

## **The accountant's social background and stereotype in popular culture: the novels of Alexander Clark Smith**

### **Abstract**

#### **Purpose**

The paper explores the social origins of Scottish chartered accountants and the accounting stereotype as portrayed in popular fiction.

#### **Design/methodology/approach**

The detective novels of the Scottish chartered accountant Alexander Clark Smith are used as a lens through which to explore the social origins of accountants and the changing popular representations of the accountant (Hopwood, 1994).

#### **Findings**

The novels contribute to our understanding of the construction of accounting stereotypes and of the social origins of Scottish accountants. They suggest that, while working class access to the profession was a reality, so was class division within it. In addition, Smith was ahead of contemporary professional discourse in creating a protagonist who combines the positive aspects of the traditional stereotype with qualities of a private-eye action-hero, and who uses accounting skills to uncover corruption and address (social) wrongs. However, this unconventional portrayal may have been incongruent with the image the profession wished to portray. The public image (or stereotype) portrayed by its members would have been as important in signalling and maintaining the profession's collective status as the recruitment of its leadership from social elites.

#### **Originality/value**

Smith's portrayal of accountants in personal and societal settings at a time of profound social change, as well as his background in the Scottish profession, provide a rich source for the study of social origins of Scottish chartered accountancy during the first half of the twentieth century. Further, Smith's novels are of a popular genre, and innovative in the construction of their hero and of accounting itself; as such they merit attention because of their potential to influence the construction of the accounting stereotype(s) within the popular imagination.

**Keywords:** Accounting, Novels, Class, Recruitment, Stereotype, Profession

**Paper type:** Research paper

# The accountant's social background and stereotype in popular culture: the novels of Alexander Clark Smith

## 1. Introduction

This paper explores the social origins of accountants and the accounting stereotype as portrayed in three detective novels written by the Scottish chartered accountant Alexander Clark Smith. All three novels are popular thrillers (marketed under the green "Penguin Crime" range), which have as their hero Nicky Mahoun, also a Scottish chartered accountant.

Employing literature, as well as other fictional media such as movies, as lenses through which to view the accounting persona or, more rarely, the accounting profession or accounting practice, is now a well-established theme in accounting research. Although interpretation always remains incomplete and subject to revision (Evans, 2009 [1]), literary fiction provides insights into, and understanding of, social practices and their cultural, social, economic and political contexts (see *inter alia*, Czarniawska-Joerges, 1994; Guillet de Monthoux and Czarniawska-Joerges, 1994; Colville and McAulay, 1996; Stone, 2001; and Weick, 1979). Accounting is a social practice, and fiction may therefore provide insights into accounting practice and the social structures of the accounting profession. Researchers can also benefit from studying representations of accounting and business in fiction (Dimnik and Felton, 2004, with reference to Phillips, 1995). According to Carnegie and Napier (2010, p. 360) "[a]n understanding of the external images of accounting and accountants is important to an appreciation of the roles of accounting in a broader social context". West (2001, p. 24) suggests that "... there is much work to be done in developing a better understanding of the accounting stereotype, its origin and evolution, its validity and its consequences", and Hopwood (1994, p. 300) argues that

"... to date studies of accounting have ignored the importance of the wider cultural and interpretative context of both accounting and the accountant. We have relatively few insights into the accounting image and the wider cultural and social discourses associated with accounting's claim for its own effectiveness. The shifting popular representation of the accountant has been little explored".

Our paper contributes to academic literature in two main areas: it contributes to research on the sociology of the accounting profession and to research on the accounting stereotype. In addition, we contribute to literature which explores the use of fiction in accounting research.

With regard to the first contribution, there is a wealth of prior literature on the sociology of the accounting profession and its attempts to operationalise closure and regulate access to professional memberships. However, most of this literature explores the early history of the profession, and there is little that examines these issues in mid-twentieth century Scotland. With few exceptions, e.g. West (2001), there is also limited use of alternative forms of scholarship, such as fiction, in exploring the complexity of the sociology of professions (cf. Stone, 2001). Our paper attempts to address this gap by drawing on novels as a case study to explore the social origins of accountants, access to the profession and signals of social status in the 1950s, a time of profound social change in British society (see e.g. Marr, 2007). Smith draws detailed vignettes of several professional accountants of varied seniority which contribute to the academic discourse in this area, and also provides insights into recruitment from wider social backgrounds

and the use of apprentice labour. We find that the novels therefore provide material which casts light on the social history of the accounting profession and, most especially, on the social background of entrants to it, particularly in Scotland, in the mid-twentieth century. The paper supports the argument (e.g. Lee, 2004) that, while social status may have been maintained by recruiting the profession's leadership from the upper and upper-middle classes, access to the ranks of the profession generally was widened.

Our second contribution relates to the accounting stereotype and the portrayal of the profession in popular culture. This literature suggests that accounting, as a relatively young profession, may have initially fostered a stereotype (commonly associated with bookkeeping) whose connotations, although often seen as negative (dullness, conservatism), did serve to inspire trust because they were also associated with competence, accuracy and honesty (see e.g. Bougen, 1994; Dimnik and Felton, 2006). It further suggests that recent departures from the *boring* aspect of the traditional stereotype have been associated elsewhere with negative features: corruption, self-interest and dishonesty (see e.g. Bougen, 1994; Jeacle, 2008; Baldvinsdottir *et al.*, 2009). We contribute to this by exploring a sub-genre and a time period which are so far under-researched in this field. We find that the novels enhance our understanding of how the construction of the accounting stereotype has reflected particular temporal contexts. Smith's work anticipates the transformation of the accounting stereotype from dull bookkeeper to dynamic professional [2], and a new view of accounting as a skill that has the potential to address corruption and facilitate reform. Thus, surprisingly, Smith is not only ahead of his time in creating an accountant protagonist who is an anti-elitist, wise-cracking action hero with a social conscience, but also reconciles this image with the positive aspects of the traditional stereotype. This makes Mahoun unusual, in particular for a portrayal of an accountant in the 1950s. At the same time, Smith's unconventional accountant hero and the critical representation of other accountants in the novels may have been perceived as a threat to the profession's social standing by certain elements within it (as evidenced by the reaction the publication of the first novel provoked in at least one member of the Institute of Chartered Accountants of Scotland (ICAS)).

By drawing on characters and settings from three popular novels as a case study, we respond to calls for studies of the changing popular representation of the accountant (e.g. Hopwood, 1994), and in particular both high culture (e.g. Czarniawska-Joerges, 1994; Guillet de Monthoux and Czarniawska-Joerges, 1994) and popular culture (Czarniawska and Rhodes, 2006).

There is a small but growing number of studies on accounting and fiction, which includes studies which focus in depth on one particular literary work or on a closely defined body of work, i.e. literature by one author or which has a common theme (e.g. Parker (1999), Buckmaster and Buckmaster (1999), Maltby (1997), Warnock and Warnock (2002) and Evans (2009)). This literature includes also West's (2001) critique of Bruce Marshall's novel of the inter-war period, *The Bank Audit* (1958). While *The Bank Audit* has much to say about accounting, and particularly auditing, practice, it may also be viewed as contributing significantly to the social history of accounting, specifically the sociology of accounting in the 1930s (West, 2001, p. 20). Like West's work, the present study contributes to both the social history of accounting as well as elucidating aspects of contemporaneous accounting practice. In particular we explore a time-period and setting previously under-examined and novels that are unusual for a number of reasons: they were written by a chartered accountant and feature a chartered accountant as hero in *crime thrillers*. This was new: a combination of accounting with the thriller genre was considered innovative and surprising by contemporary reviewers. The novels are also unusual because of their attempt to feature accounting itself as a skill that

can be used to uncover corruption and address (social) wrongs. They are particularly interesting because of their position within the genre of popular fiction, since their likely readership might have been much wider than that of other works explored in the accounting research literature, such as Chaucer's *Canterbury Tales* or Joyce's *Ulysses*. More than most previous literature [3] dealing with accounting-related themes, therefore, Smith's novels may have had the potential to influence the popular imagination.

The remainder of the paper proceeds as follows: Section 2 focuses on Smith, the author, and on how his own formative experiences may have influenced his work as an author of fiction. This section also introduces the plots of all three novels. Section 3 explores the social background of the author and of the accountants portrayed in the novels against the context of the sociology of the accounting profession. Section 4 examines the construction of accounting stereotypes in the novels against prior literature on the accounting stereotype in fact and fiction. A final section offers some concluding reflections.

## **2. The author and the novels**

Documented facts on Smith's life are relatively sparse, although the novels themselves are suggestive of further detail [4]. Almost certainly, much of the material, particularly of an explicitly accounting nature, in the three novels, is based loosely upon Smith's own experiences. It seems unlikely, however, that the books are closely autobiographical. Unlike Nicky Mahoun, the hero and central character of all three novels, who hails from the (then) uncompromisingly tough Gorbals area of Glasgow, Smith himself was born within the much more genteel ambience of the Glasgow conservation suburb of Pollokshields [5]. His father was an engineer's under-foreman and his parents were fairly comfortable, typical working class people. They were able to send Smith's brother to university. Smith himself did not go to university but left Queens Park Secondary, a well known state school in Glasgow, with a respectable group of Scottish "Highers" [6], including Latin. Interestingly, in view of his subsequent literary career, he was a sub-editor of his school magazine.

Smith trained as a chartered accountant in the Glasgow office of Peat, Marwick Mitchell & Co. He was indentured in 1936 at the age of seventeen, passing his intermediate examination in 1939 and admitted finally to membership of the Glasgow Institute of Accountants and Actuaries in 1949 [7] when he would have been thirty. He qualified as an accountant only at this relatively mature age because of his service in World War II, when he worked in Civil Defence (specifically the ambulance service) in Glasgow's slums [8]. Illness was an additional factor; the dust-jacket of the original edition of the first novel, *The Speaking Eye*, indicates that "war and illness" interrupted Smith's studies and "he was a patient in Robroyston Hospital for a long time during the war" (New Books, 1955, p.3).

The nature of Smith's wartime service is interesting for at least three other reasons. The more obvious is that it was these experiences, working in Glasgow's slums, which inspired Smith to give Mahoun a Gorbals upbringing. Secondly, although firm evidence is lacking, working with the underprivileged may have provided Smith with a vicarious class consciousness which provided the springboard for his fictional exploration of class division. Thirdly, the fact that Smith's wartime service was in Civil Defence is interesting. On the outbreak of war, Smith would have been aged twenty; perhaps the most obvious age for front-line military service. His illness is likely to have prevented this, but Smith was in fact a conscientious objector (and was later a supporter of the Campaign for Nuclear Disarmament). Ironically, his creation, Mahoun, is not opposed to physical violence on occasion.

In any event it seems improbable that the reason Smith took so long to qualify as an accountant was due to academic difficulties, since four years after qualifying he published a substantial textbook on internal auditing (Smith, 1953). Smith's post-qualifying experience was all in industry. He spent almost all his professional career as an internal auditor with Philips Electrical Industries Ltd in London. In this, Smith's professional experience closely mirrored that of Nicky Mahoun, also in London and (based on the novels' publication dates and their content) during the same period (see below). In this context it is interesting that none of the novels portray an appealing picture of accountants in private practice, but neither are Mahoun's colleagues and superiors portrayed in a positive light (see section 4.3).

Shared professional qualifications and experiences are by no means the only parallels between the author and his creation; both exhibit broad intellectual interests - Mahoun appears to have enjoyed a classical education while Smith himself was interested in philosophy, particularly that of David Hume. He broadcast on this subject on the BBC's Third Programme (now Radio Three) and contributed to a volume of essays on Hume. He was also interested in history, natural history and the English and Scots languages.

