



ACCOUNTANT PROFILE IN THE CINEMA OF THE 21ST CENTURY

PERFIL DO CONTADOR NO CINEMA DO SÉCULO XXI

PERFIL DEL CONTADOR EN EL CINEMA DEL SIGLO XXI

DOI: <http://dx.doi.org/10.18028/2238-5320/rgfc.v7n2p218-239>

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ABSTRACT

This study aims to analyse the portrayed image of the accounting professional in the cinematographic production of the 21st century. Six movies were chosen for this analysis: Casino Royale, Wanted, The Dark Knight, RocknRolla, Too Big to Fail and The Accountant. The results indicate that some stereotypes remain linear in relation to previous studies. The demystification of some stereotypes is already being made in film production, as it is also noticeable that the accountant characters have more performances in the films. In general, considering the movies in this analysis, the accountants were portrayed in a positive way. However, some features are still represented negatively. In the movies, the professional was characterized as neutral (not exactly good or bad), peaceful, unhappy, neutral (not exactly cheerful or grumpy), intelligent, efficient, fulfilled, confident, trustworthy, incommunicative, influential and proactive. This research brings to light the accountants presented in the films, contributing to the public and society views of how accountants really behave. The perception of this image and/or stereotype may lead to changes in the accountants default behavior, if necessary. In addition, this issue can become a way of generating greater visibility and importance for the accounting professional. For further studies, it is interesting to seek for other TV series, shows and Brazilian productions that are also disclosing the profession. It is also suggested to have a more detailed study addressing the question of professional ethics.

Key words: Accountant profile; Stereotype; Movies; Social Representation Theory.

RESUMO

O objetivo geral desta pesquisa é analisar a imagem retratada do profissional contábil na produção cinematográfica do século XXI. Para a análise foram escolhidos os filmes: 007 Cassino Royale, O Procurado, Batman - O Cavaleiro das Trevas, RocknRolla - A Grande

Recebido em 09.01.2017. Revisado por pares em 18.01.2017. Reformulações em 01.03.2017.

Recomendado para publicação em 11.03.2017. Publicado em 31.07.2107



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Roubada, Grande Demais para Quebrar e O Contador. Os resultados apontam que alguns estereótipos se mantêm lineares em relação aos estudos anteriores. A desmistificação de alguns estereótipos já está sendo feita nas produções cinematográficas, como também é perceptível que os personagens contadores possuem mais atuações nos filmes. De maneira geral, os contadores são retratados de maneira positiva dentre os filmes pesquisados. Entretanto, algumas características ainda são representadas de maneira negativa. Nos filmes, o profissional foi caracterizado como neutro (entre bom ou mau), calmo, infeliz, neutro (entre bem ou mal humorado), inteligente, competente, satisfeito, confiante, confiável, não-comunicativo, influente e proativo. A pesquisa em questão traz como contribuição a evidência das imagens dos contadores apresentados nos filmes, contribuindo para a visão do público e da sociedade em si de como os contabilistas realmente se comportam. A percepção desta imagem e/ou estereótipo pode provocar mudanças no comportamento padrão dos contadores, caso seja necessário. Ademais, esta questão pode se tornar uma maneira de gerar maior visibilidade e importância para o profissional contábil. Para estudos futuros é interessante que sejam pesquisadas séries, programas de TV e produções brasileiras que também estão em crescente abordagem com a profissão. Também é sugerido que outro estudo aborde de maneira mais pormenorizada a questão da ética do profissional.

Palavras-chave: Perfil do Contador; Estereótipo; Cinema; Teoria da Representação Social.

RESUMEN

El objetivo de esta investigación es analizar la imagen retratada del profesional de la contabilidad en la producción de cine del Siglo XXI. Para el análisis se eligieron seis películas: 007 Casino Royale, The Wanted, Batman - The Dark Knight, RocknRolla, Demasiado Grande Para Caer y El contador. Los resultados muestran que algunos estereotipos siguen siendo lineal con respecto a los estudios previos. La desmitificación de algunos estereotipos ya se está haciendo en la producción de la película, también es notorio que los personajes contadores tienen más actuaciones en las películas. En general, los contadores son retratados de una manera positiva entre esas películas encuestados. Sin embargo, algunas características todavía están representados de una manera negativa. En las películas, el profesional se caracteriza por ser neutro (entre el bien y el mal), tranquila, infeliz, neutro (entre el buen o mal humor), inteligente, competente, satisfecha, segura, fiable, no comunicativo, influyente y proactiva. La investigación tiene como su contribución a la evidencia de las imágenes de los contadores que se muestran en las películas, contribuyendo a la vista del público y la sociedad misma cómo los contadores se comportan realmente. La percepción de la imagen y / o estereotipo puede causar cambios en el comportamiento predeterminado de los contadores, si es necesario. Por otra parte, este problema puede convertirse en una forma de generar una mayor visibilidad e importancia para el profesional de la contabilidad. Para estudios futuros es interesante para ser investigado series, programas de televisión y producciones brasileñas también están en creciente enfoque de la profesión. Es también sugirió que otro estudio aborda con mayor detalle el tema de la ética profesional.

Palabras clave: Perfil del contador; estereotipo; cine; Teoría de La Representación Social.

1 INTRODUCTION

There are professions that carry a stereotypes baggage in their history that still weigh on the current public opinion. Accounting is one of these areas that still suffers prefixed and superficial characteristics. Over time, some professions have managed to create a good image

to society. Yet, others suffer to create a respectable professional image. The accounting professional is one such case (SPLITTER; BORBA 2014).

Despite the influence of the area in business environment, many are still unaware of accounting professional importance and still have widespread opinions that prejudice the profession. Miranda, Miranda and Araújo (2013) explain accounting was not always seen as an activity with notoriety by the general public, in comparison with other professions, not having recognition by society in aspects that involve its activities.

As in view of Hinton (2000), stereotypes judge people as members of categories, rather than judging individuals, and this is no different in the professional field. Stereotypes are developed from historical, social and culturally defined social representations, emerging as a cognitive process of constructing perceptions of social groups, usually by assigning labels to these people (SPLITTER; BORBA, 2014).

