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Contextualised accountant stereotypes: Understanding their social construction and reconstruction in Chinese society

Abstract

Purpose

This study seeks to understand how accountant stereotypes have been constructed and reconstructed at the macro-national and the structural level in Chinese society.

Design/methodology/approach

This qualitative investigation into China's social construction of accountant stereotypes employs Becker's (1963) labelling theory. Viewing stereotyping as a socially constructed practice, this study draws on a post-positivistic, reflexive epistemology in conducting 28 semi-structured interviews with accountants and related actors.

Findings

Chinese accountant stereotypes are constructed and reconstructed according to the rules created and enforced in different cultural-political periods. The accountant stereotypes constructed during the ancient Confucian period (500 BC – 1948) were replaced during 1949 and 2012 when the political focus shifted towards propagating socialism and later promoting economic growth. They also show how Confucian stereotypes of accountants resurfaced in 2013 but were reconstructed by the central government's cultural confidence policy of propagating Confucianism.

Originality/value

Empirically, prior literature has focused on what the accountant stereotype is and how accountants respond to such stereotypes, but it has neglected the ways in which these accountant stereotypes are politically and culturally constructed, diffused, and legitimated. This paper fills in the gap by understanding the social practice of accountant stereotyping in a previously unexplored political-cultural context, namely Chinese society. In theoretical terms, by offering the first use of Becker's (1963) labelling theory in the accounting literature, it furthermore enhances our understanding of how accountants' identities and social standing are shaped by social rules.

Keywords: Accountant stereotypes, Confucianism, Labelling theory, China

Paper type: Research paper

1. Introduction

Prior accounting research has examined three main areas regarding accountant stereotypes: how stakeholders perceive them (e.g., Beard, 1994; Allen, 2004); how they are portrayed in the media (e.g., Friedman and Lyne, 2001), detective stories (e.g., Czarniawska, 2012), popular music (e.g., Evans and Fraser, 2012) and movies (e.g., Dimnik and Felton, 2006); and how accountant stereotypes are circulated (e.g., Bougen, 1994; Chen et al., 2012). Recent research also suggests that accountant stereotypes are not fixed, as the change mirrors broader social, cultural, and political contexts. Carungu and Molinari (2021) demonstrated how accountant stereotypes changed in the 15th century in Italy. In a more a contemporary example, Jones and Stanton (2021) demonstrated how cartoonists' perceptions of accountants changed before and after the event of accounting scandals in the US in the 2000s. Given the presence of accountant stereotypes, accountants try to demystify some of these stereotypes. Parker and Warren (2017) examined how accountants see their stereotypical images and how they attempt to manage their identities to match their social expectations.

The existing literature has provided insight into different types of stereotypes and the ways accountants react to them. Compared with insights into the epicentral countries such as the US, the UK and Australia, accounting researchers' understandings of peripheral accountant stereotypes remain scant. Extant research pays primary attention to the formation and evolution of stereotypes in the Western context. However, accountant stereotypes are not universal concepts which can be generalised to non-Western contexts because other studies argue that when modern Western accounting practice is diffused into a non-Western context, those involved in the latter circumstance are capable of diverging from Western practice to construct a local accounting regime based on specific local needs (e.g., Cruz et al., 2011; Cooper and Ezzamel, 2013). It is therefore feasible for this to occur with the local construction of accountant stereotypes in these contexts, and this challenges the aforementioned assertion regarding the universality of such stereotypes. Seeking to address this research gap, this study presents an investigation of accountant stereotypes in a non-Western context.