The novels were published between 1955 and 1957. Smith wrote no other novels, although he lived to the age of 87 and died in 2007. It is not clear whether it was lack of interest, the modest financial reward or the pressures of professional life which kept him from writing further fiction. Smith retired from business in 1975 at the age of 55.

The choice of genre is interesting. After World War II, the dominant sub-genre in British crime writing was changing. The novels featuring the amateur (Miss Marple, Hercule Poirot, Lord Peter Wimsey) of the "Golden Age" were replaced by police procedurals (Priestman, 2003). Binyon (1989), in his exploration of fictional detectives, includes Mahoun in the list of "professional amateurs", together with doctors, lawyers, journalists. Mahoun, especially in some of his more gentle aspects, does indeed share features with some of the amateurs of the "Golden Age" (see section 4.2), but has much more in common with the private eye. The private eye, however, is very much an American sub-genre (Porter, 2003) and never featured strongly in British crime fiction. Why, then, was Smith so strongly influenced by this particular genre, combining in Mahoun both British and American types? There are a number of possible explanations. American popular culture had considerable influence and fashionable appeal in post-war Britain. Smith admired the novels of Raymond Chandler; this may have inspired him to transport the genre and style into a British setting. Chandler's protagonist, Philip Marlowe, is an anti-authoritarian, "anti-elitist and even popular hero" (Porter, 2003, p. 105-6). Smith may well have felt that if "[t]he time was ripe for the emergence in a popular literary genre of a disabused, antiauthoritarian, muckraking hero ... to confront crime and corruption on the increasingly unlovely streets of modern urban America" (Porter, 2003, p. 96), such a hero would also be appropriate in post-war Britain.

Smith may also have been influenced by the success of the writer David Dodge, a CPA who in 1941 published the first of a series of private-eye genre novels with a tax-accountant as protagonist. Other likely influences are Peter Cheyney and Leopold Horace Ognall, writing as Harry Carmichael [9], both British authors who wrote crime thrillers in the American style. Carmichael's novels feature an insurance investigator and, according to Binyon (1989, p.30) "are more violent than the usual run [of detective stories], and seem to represent an attempt to transpose the American private eye novel to an English setting" (Binyon, 1989, p. 30). Binyon (1989, p. 31) notes that certain professions (journalism, law, medicine) have potential for developing the "professional amateur" type of detective, and that "[t]he accountant can come across as much fraudulent activity as

the insurance investigator, though he is perhaps less likely to encounter murder. At the same time he can be more of a free agent". This may also have occurred to Smith, suggesting that an accountant could provide an equally interesting protagonist as Carmichael's insurance investigator. In fact, he may have agreed with Binyon that "a trick seems to have been missed", and an opportunity was to be exploited, since only Dodge had previously employed an accountant protagonist. It could be argued that Smith discovered a gap in the market [10].

The first novel, *The Speaking Eye* (SE), was published in 1955 [11] and introduces Nicky Mahoun, the protagonist and first person narrator. Mahoun is investigating accountant (or head of internal audit) for the London-based group Engineering Industries Ltd. He is sent to Scotland to investigate a potential take-over target, Mildoune Engineering Co. Ltd. His investigation of the accounting records is met with discomfort and irritation by Dougal, Mildoune's manager, Mellent, the company secretary, and Hoveden, the cashier. Mahoun discovers two frauds. One of these, committed by Hoveden, is minor and distracts Mahoun from the more significant issue, namely a much larger manipulation of financial results committed by Dougal. In the process of Mahoun's investigation, Momstead, owner of Mildoune Engineering, dies under suspicious circumstances; Hoveden is murdered; and Mahoun is repeatedly attacked. Mahoun also makes the acquaintance of femme fatale Ann Walsing, who conspires with Dougal; Claydon Wright, Mildoune Engineering's supercilious auditor; and Wright's likeable and exploited article clerk, Bennet Parsons. He finds a love-interest in Addy Harfleur, who comes to his rescue when injured, and in turn is able to help others, including Parsons, Ferguson (an elderly factory worker) and Mellent, who had been blackmailed into complicity by Dougal. Mahoun is finally instrumental in uncovering the crimes and preventing Dougal's escape.

In *The Deadly Reaper* (DR) (1956), Mahoun, while on holiday, literally stumbles over the body of a young lawyer, David Heylin. Before his death Heylin had intended to visit the premises of Gill and Company, who make agricultural machinery; the owner, Philip Gill, also owns a roadhouse, *The Reaper*. Assisting police inspector Carlson, Mahoun befriends Heylin's sister Grace. He also secures temporary employment that allows him to investigate Gill's financial affairs on behalf of London businessman James Hellmet (a cover for his real investigation into Heylin's death). He meets a number of very diverse characters: Gill's friend and business contact Byron Hellmet (James Hellmet's son); Byron's sister Dorothy; his chauffeur Mel Langford; Veronica Wayne, Langford's young but corrupt girlfriend; Gill's accountant, Melville Strype; Foster Digges, the local tax inspector; Angela Pollard, a doctor; and Mrs Winwood, a cocaine addict. Mahoun soon discovers that the accounts of Gill and company, kept by Strype, are suspect. He persuades Digges to carry out investigations into Gill's and Strype's financial affairs and eventually discovers that the company and roadhouse are a cover for a gambling racket, that Langford is dealing cocaine and that Strype organised the finances for both criminal activities. Byron Hellmet and Angela are also implicated. During the investigation Mahoun is repeatedly involved in violent confrontations and Dorothy is murdered because she had suspected Mrs Winwood's addiction.

*The Case of Torches* (CT) (1957) deals with murder and corruption in Mahoun's own firm. Mahoun's attention is caught by an apparently trivial detail in an audit report: a case of torches is missing. The torches are a new imported product line. Vescey, Financial Director and Mahoun's boss, wants the batteries for the torches to be made by a supplier in England, and Trenlett, the manager of the plastics factory, has received quotations from suppliers, and favours that of George Dale Ltd.. During a visit to Trenlett's home Mahoun meets Trenlett's frosty wife, and befriends Mary, his teenage

daughter, who is suffering from a sudden mysterious paralysis. Also mysteriously, Calvin, the chief chemist who was to report on the quality of a battery sample prepared by Dale, has vanished. Mahoun visits Dale to examine the company and accounts and finds both unsatisfactory. Trenlett, meanwhile, in an apparent blunder, draws the attention of the Customs Authorities and the Board of Trade to an alternative plan of importing the batteries, thus effectively preventing this development. Mahoun discovers that Calvin had prepared a damning report on Dale's battery sample, and begins to suspect that Dale is bribing Trenlett to secure the battery contract, and that Calvin has been murdered. Events come to a head when Mary, suspecting her parent's involvement in this, commits suicide and Mahoun tracks Trenlett to an abandoned mill where the latter is trying to hide Calvin's body. Mahoun manages to overpower Trenlett, but Trenlett is later shot by his wife. When, during a meeting the following day, Mahoun updates everybody on the previous day's events he is increasingly alienated by his colleagues' callousness and eagerness to get back to business. Back in his own office, he writes his letter of resignation.

The next section of the paper explores the social background of accountants in Smith's novels against the historical context and prior literature.

### **3. Social background**

#### *3.1 Context*

Different approaches have been employed over time in the study of the professions. Early functionalist approaches, which employed a public service ideology, have been gradually replaced by more critical approaches, and in particular by critical conflict theory, based on Weber (1968). Professions are viewed as status groups, sharing life-styles, cultural consciousness and conceptions of their identity, purpose and status honour (Collins, 1990) and which pursue economic, social and power-related opportunities. These include legal privileges and social status, but in particular collective upward social mobility and market and social closure (Larson, 1977; Collins, 1990; Macdonald, 1995). According to Collins (1990, p. 36, emphasis original), "[w]hat we mean by the "professions" is a *combination of market closure with high occupational status honour*".

Emerging professions employ a number of public signals to operationalise closure (Carnegie and Edwards, 2001). These "signals of movement towards occupational ascendancy" include the development of specialist knowledge, and of an identifiable occupational group, the creation of a representative body, the development of entry requirements, etc. (*ibid.*). In this, younger occupational groups often emulate models created by older successful professions. This applies in particular to the honour, moral standards, and other cultural aspects and "sacred symbols", which are "portable, and easier for other professions to emulate" (Collins, 1990, p. 26).

Control over entry, or "regulating the quality and quantity of professional expertise" (Willmott, 1986, p. 560), permits professions to regulate the supply side of the market for their service [12]. According to Willmott (1986, p. 560 (with reference to Elliott, 1972)):

"Of particular importance for the management of the environment has been the imposition of strict and meritocratic conditions of entry into the profession, followed by a lengthy period of apprenticeship, incorporating a rigorous examination of competence. To this end, professions have sought to attract the right "calibre" of entrant, and to polish the cultural accoutrements that signal to those in power the presence of an honourable and reliable "gentleman"...".

The social origins of members of the accounting profession, particularly in Scotland, have received significant attention, although the temporal focus of this work has very much been the later Victorian period and the very early twentieth century (for example Kedslie, 1990; Macdonald, 1984; Walker, 2002; Lee, 2004).

Macdonald (1984) and Kedslie (1990) compare the social background of the early members of the Edinburgh and Glasgow societies of accountants (both formed in 1854, the Edinburgh society being the first), with similar results. Members of the Edinburgh society were mainly upper or upper-middle class, with backgrounds in the legal profession, as landowners, in government and the armed services. Only very few came from manufacturing or trades, and none from commerce (Kedslie, 1990). In the early Glasgow society, on the other hand, the upper-middle class was represented to a much lesser extent and the largest proportion of members came from a mercantile background (Kedslie, 1990; see also Macdonald, 1984).

A number of mechanisms were used to “ensure that the societies were elitist and therefore of high professional and social reputation” (Kedslie, 1990 p. 15): entry was initially by invitation, which ensured that new members belonged to the same social class as existing members, and barriers later included the need to find a member to whom one could be indentured, as well as high training fees and examinations (*ibid.*; see also Walker, 1991). Thus closure was effectively operationalised by “restricting entry to those who had the proper social background and the money and education that usually accompanies that background” (Kedslie, 1990, p.18).

Emerging competing organisations of accountants in Scotland claimed that “entry to the chartered societies was conditional upon the ability to surmount exclusionary barriers rather than on individual merit” (Walker, 1991, p. 271). According to Walker (1991), the chartered societies strenuously denied the charge of social exclusivity and advanced a functionalist defence.

Meanwhile the status of the majority of English accountants prior to the formation of professional organisations differed markedly from that of the founder of the Scottish chartered societies: they “exhibited characteristics which were incompatible with membership of the professional class and inconsistent with middle-class status” (Walker, 2002, p. 395; see also Anderson and Walker, 2009).

Jacobs (2003), in a contemporary study of recruitment in the accountancy profession, suggests, based on his reading of prior literature (e.g. Walker, 1988), that class played an important role in controlling entry during the formation of the profession in Scotland, and that class was reproduced over generations. Like women (Roberts and Coutts, 1992), applicants from a lower class background were excluded from the profession to avoid reducing its status and economic rewards. With reference to Walker (1995; 1996) and Shackleton (1995), Jacobs suggests that access to the profession was effectively closed to members of the working classes on economic grounds (due to entrance fees and the low pay during the apprenticeship), but also on the basis of social origin. Jacobs draws on Weber’s understanding of class and links this to Bourdieu (1984) in exploring how class distinction is operationalised. This suggests that classes are distinguished on the basis of their respective *habitus* – specific dispositions, educational and cultural values, manners and tastes which are translated into “cultural capital” and reproduced in successive generations [13].

Lee (2004) provides new archival evidence of the class origins of Scottish chartered accountants between 1854 and 1914. This leads him to conclude that, while the economic class origin of the *leadership* of the Scottish chartered accountants remained stable over the period, reflecting the profession’s attempt to maintain social status, the same did not apply to the class origins of the general membership:



“Instead, they coped with the economics of a growing market for their services by increasingly recruiting men from lower middle class and working class backgrounds while maintaining their social respectability as a professional grouping with leaderships almost exclusively of upper class and upper middle class origins” (Lee, 2004, p. 27).