According to Dimnik and Felton (2006), representation in popular culture can significantly impact any social group, as it helps to reinforce and stabilize concepts of a particular group, serving both as a mirror of widely perceived public perception, and as a lens to shape social beliefs. Media, which has a great influence on social opinion, is one of principal opinion makers in society, capable of influencing popular belief substantially, having as one of the relevant vehicles, film productions. Vicente and Machado (2010) still complement that television and cinema have not portrayed the accountants' image in a positive way, making it a scenario to be changed, considering that the media are of great influence in society.

Based on the assumption that the accounting professional is stereotyped in numerous media, it is apparent that the professional presents himself with the same pattern of image and behavior. The study by Friedman and Lyne (2001) shows that in the movies the accountant is displayed as discrete, bound to tradition, articulated and respectful of the law. Dimnik and Felton (2006) emphasize that the accountant is passive, weak, apathetic and submissive. They are also marked with villainous, unpleasant, apathetic, antisocial, obsessive, methodical and reliable characteristics, as stated in Pereira et al. (2014).

Hence, it is noticed that there is still a misrepresented image of the accounting professional in film production. Pereira et al. (2014) argue that from the films analysed in their studies, although accountants play important roles in the plot, they are subordinated to other characters. Beard (1994), Dimnik and Felton (2006) and Pereira et al. (2014) examined the stereotypes and/or behavior of the accounting professional presented in the cinematography industry in their studies. However, due to perceived changes in the appreciation of the accounting professional, it is understood that it is necessary to have a new investigation with 21st century recent films, motivated essentially by the film released in 2016 "The Accountant".

Based on that context, the research problem that emerges is: what is the image portrayed by the accounting professional in the cinematographic production of the 21st century? So, the primary objective of this research is to analyse the represented image of the accounting professional in the cinematographic production of the 21st century.

The present study has the purpose of analysing the accountant's stereotype, its characteristics and image in the cinema. The cinematographic world has relevance in forming the opinion of society. There are still few scientific papers that address the cinema-stereotype-professional theme, mainly in the national medium. The representation of the accountant in a film can lead to a positive or negative prejudgment and create a distorted or unfaithful personification of what the accountant actually represents in the market, as well as the influence of this personification to the society's opinion. Additionally, according to Dimnik

and Felton (2006), no other professional has been as evident as the accounting professional in recent years. Currently, the Accountancy course has become one of the most promising branches in the economic market, which can help in changing the professional image. In addition, this research deals with how one of the different means of communication can serve as a tool to play an essential role in the appraisal and credibility of the accountant through the media and adjust the public judgment. The presence of accountant characters in movies is an important form of marketing the profession and the accounting professional, being a useful tool to advertise the relevance of accounting in companies and the accountant's attributes, exposing the importance of a well-educated professional in the market.

2 THEORETICAL FRAMEWORK

2.1 SOCIAL REPRESENTATION THEORY

In modern societies we are confronted with a diverse amount of information on a daily basis. New events and questions that originate in social field, somehow affecting us, require us to always look for ways to understand them so that we can get closer to what we know, using words that are common in our repertoire (MAZZOTTI, 2008). The social representation is a typical method of knowledge of those societies, where speed constantly imposes a new process, not allowing the crystallization of traditions (ARRUDA, 2002).

Social representation is not a reflection and cannot be considered as a copy of the photographic image of reality, but rather a translation or version of it (ARRUDA, 2002). Curty and Tavares (2014) argue that the creation of social representations is introduced in communication and social practices. Briefly, in a society's culture, in dialogue, discourse, art or work pattern and production. As it reproduces thoughts and behaviors that are common to a group of individuals, the Social Representations Theory is an alternative to explain and describe social phenomena (MORAES et al., 2014).

Social representations are a way of thinking and interpreting the everyday reality. It is noticeable, from this context, that society, its vision and interpretation are indispensable. They are essential for social practices, because they influence and contribute to the conception of reality, in which the practices of the group studied are sustained (MORAES, et al., 2014). After what has been exposed, it is possible to describe Social Representations Theory is also linked to the image of a professional. Accounting has great dependence on its image, because like all professions, the accountant needs to display ethics, honesty, trust and efficiency. The accountant can show its importance in the market and demarcate its identity to the society, it is necessary the demystification of some stereotypes around the profession still haunt the professionals of the area. Cultural and social changes impact the progress of organizations, therefore influencing the performance of professionals (CURTY; TAVARES, 2014).

Morais (2007) understands that knowledge and identity built on a class of professionals or social groups are usually attitudes practiced not for rational and logical reasons. These knowledges are linked to affective, mystical, religious or symbolic effects. The social representations show this reality, in which the knowledge of these representations is known, so that the behavior of the society regarding the image and its positioning about a service or product offered is understandable. The accountant and his social representations will be seen based on what is disclosed by the media, emerging from the strength of interpersonal communications and common sense. It is necessary inform the professionals about a positive image before the people, where such social representation must be linked to

collaboration of each member that belongs to the area, through an ethical and appropriate behavior, adding recognition and respect to the category (MORAIS, 2007).

2.2 THE STEREOTYPE OF THE ACCOUNTING PROFESSIONAL

As reported by Silva and Silva (2012), the stereotype that still exists of accounting professional is not compatible with the new attributions required of accountant by the labour market. For most people, the accountant is still seen in an old image, as a bookkeeper wearing a visor, eyeglasses and suspenders, surrounded by a lot of paper and a lot of bureaucracy (OLIVEIRA, 2007). The accounting professional is commonly associated with the shy stereotype, heavily influenced by the media, and is usually portrayed as a silent character, among piles of files and accounting folders (OLIVEIRA, 2014). These characteristics, for Curty and Tavares (2014), are justified by the historical context in which the profession was created, when the accountant performed the task of "bookkeeping", an exclusively men course. Oliveira (2007) mentions that until the mid-1960s, there were practically no women in the accounting profession.

Regarding the stereotype of the profession, Miley and Read (2012) start from the presumption that the accountant is characterized in popular culture as dull and boring. In their study, the authors analyse the accountant from the contemporary "jokes", and affirm that such characterization is consistent and found in other areas of popular culture. In addition, Miley and Read (2012) still point out that humor about accountants is generated from outside the profession, since the understanding of the profession for the general public is still nebulous.

Borges et al. (2015) emphasize that social representations and stereotypes directly impact the choice of a particular profession, product or service. The research carried out by Miranda, Miranda and Araújo (2013) concluded that there is a considerable number of high school students and preparatory courses to enter higher education, who are unaware of relevant aspects of the accounting profession, mainly the more sophisticated activities developed by professionals. Oliveira (2007) states that accountants interviewed in her research consider that society does not know or recognize the role of the accountant in the market. Although they feel frustrated by the lack of recognition, they do not regret their choice or are ashamed of their profession.

