

## **The Accountant's Image from the Stakeholders' Perspective**

### **A Imagem do Contador a Partir da Perspectiva de Stakeholders**

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#### **Abstract**

The purpose of this research was to describe the image of the accountant's profession in small and medium sized companies, through the analysis of functional, cognitive, emotional, and symbolic dimensions, for which it has opted for an exploratory research with a qualitative approach. 20 people were interviewed, 5 accountants, 1 course coordinator, 9 businessmen, 2 members of the Regional Council of Accounting and 3 accounting professors. By means of content analysis it was identified that the accountants see their profession as little valued in the market; however on the rise. Also, they see changes in legislation as an opportunity for change in the image of their profession. Entrepreneurs consider accounting as a link between companies and the government: necessary, obligatory and capable of solving their bureaucratic obligations. One of the contributions of this research is presenting a deepening of the knowledge of the image of the accountant, considering several stakeholders. Considering the managerial implications, accountants, professors and the Accounting Regional Council need to work on the profession's image in order to change it, showing the real importance of the accountant professional for the companies continuity and growth. The accounts can seek to improve points such as customer service, the office organization and the constant updating of the legislation.

**Keywords:** Image; Professional Image; Accountant Image; Accounting Professional; Image Dimensions.

#### **Resumo**

O objetivo desta pesquisa foi descrever a imagem da profissão do contador em empresas de pequeno e médio porte, por meio da análise das dimensões funcional, cognitiva, emocional e simbólica, para a qual optou por uma pesquisa exploratória com abordagem qualitativa. Foram entrevistadas 20 pessoas, 5 contadores, 1 coordenador de curso, 9 empresários, 2

membros do Conselho Regional de Contabilidade e 3 professores de contabilidade. Por meio da análise de conteúdo, identificou-se que os contadores veem sua profissão como pouco valorizada no mercado; no entanto, em ascensão. Além disso, eles vêem mudanças na legislação como uma oportunidade de mudança na imagem de sua profissão. Os empreendedores consideram a contabilidade como um elo entre as empresas e o governo: necessário, obrigatório e capaz de resolver suas obrigações burocráticas. Uma das contribuições desta pesquisa é apresentar um aprofundamento do conhecimento da imagem do contador, considerando vários stakeholders. Considerando as implicações gerenciais, os contadores, professores e o Conselho Regional de Contabilidade precisam trabalhar na imagem da profissão para modificá-la, mostrando a real importância do profissional contábil para a continuidade e o crescimento das empresas. As contas podem procurar melhorar pontos como atendimento ao cliente, organização do escritório e atualização constante da legislação.

**Palavras-chave:** Imagem; Imagem profissional; Imagem do contabilista; Profissional de Contabilidade; Dimensões da imagem.

## **1 Introduction**

The professional's image generates the profession's own identity, which is a social phenomenon that can be understood as a synthesis of multiple and distinct determinations; man as "being in the world," seeks the development of his concrete identity that defines men as equal to one each other and different from one another, in a constant movement, which takes place in historical and social conditions (CIAMPA, 1999). In terms of studies in Brazil, - among others – Madureira, Amorim e Souki (2007) can be mentioned; when it is about the image and identity of Physical Therapy; Narderer and Lima (2005) regarding the nursing image, Grasseli e Souki (2007) identified the image of architects, Mendes, (2008), described the image of the psychologist, Santos, (2013), investigated the teaching image and Ferreira, Moura and Souki, (2014), worked with the pharmacist's image. These researchers were concerned with the subject probably because, as stated by Moura et al., (2016), negative stereotypes of profession can have serious consequences.

Over the years, accounting has been reaching the position as a key role in the control and management of wealth that is generated by companies (IUDÍCIBUS, 2006), and accountants, who are part of the process of business formation and information, perform the formalization of activities, control and calculation of results, showing profits, damages, rights and obligations (MARION, 2003). The concept that accounting is the science that studies and controls assets "is due to the procedures adopted many years ago, when everything was done by the accounting industry" (OLIVEIRA, 2006, p. 2).

The accounting relevance in the contemporary business is indisputable (MOURA et al., 2016). The major media also recognize that, in times of economic change, the accounting profession becomes even more valued, because companies, from the moment of their incorporation, need an accountant to perform and to be responsible for their opening process (ABRANTES, 2010), besides the changes caused by the adoption of international accounting standards in Brazil, which have been providing not only changes in accounting rules and procedures, but also in the work performed by accountants (REIS et al., 2014). The demand for more qualified professionals regarding the skills, knowledge, and attitudes, calls for a new profile for the accountant, that is better prepared to face the new reality of companies (OTT et al., 2011). Currently, the accountant must be a true business partner and gather new skills, unlike the technical profile which tends to be associated (PIRES; OTT; DAMACENA, 2009). Thus, the accountant has to be seen as a distinct professional for the management of the companies, not only to fulfill the obligations as to the tax authorities, but also to participate in the decision making of companies (LEAL; SOARES; SOUZA, 2008).

In addition, there is still the problem related to a negative image of the professional, which contributes to the fact that students are not interested in practicing their profession after graduating (ALLEN, 2004; FERNÁNDEZ-POLVILLO; VAZQUÉZ, 2018; MBAWUNI, 2015). Thus, the importance of the issue and the subsequent research problem is emphasized in terms of which the professional image is very important, since, the students can choose their profession considering the stereotype of the professional. Thus, it is important to know the image that accountants have for society so that they can act on possible distorted perceptions. (WESSELS; STEENKAMP, 2009). Furthermore, the accountant's profession is competing with the other ones, and, so, it is important to get to know the accountants' image. (CERNUSCA; BALACIU, 2015).