Thus “... the social closure predicted by the professional project as defined by Larson [1977] was not achieved with respect to general membership” (*ibid.*, p. 36). This analysis is consistent with Walker (1988) and Kedsle (1990), both of whom report upward social mobility for Scottish chartered accountants in the second half of the nineteenth century. While fees and long training periods may have acted as entry barriers, many working class and lower middle class families would have made sacrifices to achieve wealth and upward mobility for their sons (Lee, 2004). However, by the beginning of World War I this recruitment of cheap apprentice labour had led to an over-supply of chartered accountants, which resulted in emigration, and in a pool of candidates from which the most suitable, or those with the most suitable backgrounds, could be recruited to partnerships (Lee, 2004). Lee also argues that Weber’s model allows for social mobility, since accountants as a profession are not equivalent to an economic class but rather an organised collective group “that weaves through the vertical structure of class” (Lee, 2004, p. 36). Thus by suggesting that social closure applied only in terms of access to professional leadership rather than to membership of the profession generally, Lee (2004) refines Jacobs’ position.

There is little academic work on the social background of Scottish accountants in the post World War I period, or during that when Smith trained and practiced as an accountant. However, Collins (1990) argues that “... the closure of occupations on the market is part of a larger structural pattern. There is a long-term dynamic consisting of endless conflict over market closures. Occupational structures ... do not stay put”. It is therefore pertinent to explore social status and class in the context of novels set in the 1950s. This post-war period was an era of enormous social, political and economic change in Britain, as well as “changes in the market for accounting labour” (Willmott, 1986, p. 565). This period saw unsuccessful attempts to unify the British professional bodies and to achieve social closure through registration of accountants. However, it resulted in the merger of the three Scottish Chartered Societies into the Institute of Chartered Accountants of Scotland (1951) and that of the English Institute and the Society of Incorporated Accountants into the Institute of Chartered Accountants in England and Wales (1957) (Walker and Shackleton, 1995; Willmott, 1986).

While there are few empirical studies in this later period, a short piece in ICAS’s own magazine, by Cairncross [14] (1961) is an exception. Cairncross (1961) analysed the occupations of the fathers of 445 CA apprentices who matriculated at Glasgow university between 1931 and 1936. He calculated that of his sample, 75 or about 17% came from the professions while 96, or around 22%, were the sons (sic) of business men or the managerial classes. These substantial elements of middle class origin, however, still left scope for a widely varied intake. The fathers of the remaining 60% were a mixture of men in business (many in a modest way on their own account), clerks, engineers, skilled tradesmen and other manual workers. While there were only three unskilled workers in the list, Cairncross (1961, p. 511) calculated that up to 20% of students were the sons of manual workers, albeit “nearly all of them in highly skilled trades and likely to be earning good wages”. Cairncross seemed to suggest that this was a relatively small proportion, but his figures do appear to be consistent with Lee (2004). The relatively wide variety in

the social origins of these, presumably largely West of Scotland based, accountants, also appears consistent with the distinction drawn in the academic literature between the social make-up of the Edinburgh-based society and other elements of the Scottish profession.

The present paper aims to explore whether the fictional portrayal of accountants, and as depicted in Smith's novels in particular, helps to elucidate these issues. References in English language fiction prior to the later nineteenth century are exceedingly rare, which is unsurprising given the chronology of the accounting profession's emergence. Dickens provides an exception and, in *Martin Chuzzlewit* (1843-1844), perhaps the earliest reference to a (possible) "accountant" in popular literature:

"In his musty old pocket-book he carried contradictory cards, in some of which he called himself a coal-merchant, in others a wine merchant, in others a commission-agent, in others a collector, in others an accountant: as if he really didn't know the difference himself." (*Martin Chuzzlewit*, ch.27)

If Dicken's character Nadgett is indeed portrayed as an accountant here it is surely a most unflattering portrait, consistent perhaps with being written well before the English accounting professionalization project had got under way, and with the lower status of the majority of English accountants at this time (cf. Walker, 2002). A slightly later reference to accountants in Dickens' *Dombey and Son* (1848) hints at how accountants were beginning to distinguish themselves from bookkeepers and to form professional associations: "... watching the strange faces of accountants and others, who quickly superseded nearly all the old clerks" (*Dombey and Son*, ch.27).

Later fictional references to accountants clearly chronicle the nascent profession's burgeoning growth and status in the latter nineteenth century. A fictional reference to accountants which is particularly suggestive of rising social status during this period may be found in the very detailed portrait of a practicing accountant in Somerset Maugham's semi-autobiographical novel *Of Human Bondage* (1915):

"Mr Carter ... was dressed in a long frock coat. He looked like a military man ... . He was an officer in the Hertfordshire Yeomanry and chairman of the Conservative Association. ... Didn't have much chance of hunting now, had to leave that to his son. His son was at Cambridge, he'd sent him to Rugby. ... they were getting up the tone of the profession, they wanted gentlemen in it" (*Of Human Bondage*, Chapter 36)

This is an interesting portrait and there is much in it - the secure socio-economic status juxtaposed at once with the suggestion of recent social advance - which is reflective of themes identified by Anderson and Walker (2009) in their examination of the social origins of the founders of the Institute of Chartered Accountants in England and Wales (ICAEW). While the great majority of founders of the ICAEW experienced upward social mobility and while, indeed, a comparatively large number of founders had working-class origins, that body soon became associated with elitism with the erection of substantial entry barriers subsequent to the granting of a royal charter in 1880 (Anderson and Walker, 2009). Somerset Maugham worked briefly in an accounting firm in the very early 1890s and so if *Of Human Bondage* is closely autobiographical it is grounded firmly in the post 1890 period; Maugham's characterizations certainly appear consistent with this.

Interestingly, Somerset Maugham paints a quite different, and unflattering, picture of Goodworthy, Carter's managing clerk, and uses his physical peculiarities to highlight a wide divergence between the respective social status of members of the higher and lower echelons of the accounting profession:

“He was much below the middle height, but his large head, which seemed to hang loosely on his body, gave him an odd ungainliness. ... he wore whiskers that grew unevenly on his face... . His skin was pasty and yellow ... when he smiled showed badly decayed teeth. He spoke with a patronizing and at the same time a timid air ... .” (*Of Human Bondage*, Chapter 36)

While Maugham's depiction in *Of Human Bondage* includes perhaps one of the earliest fictional portrayal of accountants in their social setting, the novel does not have a strong accounting element. Such works were still rare even by the early twentieth century. One exception is Bruce Marshall's novel *The Bank Audit* (1958), which is set in the period between the World Wars and which is concerned with a suspected fraud in the Paris branch of a bank which is audited by a large firm of accountants. The novel is the subject of an article by West (2001) (see also section 4.1). Both the technicalities of accounting, and the lives and background of the audit partners and staff, are examined in the novel in some detail; for the researcher the novel has the advantage that its temporal setting is stated precisely with the action taking place in 1933.

While *The Bank Audit* is not set within a Scottish context, several of the accounting characters are Scottish. The *Bank Audit* reinforces the arguments of academics such as Lee (2004) on the social background of leading accountants and on (relative) social mobility within the accounting profession. Thus the senior partners of the (large) accounting firm (possible replacements as bank auditors are named as Peat, Marwick Mitchell and Price Waterhouse) are very definitely from the “upper” echelons of society. The senior partner of the firm is a knight and another a (rather ineffective - he rejoices in the nickname of the “Hindlegs of the pantomime donkey”) member of the aristocracy. Other more junior members come from more ordinary backgrounds, although these tend to be recognizably middle, rather than working, class. Indeed, the parents of one articled clerk had paid 300 pounds sterling (a sum equivalent to approximately £13,000 in 2010) to have him indentured. One character had served in the ranks during the (first world) war; that might be taken as indicative of working class origins [15] but is by no means definitive [16].

While the fiction outlined here contains material which is helpful to understanding the social origins of accountants in various time periods, this largely consists of brief vignettes rather than detailed portraits of individual characters or social backgrounds. A study of Smith's novels goes some way to filling this gap. The author's portrayal of social background is explored in the following sub-section.

### 3.2 *Social background in Smith's novels*

Smith's works enhance the sparse body of fiction which portrays the social background of UK accountants during the first half of the twentieth century. First, the novels portray accounting characters from a broader spectrum of social backgrounds than do works such as *The Bank Audit*. Second, all three novels are set within the early 1950s, a period hitherto largely unexplored in terms of fictional material relating to the accounting profession. Nicky Mahoun, the central character of all three novels, presents an interesting portrait in terms of social class. He identifies himself clearly as a (Scottish) *chartered* accountant in the first novel: “I'm not a turf accountant - a bookie. Just an

honest-to-God chartered accountant” (SE, p. 44 [17]). While the conversation of which this is an extract refers to a visit to a greyhound racing track, the implication that Mahoun might be mistaken for a bookmaker is an interesting one. Throughout the novels he is portrayed as a hard-edged character who does not prioritize the niceties of middle-class conversation:

“I know that in business woolly expressions are supposed to be softer and more polite than plain language; but as long as you’re working for me we’ll use plain language and know what we mean” (CT, p. 8).

We are then told that that the unfortunate junior member of staff to whom this remark had been addressed didn’t like his English being criticized as “he had been to a good school” (*ibid.*), suggesting a conscious distinction here between the educated, though rough-hewn, Mahoun and the more established middle-class elements of the accounting profession. There is a suggestion here of cultural consciousness, values and social class, grounded in factors such as an exclusive education, which includes Mahoun’s junior but which excludes Mahoun himself. There are also suggestions that Mahoun, and by implication Smith himself, is (self-) conscious about perceived class distinctions. Mahoun describes in some detail an audit room in the group plastics division:

This room was in the benevolent despot class. There was one armchair, for the boss, and a small carpet under it, also for the boss. The rest of the room was cold, green linoleum and kitchen chairs; standard equipment we called it. It meant money - lots of money, if you made the grade and got into the armchair class; otherwise, well. ... to put it bluntly, business is for profit (CT, p. 21)

There is a wealth of detail here that appears to be strictly unnecessary to the development of the novel’s storyline, and the only purpose of which appears to be to portray signals of occupational status (honour) as symptomatic of (class) division(s) in the accounting profession. Further evidence of Mahoun’s class consciousness and of his own (working class) background is indicated when talking about his father: “He used to say that the working class were always afraid, the only question was whether that would make them cowards. He’s a bit of a home-spun philosopher” (CT, p.86). The reader is left in little doubt as to Mahoun’s social (and economic) background; when asked what part of Scotland he comes from: ““The Gorbals”, I said. I like to see the expression on their faces when I say the Gorbals” (CT, p. 73). It is not clear whether Mahoun does indeed come from the Gorbals [18] or whether he professes this provenance merely for effect. He does exhibit some characteristics which one might regard as not untypical for a male of the period with a Gorbals upbringing. In all novels, Mahoun is revealed to possess street-fighting prowess of a high order. In DR we find out how this was attained:

“One night during the depression my father came home with blood running down his face and no skin on the knuckles of his hands. Jobs were hard to get in those days, and there wasn’t much money about. He was coming home with three pounds when four men in brass knuckles put him against a wall. They had to take it from him, Grace. There was no money in the house that week. When his hands healed, he taught me how to fight. He didn’t blame the men who did it, but he taught me how to fight just the same. My mother didn’t like it. I was a little scared myself” (DR, p. 200)

This hard Gorbals background, reminiscent of the notorious Glasgow gang warfare of the 1930s, is consistent with Mahoun's, at times, raw masculinity and his ability to take care of himself physically. However Mahoun's social background and character exhibit a degree of paradox. While Smith appears to have been influenced by a desire to make Mahoun similar to a tough American private eye in the mould of Raymond Chandler (see section 4.2), this is juxtaposed with classical scholarship, as evident in his comment to Meg about Claydon Wright: "Did you take Greek at school? He suffers from hubris, Meg, the pride that comes from before a fall" (SE, p. 170).