This study builds on insights from the qualitative investigation of accountant stereotypes. Drawing on a Goffmanian dramaturgical perspective, Parker and Warren (2017) qualitatively explored how individual accountants deploy various impression management strategies to reshape their social images at the micro-individual level. With this in mind, this study contributes to the accountant stereotype literature by offering another perspective – that of the social construction of accountant stereotypes at the macro-national and structural levels. Building on this and previous literature on the change to this stereotype in its cultural, social, and political context (Carungu and Molinari, 2021; Jones and Stanton 2021), we explore how accountant stereotypes are socially constructed and reconstructed in the non-Western macro-political, economic, and cultural context of China. The findings are theorised with reference to Becker's

(1963) labelling theory, addressing the construction of the accountant stereotype as a social practice of rule creation and enforcement.

We choose Chinese society as our research site for two reasons. The first is that the accountant stereotype in China can be traced back to ancient China when Confucius talked about his perceptions of accountants (Wang and Han, 2011; Wang, 2014). These perceptions have been very influential to this day in China because Confucianism, as the dominant culture in China, plays an important role in shaping people's minds and changing their ways of thinking and looking at the world (Ip, 2009; Berger, 2015). The second is that modern Chinese politics, such as opening-up and cultural confidence policies, have influenced the construction of the Chinese accounting profession and reshaped the public perceptions of accountants and accounting (Ezzamel et al., 2007; Yee, 2009; Ezzamel and Xiao, 2015; Situ et al., 2021; Xue and Zan, 2022). These happenings and changes allow us to answer the following research questions:

RQ 1: What are the original Confucian accountant stereotypes in China?

RQ 2: How have these accountant stereotypes been reconstructed and evolved in modern China under different political regimes?

This research contributes to research on accountant stereotypes in several ways. It addresses the need for qualitative research on the social construction of accountant stereotypes. Moreover, it challenges the universality of accountant stereotypes by providing an analysis of these stereotypes in a non-Western context. This research also enriches the body of knowledge on the history of accountants by presenting a new date for the birth of accountant stereotypes. Further, we introduce Becker's (1963) labelling theory into the accounting field, demonstrating its theoretical offering to accounting research.

The remainder of this study is structured as follows. In the following two sections, we continue our paper first by reviewing and critically appraising the literature mainly on accountant stereotypes (Section 2), and then by presenting Becker's labelling theory as a sociological framework for understanding the social practice of stereotyping (Section 3). We next detail our research site and the methods we mobilise for data collection and analysis (Section 4). In sections 5 and 6, we present our findings within Becker's framework to explore theoretically how Confucian accountant stereotypes have been constructed and reconstructed at different political times. The paper ends with a discussion and conclusion that reflects on our key findings and contributions to the accounting literature (Sections 7 and 8).

2. Literature review on accountant stereotypes

Accounting researchers have long debated the nature of accountant stereotypes, but

various researchers acknowledge that general agreement on this has still not yet been reached (e.g., Beard, 1994; Friedman and Lyne, 2001; Czarniawska, 2012; Evans and Fraser, 2012; Dimnik and Felton, 2006). Some researchers have argued that accountant stereotypes tend to be negative, with their most commonly identified negative perception being that accountants are seen as ‘bean-counters’ who are dull, boring, joyless, and uncreative (e.g., Bougen 1994; Miley and Read, 2012; Christensen and Rocher, 2020). Others have evidenced positive stereotypes, with accountants being depicted as competent and respectable (Jacobs, 2003) and as happy smiley people who have a colourful persona (Jeacle, 2008). Acknowledging this duality, certain research recognises a mixture of both positive and negative accountant stereotypes. Smith and Jacobs (2011), for instance, reported that accountants are viewed either as facilitators and accoutrements of positions of wealth and privilege or as perpetrators of fraud and deception. Dimnik and Felton (2006) identified five accountant stereotypes that together suggest that both types exist – namely dreamer, plodder, and eccentric, but also, most blatantly, hero and villain. Indeed, research by Jacobs and Evans (2012) supported these authors’ findings that accountants play both the hero and the villain in people’s daily lives. Rather than either one extreme or the other dominating, as the initial examples above suggest, these other works indicate that accountant stereotypes are both positive and negative, and thus the implication is that the two types coexist.