Different studies show controversial results. Traditionally, literature associates the accountant's image with negative aspects, which is reinforced by accounting frauds and scandals that have occurred recently (CIDADE; CARVALHO; VIEIRA, 2011; SPLITTER; BORBA, 2014; MIRANDA; FARIA, 2016), but there are studies that contradict these results, correlating this profession to positive aspects or talking about a change in the accountant's image (AZEVEDO, 2010; LEAL et al., 2014; MBAWUNI, 2015). Thus, these discrepant results point out at the need of new researches on the theme.

From the perspective of these works, the following research question are arisen: in relation to accounting, what is the image stakeholders have of their accountants? Based on it, this study aims at presenting the identification of the accountant's professionals' image from the perception of their stakeholders.

Stakeholders are subgroups of the public that somehow interact with the profession. In this study, the following will be considered as stakeholders in the accounting profession: teachers, course coordinators, professionals, students, Regional Accounting Council counselors (CRC), customers, managers, small business and medium-sized companies, lawyers and other users of accounting.

This work's theoretical contributions can be described in terms that, in addition to the fact that there are few studies on the image of the accountant, especially in developing countries (MBAWUNI, 2015), such as Brazil – besides Reis et al. (2014), Curty and Tavares (2014) and Choi (2012), among a few others - in theory, there has been no work related to the accountant's image in the form of these four dimensions (cognitive, functional, symbolic and emotional) (DE TONI, 2005). Moreover, it is noteworthy pointing out that, departing from these few studies, we take in consideration the pioneering aspect of this theme, in addition to mentioning that there is a lack of knowledge of the accountant's image, and that this paper can contribute to the knowledge of an issue that is not still fully understood.

This study can contribute to get to know this image from different stakeholders better, something that previous studies did not perform. Finally, it is possible to contribute to the measurement of the image of other professions, departing from the results and from the methodology used in this research.

In economic terms, the importance of this paper is related to the fact that the accountant is the scientist of patrimony, with a broad vision, responsible for interpreting data and numbers that help users of accounting, outlining the path to be followed by the company. According to *Empresômetro* data base MPE (a technological tool BIPT for data analysis - Brazilian Institute of Planning and Taxation), Brazil had, in 2015, a total of 15,821,218 million active companies (headquarters and branches), and 92,9%, (13,924,345) are micro and small enterprises, and about 5 million fall under the single Microentrepreneur mode (MEI), the only mode in which the accounting records prepared by the accounting professional are waived.

In management terms, the results of this research may be useful for monitoring, through professional associations, the accounting professional's image, and the formation of a

history about the image of the profession. In addition, the information collected may be used by the Federal Council System and Regional Accounting to update and resolve errors that the image of the accountant may have in society. Also, the results may be useful for the divulgation of the profession in society. It is worth noting the large number of these workers in Brazil and the total of registered accountants in Brazil, which is 515,267 (FEDERAL ACCOUNTING CONCIL - CFC, 2015). Furthermore, the accountant's profession is competing with the other ones, and, so, it is important to get to know the accountants' image. (CERNUSCA; BALACIU, 2015).

Finally, it is possible to identify and describe the image of several professions, it is possible to see that there are gaps between the image perceived by the people and the reality of these professions. Moreover, from the identification of possible problems and negative aspects, we can improve the service, and highlight the positive aspects noticed by society in general, or by stakeholders of a certain professional category.

## **2 Theoretical foundations and literature review**

This bibliographic reference includes themes of sociology in professions, and the image and its dimensions in the context of the accounting professional.

### **2.1 Sociology of Professions and Contextualization of the Accountant's Profession**

Sociology of professions assumes that a profession is socially established, generating social relations with the aim of a social division of labor, and the organization of the limit for this division. Lemosse , (1989), characterized the professions as follows: (1) an intellectual activity that brings the individual the responsibility of those who practice the activity; (2) it is scientific, it has not a mechanical or repetitive nature; (3) it is practical, its definition is through the exercise of art, more than purely theoretical or speculative; (4) a technique you learn after a long period of training; (5) a group that performs some activity characterized by having a large organization and strong internal cohesion; and (6) it is an activity to serve society (BARROS, 2007).

According to these criteria, accounting can be identified as an intellectual activity that brings the individual responsibility of those who practice the activity in which the practical and theoretical knowledge is fundamental to the profession. The accountant assumes an individual responsibility for the information generated, to support the society with information on the generation of wealth of organizations, government and its distribution to society. Freidson (1998, p. 40) declares a profession, in general terms, is an occupation that can be distinguished from others by the "knowledge and skills that are necessary for the development of different tasks in a division of labor." This knowledge is acquired during an undergraduation course and it is a prerequisite for the profession.

Taking into account the requisites described, one works with the concept that accounting is the science that studies and controls assets, "is due to the procedures adopted many years ago, when everything was done by accounting" (OLIVEIRA, 2006, p.2), and "accounting is the science that allows, through its techniques, the maintenance of a permanent control of the assets of a company" (RIBEIRO, 2009, p.10), and it is the instrument responsible for generating information for managers of organizations, and that over the years started being used by the government for tax purposes, making it mandatory for most companies (MARION, 2006).

All along the time, in Brazil, accounting has been influenced by two schools, the American and the European ones (SÁ, 2001). The European School influenced the country with regard to accounting theory, presenting the theoretical and logical subject. Based on simple entries, such as the method that involves controlling an equity element, and the method

of double entry bookkeeping, in which for each value assigned to the account debit there is a corresponding value in the credit account (SCHMIDT, 2000). The American school started from the creation of associations in the United States (SCHMIDT, 2000) and, thus, the entities have been the main responsible for the development of the accounting culture, driven by a governance model based on the capital market.