While a tough from the Gorbals who is also a Greek scholar may appear to be a somewhat unlikely concoction, Smith, by his employment of the Gorbals imagery, appears to be again clearly signalling the existence of significant class division. He may also be making the point that serious scholarship and a working class background are not mutually exclusive.

In CT the missing chemist Calvin has strong socialist leanings, and Mahoun befriends Valerie Brown, Calvin's mistress and attends a meeting of a radical socialist group with her. This meeting, and the group's members, are caricatured gently and almost affectionately. Mahoun contrast them favourably with the "business men" (sic) among which he lives: "They're the salt of the earth" he tells Valerie (CT, p. 136), and "The only trouble with your friends is that they spend too much time teaching one another and not enough time trying to teach their enemies". These sympathetic portrayals of left leaning individuals and groups reflect Smith's own politics, who was a labour supporter for much or all of his life.

While CT largely casts light on the social background of Mahoun, the remaining two novels emphasize material which illustrates the social complexity of the profession more generally. In SE, most of this material is centred on the person, and accounting firm, of Claydon Wright, the auditor of the Mildoune Engineering Company, the subject of Mahoun's investigations in the novel. The portrait of Wright, who appears to be a sole practitioner, is a most unappealing one: "Grey hooded eyes looked up at me out a fat, white face. He was like a dead cod" (SE, p. 81) (see also section 4.3).

There is an interesting contrast between the portrayal of Claydon Wright as morally bankrupt and decadent, and the language used to describe his honest apprentice [19]: "... there was a discreet tap on the door opposite. It opened and a thin young man in a well-brushed navy blue suit, white shirt, striped tie, and polished, hard-worn black brogues came in" (SE, p. 83). The image here, for example, the mention of the "polished" but "hard-worn" black brogues, appears to be one of thoroughness and conscientiousness juxtaposed with a suggestion of poverty. The theme of Burnsian "honest poverty" is given further resonance when Mahoun accompanies this junior accountant, Parsons, to his parents' home, at "... the entrance to the old town in a tenement that was better than the slums and looked clean and determined to keep its respectability" (SE, p. 86). Smith describes Parsons' parents and their home in sufficient detail to make it clear that Parsons' background is perceived to be "respectable" working class. The family live in a modest tenement flat which, nevertheless, is well-kept:

"It was a small room with too much furniture in it ... . A square, open-faced man in working clothes got up from a chair at the far end and came round to me. "Pleased to meet you" [20] he said ... ." (SE, p. 87).

Smith would have had some familiarity with colleagues of similar social (working class) background. While he may have been less likely to meet them within the context of the prestigious firm of Peat, Marwick, Mitchell with which he trained, he is likely to have

come across them in other contexts; e.g. the classes for professional examinations which Scottish CA apprentices attended in this era on Friday evenings and Saturday mornings.

Parsons' case in SE suggests strongly that some (possibly smaller) firms provided avenues of entry to the Scottish chartered accountancy profession for aspirants from poorer backgrounds. Mahoun suggests that Parsons may be better off transferring his indenture to another firm because of the way he is exploited and treated by Wright when it becomes apparent that Parsons had missed Hoveden's fraud – albeit through no or little fault of his own. Mahoun tells Parsons' parents that: "There are plenty of firms in Glasgow that will take him and not bother their heads about an incident like this" (SE, p. 88).

Thus Smith implies that at the time of the novel's setting there would have been no particular problem in identifying accountancy firms prepared to recruit a working class applicant. Glasgow firms are emphasized here, although it seems prudent not to read into this any intended distinction, consistent with some of the academic literature, between the socially more conservative professional environment of Edinburgh and the east and the arguably more socially open and accessible firms in the west. "Mildoune", the setting of the main action of SE, is clearly positioned in the book as being "south of Glasgow a bit, on the coast", and from its description (a sizeable centre of population with "a lots of churches ... and a pub on every corner", "dirty grey tenements" and significant industrial enterprises) appears to be modelled loosely on Scottish west coast towns such as Ardrossan, Greenock and Stevenston. It would be natural for someone like Parsons to look towards Glasgow rather than Edinburgh for possible employment.

More significantly, however, Smith would certainly have been familiar with the broad social complexion of the Glasgow accounting profession and it seems unlikely, given that the above assertion about employment possibilities in Glasgow is a strong one, that he would consciously choose to be at variance with contemporary recruitment practices in the profession. Thus the detail here suggests that, at the very least, Jacobs' (2003) argument that the working class was effectively barred from entry to the Scottish accounting profession, demands critical scrutiny. Jacobs' (2003) argument relies partially on the proposition that economic considerations, for example, entry fees (or "premiums") and low wages for apprenticeships, operated as significant barriers in this context.

The fact that Smith does not deny the existence of such barriers in Parsons' case in itself lends a degree of credibility to the inference that there was some working class recruitment to the Scottish accounting profession in the mid-twentieth century, in spite of such economic barriers. The same barriers must have been encountered by Mahoun and indeed by Smith himself. Mahoun and Parsons' parents proceed to explore the possible financial consequences of a move to Glasgow and it is signalled clearly to the reader that this would be costly, but not impossible. Mahoun suggests that "[i]f it's money that's bothering you I'd forget it. I know some firms who'll pay enough to cover the expense and give him something for himself" (SE, p. 88).

Thus Smith suggests that, in mid-twentieth century Scotland, entry for the (probably, skilled) working class was certainly a reality, although it may often have involved significant sacrifice by supportive parents. There appears to be no reason to believe that Smith would choose to give the impression that working class entry was possible if that was not the case; quite the reverse, perhaps, since Smith not only appears to be conscious of class nuances within the accounting profession, but also to be critical of the overly mercenary tendencies of its more exploitative members. In the context of the above scene, for example, Mahoun informs Parsons that "[m]en like Wright make a fortune from lads like you" (SE, p. 86) [21].

It appears, then, that Smith juxtaposes two key messages in terms of working class entry to the accounting profession and social division within it. First, Smith distinguishes “insiders”, who have the requisite social background and education from “outsiders” who, to some extent at least, lack these attributes. Mahoun himself, with his maverick personality, is the most striking example of an “outsider”. Second, while the social background of the leadership of the accounting profession may have remained relatively intact, there was clearly some limited access to the accounting profession by at least the skilled working class.

#### **4. The accounting stereotype(s)**

##### *4.1 Background*

In Monty Python’s *Vocational Guidance Counselor* sketch an accountant, who wishes to become a lion tamer, visits a recruitment consultant. He is told that results of interviews and aptitude tests suggest that “the ideal job for you is chartered accountancy”, because,

“... you are an extremely dull person ... an appallingly dull fellow, unimaginative, timid, lacking in initiative, spineless, easily dominated, no sense of humour, tedious company and irrepressibly drab and awful. And whereas in most professions these would be considerable drawbacks, in chartered accountancy they are a positive boon” [22]

This negative accounting stereotype results at least partly from representations in the media, conflict between accountants and co-workers, and from ignorance (Wells *et al.*, 2008). It is often cited as an obstacle to recruiting suitable, high-quality candidates to the profession (e.g. DeCoster and Rhode, 1971; Jeacle, 2008; Smith and Briggs, 1999; Dimnik and Felton, 2006). Survey evidence suggests that American high school teachers, who are likely to influence students’ career decisions, “generally have a low opinion of accounting when compared to law, medicine and engineering” (Hardin *et al.*, 2000, p. 216).

Awareness of and concern regarding the stereotype are not new. Bougen (1994) reviews (largely humorous) articles on the accountant’s image in professional magazines (*The Accountant, Management Accounting, Accountancy Ireland, New York Certified Public Accountant*) from the 1940s and 1970s; in 1962 *Accountancy* drew attention to an edition of *Punch* much of which was devoted to the profession; and Dimnik and Felton (2006; with reference to Berton & Schiff, 1990) cite articles in *The Wall Street Journal* in the 1980s which refer to the negative stereotype. The negative image (and its satirical treatment) in fact go back as far as the profession’s origin (Chandler, 1999).

Early research in psychology suggests that, while accountants or accounting students are precise and attentive to detail, conscientious, and restrained (Maslow, 1965; Holland, 1973), they are also obsessional, lack creativity, have poor verbal skills, are conservative (Maslow, 1965; Holland, 1973), and are inclined to obey instructions and adhere to social norms (Holland, 1973; Aranya *et al.*, 1978). In Holland’s (1959, 1973) classification, the accounting stereotype is a case of the “conventional stereotype”, which covers “occupations that encompass a range of simply understood, passive execution of tasks and secretarial activities dealing with computations such as those of the various secretaries, clerks, auditors etc.” (Aranya *et al.*, 1978, p. 144).

These largely negative characteristics are reflected in public perceptions [23]. Accountants are perceived as (sometimes relatively, in comparison with other groups): “low in status, conforming, lacking in social skills and aesthetic sensibilities, passive, weak, shallow, cold, submissive and evasive” (O’Dowd and Beardslee, 1960, as cited in

De Coster and Rhode, 1971, p. 652), interested mainly in business related subjects (Hakel *et al.*, 1970; Imada *et al.*, 1980) and dull (Cory, 1992). More neutral or positive characteristics attributed to accountants suggest that they are cooperative, quiet, cautious, methodical, reserved, ambitious, obliging (Thielens, 1966), “adventurous and socially inclined” (Hakel *et al.*, 1970), with “a wide range of interests” (Imada *et al.*, 1980, p. 439), efficient, respected, competent, and with integrity (AICPA, 1957), and as intelligent, with high professional standards and “with lots of ability”, albeit “in a very limited direction” (Elmer Roper & Associates, 1963; cited in DeCoster and Rhode, 1971, p. 652).

Baldvinsdottir *et al.* (2009, p. 858) noted a shift in portrayals of accountants in adverts targeting (British) management accountants. While in the 1970s and ‘80s they were portrayed as responsible and rational, the 1990s saw the “instructed action man”; and recent portrayals have shown the accountant as hedonistic. Jeacle (2008) argues that in the early twenty-first century, the accounting profession has sought to “camouflage the spectre of the stereotype” (p. 1296) through a process of “stigma management” in order to enhance the perceived attraction of a career in public practice to potential recruits. This phenomenon constitutes a rejection of the “grey and the boring” in favour of a new stereotype (fun-loving, “colourful”), which may however have negative connotations in the public perception.

The negative elements of the traditional stereotype conflict with the outcomes of personality test results, which indicate that CPAs compare well with other occupations, and that the negative stereotype may be inappropriate (De Costner and Rhode, 1971). Bougen (1994) suggests that the nascent accounting profession, when establishing itself against public criticism and ridicule, deliberately reinforced characteristics associated with the *bookkeeper* stereotype (objective, accurate, conservative), which helped to inspire trust. A suggestion that perceptions differ for subgroups within the accounting profession is also supported by Cory (1992), who found that CPAs were perceived as more “aggressive” (as opposed to “timid”) and more “forceful” (as opposed to “shy”) than “accountants”. Further, Friedman and Lyne (2001) found that portrayals of accountants [24] differed considerably between accountants in practice and in business. This may be because the latter, who suffer from a more negative image, compete within organisations with other occupational groups for economic and social resources (positions, power, etc.) (*ibid.*)

A number of authors have explored the portrayals of accountants in popular culture, in particular in movies and literary fiction. Robert (1957) and Stacey (1958) noted that, unlike portrayals of members of other profession such as doctors, lawyers, scientists, etc., fictional portrayals of accountants were rare (see also West, 2001). When they do appear, the image is “unhappily not a very flattering one” (Stacey, 1958, p. 104; see also Finnie, 1962). An apparent exception is F.H. Mel’s (1894) novel *The Accountant*, where the stereotype seems to be challenged (Walker, 1995). However, even this novel’s accountant hero is described in unflattering terms and his heroic actions appear somewhat out of character and forced by necessity: “In that puny little body there was indomitable soul, and directly the accountant found himself in danger of a personal attack his courage rose to the occasion” (cited in Walker, 1995, p. 14). It appears that the author is playing with the stereotype to comic effect.