Accounting stereotypes are not new phenomena, despite this relatively recent academic focus on them. Historical accounting researchers have investigated the origin of accounting stereotypes by analysing historical documents such as poems (Carungu and Molinari, 2021), and have noted their source as long in the past. While Miley and Read (2012) argued that the birth of the accountant stereotype goes back to *Commedia dell’arte*, an Italian form of improvisational theatre that commenced in the 15th century, Carungu and Molinari (2021) recently provided new evidence collected from *The Divine Comedy* (1307–1313) and *The Decameron* (1348–1351) that suggests that the accountant stereotype originated in the 14th century, specifically in medieval Florentine popular culture – even before the official birth of double-entry bookkeeping. However, in human history, accountants did not exist only in Western countries. Accountant stereotypes in non-Western historical contexts also need to be explored.

Research nevertheless suggests that both historically and in contemporary times, accountant stereotypes are not fixed, as variance occurs when contextual, temporal, and other factors change. Indeed, for Carungu and Molinari (2021), these stereotypes change over time and reflect broader cultural and historical evolutions, as the authors documented when examining how accountant stereotypes generally changed from the medieval age to the Renaissance. For example, in *The Divine Comedy* (1307–1313) Dante Alighieri portrayed the accountant as a “servant of capitalism”, a “dishonest person, excessively fixated with money”, “excessively rational” a “villain” and “evil”, while in his book, *The Decameron* (1348–1351), Giovanni Boccaccio depicted the

accountant as a “hero”, “gentleman”, “family-oriented person with a high level of work commitment” and of “colourful persona, warm, and emotional”, which reflects a drastic reversal in the negative/positive duality discussed above. What brings about such a change is perhaps reflected in a contemporary example, as Jones and Stanton (2021) found that cartoonists replaced the dull but honest image of accountants with a wholly negative image of the fraudulent accountant after the accounting scandals that happened in the United States in the early 2000s. Context, culture and current events seemingly influence accountant stereotypes, but these seem also to be filtered through individual perceptions.

Such an assertion seems evidenced in the literature, as these stereotypes are diffused into the public domain through diverse means, including newspapers and magazines (Friedman and Lyne, 2001), comics (Christensen and Rocher, 2020), detective stories (Czarniawska, 2012), novels (Evans and Fraser, 2012), literature (Leão et al., 2019; Carungu and Molinari, 2021), discourses of humour (Bougen, 1994), movies (Beard, 1994; Dimnik and Felton, 2006), jokes (Miley and Read, 2012), songs (Smith and Jacobs, 2011) and cartoons (Jones and Stanton, 2021). All forms have authors who give their own ‘take’ on these stereotypes, but they nevertheless exist within the context of certain times, cultures, events, and organisations that influence them.

While individuals, but mostly the society and the broader circumstance in which they reside, label accountants in particular ways through different mediums within these broader contexts and cultures, a factor that must not be neglected here is the accountants themselves. Certain studies have actually drawn attention to each accountant’s self-concept and strategic reaction towards the longstanding and often – although, as has been noted herein, not exclusively – negative stereotypes that are applied to them (e.g., Jeacle, 2008; Parker and Warren, 2017), perhaps explained by accountants focusing on and responding more strongly to negatives. Parker and Warren (2017) explored how individual accountants view the accounting stereotype and how they use various strategies to change their professional identity and manage their social images. They found that accountants can consciously manipulate their physical setting and behaviour to present their desired professional value. Accountants can thus strive to deconstruct and demystify the traditional ‘bean-counter’ stereotype by downplaying the traditional routinised mundane work while emphasising the new identity of an accountant as a modern professional who is involved in various interactions and requires great communication and leadership skills. The evidence from these authors demonstrates that accountants can manage their social impressions and thus gain legitimacy and, by extension, improve their social status. As such, they are not always mere passive agents who receive and accept these stereotypes without agency, but can play an active role in counteracting negative stereotypes and creating new or reinforcing old positive ones.