Besides all the issues that accounting professionals need to address regarding their image, there is also a flawed thinking around the accountant's perception and its qualities. Situations of daily life influence the image of accountants, but ignorance about the accounting area leads to the common sense idea that accountants only have the function of solving immediate needs. This situation is very explicit in the Income Tax Declaration, in which it is apparent that during this period all the declarants remember the accountant (CURTY, TAVARES, 2014). The authors Vaz and Espejo (2015) observed in their analysis that in a general way the stereotype of the accountant hinders the feedback that the manager applies to the accounting professional. Most of their respondents have their main views of the accountant as a government agent whose job is to determine taxes or only to whom the company reports to perform calculations.

Many authors point out that accountants can be viewed positively, but there is still a negative counterpart involving the professionals. Usually when the accountant is considered honest, the quality comes accompanied by another characteristic that may not be pleasant or true, because he is also considered as lazy and coward (OLIVEIRA, 2007). It is necessary for the accountants to know what are the expectations of society in relation to their work, to their good performance, to achieve the desired recognition (LEAL et al., 2014). The good

performance becomes a virtue of the professional from knowledge of its competencies, which is an essential factor from technological evolution and human knowledge of the professional activity of accounting (CARNEIRO; SILVA NETO, 2015).

2.3 THE RELEVANCE OF THE CINEMA AND PREVIOUS STUDIES

Czarniawska (2012) says there are studies that already address the existence of a management and accounting interest in popular culture, noting areas in question are not only treated in an elitist way, but popular culture has characteristics similar to "high culture". In addition, popular culture is faster and reaches more people. To the author, cinema and television are bearers of popular culture.

The films, besides having a great influence in the social environment, do not have any particular responsibility to distinguish cultural values or to generate them (BEARD, 1994). Oliveira (2006) considers that the cinema has become one of the symbols of modernity innovations, an extraordinary channel of knowledge circulation, diffuser of cultural values and new experiences. Kornis (2008) emphasizes that the cinema not only demonstrates a power of registering the present, but tells the story in different ways. Cinema has quickly become a phenomenon and an excellent medium for manipulating and creating evidence, dominating hearts and minds in which realities are elaborated that rarely correspond to the historical process that it proposes to translate (NÓVOA, 1995).

The films often take over tools to convey what they cannot communicate, the detail in writing. Normally, for that, stereotypes are used to spread information about a character (DIMNIK; FELTON, 2006). Langer (2004) points out that the occurrence of stereotypes in cinematographic productions can be generated by ideological or technical reasons.

Before presenting the research related to the cinema, we highlight here the studies of Miley and Read (2012), who investigated the stereotype presented in the jokes, where they found that the stereotype is still rooted in popular culture; Czarniawska's (2012) research, in which the author shows the accountant in American detective stories of the 1940s, whose outcome ends with a general discussion about the adequacy of the use of fiction in management and accounting studies; And Evans and Fraser (2012), who explore the social origin of Scottish accountants and the accounting stereotype portrayed in popular fiction, based on author Alexander Clark Smith. As a result, Evans and Fraser (2012) explain that Smith "was at the forefront of contemporary professional discourse in creating a protagonist that combines the positive aspects of the traditional stereotype with qualities of an action hero who uses accounting skills to uncover corruption".

Beard (1994) indicates that accountants have been appearing in films since 1957 and that is an important factor because films are amid the most visible media among modern popular culture, serving both to reflect and to generate social values. Oliveira (2007) emphasizes that television and the cinema are important means of communication of global reach. Beard (1994) also states that in fiction, honest accountants are portrayed as weird, introverted, frustrated, sidekick, always "left behind", and when they are characterized as clever, they are dishonest and involved in swindles. Due to the reach and popularity of serial productions, the image of the accountant is associated with the negative image that society has of the accounting profession, and it is possible to perceive that accountant stereotype often confuses itself with its image presented in the cinema.

Dimnik and Felton (2006) argue in their analysis that accountant stereotype in the cinema is not all bad. Although the professional is seen in a negative way, as greedy, insensitive and unpleasant, these characteristics are declining over time. Pereira et al. (2014)

find that positive stereotypes are more present in films than negative ones, showing a change in the cinematographic scenario in relation to the accountant's image, especially in more recent films. There is a gradual change in the interpretation of accountants during the last half of the twentieth century (DIMNIK, FELTON; 2006).

Those conclusions are different from Beard (1994), which reports in her analysis that popular films often distort the accounting professional, characterizing it as a misfit, subordinate and comically inept caricatures. The media also propagate a view of a professional devoid of social skills, suggesting that the profession does not require communication skills or that the accountant does not need these skills (FREIRE, 2011).

Beard (1994) elucidates that accountants have not been popular as main characters and most of their played roles in the films studied are as bookkeepers, tax preparers and federal revenue agents. Such characteristics reflect the level at which the public understands the job of the accountant. Accountants are not traditionally considered, at least by Hollywood, as part of the top management team. Instead, they are seen as indifferent gears in economic progress and can be replaced without any hesitation by other auditors or advanced technology (BEARD, 1994). Beard (1994) emphasizes that, from a historical perspective, the image of accountants is gradually improving, but it is a slow process. Only in the most recent films the accountants begin to emerge from their stereotype, reinforcing the conclusions made by other recent studies such as Pereira et al. (2014).

Another important factor highlighted by Felton, Dimnik and Bay (2008) in films analysed in their studies were the virtues associated to the competence of the auditor, which were determinant to influence the accountant to act ethically. In addition, values that are typically considered less important, such as personal happiness, are exposed as predictors of moral behavior, suggesting that it is appropriate for the accountant to act unethically. Their results reveal unethical behavior from highly competent accounting professionals and more anxious behavior from those who are considered technically less qualified but who are seemingly more pleasant, optimistic and calm.

3 METHODOLOGY

The purpose of this study is to analyse the image of the accounting professional in the cinematographic production of the 21st century. For the analysis, the following films were chosen: *Casino Royale*, *Wanted*, *The Dark Knight*, *RocknRolla*, *Too Big to Fail*, and *The Accountant*. The films were selected according to the appearance of the characters and the relevance of their profiles. Thus, seven characters were selected, considering that *The Accountant* has two accountant characters. The identification of the characters in the films was done by the audio analysis (dubbed or in the original), as well as observing the subtitles in Portuguese and in the original language, when necessary, through the words "contador" in Portuguese or "accountant" in English.

