

# Accountants *in the Movies*



**R**emember Cher in *Moonstruck*?  
She was an accountant.

So was Jack Lemmon in *The Apartment*,  
Johnny Depp in *Dead Man*,  
Renée Zellweger in *Jerry McGuire*, and  
Gene Wilder in *The Producers*.

**Tony Dimnik**, Assistant Professor of Accounting, is familiar with them all and countless other accountants in movies he's been watching for over 20 years. A hobby turned into an academic pursuit when he met a fellow film buff and academic who agreed the topic was worthy of study.

As recounted in the *Queen's Leaders Forum* e-newsletter, Vol. 10, the following article presents some fascinating insights on how accountants are portrayed in Hollywood and includes Tony's Top-3 accountant movie picks.

When I first started teaching management accounting at Queen's School of Business in 1988, I found that students came to my class with preconceived and often negative notions about accountants. I surveyed my first few classes in the MBA and undergraduate programs and asked each student to give me adjectives they thought described accountants. The most common were conservative, meticulous, organized, and precise. This started me thinking about how students developed stereotypes of accountants and how the stereotypes affected my teaching of the subject. At about the same time, more and more movies had become available on video and, as I watched them, I became aware that many movies featured accountant characters.

When I attended an accounting conference in Montréal a few years later (and if you're going to hold an accounting conference, you can't pick a better city than Montréal), I met Sandra Felton, a professor at Brock University, who shared my interest in movies. We decided to study how movies stereotype accountants and the impact these stereotypes have on student perceptions and their decisions to pursue careers in accounting. Our study began more as a hobby but soon developed into a serious research project.

Today there are many Internet movie resources, such as [imdb.com](http://imdb.com), but in 1990 there were no relevant databases, so we had to create our own. We started by sending letters to the editors of the main English language professional accounting publications asking them to

## The five distinct accounting stereotypes in movies:

The Dreamer, The Plodder, The Eccentric, The Hero, and The Villain.

solicit from their readership the names of movies with accounting characters. We received many interesting responses, including one from a correspondent who described himself as a professor, an accountant and an actor, and sent descriptions of accountant characters in more than 30 movies. An 82-year-old British correspondent told us that he had watched 10,917 films since January 1, 1927, and kept records on all of them. He wrote: *"As an accountant myself I have always been interested in the manner in which accountants are depicted on the screen. Accountants are usually depicted as nice solid citizens who do not get the girl. ... My overall impression is that although accountants are usually shown with sympathy, they usually come off second best to types having more charisma."*

A trio of Bermudan accountants, who discussed our request over drinks at sunset, claimed that accounting is not amenable to visual expression, that accountants are under-represented in the movies compared to other professions, and that, although accountants may not be glamorous enough for Hollywood, they are more glamorous than economists and actuaries. Another writer said he did not appreciate accountants being portrayed as "callous, cold, humourless and insensitive." On a whimsical note, he mailed his comments on an unsigned postcard from Graceland.

Over the years many people contacted us with names of movies featuring accountants, and with the advent of movie databases, we eventually developed a list of more than 300

comments and criticisms from the conferences into our paper, and finally, after an exhausting review and revision process, our paper was published in early 2006 in one of the top-rated accounting journals: *Accounting, Organizations and Society*.

Our published paper discusses the literature on stereotypes and shows how movies create and reinforce them. Movie makers use them to efficiently define a character and don't stray too far from society's definition of that stereotype. However, over time, movies can shape perceptions and contribute to the development of new stereotypes. Our study found the five following distinct accounting stereotypes in movies from 1932 to 2000.

### THE DREAMER

Dreamers are naïve optimists who tend to be out of touch with the reality of their situation. These characters often have a timid, nebbish personality, are not overly intelligent and are not concerned or even aware of how others perceive them. In the French original, *La Chevre* (1982), and the Hollywood remake, *Pure Luck* (1991), the simple-minded, unlucky, but good-hearted accountant stumbles and bumbles his way through life. In *Bowfinger* (1999), the smiling, pleasant Afrem is an accountant for a struggling movie company. He dreams of achieving success as a scriptwriter for "Chubby Rain," a ridiculous science fiction movie about aliens who drop to earth in raindrops. In *Jerry McGuire* (1996), Renée Zellweger plays a drab but sweet-natured accountant whose positive attitude eventually wins over the object of her affection.

**At least accountants are more glamorous than economists and actuaries, according to a trio of Bermudan accountants.**

movies that were thought to have accounting characters. Although most were available on VHS and later on DVD, we spent many hours tracking down some of the more obscure movies. We even resorted to renting films of some of the earlier titles and watched them on cranky film projectors.

By 2000, when we decided to end our study, we had identified 168 accountant characters and coded each of them based on 41 characteristics such as physical appearance, occupational status, personality and attitude.

