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Traditional accountants and business professionals: Portraying the accounting profession after Enron

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Abstract

Society's perception of the legitimacy of the accounting profession and its members is grounded in the verbal and visual images of accountants that are projected not only by accountants themselves but also by the media. The paper uses the critical literature on stereotypes to examine how books written for a general readership on Enron and other recent corporate failures portray accountants and accounting, and the implications their authors draw for corporate governance and the survival of the financial system. The paper explores how commentators have analyzed the changing activities of accountants (including the rise of consulting) and have contrasted the personalities of 'founding fathers' of the US accounting profession with their early 21st-century successors. The paper concludes that changing stereotypes of accountants are evidence of 'negative signals of movement' for accounting as a profession.



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