Marion, (2006), states that other historical facts can be cited as the principles of the American Accounting School, which was strengthened in the early 70's, which started in 1946 with the emergence of the first multinationals in Brazil and with the creation of the Economics and Administration School, at São Paulo University. In 1976, thirty years later, Law of S/6404/76 was published, which meant a new phase for the development of accounting in Brazil, that incorporated, definitively, the trends of the North American School. In 2007 Law 11,638 was enacted, which amended and repealed some provisions of Law 6,404/76 (LAW OF CORPORATIONS), converging accounting to international standards (BRAGA; ALMEIDA, 2008).

These changes justify the new requirements of the market and of society for qualifications for the performance of the accounting professional. These requirements consider the skills, knowledge, and attitudes; thus, requiring a new profile for the accounting professional, who needs to be capable to deal with the increasingly complex needs of organizations (OTT et al., 2011).

## **2.2 Image and Its Dimensions**

The image is a mean of expression of the human culture from the prehistoric cave paintings, thousands of years before the appearance of the word by writing record (SANTAELLA; NOTH, 2005) and it can be defined as reproduction, concrete or mental, that was perceived by the sight of the person who had or not the view of the elements that make up the image (PARAMESWARAN; PISHARODI, 1994), being the base of the reputation of a person or an institution (ROGERS; DILLARD; YUTHAS, 2005).

The image is described not only by the characteristics or the individual qualities of a particular object, but by the impression that remains on people's minds (PARAMESWARAN; PISHARODI, 1994; DICHTER, 1985) considering the human behavior as not just driven by information by generated knowledge, but by an image product perceived by people (BOULDING, 1956).

The image has been used in several situations: corporate image, institutional image, national image, brand image, public image, self-image, among others (BARICH; KOTLER, 1991) and its mass and widespread use ends up compromising its real meaning (KOTLER; FOX, 1994). As to the professions, stereotypes are created, which represent the public image of the professions, as well as a social reality (ALBU et al., 2011).

Thus, the image is created by someone's perception of some external phenomenon itself. Such a perception is created as part of the receiver's symbols that separates internal reactions from sensory-emotional content: the sensations. "These are stages of selection to which the receiver perceives only some of the values that happen in a outside phenomenon and then adds objective values to them " (REIS, 1991, p.5).

Furthermore, the image combines tangible factors that are displayed by the physical qualities of services or products with intangible factors that cannot be measured because they are subjective (REYNOLDS; GUTMAN, 1984; LINDQUIST, 1975; MAY, 1974). Thus, the image is a simplified representation that emerges in mind, as the synthesis of one or more sensations or perceptions, it is not just a mathematical result, nor necessarily logical combinations (POYARES, 1997). It can also be understood as people's perceptions, generating an intangible vision, abstract and subjective of a certain reality (KUNSCH, 2003). The image can be subdivided in the following dimensions: the functional, cognitive, symbolic and

emotional dimensions (DE TONI, 2005).

The functional dimension consists of physical characteristics that are offered to partners during the process of service provision or during the use of a product. (MILAN; DE TONI; BARAZETTI, 2005; LOVELOCK; WRIGHT, 2005; STERN; ZINKHAN; JAJU, 2001), being constituted by its tangible elements (MILAN, GASPARIN, DE TONI, 2013). In the case of provision of services, within the physical characteristics offered to partners, an increase on the quality is identified, as it is perceived by customers, in two dimensions: technical or resulted, and functional or related to process; that is how the end result is delivered (GRÖNROOS, 2003). One has also to consider that this dimension can be associated with the professional's area. In the accountant's specific case, there are several fields of activity, such as tax planner, cost accountant, financial analyst, auditor, referee, tax agent, an analyst at the court of auditors, among others.

Regarding the cognitive dimension, they are mental constructions of an object, used by people to evaluate it. These constructions are influenced by people's beliefs and prior knowledge in relation to the service or product. Thus, one evaluates the image as a set of perceptions and attitudes related to the service provider, like the perception of value of the customer, the professionals involved in providing services, among others (MADUREIRA; AMORIM; SOUKI, 2007; MILAN; DE TONI; BARAZETTI, 2005; DICHTER, 1985), creating rational attributes about the objects, products, services, companies and people. (MILAN, GASPARIN, DE TONI, 2013).

In the case of the symbolical dimension, symbols are entities that represent or take place of something else. Entities may take a variety of forms, from concrete objects to marks drawn on paper (HIEBERT, 1988), besides symbolical, political, religious places, associated with the past, among others (CORREA, 2012). It can be identified and expressed in attitudes, beliefs, feelings and relationships between people, sharing meanings in common (VARGAS, 2000), representing the object's value while a symbol (MILAN, GASPARIN, DE TONI, 2013). In the case of accountancy, the aspects that most attract the students to the accountant's profession are the status and prestige ((CERNUSCA; BALACIU, 2015).

Regarding the emotional dimension, one can describe it as being related to emotions such as joy, pain, pleasure and/or fear, which are triggered by the contracting party and by the service provider while providing the service (REYNOLDS; GUTMAN, 1984). This dimension reveals a set of feelings that the individual has in relation to the service, product, or brand (MADUREIRA; AMORIM; SOUKI, 2007; MILAN; DE TONI; BARAZETTI, 2005; REYNOLDS; GUTMAN, 1984), and the positive or negative feelings of the individual's depend on their satisfaction or non satisfaction with the object (MILAN, GASPARIN, DE TONI, 2013).