Finnie (1962), on the other hand, notes that the portrayal of accountants in Bruce Marshall’s *The Bank Audit*, “is often too accurate for comfort” (Finnie, 1962, p. 1057), because the sympathetic characters are shown as relative professional failures, while those shown as successful are flawed characters (*ibid.*; see also section 3.2: West (2001) provides a more positive interpretation).



Association with money, and the relevant skills required, mean representatives of both the accounting and the banking professions must be “clever” – but not in a good sense: “That “guilt-by association-with-money” has a part in the accountant’s reputation, too: anyone who makes money must, almost *ex hypothesi*, be no better than he should be” (Anon, 1963, p. 142). In addition, there is an assumption of dullness, as associated with propriety. The apparent contradiction between cleverness and dullness is resolved because “the nameless crimes that clever accountants and bankers have at their fingertips are themselves dull ones. Cooking the books is not a glamorous pastimes” (*ibid.*, p. 142).

Three decades later, Cory (1992) finds that representations of accountants in fictional media, including short stories, novels, films and television are no longer unusual, but remain largely negative, as either boring or associated with fraud (see also Holmes, 2002). A similar observation is made by Holt (1994, p. 25): “In the movies, the accountant is often skillful in unethically and/or illegally twisting a new circumstance to his advantage”.

Beard (1994, p. 307) finds that accountants in movies portray three dramatic functions: as stock comic characters enforcing the stereotype, as complex personalities “whose identity as accountants is supportive of their characterization” and as a means to introduce technical information required by the plot. Pre-1970, accountants in movies are portrayed as “devious, shy, timid and hesitant” (Smith and Briggs, 1999, p. 29), or (*ibid.*, citing Beard, 1994) “lonely and dysfunctional characters”, and exclusively male. Post 1980 [25], “dowdy, nerdish, antisocial and incompetent attributes still shine through; even the women aren’t very favourably portrayed”. But, while there are still no accountant action heroes, “the criminal element is now to the fore, with gambling, money-laundering, fraud, murder and generally unprofessional behaviour well represented” (*ibid.*). Illegal and unethical behaviour is also portrayed in movies in the 1990s (Smith and Briggs, 1999).

However, Dimnik and Felton (2006, p. 152) suggest that filmmakers have created five different accountant stereotypes: “dreamer, plodder, eccentric, hero and villain”. They find that, while the “popular stereotype of the calculating, greedy, callous Villain” (*ibid.*) remains significant, *professionally qualified* accountants are more likely to be portrayed as heroes than one of the other stereotypes. They also agree with Bougen (1994) that “the complexity of the accountant’s image derives from the interdependency between accounting and bookkeeping” (Dimnik and Felton, 2006, p. 133).

In summary, there is not a single stereotype – instead, the image is complex (Beard, 1994; Friedman and Lyne, 2001; Hoffjan 2004; Dimnik and Felton, 2006). While studies in psychology attribute some positive characteristics to accountants, negative traits appear to prevail. Positive and negative traits also compete in public perceptions, with the predominantly negative image perhaps being inappropriate (DeCostner and Rhode, 1971).

The complexity of the stereotype(s) may be due to the fact that public perceptions do not distinguish between related professional groups, in particular accountants and bookkeepers, or because the accounting profession may traditionally have fostered the bookkeeping stereotype whose connotations, although often seen as negative (dullness, conservatism), did in fact serve to inspire trust because they were also associated with competence, accuracy and honesty (see e.g. Bougen, 1994; Dimnik and Felton, 2006). More recently, the profession appears to have promoted the more interesting aspects of its work, downplaying the dullness associated with, for example, auditing (Dimnik and Felton, 2006; Jeacle, 2008). Ewing *et al.* (2001; cited in Hoffjan, 2004, p. 64) find that pictures of accountants show these as “exciting, adventurous outdoor types with a penchant for action sports”. Baldvinsdottir *et al.* (2009, p. 879) found that the 1990s saw

“a more adventurous and powerful image” of “daring and thrill-seeking explorers”, and more recent times, portrayals of the accountant as a hedonist (see above). However, this may have negative consequences, calling into question the social fairness of management accounting and the trustworthiness of accountants. Similarly, Jeacle (2008) argues that, while the boring and grey image may have been seen to signal integrity and virtue, the new action and fun orientated, but also harder-edged image may be seen to signal greed, self-interest and questionable honesty (cf. also Bougen 1994), and ultimately damage the profession (Jeacle, 2008).

In fictional portrayals, negative connotations largely persist; in particular, dullness and dishonesty. However, fictional stereotypes have become increasingly complex: Dimnik and Felton identified five different accounting stereotypes in movies, most being more sympathetic than that of the “calculating, greedy, callous Villain”, which is however still prominent (Dimnik and Felton, 2006, p. 152). Below, we examine the different facets of the accounting stereotype(s) in Smith’s novels, which were written in a genre and a time period so far under-researched.

#### *4.2 The protagonist*

Smith was far removed from the traditional stereotype of the accountant interested in only a narrowly constrained financial view of the world. The same applies to his creation, Mahoun, the protagonist and first person narrator [26].

Although working in industry, Mahoun is a chartered accountant and a member of a professional body, which is presumably ICAS. Mahoun comes closest to the traditional accounting stereotype in his work, where he is shown to be conscientious and meticulous: “I finished laying out all my schedules, numbered them neatly, prepared an index and filed them. Then I went through the working of the fraud, clipped the important documents together and wrote a short report” (SE, p. 27). Later he secretly works through the night to uncover a larger fraud. On a number of occasions the respective plots allow or require him to talk about the details of his work. This often makes him come across as didactic, boring and condescending, although that is probably not intended by the author.

In relation to his work he appears more human than in his (almost superhuman) physical challenges. He is not afraid of admitting mistakes, even to junior staff, and is not above blaming himself, as in this, probably unintentionally comic, imitation of the language the American private eye:

“I had one or two questions that I wanted answers to, questions I should have asked when I started doing the job. A smart accountant would have asked them, but not N. Mahoun. He was too busy fooling around, being cute. But maybe there was still time” (SE, p. 158-9)

The author also plays with the accounting stereotype. In a pub, Mahoun studies the ceiling: “I was an accountant, so I counted the beams. Twelve and one across. Ticked, audited and found correct” (DR, p. 201). In SE he tells Ann that “I don’t know what I think about it [Momstead’s death], ... I’m paid to think about things I can see and count” (p. 102); and in DR Angela Pollard suggests that Mahoun does not look like her idea of an accountant: “a thin-lipped man who is always saying no”.

Mahoun shares a number of characteristics with the detective of the British “Golden Age” of crime fiction, in particular in his more gentle pursuits and interests: he drinks milk, and rarely drinks alcohol, he is well and widely educated, and he is knowledgeable about and enjoys gardening [27]. This may be a deliberate device by the author to build on the commercial success of the Golden Age writers. It may also be an

attempt to inject the American private-eye type with a more original, and perhaps more British flavour.

However, the private eye features prevail in the protagonist, and in elements of the plot development: “Smith, who has obviously been influenced by Raymond Chandler, tries to create a hero akin to the tough American private eye”, albeit “with, at times, an unintentionally comic result” (Binyon, 1989, p. 31). (The latter emerges when Chandleresque “tough talk” relates to bank statements and cashbooks.)

Like many of the heroes in the private eye genre, Mahoun is portrayed, in particular, in the first novel (SE), as an uncompromising, confrontational, often rude, unapologetic “hard man”. His critical appraisals and descriptions are often provided in brutally unflattering terms, and delivered in Chandleresque style.

While the hard image is modified in the later novels, verbal confrontations are frequent and used by Mahoun to establish his authority and by the author as a vehicle for humour and irony, and to establish Mahoun’s image as a tough, sometimes cynical, but also morally and intellectually superior individual.

These features are, for example, reflected in his relationship with the police, which varies from mutual resentment and hostility to close cooperation. Although as a private individual he has no authority, in line with the private eye tradition, Mahoun demands and often receives information. In DR (p. 36), he addresses a potential witness as follows: “a man was killed, and I’m going to have cooperation to find out who did it and why. I hope I’m making myself clear. If you don’t freely offer to help me, I’ll find a way to make you”. He does not shy away from physical danger and is at times at the receiving end of a beating which constitutes “the ritualised proof of a private eye’s power to survive in a tough world” (Porter, 2003, p. 109).

Mahoun’s ambiguous relationships with women are also typical of the private-eye genre, where “chivalry, towards a certain kind of woman at least, clearly has its limits” (Porter, 2003, p. 100). Philip Marlowe “is both drawn to and distances himself from women. Worldly and experienced, he may have an eye for a beautiful woman ... but the ambivalence is such that his relationships in the end go nowhere” (Porter, 2003, p. 106). This also applies to Mahoun. He clearly appreciates beautiful women, cultivates an image of the “ladies man”, and often flirts, for example with *femme fatale* Angela Pollard in DR (p. 59), to whom he explains the different attitudes of men and women towards sex: “Women aren’t interested in sex, they are only interested in romance. Men like cheesecake and mild pornography”. This leads to the following exchange:

““You’re certainly not an accountant. Where on earth did you dream up these ideas?”

I put on my lecherous smile. “Experience.”

“Oh, no,” she laughed. “I just don’t believe it.”

“If you knew everything about the business I’m in, you would.”

“Lechery among the ledgers, so to speak.”

“I’ve seen that, and a lot of hanky-panky in the filing rooms too; and in private offices after hours.”

“And do you indulge?”

“Why do you think I stay in the racket?” I said.”

However, real relationships do not develop far. Addy, the love interest in SE, is not referred to in the later novels, and in DR Mahoun reluctantly decides not to become involved with Grace Heylin because (at 35) he considers himself too old:

“Ten years, I thought. Ten years between us. Other men had done it while youth could still be seen by a long glance over the shoulder. I pushed myself to my feet and felt age and dissolution in every bone” (DR, p. 169)

Mahoun thinks and talks like the detective hero in fiction and in film – albeit on occasion ironically: “If I’m not back in half an hour get the police, as they say in the movies” (SE, p. 57). In DR (p. 97) we see him examining clues after the break-in in Heylin’s office:

“I turned back to the office and looked carefully at the papers on the floor. Some of them were marked and twisted where a woman had stood on them and then turned round quickly, leaving a wrinkled impression of her heel. I thought it was just about the size of an average woman’s walking shoe. I stepped daintily over to the metal cabinets and looked at them. They had used a metal bar and forced it under the locks and sprung them open. Everything about the job said it had been done by amateurs”.