In the development of this investigation, studies were carried out on previous research concerning the stereotype of the accountant, as well as its representation in cinematographic production and data collection analysing the current century films selected. We analysed the stereotypes commonly used in previous studies, the social view by profession and the representation of the accountant in cinema. Following the survey of the most relevant stereotypes used by researched authors, we listed characteristics commonly used to represent the accountants, as shown in Table 1.

Table 1 - List of selected characteristics for analysis

List of characteristics	
Characteristics	Author
Gender	Elaborated by the authors
Race	Holt (1994) <i>apud</i> Vicente e Machado (2010)
Height	Elaborated by the authors
Weight	Elaborated by the authors
Age	Cory (1992) <i>apud</i> Vicente e Machado (2010)
Image	Elaborated by the authors
Good/Bad	Dimnik e Felton (2006)
Calm/Aggressive	Cory (1992) <i>apud</i> Vicente e Machado (2010)
Happiness	Felton, Dimnik e Bay (2008)
Humor	Felton, Dimnik e Bay (2008)
Intelligence	Roper (1963) <i>apud</i> Vicente e Machado (2010)
Capability	Yeager (1991) <i>apud</i> Pereira <i>et al</i> (2014)
Professional Satisfaction	Felton, Dimnik e Bay (2008)
Confidence	Beardslee e O'Dowd (1966) <i>apud</i> Pereira <i>et al</i> (2014)
Reliability	Yeager (1991) <i>apud</i> Pereira <i>et al</i> (2014)
Communication	Smith e Briggs (1999) <i>apud</i> Vicente e Machado (2010)
Influence on Decisions	Cory (1992) <i>apud</i> Vicente e Machado (2010)
Proactivity	Carnegie e Napier (2010) <i>apud</i> Pereira <i>et al</i> (2014)
Sincerity	Carnegie e Napier (2010) <i>apud</i> Pereira <i>et al</i> (2014)
Sensitivity	Felton, Dimnik e Bay (2008)
Courage	Felton, Dimnik e Bay (2008)
Greediness	Felton, Dimnik e Bay (2008)
Power	Felton, Dimnik e Bay (2008)
Wisdom	Felton, Dimnik e Bay (2008)
Good Fortune	Felton, Dimnik e Bay (2008)
Wealth	Felton, Dimnik e Bay (2008)
Ambition	Felton, Dimnik e Bay (2008)
Credibility	Yeager (1991) <i>apud</i> Pereira <i>et al</i> (2014)
Curiosity	Dimnik e Felton (2006)

Source: Elaborated by the authors

From these characteristics, the films were analysed (watched) twice each, for a better understanding of characteristics of each character. After this stage, some memorable parts of each character were discussed, such as the characteristics presented in Table 1 (some were observed quickly, others were necessarily discussed), specific speeches of each character, when necessary, besides the observation of the physical characteristics, which are important for setting a standard for accountants presented in the cinema.

After the information gathering, a checklist of attributes was performed (Table 1) to check individually whether or not the character had such a characteristic. After this step, a general profile of all accountants analysed in the films was elaborated to make a comparison with the previous studies and verify if there was a change in the image of the accounting professional and if there was any progress.

The films were selected based on research and recommendations informing the existence of an accountant character or film that could have professionals of the field. The

choice of the movies was based on the relevance of the accountant in the film and its portrayal, which allowed a complete analysis of image and profile of character.

The analysis period was around three weeks, considering some movies that would possibly have accounting professionals, but during the analysis it was verified that there was no participation of the character or the performance did not allow a detailed analysis of his profile. It were not found accountant characters in the movies *The Big Short*, *Moneyball*, *Margin Call*, initially considered. The movie *Seven Pounds* was also analysed, but the main character impersonates a IRS auditor with stolen documents from his brother. There is no information that true auditor is graduated in accounting, and his participation is short in the production, not allowing an analysis of his profile.

4 RESULTS

In Table 2 we have classified the films, accountant characters and personal characteristics that present the character to the viewer.

Table 2 - Presentation of the analysed films and personal characteristics of the actor/actress/accountant character.

Personal characteristics of the actor/actress/accountant character							
Film	Casino Royale	Wanted	The Dark Knight	RocknRolla	Too Big to Fail	The Accountant	The Accountant
Release Year	2006	2008	2008	2008	2011	2016	2016
Character	Vesper Lynd	Wesley Gibson	Lau	Stella Baxter	Dan Jester	Dana Cummings	Christian Wolff
Actor/Actress	Eva Green	James McAvoy	Ng Chin Han	Thandie Newton	Joey Slotnick	Anna Kendrick	Ben Affleck
Gender	Female	Male	Male	Female	Male	Female	Male
Race	White	White	Asian	Black	White	White	White
Height	Tall	Tall	Short	Short	Short	Short	Tall
Weight	Thin	Thin	Thin	Thin	Thin	Thin	Athletic
Age (when the film was released)	26 years old	29 years old	39 years old	30 years old	43 years old	31 years old	44 years old
Image	Attractive, Well-dressed, Elegant	Sad, Frustrated, Stressed, Distant	Oriental, Good-looking, Well-dressed	Attractive, Elegant, Apathetic, Sad	Serious, Tired, Well-dressed	Attractive, Sociable	Attractive, Serious, Apathetic, Elegant

Source: Elaborated by the authors.

It is remarkable that in the 21st century productions the accountant characters are not seen until 2006. With only one film in 2006, three films in 2008, one in 2011 and finally one film in 2016 having the accounting profession represented by two characters, the main role and the supporting one. Another factor that stands out is the predominance of women impersonating the accountants, three out of seven productions analysed had actresses portraying the accounting professional.

It is noticeable the predominance of Caucasian race, being only the movie characters of *The Dark Knight* and *RocknRolla* of different races, Asian and black, respectively. Also noteworthy is the near unanimity of the accounting professional being represented by thin actors and actresses, having only the character Christian Wolff of the movie *The Accountant* classified as athletic. This can be explained by the fact that the character practices martial arts and it is also an ex-military.