Regarding accountants, several international studies have analyzed and described their image (SMITH; JACOBS, 2011; BALDVINSDOTTIR et al., 2009; JEACLE, 2008; FELTON, DIMNIK; BAY, 2008; BEUGEN, 1994; WESSELS; STEENKAMP, 2009). These studies used several different methodologies related to the analysis of the roles of accountants in movies, music lyrics, advertisements on accounting firms; and even in the recruitment materials and in the selection of the largest existing consulting and accounting firms. In the case of common sense, seen in movies and song lyrics, the perception is that of a taciturn, sad, bored professional in the middle of calculators and forms. Obviously, there are also positive aspects, but these ones appear with less intensity, regarding the accountant. They can be described in terms of technical ability, intelligence, honesty and ethical conduct (FERNÁNDEZ-POLVILLO; VAZQUÉZ, 2018). Furthermore, the selection process of the major consulting and accounting firms in the world, aspects such as the possibility to get to know new places, working in cheerful work environments, as well as having professional success are exalted and disclosed by these companies (FELTON; DIMNIK; BAY, 2008). Other interesting aspects can be identified in relation to the songs in which in some situations, the accountants are considered the "guardians" of money, as well as those responsible for paying the bills (SMITH; JACOBS, 2011).

In addition, one should also consider the divulged by the media image as to an accountant. In the USA, the image generated all along the time, and even up to current days, is related to the book-keeper, omitting the strategic and decision-making role carried out by accountants. (FERNÁNDEZ-POLVILLO; VAZQUÉZ, 2018).

Regarding the literature on the subject, other studies have been carried out on the image in different professional categories. Mendes, (2008), for example, conducted an exploratory study on the psychologist's image with emphasis on the professional, on the job market and on the knowledge of stakeholders about marketing. The conclusion of the study shows that the purchase of a service begins in recognizing the need of the service, which presents challenges to psychologists, considering the benefits of the services offered by psychology are often not clear to people.

Possible reasons for the existence of a gap between the image and the identity of the architecture professionals were studied. There is a deliberate strategy for the construction of a professional's identity, which has constituted a determinant for the current image of the profession and the professional, considering it is influenced by the identity. The result is a gap between the image and the identity of the architecture profession (GRASSELLI; SOUKI, 2007).

Another study concerns the self-image of pharmacists, which is closely tied to how the professional is dressed in white behind the counter, assisting customers. The vast majority of people do not know the various other duties performed by pharmacists, especially in regard to their work within the pharmaceutical industry. Moreover, in terms of health, the main reference is to doctors, and both pharmacy professionals and the population in general, consider that the pharmacist is undervalued (FERREIRA; MOURA; SOUKI, 2014).

Finally, we must consider that the accountant's image has been changing over the past four decades. In the study of Baldvinsdottir et al. (2009), through accounting firms' advertisements, it was possible to see that the image of a centered professional, responsible for the information used in the rational decision-making process of the 1970s, has been changing over time to the present day, in which this professional's rationality has not disappeared, but coexists with a hedonic perception and enjoyment of their work.

### **2.3 Conceptual Model**

Considering the aims of this paper, as well as the reference described above, the conceptual model to be used for this research was developed, which is presented in Figure 1.

This conceptual model seeks to understand the perception of the accountant's image from the accounting's stakeholders in relation to the four dimensions of the image: functional, symbolical, emotional and cognitive.

The stakeholders' choice was based on the delimitation of the groups of the proposed model and on the involvement with the accountant professional. Entrepreneurs directly linked to the accountants, active members in the CRC of Minas Gerais state, professors and an accounting course coordinator were chosen. All stakeholders are directly linked to the accountant profession.

## **3 Methodology**

This study had an exploratory characteristic from a qualitative approach in order to identify the several aspects related to the dimensions of the accountant's professional image from several stakeholders. Interviews were conducted in order to get to know the items that create the four dimensions of the image. This exploratory research aims to develop, clarify and modify concepts and ideas, and to formulate more specific issues for further studies (GIL, 2010) and as to the means, this is a next field research with a collection of qualitative data (VERGARA, 2013).