Mahoun also frequently shows a sense of humour; for example, when examining the wrecked office after the burglary, he advises the clerk: “What you need, lad, ... is a filing system” (DR, p. 96), or in this exchange with Grace Heylin:

““You’ll have to wash your hair,” she said. “It’s matted with blood.”  
“Those are my brains. I always wear them outside my head in summer. Cooler, you know. Especially as I don’t use them much” (DR, p. 163)

Nevertheless there is a distinct change in Mahoun throughout the novels. The hard and sometimes arrogant, but ultimately optimistic persona of SE is replaced by a more gentle, but also disillusioned and sad one in the subsequent novels:

“I began to feel human again. Not new and fresh and lavender-scented, and with innocence in my heart; but pretty good for me with my sour thoughts and careful eyes and old, worn teeth. ... I lay back in the seat and saw a pale reflection of my face in the windscreen. I didn’t like it. I didn’t like my ghoulish black eyes and black, thick mouth and hollow, shaded cheeks. I was too much like a dead man on four days’ leave” (p. 139)

This disillusionment, and a general anti-authoritarian stance, are also features of the private eye genre, with its crime and corruption-fighting, “disabused, antiauthoritarian, muckraking hero” (Porter, 2003, p. 96). Chandler’s Philip Marlowe, is a “wise cracking guy” who engages in “moments of hard-bitten philosophising about life”, a “racket-buster”, “an anti-elitist and even popular hero”, who “works in a service industry where he does what it takes to make an honest living” and “shares the attitudes and values of ordinary working Americans toward the rich and powerful in business or government, who seem to have failed them so badly during the inter-war years”: “To hell with the rich. They make me sick” (Porter, 2003, p. 105-6). All this is reflected also in Mahoun. In DR, Grace sums him up as follows:

“You like drama and violence, and yet hate them at the same time. Your cynicism about other people is really a weapon against yourself. You resent criminals because they live outside society, and don’t respect human feelings and human life. But you want to live outside society yourself to escape its

formality and constraints and corruption. You're the new type of frontiersman and your territories are the black alleys of human cities and of human minds. But I don't think you're selfish at all." (DR, p. 169)

Mahoun's sympathies and his position outside society are suggested even in his name. In SE (p. 43) he introduces himself as "Nicholas Mahoun. Old Nick himself". Like the first name, Mahoun is a term used for the devil (in Scottish culture). For example, the devil is referred to as "Auld Mahoun" in the Robert Burns poem "The Deil's Awa W' Th' Exciseman" [28], in which the devil dances the exciseman away to hell. In this, the devil is punishing the representative of capital and siding with the people, who can now continue with their trades unburdened by the threat of the taxman. The name can therefore be seen as signalling: the protagonist's Scottish origins, his anti-establishment stance and his association with the "common people" rather than with capital or the authorities.

Mahoun's work – contrary to the stereotype of the meek and ineffective accountant – often places him in a position of power. It allows him to identify and critique unethical business practices. In CT (p. 78) he comments on the accounts of the dubious battery manufacturer Dale, and on Dale's attitudes, as follows:

"They weren't illegal accounts or insolvent accounts; they were just improvident ones. Business was a free-for-all; grab and spend, then spend more. The community? What had the community got to do with it? If they don't want to buy they don't have to; but as long as they buy I'll rake in the profit"

Mahoun uses his accounting skill to fight corruption and help the disadvantaged or abused. In SE he contemplates:

"I knew the chase was nearing its end. In a sudden moment of awareness, I realized that the factory and the people who worked in it were in my hands. I knew intuitively that the papers on my table would burst the company wide open. I knew why Momstead wanted to sell out and why he was killed. I also knew just as certainly that we would buy the place and the rottenness would be cleaned out" (SE, p. 165)

He uses this power to help Grace Lock, Hoveden's girlfriend, and Ferguson, the old factory worker: "Can't you realize that with what I know about this company I can make or break anyone I like?" he asks Ferguson, and muses:

"I didn't tell him that I just didn't like to see people getting pushed around and that it would be a pleasure to make some of the big shots in my own organization knuckle down and accept the appointment of a tired old man as a condition of getting my knowledge of what had happened in the factory" (p. 167)

The end sometimes justifies the means, and "[p]laying fair isn't as easy as it sounds", he explains after withholding evidence from inspector Carlson in DR. However, his motivations remain strictly ethical: "I haven't taken your money," Mahoun tells Hellmet. "You hired my accounting ability for a certain time; you didn't hire my body and soul".

He does not “like hunting wrongdoers” (DR pp. 199-200) – but, “everyone has his individual responsibility” (DR, p. 22).

A dislike of “the bosses”, the often corrupt representatives of capital, is apparent from the first, and resignation and disillusionment, and also socialist sympathies, become more apparent throughout the novels. This also applies to dissatisfaction with his occupation. In DR, the criticism is voiced by Grace Heylin: “And do you do work like that, suspecting people all the time, tracking them down because of their weaknesses? ... surely you don’t like it? You’ve got character and intelligence. You could do a more creative job.” In the final novel, which deals with crime within his own company, his professional position, and his disillusionment are voiced most explicitly:

“My job with Engineering Industries Ltd was officially called investigating accountant. I ran the audit department and conducted a continuous audit of all the companies in the group. I had a staff of fifteen, most of them young men sent to me for training before they became keen, young executives. A lot of the work was boring and, when there was fraud or embezzlement, sordid. But every now and then something would pop up and I’d get an investigation to do that made the work interesting for a week or two. It was a job that a man could be tempted to stay in too long. It set me apart from the rest of the organisation and compelled me to fix my own criteria of judgement; but it was seldom creative and never led to anything except more investigations. It had a rootless quality that dissatisfied me at times. Perhaps I had been tempted too long” (CT, p. 6).

The novel ends with Mahoun handing in his notice.

Smith’s portrayal of Mahoun clearly does not sit easily with the accountant stereotype identified in much of the psychology literature (see above). Although he can be said to be “a practical thinker, persevering and stubborn” he defies Holland’s other characteristics of the “conventional [occupational] type”, who “considers himself a conservative, conscientious, sober, stable and amenable individual”; “an introvert” with an “inclination to obey instructions and social norms” (Aranya *et al.*, 1978, p. 140, with reference to Holland). He also does not have much in common with most fictional accountants, who, according to Cory (1992) “are frequently portrayed as being rather spineless characters, overly worried about details and accuracy, tight fisted financially, unsure of themselves, and either quite shy or incredibly obnoxious” (Cory, 1992, p. 7). Accountants do not usually engage in adventurous activities, and if they do, they usually fail (*ibid.*) [29]. Mahoun clearly does not fit this stereotype.

Nor does Mahoun fit easily into the more complex framework of accounting stereotypes in the movies identified by Dimnik and Felton (2006). He shares with the “Plodder” “hard work and dogged persistence” (*ibid.*, p. 146), and - as in the portrayal of Oscar Wallace in *The Untouchables* - dedication to crime fighting, but not the negative traits of this stereotype (“lowest vitality, occupational status and outlook” (*ibid.*). He is closest to the Hero type accountant, who, according to Dimnik and Felton (2006, p. 147)

“... is Everyman: normal people who rise to a challenge or an opportunity to become heroes. These characters are sensitive, caring, sincere, honest, generous, funny and physically attractive. They are individuals with whom the audience can relate and score highest on the factors of Warmth, Appearance and Occupational Status. Heroes are often self-employed or work for accounting firms and are wealthier than other stereotypes”.

While Mahoun shares many of these positive attributes, however, his employment position differs, and more crucially, Smith's attempt to create a private-eye type hero in the mould of Marlowe makes Mahoun (especially in the first novel) appear too hard, arrogant and brusque to comfortably fit the Hero stereotype – although this is the closest match.

In summary, Mahoun defies stereotyping. His character is too multifaceted and contradictory (and for that reason, perhaps not entirely credible) to fit into any of the stereotypes identified by prior literature, although he shares characteristics with some. Although prior fiction may on occasion have reconciled dullness and dishonesty, it does not appear to have reconciled honesty, integrity and professional probity on the one hand with the heroic, action-man stereotype on the other. By conjoining the integrity/professional conscientiousness and action man/heroic elements it can perhaps be argued that Smith, in Mahoun, creates a new, more complex “type”, perhaps pre-empting a more positive and dynamic image the profession has been attempting to create more recently; an attempt which according to Jeacle (2008), Baldvinsdottir *et al.* (2009) and others, may, however, have had some detrimental consequences.

Further, in enlisting accountants' qualities of “competence, accuracy and honesty” in a moral battle against corruption, Smith seems to suggest that the accountant can succeed in re-imposing order and decency on a society that has been failed by the traditional custodians of order, who, in turn, have been outwitted by the affluent middle classes who run the companies he investigates. This unprecedented association of accounting skills with action heroism, embodied in an anti-elitist hero from a working class background, suggests a new view of accounting itself as a skill that has the potential for social reform [30]. Such a view of accounting appears to pre-empt the developments of later decades in corporate social accounting, the publication of documents such as *The Corporate Report*, and the development of critical accounting and accounting activism. In fact, there is evidence that, while not widespread, demands were already made in the 1950s for social reform and accountability to a wider range of stakeholders, and progressive ideas on social audit were expressed (for example in the work of George Goyder) [31].

However, it appears that the time was not quite ripe. Smith's novels did not escape the attention of the profession. Robert (1957), in an article first published in *Accountancy* (1955), then reprinted in *The Journal of Accountancy*, refers to it as one of the relatively few examples of novels featuring accountants in major roles. A review in *Accountancy* (1955, p. 315) notes that Smith “has a social conscience, almost a desire for social reform, rare among writers of thriller novels”. But the novels appear not to have been welcomed by all members of the profession. On the publication of the first of the Mahoun novels (SE, 1955), John Loudon, a partner in the Glasgow-based firm of chartered accountants, David Strathie & Co, wrote to the secretary of ICAS asking for clarification as to whether or not the statement on the book cover that Smith was a chartered accountant was correct. A quite protracted correspondence then ensued between Loudon and the secretary and assistant secretary of ICAS. In the course of this correspondence the ICAS assistant secretary wrote to Loudon stating:

“... I agree with you that it is perhaps unfortunate that a member of the profession should choose to write this sort of book concerning the profession (although I have not read the book I rather gather that it gives a new slant on the profession which is not entirely favourable), ...” (Letter written by Thomas Moffat, Assistant Secretary, 26 August, 1955)

We do not know whether such concern was more widespread. Moffat's superior, Victor Maccougall, appeared to have taken a much less solemn view of the matter and wrote to Loudon: "I have not read the book although I am somewhat tempted to do so, partly by your reference to it and partly by the ... notice of it which appears in the July issue of NEW BOOKS issued by Elliot's Bookshop here" [32]. (The book notice to which Maccougall refers highlights Mahoun's interest in "both financial and feminine figures") [33].

If there were general misgivings, the question arises as to why members of the profession should have been troubled by Smith's portrayal of Mahoun, at a time when concern about the image of the accountant as boring or unethical, and the lack of any accounting heroes in fiction, were regularly voiced in *Accountancy* and elsewhere. Part of the reason may have been the portrayal of other accountants in the novel, which is much less favourable. Another reason may relate to the content of the novel in general, which features sex and violent crime and, in content and style, may have reflected how life in the UK embraced American (popular) culture in the post World War II period. Much of this would have been seen as incongruent with the world of a member of a British profession, in particular a relatively young profession that still felt a need to strengthen its credentials. Thus Stacey offers the following explanation for a lack of accounting heroes (as opposed to heroes from other professions) in fiction:

"It is this very respectability which swept the profession – individually and collectively – into that category which makes its adherents so unlikely a people for the title roles of romance. At least, such are outward appearances. A profession, which on any sort of organized basis, is only a hundred years old – and there are others in addition to accountancy – cannot allow to show itself frivolous, only formidable" (Stacey, 1958, p. 104).

On the one hand, specific (positive or conservative) accounting stereotypes may be useful in communicating particular attributes and values to the lay public, which has no appreciation of the profession's knowledge base or technical competence. As suggested by West (1991), the profession is aware of and attempts to exert influence over cues, symbols or behaviours which signal competence and professional status: "The actions of individual practitioners and their professional associations in seeking to raise occupational status are therefore likely to be shaped by a wide variety of time and location specific social factors" (West, 2001, p. 16, with reference to Collins, 1990).