The catalogued characters are in the age group from 26 to 44 years (considering the age of the actor/actress in the movie's release date), characterizing essentially young professionals. Another dominant factor amidst the analysed characters is the good image, elegance and the fact that they stand out for being well-dressed. Among the films under analysis, only one character, portrayed by Wesley Gibson from the film *Wanted*, exposed physically and visible features of tiredness, stress and sadness.

4.1 PRESENTATION OF THE FILM AND THE ACCOUNTANT CHARACTER

4.1.1 Casino Royale

The profession is featured by the character Vesper Lynd, an accountant who works for MI6, the intelligence agency of the British government. Observant, perceptive and objective, the character shows an image of confidence. It is also noticeable that the character knows her importance and intelligence, thus not allowing herself to be stereotyped. Lynd's main role during the film is to aid the main character, James Bond, working undercover as his partner to unmask a mobster called Le Chiffre. It is perceptible how the character manages to excel in complicated situations using intelligence and taking the initiative, despite regretting some actions taken after they happen.

In addition to the disguise, her main function is control the financing of the operation, checking if there is a need to invest more money in the bets that take place at Casino Royale. Vesper does not appear exactly as an accountant professional, there is not a spotlight on the profession, what is presented to the viewer are only mentions about the profession, focusing on the importance that the character has when she gains control over the money made available to 007 agent, making decisions about the need of money for the main character's bets.

The tragic outcome of the character is marked by Bond's discovery of her betrayal, in which she deliveries all the fortune earned in the operation to the Mafia. In an attempt to recover the amount, Bond leaves in search of Lynd who sacrifices herself so the main character survives. After her death, the main character discovers the real reason for her partner's betrayal and understands that the accountant was blackmailed. In addition, Lynd is a key player, leaving clues for Bond to discover who was the mob's brain.

4.1.2 Wanted

At the beginning of the movie, the viewer is introduced to its character and also narrator, Wesley Gibson, an accountant who works at a company in Chicago with a boss who chases and criticizes him whenever possible. Wesley was betrayed by his girlfriend with his best friend, he has low self-esteem, considers himself insignificant, weak, pathetic, common and dislikes his daily routine. The accountant was abandoned by his father seven days after his birth and it is evident to the viewer how this still frustrates him.

In his job, the character represents the accounting service and he does not always deliver on time the billing reports requested by his boss, Janice, because he thinks reports are a waste of time. He has an ergonomic keyboard to keep his repetitive strain injury under control. Repetitive facts are stressful to him and to control his anxiety Wesley takes medication constantly. As he is often appearing to be unsatisfied and unhappy, when Wesley is excited, it causes strangeness in his co-workers.

While buying drugs for his anxiety attacks, Wesley meets Fox, who informs him of his father's death, from who the character had not heard before, and that the killer, Cross, was hunting them. Wesley awakens in a weaving factory and realizes that he is among a group of assassins who call themselves the Fraternity of the assassins. Sloan, the leader of the group, tells Wesley that his panic attacks are actually a rare skill in which his heart hits four hundred times a minute, sending too much adrenaline into his bloodstream allowing his reactions to be faster than normal. Sloan points out that Wesley's father was a member of the fraternity and possessed the same skills as Wesley's and that this could be controlled. At first, Wesley does not believe what Sloan was saying and ends up going back to his daily life. But then he changes his mind and leaves his job, returning to the factory to find the Fraternity and starts to search for his father's killer and tries to understand himself. The ending is marked by the main character obtaining his revenge against Sloan, the true assassin of his father.

4.1.3 The Dark Knight

The character Lau is director of Lau Security Investments Holdings, in Hong Kong, which has a dynamic growth and the character Bruce Wayne (Batman) has an interest in being associated with him. However, it was discovered that the company does not include the cash flows in financial reports, raising suspicion of illegal transactions. At first, it is presented that the character Lau is an important piece in the mob's organization. In addition to being a mafia strategist, he plans dangerous operations to hide money from criminals, transferring illegal money from the banks to another location which he considers safe, and then he flees to Hong Kong to avoid being tracked.

In the course of the film, it is discovered that Lau began his career as an accountant and that he was progressing in the branch with illicit operations and working for organized crime people. One of the passages that clearly demonstrate this fact is his dialogue with Rachel Dawes, assistant prosecutor, when he is arrested.

Rachel Dawes: – You were a glorified accountant. What could you possibly have on all of them that we could charge?

Lau: – I'm good with calculation. I handled all their investments. One big pot.

Lau is a key player in the development of the problem in the movie plot. He controlled the organized crime account and its records. To get benefits from the police, such as immunity and his safe return to Hong Kong, Lau gives his 549 clients who are accused of extortion, blackmail, fraud, association with homicides and obstruction of justice. After delivering the vast majority of the city's criminals, the character stays in jail, no longer participating in the movie's dynamics, only returning to be burned alive with the hidden misplaced money when it was found by the villain Joker.

4.1.4 RocknRolla

The accounting professional is portrayed by a woman. In the film, the accountant Stella is well recognized by her chief Uri Omovich, who praises her for being talented and creative, a genius in finances. Uri is a millionaire businessman and is negotiating with Lenny Cole for a clandestine license for a building he is investing. Stella is requested by her boss whenever resources are needed to be withdrawn from the IRS, which leads the viewer to conclude that the accountant is responsible for manipulating the results and demonstrations of her boss, being always requested when illegal economic activities are required.

However, behind the qualified accountant, the character hides a professional who is tired of her boring life, looking for excitement and adrenaline, entering into dangerous transactions. Stella is pronounced by her sensuality, beauty and intelligence. She is dangerous and manipulative. The character does not have the main role in the plot, nevertheless has an important part in diverse endings. The lack of ethics is remarkable in Stella, because she plans and steals her boss twice, taking advantage of privileged information and from the confidence that her superior has in her professional character.

Two other accountants appear briefly in the film, they are targets of the robbery that Stella planned and are serving as Uri's money carriers. Both accountants are male, tall, white and well-dressed. One of them wears glasses and is bald. They appear to have a medium financial condition, they do not react to the robbery, staying calm during their short appearance. Besides, they do not have many lines and their names are not presented to the public.

4.1.5 Too Big to Fail

The film recounts the 2008 financial crisis, but from the point of view of the National Treasury. Right at the beginning and in the course of the plot, we are introduced to all the characters and their respective professions. However, the accountant is not officially presented like the others. There is a lack of explanation about Dan Jester's profession. In the Portuguese-BR film dubbing, his co-worker introduces him to the SEC's president as an accountant, but in the captions of the original version and/or in free translation, the character is shown as a specialist in numbers or "the numbers guy". Along the development of the story it is understood that the professional besides supporting the character Henry Paulson, Treasury Secretary, he also acts in the accounting area.

