of the boring bookkeeper. It has to somehow reconfigure the traditional persona of the accountant. The big four do this in a number of ways.

The issue of age is an important first step in this process. The firms make it explicitly clear that the accountancy workplace is part of the 'young generation'. The young twenty something recruit will join an equally young staff. Obviously no room for boring old fogeys here.

Leanne: I suppose my view of a typical accountant was someone grey, stuffy and quite old. When you start work, however, you realise that everyone is either young or young at heart. (D&T, 2003, p.30).

Another significant tool in the construction of the 'anti-stereotype' is to highlight the many and varied talents of existing staff. This is important in depicting an image of the accountant beyond the one dimensional façade of the number cruncher. The

accounting firms eagerly present a range of colourful characters which compose their workforce.

Lots of talented people work here, so it's natural that our people do some amazing things in their leisure time. For example, a member of the women's Great Britain Skydiving team, a Commonwealth rower, a female FA-qualified football coach and a partner who's restoring a full size ex-British Rail steam engine – they all work here! (E&Y Website (a)).

Engagement in sporting activities appears to be a particularly popular feature of the recruitment literature in this regard. Sportsmanship, of course, has strong positive connotations: adventure, a healthy outdoor lifestyle and in particular, teamwork. Anderson-Gough et al (1998b) for example, have noted the emphasis placed by accounting firms on involvement in team sports; being seen as a team player is a highly rated quality within the recruitment process. Sportsmanship generally allows the firms to manage an attractive impression (Goffman, 1969) of a strong, fit and fun loving staff engaged in the thrills of competitive action. This is the very antithesis of the pale weakling sitting within the confines of the counting house. Consider the following insights into three of the characters appearing in the promotional performance (ibid, p.26) of the big four firms:

Mark is a man of many talents. A karate black belt by the time he was eleven and a water-ski instructor in his teens, he recently qualified as a scuba diver and has run a time of 3:43:51 in the Marathon. (D&T, 2003, p.18).

Mark [note a different Mark to above] : Outside work, the one thing I'm serious about is my rowing. I row for one of the big investment banks and we're incredibly competitive. Most nights you'll find us down on the river, training for the next competition. (PWC, 2003, p.7).

Chris: On the social side of things I actually play for the KPMG rugby side. I mean it's a good way of meeting people round the country within the firm as well. (KPMG Website (a)).

It is interesting to note that the accompanying video clip of Chris shows him playing rugby. This stage setting (Goffman, 1969, p.33) provides a stark contrast to the stereotypical image of bespectacled beancounter pouring over the latest spreadsheet.

To complete the picture of the well rounded character, a gesture towards the Arts is also established. This no doubt also acts as a useful medium by which any surplus is captured. If the charms of rugby and the pub crawl fail to impress the young recruit, surely the promise of sponsored art exhibitions will prevail.

Art sponsorship, with all its educational and cultural benefits, gives us an opportunity to contribute to the cultural life of the country. Over the last 8 years we have sponsored some of the most successful exhibitions ever held in the UK. (E&Y Website (a)).

## **The Medium/Small Accounting Firm**

Before concluding this section of the paper it is important to note that although only the recruitment literature of the 'big four' accounting firms was examined here, it appears that the medium/small firm follows a similar strategy in counteracting the conservative image of the accounting stereotype. A review of the accountancy careers handbook *Inside Careers* (2003/4), which encompasses a brief one to two page feature on a selection of firms, reveals that the smaller firms engage in a discourse remarkably resembling their larger rivals. For example, the medium size firm BDO Stoy Hayward incorporates in its firm's advertisement, a diary extract from a member of staff. This extract is notable in that in addition to narrating the more mundane work tasks in which this member is engaged, there is still room to address the fun social events on offer:

[Wednesday] I have a lunchtime meeting with the group's social committee mainly to plan the summer social programme for the group and the main summer party. The social committee comprises about eight staff from all levels and areas of the group who are full of fun, charisma and get-up-and-go. We have four or five meetings a year to decide how to spend our group's social (slush) fund. We decide on a pool night in April, softball evenings in May and August, greyhound racing evening in June, 'It's a Knockout' in July and a quiz night to introduce the new starters in September. (*Inside Careers*, 2003/4, p.21).