After we analyzed our data, we presented a paper on our conclusions at several conferences. Although many people took our study as a serious research effort, others were bemused and some were downright hostile, criticizing us for "wasting government money." We incorporated the

### THE PLODDER

Plodders are sober, pessimistic and anxious. They are hard-working and dedicated, but stuck in boring, low-level jobs with little status or power. They are unlikely to hold a professional designation and typically work in non-accounting firms or in government. In *The Untouchables* (1987), Oscar Wallace aspires to become a gun-toting crime-fighter, but it is his forensic audit that brings down Al Capone. In *Schindler's List* (1993), Itzhak Stern is a Jewish accountant who helps Schindler operate his factory profitably, using Jews from a Polish concentration camp who would otherwise be murdered by the SS. Stern is so dedicated that, even as he and the other Jews are about to be shipped to Auschwitz for extermination, he continues to advise Schindler about how to keep his business going with Polish workers.

Accountants are usually depicted as **nice solid citizens who do not get the girl.**

### THE ECCENTRIC

This is the rarest of the five stereotypes. The Eccentric tends to be younger and active (sometimes hyperactive) and, although very interested in sex, he (and this category is all male) is unattractive. The Eccentric is easily frightened, nerdy, neurotic and not particularly warm. The Eccentric juxtaposes the perceived ordinariness of the accounting profession with the extremes of an unbalanced personality. Take, for example, Rick Moranis' Lewis Tully character in *Ghost Busters* (1984). Tully is the completely geeky accountant who invites business acquaintances, rather than friends, to his party, so that it will be tax deductible. An equally well-known comedic Eccentric is Leo Getz, played by Joe Pesci, in *Lethal Weapon II* (1989). Leo is a loud, obnoxious mob accountant who is a constant annoyance to the two police officers with whom he is working.

### THE HERO

The Heroic accountant is Everyman: a normal person who rises to a challenge or an opportunity to become a hero. These characters are sensitive, caring, sincere, honest, generous, funny and physically attractive. They are individuals with whom the audience can relate. Gordon Urquart is a CA who is a *Local Hero* (1983). A charming, happily married jack-of-all-trades, Gordon is a community leader who successfully represents his small Scottish village in its negotiations with a large U.S. oil company. In the Canadian movie *Smiling Fish and Goat on Fire* (2000), Chris Remi is an attractive, sensitive accountant who has looked after his younger brother since the death of his parents and who also assumes responsibility for his boss's dying uncle.

Another very sympathetic accountant is Jonathan Mardukas, played by Charles Grodin, in *Midnight Run* (1988). Jonathan is on the run from the Mafia after he embezzled \$15 million from a Chicago gangster and gave it to charity. Serene and philosophical, with a happy family life, this accountant is a witty, generous, considerate man of many talents, including being an experienced pilot. In the end, he outfoxes the Mafia, the FBI and the bounty hunters who are pursuing him.

### THE VILLAIN

In contrast to the Hero, this stereotype is characterized as cold, insincere, devious, greedy, uncharitable and impatient. A classic example of the Villain is Loren Shaw, the comptroller in *Executive Suite* (1954). Dishonest, miserly, smug and despised for his narrow-minded obsession with "the bottom line," Shaw is accused of having a myopic focus by aiming to "improve the profits, but not the products." In the end he loses his ruthless battle for the presidency of the company to a younger, idealistic visionary.

In addition to identifying the five stereotypes, our study also found that while earlier movies portrayed accountants exclusively as white males, more recent movies reflect the fact that more women and visible minorities are entering the profession.

There has been surprising interest in our paper. We have received full-page coverage in *The Bottom Line*, a professional accounting journal, a mention in the *Globe and Mail*, and interviews with *Maclean's*, *Reader's Digest* and other print media. Apparently it's news when someone shows that accountants are not boring!

We expect to publish two more papers using the data from our study. The first looks at the ethics of accountant characters and the second examines the love life of accountants as portrayed by Hollywood. Fully half of the characters in our first new paper face ethical dilemmas, and our preliminary analysis shows that brilliant is bad. Kind, happy, personable accountants are more likely to be ethical than smart, capable, professionals – at least in the movies.

The love-life paper examines such movies as *The Apartment*, *The Mating Game*, *Hot Millions*, *Moonstruck*, *Same Time Next Year* and *Look Who's Talking* and finds that accountant characters are often portrayed as good lovers. If our movie research that showed "accountants are not all boring" was newsworthy, then our conclusion that "accountants can make good lovers" should make it to the front page!

Although I still enjoy watching movies, I must admit that a project that started out as a hobby almost 20 years ago has turned into a bit of a chore. I now tend to stay away from movies that I know have accounting characters. For example, I didn't rush out to watch *Stranger Than Fiction*, knowing that it features Will Ferrell in the role of a plodding accountant. However, we plan to resurrect our study in a few years time. We already have a list of 30 post-2000 movies with accountant characters, and we intend to look at how the stereotype has changed in post-Enron movies.

This article draws extensively from *Accountant stereotypes in movies distributed in North America in the twentieth century*, Tony Dimnik and Sandra Felton, *Accounting, Organizations and Society*, Volume 31, Issue 2, February 2006

### TONY'S PICS

When people hear about Tony's research, they often ask him to name his favourite accountant movies. They are:

- *Midnight Run*
- *Executive Suite*
- *Local Hero*

Please feel free to contact Tony at [TDimnik@queensbusiness.ca](mailto:TDimnik@queensbusiness.ca) if you'd like to receive a more extensive list or if you'd like to share your own favourites.