Dan is very submissive, uncommunicative and has few lines throughout the film. He is not present at most important and decisive meetings. In the first meeting of his team in which the active participation of the character is remarkable, the contact is made by telephone, where Dan suggests a possible solution to the financial crisis, involving the banks, which would be the momentary injections of capital, a suggestion that is immediately questioned and repudiated by the team. After the lack of success of previous measures, the same strategy is defended by Dan, who discusses with Henry and the others of the team, but ends up being underestimated again. In the last attempt of the accountant, Ben Bernanke (President of the Central Bank of the United States) shows interest in putting Dan's planning into practice. Then, in the sequence, everyone thinks about it and follows it, planning on the idea and putting it into practice. Based on Dan's suggestion, the treasury project begins in partnership with selected banks, which consists on the purchase made by the treasury of preferred shares in banks, which receive the money and lend it to the population, defrosting the credit, bringing stability to the banks and restoring the trust.

4.1.6 The Accountant

The film is about Christian Wolff, an accountant and carrier of Asperger's Syndrome, an autism spectrum disorder who has a hard time relating to people. He has a false accounting office for his true interests, that is, to work as an independent accountant for some of the most dangerous criminal organizations in the world. At first, his real intentions are not exposed until the accountant accepts as a client a state-of-the-art robotics company, in which supporting character and also accountant Dana Cummings discovers a huge discrepancy involving a million dollar fraud. From this information, Christian is hired by his professional qualifications and is recognized for the quality of his work. This fact is well highlighted in the hiring meeting in which the company requests his services. The partner of the robotics company informs that he has incredible references and qualifies him as supernatural.

Chris requests all of the company's statements from the past fifteen years so that he can evaluate them. From this, he meets Dana, who is in charge of organizing and delivering the statements to her colleague. The character tries to help him, but is rejected by Chris, because he prefers to work alone. After a night of research and analysis on the company's statements from previous years, Chris discovers that the fraud started nine years ago, where sales increased and profits decreased. However, no capital expenditure is found that would lead to a fall in profits, no increase in raw materials or labor costs. In descending chronological order in the records, in year eight, profits and incomes rise, but not proportionately. In years six, five, four and three, the company has profits, but the accountant realizes that there is a leak and discovers the source of the problem, an investment in the assembly of non-existent electronic components and the money is sent to a company that does not exist, but the profit of the company keeps rising, leaving the professional intrigued, wondering where the money comes from. Chris discovers that during this period there was a diversion of about US\$ 61,679,000.00 from the company. Still, he cannot initially deliver the report with his discovery, let alone find out the person responsible for the deviations, since his work is interrupted by the owner of the robotics company, who removes his services after his chief financial officer was killed after the accountant's discovery.

Chris and Dana are hunted by criminals who try to kill them for their discovery. Yet, secretly the accountant is a great fighter, shooter and strategist, all these acquired in his childhood by the training provided by his father so that Chris and his brother could defend themselves. Another fact is that Chris was a military man and this helped him to plan better all his approaches against the criminals, preventing Dana from being killed. At the end of the film, Chris discovers that the owner of the robotic company was behind the murder of the company's chief financial officer, its partner's and his and Dana's attempted murder. The owner of the company was responsible for the entire fraud operation, Chris discovers that the money was being withdrawn from the company and then put back, thus generating cash for the company and increasing its shares.

The character is marked by being methodical and organized, in several scenes is perceptible the accuracy of organization in his daily life. In addition, the character is a genius in calculation and he cannot put aside a job without finishing it. Christian is absurdly controlled and does not show emotions in public, but when something affects his balance, he chooses reclusion, listens to loud music and physically attacks himself, leaving the viewer to notice his psychological torment. Aside from this, it is outstanding that the accountant is only good at what he does for possessing a great ability with numbers. The accountant also specializes in slush fund and also receives millionaire payments for his services by various means, one of the most prominent mean of payments in the film are works of art.

The character Dana Cummings is also important for the development of the film, as it is the character who first noticed the lack of money in the company. She also assists Chris in unraveling the entire "puzzle" behind the fraudster. Dana is known for being extroverted and manages to win the sympathy of Chris. Still, the character gives indications that she considers the accounting branch dull and that she only chose the profession for her father was an accountant and also for the financial return.

4.2 ANALYSIS OF THE CHARACTER'S FEATURES

4.2.1 Individual analysis of the characters

The character Vesper Lynd clearly has more features considered good than bad. One point that is not clear is in relation to her professional satisfaction, because the character does not practice the accountant profession during the film and neither mention satisfaction or dissatisfaction related to accounting area. Other perceptible features in accountant were sensitivity, courage, greediness, power, wisdom, good fortune, credibility, and curiosity. Vesper is very skilled at dialoguing, manipulating, and observant enough to analyse people.

Wesley Gibson has mostly bad traits. In the film, it is quite noticeable the professional dissatisfaction of the character, which in addition to self-denigrating his image, he does not seem excited and much less happy with what he does in his work. Throughout the film this fact is evident when character feels relief and happiness after leaving the company where he worked. Other perceptible features were exposed after the character abandoned his daily life, such as courage, curiosity and ambition. Wesley at the beginning of the movie does not have a good financial condition, lives in a small apartment with his girlfriend, next to a train line.

We show that the character Lau is presented with a considerable quantity of characteristics considered good. One fact to emphasize is his professional ability. Lau has great competence and a reputation as a good accountant. Yet, he prefers to promote his professional growth and fortune by illicit ways, by joining the movie's network of crimes. Features such as greediness, power, wisdom, wealth, ambition and credibility are also found in the character.

Stella Baxter has seven bad traits and five good traits. The character gives a good professional performance, however she is superficial and is not satisfied with her personal and professional life. Other pertinent characteristics in the character are courage, greediness, power, wisdom, wealth, ambition, credibility, and curiosity.

The good characteristics of Dan Jester are superior those considered bad, but the unidentified characteristics are relevant, many of them were not exposed by the character in the film. This fact can be explained by the lack of prominence of the character, Dan appears in few scenes and he does not have many dialogues or interactions with other characters. The accountant also has no confidence and it seems like he cannot get his opinion taken into account. Characteristics such as sincerity, sensitivity, courage and wisdom are presented in the character, who despite not having credibility, provides consistent suggestions for his boss Henre solve the problem of financial crisis reported in the film.