On the other hand, perceptions not in keeping with the professional image may threaten the professions' legitimacy: "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" (Carnegie and Napier, 2010, p. 360); they may, in fact, be seen as "negative signals of movement" in the professionalization process (*ibid.*, p. 360, 362). Grey (1998, p. 579) thus observes what it means to be professional (as cited by West, 2001, p. 15):

"“being professional” is associated “with appropriate forms of behaviour, or ways of conducting oneself, rather than with issues of accreditation to practice or the possession of “technical” skills” (p. 569). These appropriate forms of behaviour emphasise matters such as dress, appearance, sexuality, gender, and the “right” attitude. Chatting to a security porter, for example, was found to be “counter to appropriate professional behaviour”



While the profession in the 1950s may have been recruiting its general membership from diverse social backgrounds, it would have been seen as detrimental to maintaining or increasing social status to portray as a role model a character who does not, or does not wish to “fit in”, and does not have the social background, social agenda and worldview of the young profession’s leadership. In other words, Mahoun may not have been seen as a suitable model of “the right “calibre” of entrant ... an honourable and reliable “gentleman” ... who ... can be trusted to respect and serve *the private* interests of the client (Elliott, 1972)” (Willmott, 1986, p. 560; see above).

### 4.3 The “professionals”

#### 4.3.1 Accountants in private practice

If Mahoun was perceived as a controversial creation by some of Smith’s contemporaries, this is likely to apply to a considerably greater extent to the other accountants portrayed in the novels. We encounter two qualified (chartered) accountants in private practice: Claydon Wright as the auditor of Mildoune Engineering in SE and Melville Strype as accountant for Philip Gill, owner of Gill and Company and of “The Reaper” in DR. Both Wright and Strype are shown in an extremely negative light. Both are arrogant and condescending. Wright bullies and exploits his employees and cuts corners in his work. Strype is involved in fraud, illegal gambling, money laundering, the drugs trade and blackmail. In both cases symbols of professional status are described carefully:

“Claydon Wright’s office was on the first floor. I walked up the clean white stairs and found his name in gold on a glass door at the top. On the wall at the side of the door there was a list of the companies and clubs of which he was secretary. I opened the door and went in. There was a wooden counter in front of me, shielded from the office beyond by an opaque glass screen. I touched a small bell. There was a scrape of chair beyond the glass and then a window in it opened and a young boy’s face looked out at me” (SE, p. 80)

In the description of Melville Strype’s office, however, a reference to a bad smell in the stair provides a first hint that something is amiss. The office

“was in the business section of the town where estate agents, licensed grocers, and pharmacists struggled from morning till night for their five thousand a year. The windows of his second-storey office overlooked the street. They had his name, his professional qualifications, and the words Accountant and Auditor, printed on them in gold. They looked clean and prosperous. I felt a little dowdy as I walked up the stairs. They were clean, too, and smelt of disinfectant. Strype’s neighbour was a dentist. He had put down cayenne pepper to scare the cats. It hadn’t done much good.

The brass handle on the door was cold and stiff. I turned it and went in. It was a small, tidy office with a lot of flies wheeling about, and a plain-looking woman of about forty hammering an old typewriter” (DR, p. 41)

Physical descriptions of both accountants are extremely negative (see also section 3.2). Wright is a “fat, petty looking man with greying hair plastered down on his head”, with “podgy hands”, “hooded eyes” in a “fat, white face”, and a wobbling flabby chin. His evasiveness is implied in his hand shake: “... he only let me grip the tips of his fingers, then quickly let go” (p. 81)

Where in the case of Strype's office a conflict is presented between an outer appearance of cleanliness, and signs of decay (smell of cats, flies), this conflict is stressed even more in Strype himself:

“He had a lot of black, wavy hair that looked clean and shampooed. His eyes were small beneath thick straggling eyebrows, and he had a coarse nose, flattened and square at the tip. Folds of fat hid his jaw and accentuated his sunken lips. He probably had bad teeth, but I didn't find out about that. I never saw him smile.”

Later we hear that Strype's fingers were “grubby and chewed to the quick” (p. 45), and as the novel progresses, his physical decay becomes increasingly more apparent: “His breath was seventy per cent proof. I thought it was going to take the colour out of my suit” (p. 70).

For both Wright and Strype, confrontation with Mahoun soon brings out very negative character traits. For example, Mahoun tells Wright that Hoveden had stolen a thousand pounds, and this had apparently not been discovered during the audit of Mildoune Engineering Co. Ltd. In reaction, “[t]here was nothing fish-like about him now. He looked as sly as if I had caught him with a dirty postcard” (p. 82). At first Wright condescendingly suggests that Mahoun must have made a mistake; he then offloads the blame onto his clerk, Bennet Parsons. Later, when the larger fraud comes to light, Mahoun explains to Parsons' girl-friend:

“His boss was supposed to check these [inventories], and like a lot of other pompous men he thought he could substitute an amiable discussion for hard work. ... He might have avoided the trouble he's in for if he had employed top-grade men, but I suppose he's too fond of the money to pay the salaries.” (p. 170)

This comment critically reflects the profession's use of cheap apprentice labour – from any social class – not only to cope with the demands of a growing market but rather, in the twentieth century, increasingly for higher economic returns (cf. Hanlon, 1994).

Strype, in DR, however, is in a different league altogether. His only redeeming feature is his love for his (adult) children, whom he supports financially with the money raised by his illegal activities. When Mahoun begins to investigate Gill's affairs, Strype rightly sees this as a threat: ““I'm a professional accountant and, you can understand, sensitive about things like this.” He looked about as sensitive as the end of a bus” (DR, pp. 42-3).

On his second visit, Mahoun questions why Gill and company has not been incorporated. Strype explains that this is because of “income tax considerations.” Mahoun considers this: “There was just a chance it might be true. It was the thing a small-minded, foxy accountant might think of.” But when Mahoun suggests that another reason might be that an unincorporated firm does not legally require to be audited, this causes a strong reaction: “I thought he had swallowed a hive of bees. His face went sick and black with fury. “Get out,” he choked, “get out, get out.” His palm slapped hard on the desk with neurotic violence, again and again.” (DR, p. 73).

Wright's and Strype's physical descriptions match a common fictional stereotype, since, according to Cory (1992, p. 5), “[p]hysical descriptions of the accountant in surveyed fiction varied only slightly. ... Most of the fictional accountants were middle-aged men, some balding, most in poor physical condition”. Thus Wright and Strype

appear in clear contrast to the physically very fit hero, Mahoun. While, according to Cory, much of the work described in fiction was mundane and boring, it was not uncommon for accountants to be involved in unethical (as Wright) or fraudulent activities, and even homicide (as Strype). Wright and Strype also fit, to some extent, with Dimnik and Felton's (2006) "Villain" stereotype in movies: "Villains are powerful, hardnosed, assertive individuals, who are insensitive towards others. In contrast to the Hero, this stereotype is characterized as cold, insincere, devious, greedy, uncharitable and impatient" (Dimnik and Felton, 2006, p. 148). To depict *professional* accountants as villains seems to run counter to more recent trends: professional accountants in movies are more likely to be portrayed as heroes than as another stereotype, and a positive popular image is being shaped by filmmakers (Dimnik and Felton, 2006). However, Smith's novels predate this development, and, as noted above, portrayals of accountants as heroes were then rare.

A distinction between different subgroups of the accounting and related professions (as made in the novels) and their association with different stereotypes is also noted by Cory (1992), Friedman and Lyne (2001), and Bougen (1994). As pointed out above, Bougen (1994) suggests that the nascent accounting profession claimed traits associated with the *bookkeeper* stereotype (objective, accurate, conservative), which helped to inspire trust. However, the distinction between accountants and bookkeepers may not be completely clear to the public, which, according to Bougen (1994) and Dimnik and Felton (2006), may explain the complexity of the stereotype.

The fact that Strype describes himself on one occasion as bookkeeper, but on others as professional accountant, is interesting in the light of this. He (and through him, the author) appears to draw on characteristics associated with both stereotypes when it suits his purposes: as a professional accountant, Strype is "sensitive" about Mahoun's investigation – he could justifiably see this as a threat to his reputation and authority. But when finally interviewed about the crimes by tax inspector Digges and police inspector Carlson, he plays down his professional status and responsibility: "I'm a book-keeper, Mr Digges. I make entries and advise Mr Gill's staff how to make entries from information given to me by Mr Gill" (DR, p. 236). Portraying his work as simple and mundane may suggest that there is little scope for creativity, and hence for anything other than honesty. However, when later confronted with the results of the investigation of his own finances he reasserts his status: "I will not answer your questions. I have done nothing wrong. I am a professional accountant. I will speak to my solicitor about this" (DR, p. 239). Here his status as a professional accountant (with, implicitly, the associated functionalist claims of competence and integrity) is presented as if it was, in itself, incompatible with wrongdoing.

#### 4.3.2 Accountants in business

A number of other accountants or individuals with accounting-related occupations feature in the novels, mainly in minor roles. The most detailed characterisation is that of Vescey, Mahoun's boss, who appears mainly in the final novel. In SE he is briefly described as "a middle-sized man in his early fifties, with heavy shoulders and a large fleshy face that somehow managed to look sharp and hard" (p. 6). Early in the final novel we are told of power struggles within Engineering Industries, and accounting skills and manoeuvres, that had allowed Vescey to rise to a position of influence (CT, pp. 10-12). His clever ruthlessness in his dealing with colleagues and other businesses is portrayed on a number of occasions in CT. According to Mahoun,

“[t]rust grew slowly and with shallow roots in the business jungle. He was too personally minded and self-centred for me. The future, with its vague, undefined goals of greater power and authority, always stood between him and the day-to-day business of living with other people” (p. 37).

Vescey is no more portrayed as a likeable character than the accountants in practice, but appears intellectually vastly superior. While he does not openly engage in illegal activities, Mahoun perceives his actions as clearly unethical, and is deeply disturbed by his lack of feeling for the victims of the tragedy in CT. In a similar vein, Finnie (1962, p. 1057) had noted in his discussion of *The Bank Audit* that

“[t]he disturbing thing is not simply that Marshall is saying that to be a successful accountant demands dedication and requires sacrifices, but rather that a moral choice is involved, resulting in the abandonment of human feeling and the siding with high finance, described in the novel as “the science of applied selfishness, the established refusal to love one’s neighbour as oneself.”” (*ibid.*)

Friedman and Lyne (2001) had found that perceptions of accountants in business were more negative than those of accountants in practice, and attributed this to the fact that they compete within organisations with other occupational groups for economic and social resources (positions, power, etc.). While this competition and its ruthlessness are very clearly portrayed in CT through Vescey’s actions and tactics, Smith does not, however, portray accountants in industry in as bad a light as accountants in practice.

He does, however, draw an unfavourable comparison between the likeable working-class accounting trainee Bennet Parsons, and the young men who had been to good schools, and who were “sent to me for training before they became keen, young executives” in Mahoun’s firm (CT, p. 6).

In summary, Smith’s novels provide a wealth of material for an investigation of the accounting stereotype and popular representation of the accountant. Prior literature suggests that accounting may have benefited from aspects of the boring book-keeper image because of its association with conservatism, competence and honesty (Bougen, 1994; Dimnik and Felton, 2006). More recently, a new stereotype (or new stereotypes) appear(s) to have emerged (and fostered by the profession), which sheds the boring and conservative image in favour of a more modern, “colourful” persona (e.g Jeacle, 2008). Dimnik and Felton (2006), Jeacle (2008), Baldvinsdottir *et al.* (2009) and others warn, however, that this may be at the price of losing connotations of the old stereotype, i.e. an image of professionalism and integrity.