Although the factor of accountants' reactions is also considered, the importance of the social-cultural context in the construction of stereotypes dominates this area, as has been highlighted by various scholars (e.g., Bougen, 1994; Friedman and Lyne, 2001; Carungu and Molinari, 2021). Of particular concern here is how this research domain remains dominated by studies focusing on a Western context. In fact, most studies are Anglo-Saxon based, though Carungu and Molinari (2021) expanded this domain into a European context. Consequently, we still have little understanding of the development of and happenings with accountant stereotypes in other, non-Western contexts, especially where political and cultural histories and contemporary circumstances are distinct from those of the West. The Chinese accounting profession has been argued to be distinct from Western accounting professions. Prior literature has examined the direct and intrusive role of the state in defining the accounting field and its changes in the Chinese context (Ezzamel et al., 2007; Yee, 2009; Ezzamel and Xiao, 2015; Xu et al., 2019; Situ et al., 2021; Xue and Zan, 2022). For instance, Zhu et al. (2021) found that the Chinese state is able to implement state strategies by influencing the structure of the accounting field. Studies have also found that the development of the Chinese accounting profession and its regulations always closely reflects the changes to the broader political agenda (Xue and Zan, 2022). This intertwining relationship between the state and Chinese accounting professions has been described as a father-son relationship, as encompassed within the Confucian hierarchy (Yee, 2009). The political and cultural construction of the Chinese accounting profession therefore raise questions as to how accountant stereotypes are constructed and reconstructed in the Chinese context.

Moreover, the extant literature has focused on what the accountant stereotype is amid broader contexts and, albeit less so, how accountants respond to these stereotypes, but another significant issue remains unsolved – namely, how accountant stereotypes are constructed, diffused, and legitimated. To fill in the gaps discussed above, we set out to qualitatively research accounting stereotypes in a non-Western context where the accounting profession and accountant stereotypes are developed and evolved according to their particular social, cultural, and historical setting. Our research thus focuses on the macro-political and cultural construction of accountant stereotypes in Chinese society. We particularly look at how the accountant is depicted in Confucian literature and how the stereotypes evolve amid changes to the political, economic, and cultural context. We draw on Becker's (1963) labelling theory to make sense of our empirical findings. We introduce some elements of Becker's work below to set out the theoretical framework for our research.

3. Theorising the social practice of stereotyping

Current literature on accountant stereotypes evidently offers insights into the nature of these stereotypes in different contexts, but what is largely absent from most studies is a theoretical framework for how accountant stereotypes are socially constructed. This

research addresses this shortfall by seeking to understand accountant stereotypes through the lens of Becker's (1963) analysis of labelling. Although Becker's labelling theory has not been mobilised as a theoretical framework in the accounting domain, his analysis of labelling offers valuable insights into how a stereotype is constructed by external social actors.

Becker (1963) understood stereotyping as a process whereby social groups judge and consequently label other actors and actions based on certain social rules they create or support. Therefore, stereotyped behaviours are not a "quality of the act the person commits, but rather a consequence of the application by others of rules" (Becker, 1963, p. 19). As Becker (1963, p. 11) argued,

All social groups make rules and attempt, at some times and under some circumstances, to enforce them. Social rules define situations and the kinds of behaviour appropriate to them, specifying some actions as 'right' and forbidding others as 'wrong'.