The character Dana has all the good features analysed in the film. The character is friendly, hard-working, positive, very communicative and although showing that at first the accounting profession was not her first choice, she ends up liking what she does and her work at the robotics company is crucial in finding the fraud that was taking place there. The accountant also possesses sincerity, sensitivity, courage, wisdom, good fortune, credibility and curiosity. It is not noticeable in the film if Dana is ambitious, despite living in a simple

place, the character confesses that she chose the profession for the good salary income. Another relevant fact is how the character sees the classic accountants, Dana believes that the classic accountant is that professional with green visor and pocket protectors, the one who is always analysing amortization worksheets.

Christian Wolff has seven good characteristics related to this research, his humor is not clear due to the fact that he does not know how to deal with some emotions or express himself adequately. The character is introspective and does not appear to be happy, he has difficulties in socializing. Christian is clearly antisocial, but when he has empathy for someone, he shows himself to be very committed to making sure the people who matters to him are safe, even if this puts at risk his secret that goes beyond being an accountant.

Christian is extremely intelligent and a strategist. The interesting thing to note is that although Christian is extremely methodical in his procedures, he is also very efficient and agile when it is necessary to take some momentary action or when he is surprised.

The character has a lot of commitment to the work and to what he is willing to do, and is also very good at his job, he has a great ease with the numbers and is extremely dedicated in finishing what he once started. In addition to being successful and possessing wealthy assets, Christian has a good reputation and is highly praised among his clients and in the market for his efficiency and competence. Much of this reputation is associated with the fact that the professional is a math genius.

4.2.2 General analysis of the characters

In Tables 3 and 4 below, all characters will be analysed to show the overview of all of them in the research on how the majority is represented in film productions.

Table 3 – General analysis of the characters, with good and bad characteristics.

Good characteristics		Neutral or unidentified characteristics	Bad characteristics	
Wesley Gibson, Dana Cummings	Good	Vesper Lynd, Dan Jester, Christian Wolff	Bad	Lau, Stella Baxter
Wesley Gibson, Lau, Dan Jester, Dana Cummings	Calm	-	Aggressive	Vesper Lynd, Stella Baxter, Christian Wolff
Vesper Lynd, Dana Cummings	Happy	Lau, Dan Jester	Unhappy	Wesley Gibson, Stella Baxter, Christian Wolff
Vesper Lynd, Dana Cummings	Humorous	Lau, Dan Jester, Christian Wolff	Unhumorous	Wesley Gibson, Stella Baxter
Vesper Lynd, Wesley Gibson, Lau, Stella Baxter, Dan Jester, Dana Cummings, Christian Wolff	Intelligent	-	Unintelligent	-
Vesper Lynd, Lau, Stella Baxter, Dan Jester, Dana Cummings, Christian Wolff	Competent	-	Incompetent	Wesley Gibson
Lau, Dana Cummings, Christian Wolff	Professionally satisfied	Vesper Lynd, Dan Jester	Not satisfied professionally	Wesley Gibson, Stella Baxter

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Vesper Lynd, Lau, Stella Baxter, Dana Cummings, Christian Wolff	Confident	-	Unconfident	Wesley Gibson, Dan Jester
Wesley Gibson, Dan Jester, Dana Cummings, Christian Wolff	Reliable	-	Unreliable	Vesper Lynd, Lau, Stella Baxter
Vesper Lynd, Lau, Dana Cummings	Communicative	-	Uncommunicative	Wesley Gibson, Stella Baxter, Dan Jester, Christian Wolff
Vesper Lynd, Lau, Stella Baxter, Dana Cummings, Christian Wolff	Influent on decision	-	Not influent on decisions	Wesley Gibson, Dan Jester
Vesper Lynd, Lau, Stella Baxter, Dan Jester, Dana Cummings, Christian Wolff	Proactive	-	Unproductive	Wesley Gibson

Source: Elaborated by the authors.

Examining Table 3 it is notable that the good character traits have more relevance than the bad traits. Aspects like competence and proactivity are almost unanimous among in the film's characters in question. All the characters were presented as intelligent. Confidence, reliability and influence on decisions are also relevant and positive overall. Characteristics like kindness, humor and ethics are balanced, divided between good and bad aspects. The communication, although with a certain balance, is in the majority of the characters, with four uncommunicative characters in relation to the seven films. In general, the accountants are portrayed in a positive way among the selected films. In the movies, the professional was usually characterized as Neutral (Good or Bad), Calm, Unhappy, Neutral (Humorous or unhumorous), Intelligent, Competent, Satisfied, Confident, Reliable, Uncommunicative, Influent and Proactive.

In Table 4 it was verified if the characters had the selected attributes for the general analysis.

Table 4 - General analysis of the other features of the characters.

Characteristics	Possess	Don't possess	Neutral or Unidentified
Sincerity	Wesley Gibson, Dan Jester, Dana Cummings, Christian Wolff	Lau, Stella Baxter	Vesper Lynd
Sensitivity	Vesper Lynd, Wesley Gibson, Dan Jester, Dana Cummings, Christian Wolff	Lau, Stella Baxter	-
Courage	Vesper Lynd, Wesley Gibson, Stella Baxter, Dan Jester, Dana Cummings, Christian Wolff	Lau	-
Greediness	Wesley Gibson, Lau, Stella Baxter, Christian Wolff	Vesper Lynd, Dana Cummings	Dan Jester
Power	Vesper Lynd, Lau, Stella Baxter, Christian Wolff	Wesley Gibson, Dana Cummings	Dan Jester
Wisdom	Vesper Lynd, Wesley Gibson, Lau, Stella Baxter, Dan Jester, Dana Cummings, Christian Wolff	-	-

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Good fortune	Vesper Lynd, Wesley Gibson, Dana Cummings	-	Lau, Stella Baxter, Dan Jester, Christian Wolff
Wealth	Lau, Stella Baxter, Christian Wolff	Wesley Gibson, Dana Cummings	Vesper Lynd, Dan Jester
Ambition	Wesley Gibson, Lau, Stella Baxter, Christian Wolff	Vesper Lynd	Dan Jester, Dana Cummings
Credibility	Vesper Lynd, Lau, Stella Baxter, Dana Cummings, Christian Wolff	Wesley Gibson, Dan Jester	-
Curiosity	Vesper Lynd, Wesley Gibson, Stella Baxter, Dana Cummings, Christian Wolff	-	Lau, Dan Jester

Source: Elaborated by the authors.