Smaller firms such as Blick Rothenberg, Moore & Smalley, and Peters, Elworthy & Moore, all equally endeavour to mention their “social committees” (p.70), “lively social club” (p.97) and “active sports and social committee” (p.102) respectively. This suggests that a broad initiative, one that operates across the entire spectrum of firms, is in operation to actively cultivate a more charismatic and colourful characterisation of the accounting profession. The following section turns toward the professional accountancy bodies and examines the role, if any, of six such institutes in this process.

### **Constructing the Colourful: The Professional Accountancy Bodies**

This section of the paper examines the promotional recruitment material, both in the shape of brochures and web site postings, of six professional accountancy bodies: the American Institute of Certified Public Accountants (AICPA), the Institute of Chartered Accountants in Australia (ICAA), the Institute of Chartered Accountants in England & Wales (ICAEW), the Institute of Chartered Accountants in Ireland (ICAI), the Institute of Chartered Accountants in Scotland (ICAS) and the Chartered Institute of Management Accountants (CIMA).

The accountancy bodies do not perhaps face the same intensity of recruitment competition as do the accounting firms. For example, a young graduate wishing to pursue an accountancy career, generally has a choice of training with any one of the ‘big four’ or a plethora of medium/small firms, but there is usually one dominant professional institute in the region. However, notwithstanding the regional dominance

of some institutes, professional rivalry no doubt exists between each of the accounting bodies and of course, they must also wage an ongoing war against the older, and perceptibly more prestigious, professions of law and medicine. How then do they tempt the trendy twentysomething into their tentacles? What phrases and images do they use to market their particular qualification? How do they lure the young and restless into a profession known more for its sobriety than its audaciousness?

A review of the promotional material produced by the accountancy bodies reveals a similar story to that narrated for the accounting firms. Whilst perhaps not so blatant as the latter, collectively the accounting institutes considered here use an array of techniques to construct an exciting and colourful characterisation of the accounting profession. The following sub headings are useful in unravelling this process.

### **Recasting the Stereotype**

Overcoming, or at least camouflaging, the traditional stereotype of the dull and boring pencil pusher is perhaps the biggest hurdle facing the accountancy bodies. In an attempt to canvas a more exciting impression, institutes such as ICAI and ICAS play up the varied career options for the contemporary accountant. The image of the dreary counting house is replaced by the more thrilling prospect of a job in the entertainment or sports industries. “Chartered Accountants are found in every industry from Music and Film to Sport and Leisure.” (ICAI, p.1). Meanwhile, ICAS include amongst their ‘people profiles’ members working for the Radical Travel Network and Walt Disney

TV International (p.2). Essentially, these institutes attempt to “pass” (Goffman, 1968, p.92) the stigmatized accountant as a normal member of society.

Alternatively, rather than ignore the issue, some bodies have sought to face the stereotype problem head on by openly acknowledging that there was an image problem in the past. This stigma management technique is an “attempt to ‘break the ice’, explicitly referring to his failing in a way that shows he is detached, able to take his condition in his stride” (Goffman, 1968, p.141). From this positioning then, the accounting bodies can quickly relegate the old stereotype to history and present the new and improved version: an exciting career at the forefront of business. The AICPA website offers an excellent example of this strategy:

Yesterday there was an image problem. Once upon a time, not too long ago, Certified Public Accountants had a little trouble being recognized for the exciting, vital role they played in the lives of people and their businesses. They were viewed as the guys (and back then almost all of them were guys) over in the corner with the calculators ... and the green eyeshades ... and the pocket calculators. The ones with the ink-stained hands. The guys who knew everything about credits and debits, but never got the office jokes. Times have changed! ... The accounting profession today is high profile, exciting, stimulating, and offers boundless opportunities for building the sort of career you want to build. CPAs today are viewed as leaders ... as people on the cutting edge of business and industry ... as people who are close to the heart of the action. (AICPA, Website (a)).

Across the Atlantic, the ICAEW adopt a similar ploy on the very first page of their student promotional brochure.

Some things in life are taken as read. The sky is blue, grass is green, and Chartered Accountancy is one of the most progressive, expansive, rewarding careers in modern business. You might want to take a minute to read that again. All clear now? Good. We'll be the first to admit that the above isn't the first thought many people have upon hearing the words 'Chartered Accountant'. But look a little closer and you'll see that Chartered Accountancy is anything but grey. In fact, the ACA qualification is the perfect start to a vibrant array of careers, each and every one of them rich in colour. So wherever you want to end up in business, the ACA is sure to land you in the pink. (ICAEW, p.1).