As such, focusing on the socially constructed rules and expectations instead of the personal and social characteristics of a labelled group is important when studying stereotypes. In this regard, accountants may be labelled 'evil' because their behaviours are not appropriate in terms of social rules, and they may be labelled 'heroes' when their conduct meets certain social expectations (Robert, 1957; Stacey, 1958; Fisher and Murphy, 1995), but it is the rules that primarily need to be studied. Essentially, social rules dictate the label applied to a particular group of people, and this is what leads to the stereotype. Rules may be of many kinds – for instance, formal (e.g., the laws) or informal (e.g., traditions and cultures) (Becker, 1963). Given this broad but dominant dichotomy, researchers should investigate both the formal and the informal rules of a society to understand the practice of social stereotyping fully, though there are many forms of each. This study thus primarily focuses on the formal-political and the informal-cultural context in which accountants reside, as these contexts play important roles in shaping the accountant stereotypes (e.g., Jeacle, 2008; Parker and Warren, 2017; Carungu and Molinari, 2021).

Besides examining the nature of rules, Becker (1963) guides researchers to understand the practices involved in rule creation and rule enforcement. A stereotype is constructed by social groups who are devoted to making, diffusing, and maintaining their rules, and it is by these rules that others' acts are judged and labelled. In Becker's (1963, p. 158) terms, these groups are "moral entrepreneurs" and within these there are "rule creators" and "rule enforcers". As Becker (1963) explained, the prototype of the rule creators is the crusading reformers who were keen to problematise existing social rules and orders and who had great enthusiasm for replacing them by forming a new set of rules based on crusading reformers' cultural and moral foundations. The crusaders were described

by Becker (1963, p. 158) as “fervent and righteous, often self-righteous”. In other words, they believed in two things: first, that their new rules were more proper and contributory to bettering the society in which they were based; and second, that they themselves were capable of eliminating the existing rules and setting up new rules. This indicates that rules typically derive from the makers’ superior position in a society – for example, being influential individuals or a ruling government. As such, this study focuses on how powerful groups (e.g., governments and Confucian scholars) in China were able to create rules for and expectations in society, but also how these have subsequently influenced how accountants have been labelled.

The task for rule-crusaders was not only to create the rules for themselves but also to find a proper way to enforce their rules and, ultimately, from their point of view, to start a revolution and to bring about emancipation. According to Becker (1963, p. 159), the crusader was seen as a “meddling busybody, interested in forcing his own morals on others”. In so doing, a new set of enforcement agencies and officials (i.e., rule enforcers) was required to expand the range of influence of the rules they set, sustain the effectiveness of these rules, and reduce the threats of other sets of rules. After a new set of rules and a new organisation for enforcement were successfully created, the crusade became institutionalised (Becker, 1963). What was originally intended to convince the social members of the moral significance of a new rule eventually turned into an organisation committed to enforcing and maintaining rules. Hence, stereotyping is closely associated with rule creators, rule enforcers and the nature of rules within a certain context where stereotypes are constructed and diffused, which, in this work, is the Chinese Confucian context. Those who abide by the rules of a society are seen as insiders (i.e., rule supporters) and those who break the rules as outsiders (i.e., rule breakers) (Becker, 1963). In this study, Confucius, acting as the rule creator, formed the new set of rules (i.e., Confucianism), judged accountants according to whether they were rule supporters or rule breakers, and put labels on accountants based on his rules. Confucianism and Confucian stereotypes have subsequently been enforced by powerful rule enforcers such as emperors in ancient China and government sectors in modern China. How accountants are stereotyped under these formal-political and informal-cultural contexts will be examined in the findings sections, below (sections 5 and 6).

Stereotyping reflects the power differences between the rule creators and rule enforcers, and between rule supporters and rule breakers. Those powerful groups have rights to enforce the rules they create, to judge others’ actions based on their rules and to meet their own needs. Those who are less powerful have to passively choose to obey or disobey. As Becker (1963, p. 28) pointed out:

Differences in the ability to make rules and apply them to other people are essentially power differentials... Those groups whose social position gives them weapons and power are best able to enforce their rules. Distinctions

of age, sex, ethnicity, and class are all related to differences in power, which accounts for differences in the degree to which groups so distinguished can make rules for others.