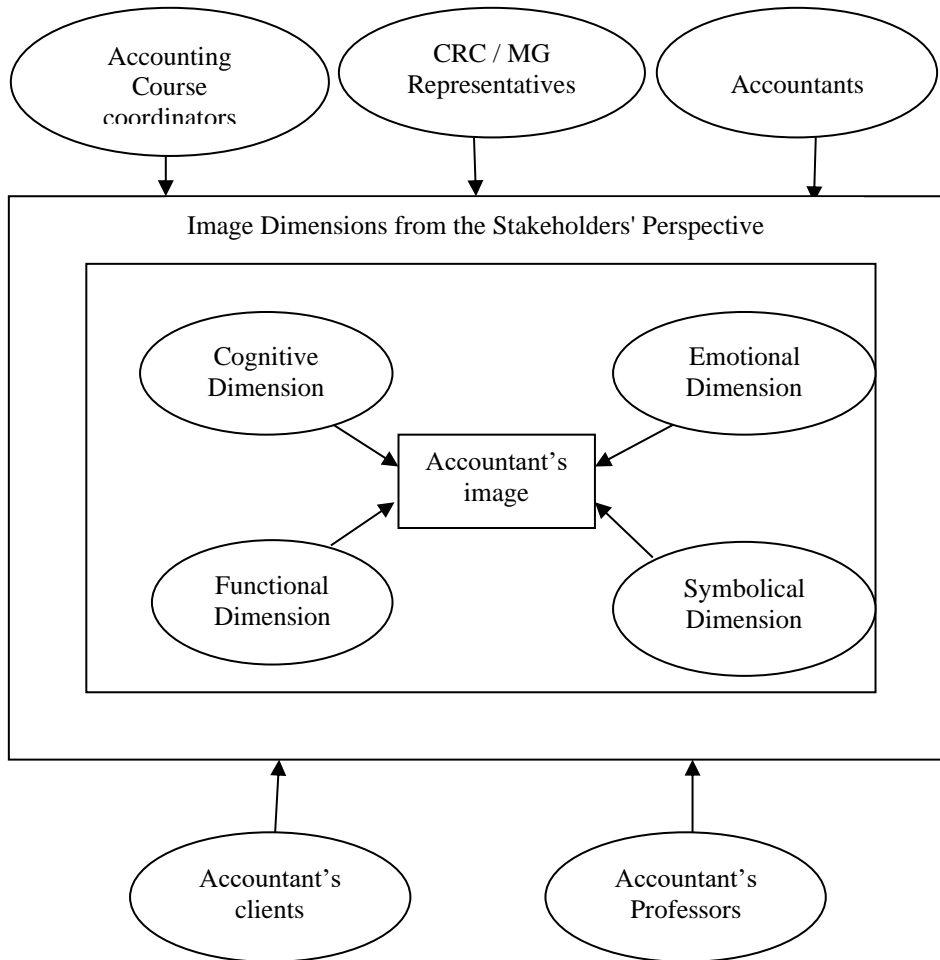


Figure 1. Image dimensions perceived by stakeholders

Source: Elaborated by the authors, adaption from De Toni (2005)

In terms of sampling, the participants of the interviews were selected by convenience. It is understood, therefore, that this criterion is non-probabilistical (MALHOTRA, 2011). We interviewed 20 people, 5 accountants, 1 course coordinator, 9 entrepreneurs, 2 members of the CRC and 3 professors, collected by the interviewer:

- Accounting course professors: teach people who will be future accountants, and work together to build the image of accountants.
- Accounting Course Coordinator: is responsible for the selection of the staff and for the preparation of course plans, menus of disciplines and pedagogical axes of accounting course.
- Accountants: they are the professional object of this research. You can identify the self-image they have of themselves.
- CRC representatives: it is a local authority responsible for the registration and professional supervision. They influence on the resolutions and norms that contribute to the formation of the accountant's image.
- Entrepreneurs: they are the clients of accountants' services. They are important in identifying the accountant's image because of the direct interaction between them; they also can evaluate the services provided by the accountants.



The criterion for choosing the interviewed individuals is related to the representative role that all these types of professionals have in relation to the professional training and performance of the accountants, which makes a larger coverage possible, and, as a consequence, a broader and more trustworthy perception related to the accountants' image.

The questions of the interview guide were based on the theoretical framework, on the theoretical model of four dimensions, and also considered the overall aims of the paper (see Table 1). Therefore, the script was divided into five parts, the first of which contains questions related to general aspects and the others were divided to specifically depict each one of the image dimensions (cognitive, functional, symbolical and emotional).

**Table 1 - Summary of issues that are part of the interviews**

<b>Category</b>	<b>Topics Covered in Interview Guide</b>
General	What comes to mind and what you think when you hear the word "accountant"; which are the tasks, responsibilities and functions of the accountant; positive and negative experience of the respondent's experience with the accountant; recommendation or not of the work of an accountant to relatives or friends; strengths and weaknesses of the accounting profession; describe how the accountant profession is.
Cognitive	Description of the main tasks and activities of the accountant's; tasks and activities that they are authorized to perform; what should the accountant do and/or do not do; what does he actually do; who would be an excellent accountant?
Functional	Accountant's description; what they think an accountant is; representation of the meaning of the accountant, how they identify accountants; evaluation of the quality of service provided by accountants; advantages and/or disadvantages of accountant's work; the benefits and harms that the accountant's work causes in the respondent.
Symbolical	Description of the individual who needs and uses accounting services; what the person is looking for when searching for the services of an accountant's; description of the representation of accountant's services for customers; why any businessman or individual would use or not accounting services, profile and description of that person (projective technique); how would you feel if you had a son who were an accountant; who would an ideal accountant be?
Emotional	The sensations and feelings that the word "accountant" raises on the respondent; description of the feelings they have when going to the accounting office; which makes you happier/unhappier when going to an accounting firm; positive and/or negative emotions that accountants awaken in customers; description of the relationship between client and accountant; and positive or negative emotions you feel when you receive the service.

Source: the authors.

The interviews were conducted in person and recorded with the consent of the interviewee for further analysis by the researchers. On average, each interview lasted approximately 15 minutes, but this time varied from interviewee to interviewee.

For the data analysis, we used the content analysis technique, which is an essential tool for understanding the construction of the meaning that the social actors externalized in their speech, in addition to word associations (connotations and stereotypes) (BARDIN, 2011). The content of the categories of the analysis was drawn from the recurring terms, concepts and constructions identified in the interviews of the interviewee. In this paper, the categories were formed by four dimensions: cognitive, functional, emotional and symbolical dimensions and also the "general" (see Table 1), which are presented in this division in the data analysis.

## **4 Results**

### **4.1 General Dimension**

It was found that all respondents maintain a direct relationship with the accountant,

highlighting several positive points of their experience with this professional, especially on the information inherent to the services that are the basis of their accounting training, generating learning, which facilitates the working relationship, and the work provided to companies.

The accountant working relationship has the meaning of security, organization and growth for customers. The interviewee reported that accounting is responsible for the development of enterprises, since the information generated by accounting are critical to decision-making, tax planning, investments, strategic planning and the continuity of the organization.

Despite the positive points, some negative points were also mentioned about the accountant, such as, for example, the unfair competition that takes place on the market for accounting firms, the pressure from customers to solve bureaucratic problems, and the constant changes in tax and labor legislation. Although essential for businesses, the accountant's job is not so valued in Brazil, in addition to a complex tax law that hinders their performance, and, at times, they suffer great pressure from customers to solve complex and highly bureaucratic issues.