The use of colour, both in words and images, is instrumental in promoting ICAEW's arguments. For example, the above quote is placed against a vibrant pink background with the word "Shocking" appearing in large lettering alongside it. Shocking pink is no doubt used to create a sense of fun and frivolity in marked contrast to the boring and staid grey suited stereotype; it provides the perfect scenery to the unfolding performance in impression management (Goffman, 1969, p.33). The title of the brochure itself *The Full Spectrum without the Grey*, accompanied by a rainbow effect cover design, aptly captures the core theme behind the campaign: accountancy is an exciting and colourful career option. However, a potential recruit still in any doubt, is promptly put right by page 3:

Chartered Accountancy in glorious technicolour. Why choose Chartered Accountancy? Chartered Accountancy has something for everyone. Challenges, excitement, fantastic opportunities, great prospects – it's a stylish career with all the rewards you're looking for piled high ... Qualified Chartered Accountants work as professional business advisors in every size of organisation, in all spheres of business and the public sector. Welcome to a world of colour. (ICAEW, p.3).

Perhaps one of the most interesting, some might venture to say entertaining, uses of colour in the recasting of the stereotype appears within the two page discussion of the ICAEW training programme (pp.12-13). Surely this is the most mundane of topics. How can the institute possibly attempt to portray the tedium of exams and study in a thrilling manner? Answer: set it against a purple backdrop entitled: "Not for shrinking violets". Here then is a training programme suited for only the brave and adventurous few. Any old notions of the timid little bookkeeper are quickly cast aside in presenting a regime of daring and courage.

### **Exciting Role Models**

An important means of relating to a target audience is through the use of role models. The bright young things to which the accounting profession flaunts its wares need to be constantly reminded that some trendy people have at one time followed a similar career path to that which they now consider. These associations no doubt provide those considering joining the ranks of the stigmatized with the reassurance that they

too can potentially “pass” (Goffman, 1968, p.92) as normal, or at least reduces the extent to which they need “cover” (ibid, p.125) the stigma in social intercourse. The accountancy bodies are not slow to publicise any possible connections with the hip and happening. In its ‘Fun CPA Facts’ section of the website, the AICPA proudly proclaims:

Did you know ...

- Author John Grisham studied accounting at Mississippi State?
- Comedian Bob Newhart started out as an accountant?
- Phil Knight, the founder and chair of Nike, is a CPA?
- Walter Diemer, an accountant, created bubble gum?
- J.P. Morgan’s first job was as a junior accountant?
- Gibby Haynes, of the Butthole Surfers, studied accounting in college?
- Jazz artist Kenny G. used to be an accountant?
- Arthur Blank owner of the Atlanta Falcons is a CPA?

(AICPA, Website (b))

It is not even necessary to mention famous names in linking accounting with the cool. ICAEW resort to simply providing profiles of their younger members in order to initiate the bonding experience. Not surprisingly these characters engage in fun hobbies that instantly appeal to the adventurous. Who would fail to connect with Martin, the mountain biker, or Reena, the kiter?

Martin: I’ve always been into the motor industry – that’s why I moved to the Volkswagen Group when I qualified ... Looking ahead, I’d ideally like to work

my way up to MD level in motor retail. But wherever I end up, one constant will be life in the saddle. Mountain biking is a superb way to unwind. I've been all over the world on my bike, and whether I'm soaking up the sun in Morocco or just getting soaked in the Peak District, I can't imagine a better way to get away from it all. (ICAEW, p.10).

It is interesting to note that Martin is pictured, not at desk with calculator in hand, but helmeted and mud stained presumably from a day's hard biking.

Reena: I have to say, I try to get as much as I can out of life outside work as well as in the office. That's how I got into power kiting. Basically, the idea is to try (desperately) to control a 10ft long kite against the wind. It's great fun – especially when the wind gets up and you end up being dragged hundreds of metres across the countryside. But I'm looking for the next challenge, which is why my next purchase is going to be a buggy to really get some speed up. (ICAEW, p.11).

Once again, it is insightful to observe that a smiling Reena is depicted, not within the confines of the grey and dreary office, but rather holding her colourful kite against a sunny woodland backdrop; another example of the “front” of scenery and props in the management of public impressions (Goffman, 1969, p.33).