We find that Smith is not only ahead of his time in creating an accountant protagonist who is a wise-cracking action hero, but also reconciles this image with the positive aspects of the traditional stereotype. In other words, Mahoun has little in common with the boring, conservative book-keeper image, but is nevertheless an intellectually and morally superior professional – thus perhaps pre-empting the image the profession in the twenty-first century has been attempting to create (albeit, it appears, unsuccessfully). And more than that: Smith uses, through his unconventional hero, accounting as a tool for social critique and suggests a tentative glimpse of accounting as a means for social reform. Mahoun’s image, however, seems exceptional, and therefore perhaps unlikely to change primary perceptions of the stereotype. Instead such exceptional portrayals may be “located in a subtype, leaving the existing accountant

stereotype unchanged, or perhaps will not be considered “real accountants” at all” (Carnegie and Napier, 2010, p. 363).

A departure from the conventional stereotype may also have been a concern for a relatively young profession, which according to Stacey (1958, p. 104), could “not allow to show itself frivolous, only formidable”, and which may have considered “unprofessional” forms of behaviour as a threat to its legitimacy (cf. Grey, 1998; West, 2001).

The novels further feature not one single accounting stereotype, but several, of considerable complexity. This supports the findings of, *inter alia*, Bougen (1994) or Dimnik and Felton (2006). The largely negative portrayal of (senior) accountants in practice and, to a lesser extent, in industry, is however unlikely to have been welcomed by the profession.

## **5. Concluding Reflections**

Smith’s detective novels, and, specifically, his creation, the colourfully idiosyncratic accountant-investigator figure of Nicky Mahoun, enhance our understanding of two distinct although related issues: first, the social origins of professionally qualified accountants, particularly in Scotland, during the early and mid-twentieth century and, second, the construction and reception of the accounting stereotype(s) at a strategically critical time in the evolving history of the organized accounting profession. The two issues are related: both the social background of its members and its public image, (or stereotype), are important signals of a developing profession's status.

In terms of the first issue, we contribute to the literature by exploring a time period which so far has been little examined for the topics under investigation, and by drawing on popular fiction as an alternative form of scholarship. We find that Smith’s work is a rich source of evidence relevant to the study of the social origins of Scottish chartered accountants. The rich portraits of accountants in their social settings drawn by Smith indicate that recruitment to the Scottish profession was complex. While entry to the public accounting profession appears to have been by no means closed to applicants of working class origin, it may not have been widespread or easy. Smith’s novels also suggest that class division within the profession was real. His work is consistent with a profession in which, for example, points of access available to working class entrants functioned mainly through smaller professional practices. While Smith’s novels do not depict leading accountants in professional practice, his work is consistent with relatively open access to professional membership, but with leadership positions, for example in the largest accounting practices, remaining the preserve of societal elites. Smith’s work is suggestive of widening access to the mass membership of the professional accounting bodies while being at the same time consistent with the maintenance of high occupational status honour (Collins, 1990) and of division within the profession, as well as the restriction of professional leadership to social elites.

In terms of the second issue, past academic literature has suggested that accounting, while a relatively immature profession, may have fostered a bookkeeping-centric variant of the accounting stereotype which, while it was associated with negative qualities such as dullness and “conservatism”, at the same time served to engender confidence because of its association with qualities such as competence, accuracy and honesty. We contribute to the literature by exploring how the accounting stereotype(s) have been constructed and received in the context of a developing profession in 1950s Britain, and by showing how Smith’s popular fiction draws a portrait of the accountant as charismatic hero which anticipates the later metamorphosis of the traditional accounting stereotype of the dull but reliable bookkeeper into that of the dynamic professional. He

not only created an accountant protagonist who is an anti-elitist, wise-cracking action hero with a social conscience, but also reconciled this image with the positive aspects of the traditional stereotype. Smith also presents a new view of accounting, as a skill that has the potential not only to address corruption but also to facilitate reform. In doing so, Smith appears to have been ahead of the prevalent professional discourse of his time but in tune with the changing social mores of post-war society. At the same time, a still emergent accounting profession may not have been sufficiently confident to embrace wholeheartedly the more irreverent aspects of Mahoun's character (as evidenced by the concerned reaction of one ICAS member). The public image (or stereotype) portrayed by members of the profession would have been as important as the social background of its leadership in signalling the developing profession's collective status.

We make a third contribution to research which also links the two main topics of our analysis: by drawing on material from three popular novels, we respond to calls for studies on the changing popular representation of the accountant, and for the use of (high and) popular culture in accounting research. We explore a setting previously under-examined, and in particular novels that are unusual because of their combination of accounting with the thriller genre, and because of their innovative portrayal of the accountant protagonist and of accounting itself.

Our study has sought to help fill the gap in the literature identified by Hopwood (1994) in terms of studies that relate accounting stereotypes to societal change. The time during which Smith wrote was one of complexity, both in terms of professional accounting organization and of society. Smith's novels contribute to our understanding of the influences which operate in such an environment between constructed accounting stereotypes, the sociology of the organized accounting profession and society at large.

## Notes

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1 With reference to Lee Parker, correspondence.

2 Smith's publishers put it thus on the book jacket for the first novel:

“Nicky Mahoun is something new in crime fiction. He introduces the reader not only to the hard world of the realistic thriller, but also to the strange and equally hard world of accounting juggles”

3 Dickens, of course, dealt with accounting-related themes in his work, most notably, perhaps, in *Hard Times* (1848) and in his own lifetime he was a popular writer. By the mid-twentieth century, however, he has ceased to be read widely within British society.

4 We are grateful to Cherry Wilkinson, Smith's daughter, for kindly providing much background information on her father's life and work.

5 Even today, much of the area retains the feeling of a leafy Victorian suburb, although the area is now much more socially diverse than it was when Smith was born in 1919.

6 Leaving certificate exams for Scottish secondary schools, usually taken by students aiming for professional occupations or university entry.

7 This body merged with the corresponding societies based in Aberdeen and Edinburgh to form the Institute of Chartered Accountants of Scotland in 1951.

8 According to the biographical note in the Penguin edition of the novels.

9 Ognall, who also wrote under the pseudonym Hartley Howard, shared a Scottish connection with Smith in that he was born in Glasgow in 1908.

10 A different type of, but very British, action thriller genre may also have been influential: *Casino Royale*, (Fleming, 1953), the first James Bond novel, was published initially in 1953, two years before the first of Smith's Mahoun novels.

11 It was actually televised, on 13th July 1964.

12 The demand side can be influenced through lobbying on the nature and range of services required (Willmott, 1986) or for state preferment (Carnegie and Edwards, 2001).

13 That education serves class-reproduction is also suggested by Hanlon (1994). Hanlon argues (from a Marxist perspective) that the use of apprentice labour and the need to screen applicants for social competence and commercial ability (rather than technical ability) were among the reasons why, in the 1970s, the large accountancy firms began recruiting graduates, including non-relevant degree holders, because of an assumption that graduates are “more middle class” (Hanlon, 1994, p. 115).

14 Alexander Cairncross was an eminent Scottish economist and, later, chancellor of the University of Glasgow. Of fairly humble origins and the son of an ironmonger, he had himself originally planned to become an accountant and taught elementary economics to CA apprentices while lecturing in the subject at Glasgow University during the late 1930s.

15 George Orwell, perhaps not the most neutral observer given his own Eton-educated background, has the principal character in his novel, *Coming up for Air* (1939), stating that (by the latter stages of World War I) “anyone who wasn't actually illiterate could have a commission” if he wanted one. This is clearly an exaggeration but it makes a point about a phenomenon of the war which had (at least temporary) consequences for social mobility.

16 Marshall himself was writing from first hand experience. He was admitted as a member of The Society of Accountants in Edinburgh in 1926 and his own background certainly fits the arguments of writers such as Jacobs (2003) to the effect that Scottish chartered accountants have come substantially from privileged backgrounds; he was educated at two well-known Scottish private schools - Edinburgh Academy and Glenalmond.

17 Page numbers refer to the Penguin paperback editions of *The Speaking Eye* (1959), *The Deadly Reaper* (1961) and *The Case of Torches* (1963).

18 This district, located within central Glasgow just south of the River Clyde, for long enjoyed notoriety as an extremely tough working class area afflicted by serious gang warfare. The most well known literary reference to the Gorbals is to be found in the novel *No Mean City* (McCarthy and Long, 1935) which paints a shocking, and arguably sensationalist, account of 1930s gangs operating in the locality. Although the area's tough reputation lingered into the 1980s, much of the old Gorbals has now been demolished. Interestingly, a much more positive (and, in terms of its original character, an arguably more accurate) picture, of the Gorbals is painted by John Buchan in his adventure novel *Huntingtower* (1922), the characters of which include several young working-class boys of heroic deposition.

19 Until comparatively recently, ICAS trainees were known as CA “apprentices” rather than as “articled clerks”, as in the case of trainees for membership of ICAEW.

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20 *McFannels United* (Pryde, 1949), a contemporaneous humorous novel about a “respectable” Scottish working class family, not unlike the Parsons household here, provides an insight into the relative social status of “Pleased to meet you” as against “How do you do?” as social greetings. When an important visitor is due to arrive at the family home, the upwardly mobile (teacher) daughter of the household declaims: “Now, remember, Mother, don’t say: “Pleased to meet you”. Say “How do you do””. Even in the twenty-first century, a contemporary internet comment providing a comparison between the two greetings suggests that “Pleased to meet you” is in “a rather lower social register” (<http://www.englishforums.com/English/HowPleasedMeetYou/vzcnm/post.htm>)

21 This is also supported by evidence from Marshall’s *The Bank Audit*:

‘In England a qualified partner is only allowed two articled clerks, but in Scotland he can have as many as he likes. Which means that the Scots C.A.’s run their offices on unpaid labour and then flood the international market with qualified men they’re too mean to pay salaries to (p.200)’ (West, 2001, p. 21, quoting Marshall).

22 <http://www.ibras.dk/montypython/episode10.htm#5>

23 See Dimnik and Felton (2006), or Wells *et al.* (2008) for a review. Carnegie and Napier (2010) provide an overview of stereotype theory.

24 In *non-fiction* printed media.

25 Smith and Briggs do not review or comment on films between 1970 and 1979.

26 The novels were favourably reviewed in the press and the appearance of a chartered accountant as the hero of detective fiction was seen as surprising, unusual and refreshingly new (for example *Kensington Post*, 10 June 1955; *Smith’s Trade News*, 11 June 1955; *Llanelly Star*, 22 June 1955).

27 Smith himself, while loving the outdoors, was not interested in gardening. However, Mahoun shares this interest with Smith’s wife, Mina Clark Smith, who in fact published three books on this subject.

28 Approximately: “The devil is away with the taxman”. Smith was an admirer of the works of Robert Burns.

29 One notable exception to the stereotype is Paul Benjamin in Brian Garfield’s *Death Wish* (1972). However, in the film version with Charles Bronson as protagonist, his occupation is changed to architect, since accountant was not considered credible for the character portrayed (Cory, 1992, with reference to Berton, 1984).

30 We are grateful to Reviewer B for suggesting this.

31 We are grateful to John Ferguson for alerting us to this. Only the first of Goyder’s three books, *The Future of Private Enterprise* (1951), precedes Smith’s novels.

32 Letter written by Victor Macdougall, ICAS Secretary, 6 September, 1955.

33 There are also more recent examples of attempts to safeguard the traditional image: Baldvinsdottir *et al.* (2009) refer to letters sent to the editor of *Financial Management* in response to an advert featuring a “dominatrix”:

“I would like to express my concern about the Requisoft ads that are placed on the back cover of the magazine. I find their suggestive nature offensive. A professional organisation should not allow such material to denigrate its standing. Unfortunately, I have to tear off the back cover to avoid the embarrassment of having such images in my office” (*Financial Management*, November 2004, p.10, cited by Baldvindottir *et al.*, 2009, p. 859).



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