In relation to the accountant's images and what their activities are, several points were raised, but with an emphasis on the tax area, considering the fact that in Brazil, small and medium-sized enterprises suffer, greatly, with the constant changes in legislation. Changes in tax calculation basis, changes in the calculation of taxes, the emergence of new ancillary obligations, termination of existing obligations, constant monitoring procedures and all the relevant advice to change the current tax laws are some of the services that the accountant assumes in this context.

The interviewees also cited an image of the accountant as being a skilled and competent professional, responsible for the registration of accounting facts, to keep documents, for the regularization of companies before federal, state and municipal agencies, and for the opening and closing of businesses.

For the interviewed people, the accountant is essential for the company, with respect to the most bureaucratic areas of the company, like tax, labor, opening and closing of companies and issuance of negative debt certificates. This is why the company opening procedure in Brazil is complex, and so it can happen, it is necessary to perform an analysis of the documentation procedures, activities to be carried out, location, issuance fees, license location, among other documents issued according to the activity of the company. Still, in the course of their activities, the accountant is responsible for guiding the entrepreneur on how to comply with the legislation, labor, tax and accounting with regard to staffing, the issue of tax documents and calculation of payroll and taxes, in addition to their accounting records of the company's transactions.

#### **4.2 Functional Dimension**

For some of the people interviewed, the functional dimension of the accountant's image is related mainly with their knowledge of the accounting department, and with the knowledge of the profession. It was identified that knowledge of the accounting area is directly linked to the experiences and the need to use the services provided by the accountant. The company relates to accounting, to bureaucracy and taxes. Entrepreneurs already visualize the accounting according to the needs of their companies. Those who do not use management information or are not required to publish financial statements, seeing the accountant as a bureaucratic and needed professional. Those who use the management information see the accountant as a key professional for the management of companies. In short, the accountant is seen as a highly qualified professional, responsible for accounting, and essential for the planning of companies, generating relevant information for the continuity of the organization.

The accountant profession is described as a gifted, honorable profession and all people interviewed, at some point, indicated this professional to an acquaintance, this opinion was unanimous among the people interviewed.

Despite the perception of respectability of the accounting profession, many of the people interviewed reported that the profession is not highly valued, but because of its importance to society, it is in a process of growth and recognition, changing its image to society. It was noted that accounting is not highly valued in Brazil, among other things, due to the high degree of bureaucracy imposed by the government (complex and bureaucratic tax process), generating a bureaucratic image for the accountant. For small and medium-sized enterprises accounting is very limited to tax laws.

On the other hand, people interviewed believe that the accounting profession is promising, considering the corporate accounting goes through a process of untying the tax area.

Regarding the benefits of the accountant job, you can see that the professional is responsible for the registration of all business transactions, and for the reporting and issuance of the taxes that should be collected to the tax authorities, giving security for entrepreneurs that companies are working regularly with the government.

For customers, the accountant's activities bring peace of mind for the company when collecting its taxes in accordance with the law, timely reporting to managers in decision-making and for society in general, that is the assurance that taxes are being paid to the public safes.

These points become clearer when people interviewed were asked about the quality of the professional's work. This assessment is directly linked to the degree of customer's satisfaction. In this sense, it identified that the customer sees the quality of the professional's work when the accountant meets all the demands required by the deadline. The quality is also displayed as the result of the technical work, in which knowledge is essential to respect the legal norms.

In different ways, the respondents can highlight the accountant's importance, competence and especially their extensive knowledge about all the bureaucratic processes of the companies.

As for skills, the accountant is seen as a professional scholar who seeks to update all the time, specializing in their fields, knowing all company processes, cost, tax, financial, labor and operational accounting areas. In addition, the accountant is the one that has essential information for managers to make decisions. Their expertise is of extreme importance due to the constant changes in the Brazilian legislation. The information generated by the accountant must comply with the legislation and it must be available for managers to use in the decision making process.

As for the tangible aspects identified by stakeholders, the image is related to posture and to the way they dress. The accountant has a formal posture, as a professional focused on their work, identified by the clothing (dressy shirt, dressy pants, and suit and tie in some organizations).

The quality of the accountant's work is evaluated by assistance, availability, attention paid to customers, acquired knowledge and especially the ability to solve the pending issues of their clients. Organizations require accounting information for the performance of relevant transactions to the operation of the company, and within them, bank account opening (the accountant needs to generate information to be passed on to banks) in a bidding process, in which several documents are requested to the company, and one who is in charge of this procedure is the accountant. So, accounting, throughout the company's activity, is responsible for the generation of data and information for the completion of bureaucratic procedures.

When the negative image of the accountant professional was analyzed, in this

dimension, some factors were cited, such as the lack of updating, which generates mistrust and undermines the image of the professional. The accountant works with deadlines and laws that create penalties for non-compliance, so error and failure to comply with ancillary obligations and inadequate accounting of the organization's transactions were also mentioned.

It also has the lack of knowledge of some professionals, the bureaucracy imposed by the government, which is linked directly to the work of the accountant, the lack of communication with the client and the lack of solution to the problems that occur.

Thus, there is a strong interaction between the accountant and entrepreneurs, seeking qualified professionals to meet their specific requirements. A negative experience with a professional can bring harm to the image of the professional, since the service configuration is personalized and seeks to satisfy needs and desires of each client's.

### **4.3 Cognitive Dimension**

The main activities of the accountant were reported as the following: guiding entrepreneurs about the current regulations, exercising their profession ethically and honorably; making the tax bookkeeping, accounting, personnel department, opening and closing of a business, advising on taxation, making income tax returns.