## **Fun Social Activities**

The accountancy bodies are not perhaps as flamboyant at flaunting their fun social calendar as the accounting firms. This is understandable; the new recruit is joining in this situation a profession, not a workplace. However, the institutes still manage to hint at the hectic social life which awaits potential members. For example, trainee students of ICAI can not only acquire a professional qualification, they can participate in an active whirl of fun social engagements in the process:

Students are encouraged to join the student society that operates in their area. The societies run a programme of social events such as charity balls, casino evenings, table quizzes, soccer competitions and guest speaker evenings. (ICAI, p.10).

Similarly, ICAS reaffirm the fun nature of the trainee accountant's everyday life when they incorporate the following extract from a student diary in their recruitment literature. Here, the recruit is shown the potential for forming new friendships, not only with their own workmates, but also with the other trainee students within their chosen professional body. Once again the notion of the fraternity of the stigmatized is enrolled (Goffman, 1968, p.52).

13:00 Grab a sandwich to eat at the office on my way back from the client's. Phone a couple of the students in our offices in Perth and Forfar to check the arrangements for a 10 pin bowling night out that has been arranged for this

evening. We have quite a lot of organised social events with the other offices, as well as meeting up with the students in my class who work for other firms based in Dundee ... 17:00 Leave the office sharp at 5.00 today as I need to go home and get ready for our evening out. And knowing my ability on the bowling alley I don't think I'll have trouble keeping count of my score tonight. (ICAS, 2002, p.9).

An essential element of the fun façade of institute life is age. By age, I refer not to the long and distinguished pedigree of these eminent institutions. Rather, I refer to the youthfulness of their membership base which is ostensibly proffered as evidence of the promising times to come. Age, it seems, is inherently embedded within the conception of fun – at least for ICAA when its website confirms: “CAs are not old fogeys. Our membership is young – 23% are under 30 and over half of our members are 40 and under”. Consequently, selecting the ‘right’ accounting body with which to train appears no longer to be solely based on somewhat traditional standards such as maturity and status. Fun and frivolous elements relating to barbeques and balls are entering the decision process. These are obviously criteria which the accounting institutes wish to plant within the minds of those who are carefully considering their future career choices.

## **Contrasting Institutional Approaches**

Before concluding this section, it is useful to briefly contrast the differing approaches of each of the six bodies to the construction of the colourful accountant. Starting with the apparently least active, CIMA, as the reader may have noted, is not mentioned in the above discussion. Other than portraying some images of happy smiling people there is nothing overtly obvious within the CIMA recruitment brochure to suggest that this institute is attempting to structure or restructure the accounting stereotype. Next come ICAI and ICAS. Both contain a few quotes relating to the variety of attractive jobs available to the qualified accountant and the fun social events on offer to the trainee. However, their literature is predominantly packed with instructive information on the training programs. Interestingly, the ICAS brochure contains not one photograph and favours a rather ‘conservative’ blue and white colour backdrop. The ICAA website is also generally informative rather than inscriptive, with only the young membership base being promoted to potential recruits.

However, ICAEW and AICPA, representing England & Wales and the US respectively, positively excel in their efforts to banish the persona of the boring accountant. As the above extracts have hopefully revealed, these institutes use a myriad of methods to disentangle the stuffy bookkeeper from the confines of his grey suit. They relegate old notions to the past with visions of an adventurous career in the fast and ferocious world of high finance. They overlay the glitz of thrilling job choices with a feast of hip and trendy role models. They reach out to the raw recruit with profiles of their permanently perky and passionately sporty membership.

Through words and images, these two bodies cast away the traditional accounting stereotype and create a powerful counter persona.

It is possible to conjecture a number of rationales behind these contrasting institutional approaches to recruitment. The nature of the CIMA training, removed from the requisites of the audit function, has perhaps allowed its qualification to escape the more damaging aspects of the beancounter stereotype. The dynamism of the training organisation may also help to counteract any negative images associated with the work. ICAI, ICAS and ICAA can be considered as broadly comparable bodies in terms of regional dominance. They represent the established gateway to a professional accountancy career within Ireland, Scotland and Australia respectively. This historical significance imbues them perhaps with a credibility factor that overrides the need for any exaggerated recruitment campaigns. The ICAEW and AICPA are also dominant bodies within their geographic areas. However they operate in more competitive ponds. The business markets of London and New York, for example, hold a host of opportunities for the bright young graduate: an accountancy career is only one of them. In such an environment, it is perhaps little wonder that these two bodies present a highly bullish promotional campaign to the graduate marketplace.