Based on Table 4, it is perceptible that most of the characters have all the characteristics analysed. Not possessing, being neutral or unidentified represent a minority of the accountants depicted in the films. Characteristics such as courage, credibility and curiosity are predominant among the characters, representing the majority of the sample under analysis. The wisdom was unanimous among the accountants in the seven films, being a positive factor in the representation of the profession.

4.2.3 Comparison of Content Analysis and Previous Studies

Dimnik and Felton (2006), Vicente and Machado (2014) and Pereira et al. (2014), based on other authors, present that the accounting professional in the films has the stereotype of a middle aged person, bald, caucasian and old-fashioned. In comparison, it is noticed that these characteristics are not predominant in the characters of the analysed films. Accountants are exposed as essentially young professionals with good image and elegance. The feature of the white race still persists in the films studied. Only two movies opted for professionals from other races, in *The Dark Knight* with an asian character and in *RocknRolla* with a black character.

According to Oliveira (2007), Curty and Tavares (2014) and Oliveira (2014), accountants are commonly associated with bookkeepers who wear visors, glasses and suspenders, and it is a course seen with a predominance of men. Still, what is clear in the 21st century films is that elegance, beauty and joviality are main attributes of the characters. The majority of accountants did not have characteristics considered as physical stereotypes in appearance, considering the analysed characters, only Christian Wolff wore glasses. Opposite to what was presented in previous studies, the female sex was represented in the movies, in which three out of seven films had female accountants.

Dimnik and Felton (2006), Vicente and Machado (2014) and Pereira et al. (2014) present stereotypes of an intelligent, competent, methodical, reliable, incompetent and unsociable professional. In comparison with Tables 3 and 4, it is noted that the attributes intelligent and competent remain in the analysed films. Reliability, though being present in four out of seven characters, can be considered questionable because a relative number of characters in the sample is considered unreliable.

In general, comparing the stereotypes considered bad for the profession with the characteristics found in the movies, it is notorious that there was a change in the accountant representation in the cinematographic production. The accountants are presented to the spectator with characteristics considered good for the professional. This is a considerable

growth compared to the previous studies, in which the predominance was of negative characteristics.

Honesty and wisdom are characteristics that are confirmed in Table 3, honesty being represented in four films and wisdom as unanimity in all characters. Dimnik and Felton (2006) expose stereotypes as insensitivity and greediness in their studies, but in the 21st century movies the accountants have sensitivity, opposite to what the authors reported. Greediness and ambition are characteristics presented in four of the seven characters analysed.

In the film *Too Big to Fail*, Dan Jester is displayed as "the numbers guy", an expression quite similar to that mentioned by Freire (2011), in which he explains that accountants are still tied to the pejorative term "number crunchers", used to state that the accountant only focuses in numbers. Still linked to this image, the film *The Accountant* also associates the accounting professional with numbers. Christian Wolff is a math genius and the movie correlates his good professional performance to his ability in calculations.

Beard (1994) reports that accountants in cinematographic productions are seen as indifferent gears in the progress of the economy and that they can be replaced without any hesitation. However, in films like *Casino Royale*, *RocknRolla* and *The Accountant*, it was observed that the characters are really important in the development of the film, besides being highly praised and professionally recognized, making evident the change of the Accountant's representation and behavior in the current cinema.

5 CONCLUSIONS

The present study sought to analyse the portrayed image of the accounting professional in the 21st century cinematographic production, its stereotypes and characteristics usually used in the characters researched. Six films and seven characters were chosen with profiles that could be accurately analysed. Of the films in question, all of them generally presented a predominance of positive characteristics in their accountant characters, unlike previous studies, which showed the great negativeness of stereotypes normally used to represent the accounting professional.

We point out that some stereotypes have remained linear in relation to previous studies, such as honesty, wisdom, intelligence, competence, lack of ethics and communication. That is, most of the characteristics of the films in the 21st century confirm positive attributes of the previous films. On the other hand, we presented negative stereotypes in the characters analysed, being uncommunicative and unethical characters with these characteristics very evident.

The stereotype of the professional with number skills has been confirmed in most of the films analysed, and the association of the profession with calculations and numbers can be perceived in the movie *The Accountant*. Female representation is a prominent factor in the research, because strong, extremely intelligent, courageous accountant personalities have been presented and their views taken into account in most situations in the films.

The importance of the accounting profession has been addressed gradually by the cinema, in relation to the analysed productions and their release dates, it is noticeable that as time goes by, the accountant is exposed with a greater importance and exercise of profession than in the previous movies until we get to the film *The Accountant*, from 2016, in which the main character and the supporting one are accounting professionals, appreciating the relevance of the accounting professional for both positive and negative ends. The movie *Wanted*, released in 2008, also features the accounting professional as the main character, but the character Wesley Gibson is unhappy and the profession is not as relevant to the story.

The demystification of some stereotypes is already being made in cinematographic productions, that is, in the current films it is also observed that the characters accountants have more performances and visibility in the films, being in some situations key pieces for the development of the presented stories. The classic image of the predominantly male, middle-aged and bald accountant has been exterminated.

Mainly, the accounting professional has been presented in a positive way, yet some stereotypes are still permanent in the characters presented as uncommunicative, unethical and their professional capacity is associated with their good performance with numbers. Currently, the accounting professional needs, for the good conduction of his profession, to be communicative, ethical and he can not only be affiliated with mathematical calculations. It is also important to the accountant the ability of interpreting and managing information, generating operational information, acting to aid decision making, and he must be able to adapt quickly to new circumstances too. It's necessary for the accountant to be disassociated from these stereotypes so that the professional is seen with his trustworthy capacity and so he does not remain related to an old-fashioned image.

This research brings the visibility of the accountants in the cinema as a contribution, conducing the public and society views of how accountants really behave. The perception of this image and/or stereotype may lead to changes in the accountants default behavior, if necessary. In addition, this issue can become a way of generating greater relevance and importance for the accounting professional.

For further studies, we think interesting to seek for other TV series, shows and Brazilian productions that are also disclosing the profession. We also suggested to have a more detailed study addressing the question of professional ethics.

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