The guidance to entrepreneurs should be made based on current legislation, whether tax, labor or accounting. In the fiscal area, the accountant is responsible for legally registering invoices, calculating taxes, both federal, state and municipal levels, generating the guides and transfer the information through statements to the government. In accounting, the accountant makes the bookkeeping of all business transactions, calculating the operating and financial results so that they can raise the equity of the organization. The accounting department is also responsible for the generation and dissemination of financial statements, when required. In the personnel department, payroll, termination, vacation and Christmas bonus in addition to the generation of contributions on the payroll are calculated.

When reporting which activities the accountant is entitled to exercise, stakeholders have increased the range of possibilities for the accountant. For example, the external audit activities which aims to check the procedures and information that affect the result of the financial statements have been described, and the expertise that has the purpose of recalculating obligations that are filed, whether public accountant, company accountant, autonomous and consulting one.

The existence of several areas of professional activities such as auditing, expertise, public accounting, private accounting, consulting and financial creates the need for the accountant to specialize in a particular area.

The service and the performance of activities are essential in the accounting activity. The theoretical knowledge and the knowledge acquired in everyday life are critical to customers. Because it is a job with financial risks for companies, it is necessary that the accountant is attentive to changes in accounting, labor and tax rules.

On the aforementioned points, the accountant performs the activities of the traditional accountant, who works with the bookkeeping of companies, however, as this professional field is wide, he can specialize and perform other activities.

The customer service was cited as the main criteria for choosing the accountant, and reported that care and competence are crucial for the referring of the professional. There is also a small proportion of people interviewed who choose the accountant for the price of the services they offer.

Furthermore, the choice of the accountant function also occurs in the analysis of some criteria, such as physical structure, work experience and references generated by other companies. From the beginning of the service the accountant is still being evaluated by

customers and good customer service is critical to the continuation of services.

#### **4.4 Symbolical Dimension**

In assessing the symbolical dimension, stakeholders associate the accountant to ideas of security, information, support, reliability, quality, accessibility, honesty and ethics.

The client seeks to have assurance regarding the reliability of the information, as well as reducing risk contingencies, associating this security to the accountant. Other things, such as the support and care when there is a need for the company are also associated with the accounting professional. A correct conduct by the professional in the work performed also generates an identification of the professional.

For people interviewed, the demand for the services of an accountant also offers greater peace of mind to customers, representing information security and compliance. When the client needs a new information for a decision-making, a new case study is required from the accountant's. This may be necessary for a change of tax regime, opening a new branch in another country or state or any other activity that escape the routine of companies.

As for the individuals who have never used the services of accounting, you can mention that this person's profile is not of an entrepreneur, because all entrepreneurs need to be accompanied by an accountant. As individuals, it is observed that this person has no knowledge of the accountant's work.

Reasons to use the services of the accountant were also raised, both entrepreneurs and individuals demanding a work focused on the financial or tax areas. When the entrepreneur decides to open a company, he needs the work of an accountant's. During an performance process, the service of an accountant is also indispensable. The individual needs the work of an accountant to prepare their income tax return or for financial advice.

It was also identified that the relationship with the accountant does not refer to social status, because their services are connected to the necessity of their work rather than the "luxury" to rely on a professional like this.

It is unanimity among the interviewees, the pride they would feel if their children were accountants, as the accounting profession is very important for the economy and for being a profession with a broad job market, in addition to a good compensation. One has to consider that this opinion may be different from of the general population; but in this study, the focus was on the stakeholders that have a direct contact with these professionals.

Regarding the image of the ideal accountant, this one would be of a professional that is responsible, manages the information with care and confidentiality, generating reports with reliable information for the decision-making of organizations. This ideal accountant should have a thorough knowledge of organizations and a right conduct, honest and ethical. It would be a true extension of the organization, knowing all areas of the company and the field of cost, controllership, tax, labor and financial areas. To continue their studies would also be a key, considering the accounting area is in constant change.

#### **4.5 Emotional Dimension**

The accountant can arouse both positive and negative emotions, which vary according to the subjective experience of each person. However, in the interviews, a tendency of the accounting professional linked with positive emotions can be seen.

Positive emotions are generated by the expectation of a good job to be provided by the accountant for companies. The good service generates a professional relationship, over time, it can even turn into friendship. In this process, the customer can mix up the professional and personal relationships. Positive emotions have been identified as a sense of pleasure, friendship with the accountant, which is no longer seen only as a professional and who has

become a friend.

Negative emotions are generated by inadequate service, by disappointment at work performed and by failures during the work performed.

The conflicting relations potentially generate negative emotions. When the client does not have a favorable outcome, or even detect flaws in the procedures of companies experiencing negative emotions, which are composed of feelings of frustration, disappointment, powerlessness for failing to solve the legal pending matters, as well as to improve the poor service provided by the professional.

They also evaluated the relationship between accountants and accounting clients. The sense of security, credibility, trust, transparency and ethics can be highlighted. The work of the accountant generates expectations. The customer sees the accountant as a partner that will generate important information for their growth and this expectation process transparency and ethics are fundamental to the relationship between accountant and client. No transparency and ethics in the relationship between accountant and client becomes unfeasible.

According to reports obtained, what is more pleasurable is when the customer goes to an accounting firm and they are well received and have their problems solved. There were few who related happiness with the presence of the accountant. Good care is essential for professionals in the accounting, as well as the pleasure of being assisted by a professional that is able to discuss with one who thoroughly understands the financial health of companies.

In contrast, the unhappiness is also experienced when the customer enters an accounting firm and is not well received, and realize the lack of knowledge. Another relevant point was identified as the office of the physical organization, which increases the credibility of the accountant, since it works with many confidential company documents. The lack of organization creates uncertainty regarding the reliability of information and the storage of documents.