### **Happy Smiley People**

The above review of firm and institute recruitment literature (both in its print and electronic form) has revealed the extent of emphasis placed on the fun and happy

times that await the new accounting recruit. In addition to the more mundane aspects of examination and training procedures, the accounting profession have ardently advocated the potential for an exciting new social life. They construct a colourful career far removed from the boredom of the beancounter.

The earlier insights from Goffman (1968 and 1969) seem quite apt here. The accounting profession's recruitment discourse can be viewed as a carefully crafted campaign in stigma and impression management. The excitement of the staff barbeque or sponsored disco seems somehow to overshadow the stigma of the stereotype. It is easy to "pass" (Goffman, 1968, p.92) as normal when surrounded by hip and happening role models. Whilst the need to employ "covering" (ibid., p.125) techniques to ease any social tension arising from the stigma, is albeit abolished when the job entails the exotic travel of a jet set lifestyle. Lingering doubts of becoming a social outcast when moving from the normal community to that of the stigmatized are reassuringly dismissed by the warm embrace of like minded souls in the shape of institute student societies and big four social committees (ibid., pp.48-52).

The management of impressions (Goffman, 1969) has been orchestrated with a comprehensive array of colourful characters. Smiling faces beam out at the audience (ibid., p.27) whilst narrating tales of fun and adventure. The stage is often set, not within the stuffy confines of the office, but rather against the backdrop of the trendy bar, rugby field or golf course. A range of props support the performance (ibid., p.33) whether it be wine glasses, biking gear or colourful kites. In fact, sometimes the performance actually acquires the qualities of live dramatisation. The KPMG careers website hosts Graduate TV whereby the characters directly address the audience in

the form of video clips. This seems the ultimate example of Postman's (1987, p.28) thesis that "ideas and epistemology are given form by television, not by the printed word". Graves et al (1996) invoked this theory in explaining the forces which shape the glossy and colourful design of US annual reports. The expectation to present any discourse in an entertaining format seems particularly applicable to contemporary graduates, a generation 'nurtured' on a diet of television, video games and DVDs.

In summary therefore, if the accounting profession's intention is to banish any lingering images of the dull and dreary counting house, then the mission has surely been overwhelmingly successful. The techniques of stigma and impression management that they employ enable the construction of a more positive identity for the accountant and therefore perhaps facilitate the process of organizational identification. Individuals, it is argued, have a social need to identify with their employing organization; they inherently seek some sense of belonging to this corporate body (Whetten & Godfrey, 1998). This identification is no doubt more easily achieved by banishing the old stereotype in favour of an articulate, active and sociable persona. This is also the extrovert character that the profession seeks to attract and they appear to have successfully embedded it within their recruitment message. It was noted earlier in the paper how the recruitment brochure is an important device in the early stages of the professional socialization process. Feldman (1981, p.310) refers to the stage before the individual has actually joined the organization as "anticipatory socialization". He identifies four factors which determine the success of such early socialization. In addition to the individual's realism about the nature of the job and organization, and possession of the appropriate skills and abilities, Feldman notes the importance of a sharing of the needs and values

of the organisation (ibid.). The accounting profession need and value proactive and confident recruits who will competently represent the profession in client relations. They seek social graces rather than the socially stunted misfit. As Hanlon (1994, p.215) observes, “an accountant’s training is not really about developing technical expertise, although this obviously is a factor, it has much more to do with becoming acceptable”. The recruitment discourse is an appropriate means of communicating the profession’s needs and values. It is perhaps not surprising therefore that their recruitment literature is littered with happy smiley people engaged in a varied array of fun social activities. Anderson-Gough et al (1998a, p.70) have acknowledged that whilst socializing should not be confused with socialization, “it is indeed part of the socialization process. Social skills are part of the recruitment profile of the firm ... the firms encourage a culture of sociability and socializing.” Given that the accounting profession, ostensibly more than any other profession, battles with the remnants of a powerfully negative stereotype, the sociability aspect of the socialization process is perhaps particularly significant for them. Given also that career choices are inherently bound up with perceived occupational stereotypes (Holland, 1973), it provides some rationale for the socializing content of the recruitment literature reviewed in earlier sections. Whether of course this is ‘good’ for the professional image of the accountant in the long term is another question.

### **Concluding Remarks**

The purpose of this paper is not to expose some grand illusion of which the accounting profession is guilty. There is nothing essentially ‘untruthful’ in its

recruitment initiatives and the impressions they construct. An accountancy training does offer an array of exciting career possibilities within, and without, the world of business – no delusions here. Foreign travel can be an inherent aspect of the job (although not necessarily an option of the young recruit), and anyone who has partaken in the training process will testify to sharing that experience with many new friends of similar age with whom to socialise. Indeed, some of the colourful characters encountered on this journey most firmly shatter the old stereotype image. In our roles as academics we have similarly witnessed how the profession can easily attract into its ranks some of our brightest young students. In addition, the quotes within the recruitment literature which was examined earlier are from real trainees, not actors. So there is no suggestion of falsehood in what the accounting profession are currently saying regarding the dynamic nature of the job and the interesting people within it. Certainly the increasing consulting orientation of the profession has expanded the scope of work into more challenging spheres and away from audit, the traditional domain of the beancounter. Therefore it is important to acknowledge that the promotional messages within the recruitment literature may simply be a reflection of the more varied nature of the job rather than any concerted campaign to cast off the stereotype.

It is also important to acknowledge that accountancy is an attractive career option within the graduate labour market regardless of the potential for foreign travel and social soirees. In other words, despite the negative associations of the beancounter stereotype, a career in accounting is a serious contender amongst an array of possibilities. Indeed, for those who have narrowed their field of interest to the realm of business, the accountancy qualification is often seen as the ultimate badge of

achievement. 'Accounting is the language of business' has not become a cliché without good reason and membership of a professional accountancy body infers a fluency in that language. Graduates are not ignorant of the status and credibility invested in such membership. Nor are they oblivious to the potential job security associated with accountancy. Numbers can bestow a form of comfort (Chua, 1996).

It is also perhaps not surprising that the profession adopts a proactive stratagem and presents an accountancy career prospect in radiant terms. One hardly expects to see recruitment brochures flaunting the more mundane aspects of corporate life. It is surely incumbent upon any organization/profession to make as positive a sales pitch as possible to entice the best and brightest of graduates. The profession has essentially only two courses of action open to them in the face of the boardroom bore. As Schlenker (1980, p.299) observes:

Depending on their own goals and personal resources, the stigmatized can either go along with the stereotypes and play a role they might otherwise prefer not to or try to counteract the stereotypes by going out of their way to present convincing evidence that they are not what their audiences think they are.

However, whilst acknowledging this dilemma, it does seem that the case is advocated rather too ardently on occasion. A bullish message may not pose any difficulty for recruitment into other arenas but it may have some particular repercussions for the accounting profession. At least three observations can be drawn from the empirical material examined in earlier sections.

First, it is important to recognise that recruitment literature is a significant medium by which the profession can construct and deconstruct accounting identities. It is one means by which the accountant becomes socially represented. Social representation, whether it takes the form of television, cinema or book, shapes the perception of the stereotype (Hinton, 2000). Previous research has unravelled the representation of the accountant within 20<sup>th</sup> century film. This paper has sought to contribute to this existing body of work by furthering an understanding of the forces at play in the social representation of the accountant. In order to overcome the stigma of the stereotype and add an appealing allure to the accountancy profession, firms and institutes alike are consciously constructing images of colourful characters in their promotional material. They are attempting to reshape the stereotypical representation of the boring and grey suited bookkeeper. Using images of happy, laughing young trendsetters against a backdrop of bold and vibrant colours, they endeavour to reposition the character of the accountant in the public conscious. Career websites entertain a host of trainee student profiles carrying snippets of their busy and exciting social lives. The ‘work hard, play hard’ theme (Anderson-Gough et al, 1998b) is fully played out. Alongside the rigours of training and examination procedures, the social aspect of the career is not forgotten. The young average age of the workforce is augmented by hip and happening role models and a feast of fun activities. In such a manner is the boring beancounter laid to rest and a new more glowing phoenix raised from the ashes. It is important to recognise the significance of the profession’s recruitment material in this regard.