## **5. Conclusions**

The accountant's image presented various perceptions, especially when evaluating their dimensions separately. In the case of the functional dimension, the main evidence is the perception of the users on the accountant's responsibility in performing their activities, especially in bookkeeping and in advising clients on accounting procedures to be performed by the company. In the analysis of the cognitive dimension the main point is that users relate to the accountant's image to legal obligations imposed by the government.

Considering the symbolical dimension, the main perception was that the client associates the accountant with security, information, support, reliability, quality, accessibility, honesty and ethics; and in relation to the emotional dimension, stakeholders awake both positive and negative emotions, with a clear predominance of positive emotions in relation to negative ones. The predominance of positive emotions is very positive for the image of the accountant, as they are generated by the expectation of a good job to be performed by the accountant for a business.

People interviewed believe that the profession is still undervalued, but that it is important to society and in a process of rising and recognition, creating a new image to society.

The theoretical contributions of this work can be described in terms of the description of the perception of the accountant's image, considering the model elaborated by De Toni, (2005), together with its dimensions (cognitive, emotional, functional and symbolical) in an unprecedented way. Other studies considered only the image of the accountant "as a whole". Thus, with the perception of the image of the accountant in the dimensions of the image, we have a more comprehensive image of this professional from the several stakeholders with which the accountant interacts. Therefore, this work contributes to greater knowledge about the accounting profession.

In addition, it is possible to see that aspects related to different dimensions are coherent with each other, reflecting cohesively, in more than one dimension. It is also worth noting that the results of this work can be used in an exploratory way from its use for descriptive studies of quantitative approach, in order to, empirically, validate the results achieved for each of the dimensions.

From the results obtained in this research, compared with other studies, carried out about the accountants in Brazil, one can conclude that the results found by other researchers are consistent with the results of this research, in which the accountant is displayed as a professional with an ethical profile, responsible, and with a broad theoretical knowledge. However, in all the studies we analyzed the results showed a lack of appreciation of the profession to society. The results of this study present this lack of appreciation of the profession, but it is possible to see a new scenario of appreciation for the profession, with changes in tax and accounting law.

In the case of the study by Cavalcante, (2012), results indicated that students realize that the job market for the accountant is on the rise, and that this professional has credibility in the job market. On the other hand, the interviewed sees the salary of this professional as unsatisfactory and that the accounting professional has not an important position in society.

In another study, the results presented describe the image of accounting students have on the accountant is based on ethical conduct, both theoretical knowledge in their area and in related areas and the organization to do the job in a responsible way. Another issue addressed was the existence of significant differences in perceptions between groups of students of the first period and graduates of the course, with regard to the technical and functional skills, and personal abilities and skills; and that there were no differences between groups with respect to intellectual skills, knowledge, organizational and interpersonal relationship. The intellectual skills and knowledge were the ones that had higher scores in the perception of students and they are considered the most important for the accountant action (REIS et al., 2014).

In, yet, another study it was found that the biggest reason for the choice of the accountant is the affinity with the accountant's profession. The image that the accountants have of themselves and of the profession is an ethical and reliable profile and they feel satisfied, and they do not intend to change professions. Also, the accounting should be valued by society and accountants do not have the proper recognition of their work (CURTY; TAVARES, 2014).

The results of this study are also consistent with those obtained by Splitter and Borba, (2014). In this case, the accountant is a professional who helps in the management of the company and guides managers on business. Their main responsibilities are focused on the calculation of taxes, compliance with legislation, and related statements of income, generating information for decision makers, and solving problems.

Considering the management implications, the accountants must show results for companies, generating reports that are useful for decision making, modifying the image of a necessary professional, whose main function is to issue and to calculate taxes. It is expected that accountants can improve their image in society, and to their customers, seeking to improve points such as customer's service, the office organization, service time and the constant updating of the legislation.

When the perception of the accountant's image among themselves was analyzed, it was identified that accountants see the profession as still undervalued on the market, but they describe it as on the rise. Professionals visualize changes in legislation as an opportunity for change in the image of the profession. Changes in legislation governing the profession are fundamental to the image of the profession, valuing the professional to society and creating a new professional profile, skilled, organized, essential and fundamental to the growth of companies.

The image presented by the directors of the CRC is very close to the image perceived

by the accountants, i.e., a profession that is not highly valued, but that is on the rise. It is important that the CRC assumes its role, has the perception of change and participates actively in the profession recovery process. The interviewed professors also have a perception of the profession on the rise and see it as something fundamental to the country's growth. It is urgent that professors have a positive outlook on the development of the profession, as they are responsible for disseminating all the knowledge to future professionals. Entrepreneurs visualize accounting as a link with the government, necessary, required and capable of solving the bureaucratic obligations of companies.

Accountants, professors and the CRC need to work on the image of the profession to show the real importance of the accountant for the continuity and growth of companies. Profession's valorization campaigns should be carried out, informing the society about the importance of the professional, demonstrating the activities, skills and duties of the accountant's for the continuity of enterprises. In addition, the CRC should also provide guidance to professional accountants, whether through informative printed materials or training on the duties of the accountant and provide these assignments to society in general.

Among the limitations of the research, we can highlight the nature of the sample for convenience, as well as the exploratory characteristic of the research, which does not allow for the generalization of results.

As possible consequences of future research, one can draw the following questions: Are there differences between the accountant's image present in small and medium-sized enterprises to the active accountant in large companies? If so, what are these differences? What are the future prospects from the perception of accounting experts in the field? It is possible to measure the image of the accountant's from the four dimensions of the image through a descriptive research? This model of four dimensions has the convergent, discriminating and nomological validity? Studies involving this type of question can, increasingly, help build knowledge on this topic.

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