A second cause for concern is that the identity thus constructed does not necessarily bear a resemblance to the reality of the traineeship. Without undermining what was acknowledged earlier regarding the dynamic nature of the job and the people in it, it is also well recognised that many aspects of audit work involve an element of tedium. In addition, the often long working hours, requisite study periods and exam pressures can seriously impinge on the actual free time available for social activities so ardently advocated in the promotional literature. Anderson-Gough et al (1998b), for example, have remarked upon the frustration experienced by trainees when work commitments prevent them from engaging in the same sporting activities which the firms so highly cherished at the recruitment stage has been noted. Disillusionment inevitably follows exaggeration. So the difficulty is not particularly with what they say, it's perhaps more a case of the way that they say it! Consequently, is there really a need for the accounting profession to so blatantly flaunt the image of this cool and colourful persona? Is it totally necessary to recount the shenanigans of the summer barbeque? Why do these happy smiling faces pursue us with unrelenting determination? Surely the message has been received loud and clear? Obviously not; the accounting profession must still feel the need to continually reinforce the contemporary versus old stereotype, to stake out the exciting territory of the brave new accountant. Perhaps it is too easy, speaking from within the profession, to assume that the firms and institutes should be content with merely accepting that the days of the boring old beancounter, if 'he' ever truly existed, are gone forever. From within, it seems that the vista of opportunity for our newly qualified brothers and sisters is varied and challenging. It promises a host of innovative roles demanding creative thinking and exceptional interpersonal skills; essentially, occupying the opposite end of the spectrum to that of boring bookkeeper. Indeed, as accountants increasingly move into

consulting territory and away from the traditional audit function such dynamic roles become the norm. Even within the academic accounting domain, surely a seemingly staid arena, accounting research has in recent decades become so interdisciplinary in nature that it has prompted one scholar to query whether in fact accounting is becoming too interesting (Whittington, 1995). Of course, what appears as obvious to those on the inside is not often so transparent to those beyond the perimeters. Doubtless the intensity of competition for the brightest new recruits between other professions, and even within the profession itself, necessitates a certain amount of bullish self admiration. However, it frequently seems that they are all trying too hard.

This leads to the paper's final observation: in over exposing the case these recruitment messages potentially risk shattering some of the sincerity which has gradually built up around the scaffolding of the new and improved stereotype. Or perhaps, more seriously, they endanger the essence of the accounting qualification: its professionalism, its credibility and its integrity. This has been damaged sufficiently by recent debacles. As Dimnik & Felton (2006, p.153) observe:

For many years the big accounting firms have promoted accounting as an exciting occupation and downplayed the "boring" audit function. Given the current situation, they may regret the success that they have begun to achieve in this regard.

Over a decade ago, Bougen (1994) had already remarked upon the emergence of a new accounting stereotype, a rather unsavoury character associated with corruption and earnings manipulation. This of course was before the Enron scandal and the

subsequent collapse of a global accounting firm. Such events must have served only to further cement that impression. Consequently, the accounting profession may find that it has created a new stereotype to rival, and ultimately displace, the old beancounter image. However whilst the old beancounter had some redeeming features, honesty and respectability for example, this new model possesses no such time honoured qualities. The stigma of the boring bookkeeper pales into insignificance when compared with the stigma of a greedy and exploitative professional. This new persona has the potential therefore to not only damage graduate recruitment prospects but also the very fabric of the profession as a whole. As Dimnik & Felton (2006) have observed, the profession may come to regret casting aside the bespectacled bore. Greyness can be dull, but it also casts a useful sheath of obscurity over the wearer. A colourful persona however, more readily attracts public scrutiny. The image of the trendy and sociable trainee which the firms are so eager to flaunt may have unanticipated repercussions. Will there be a heavy future cost for camouflaging the considered and conscientious care of the counting house in favour of flaunting the fun and the frivolous?

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<sup>1</sup> See for example, Episode 10 of the 1960's BBC television show Monty Python's Flying Circus.

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<sup>2</sup> The E&Y careers website is interesting in that it seems to contradict the message emanating from its printed recruitment brochure *Right for Each Other?*. Whilst the latter document criticises the manner in which rival firms “paint a rose-tinted picture of work-life balance” (p.15), the corporate website hosts a dedicated Work-life Balance section, which as above quotes indicate, is entirely devoted to the social activities of staff, arguably painting a rather rose tinted picture after all.

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