Stereotyping therefore involves authorised groups labelling others. In China, under normal conditions, actors who work for the state and state-authorised organisations often act as rule creators and rule enforcers, thereby possessing the rights of labelling (Zhu et al., 2021). These moral entrepreneurs exercise their power to embed their rules into the ideologies and practices of the society they are ruling – praising the insiders while disciplining outsiders’ behaviours in accordance with the rules of the powerful. By such means, they endeavour to restore outsiders back into the conforming groups to enhance the established social orders between the labeller and the labelled (Becker, 1963). In the Chinese accounting field, rules for the accounting profession are created not by accountants but by state organisations such as the Ministry of Finance and the State Council (Zhu et al., 2021). Based on these rules, accountants are then passively judged and labelled by the power holders, and consequently categorised as insiders or outsiders.

Stereotypes may change over time and with the re-configuration of social rules that often relate to the broader historical, economic, political, and cultural context (Becker, 1963). Becker (1963) suggested that stereotypes constructed in one context can be reconstructed in another context – a phenomenon also evident in the accounting literature. For example, Carungu and Molinari (2021) examined how accountant stereotypes changed from the medieval age to the Renaissance, despite the fact that the working ranges of accountants were similar during these two periods.

Becker (1963) also highlighted the distinction between master and subordinate statuses in the stereotyping process. He pointed out that “some statuses, in our society as in others, override all other statuses and have a certain priority” (p. 32). For instance, membership of the status of black race, as socially defined, may override other statuses when one is being judged by others. The membership of a master status may also influence how accountants are labelled. In this study, the status of ‘Western’ and the status of ‘local’ influence how accountants are stereotyped in China. This will be explored further in Sections 6.2 and 6.3.

Drawing on the insights of Becker’s (1963) theory, this study examines how Confucian accountant stereotypes are constructed and reconstructed in changing social contexts. We will return to these points in the presentation and analysis of our findings later on, after outlining this study’s methodological approach.

4. Research site and methods

To analyse the construction of accountant stereotypes in Confucian society, we

mobilised a qualitative document analysis as the initial research method. At the outset, the two researchers read Confucian books such as *The Analects of Confucius* and *Mencius: Wan Zhang Xia*. Similar to Carungu and Molinari (2021), the researchers carried out thematic analysis of Confucian books to investigate the connotations associated with the accountant stereotypes in ancient China. This was not only about identifying the key concepts and teachings of the Confucian cultural framework but also about specifically coding portrayals of accounting and accountants in these works. In so doing, we identified core Confucian principles, and analysed how these conceptual themes are linked to the descriptions about accounting (会计 and 簿记 in Chinese), accountants (司空 and 库管小吏 in Chinese), and merchants (商人 in Chinese) in Confucian books. To deepen the understanding of the influence of these Confucian thoughts on accounting, we reviewed relevant articles in Chinese academic journals. These included academic articles on the general interpretation of Confucianism (e.g., Mu, 1982; Li, 2010, 2016), as well as articles on Confucius's perceptions of accounting and accountants (e.g., Fan, 2019). This initial phase of data analysis allowed us to explore and identify what the ancient Confucian accountant stereotypes are and how accountant stereotypes are historically and culturally constructed in China.

Such aspects are significant, but so are certain considerations and happenings in China's history – especially how ancient Confucian accountant stereotypes were not retained after the establishment of new China in 1949. For instance, in Chairman Mao's times, Confucianism was criticised for representing feudalism and thus impeding the development of this new China. The current work therefore also explores how accountant stereotypes were changed in these modern periods. Driven by Becker's (1963) theoretical lens, we carefully analysed the Chinese economic and cultural policies during those times and their impacts on the accountant stereotype, doing so particularly via the official websites of the State Council, Ministry of Foreign Affairs (MoFA) for the central political-economic policies, and the Accounting Division of the Ministry of Finance (ADMof) for accounting profession reforms. We searched archived policy documents, paying particular attention to documents related to business and accounting reform. Keywords such as 'business' and 'accounting' were used to identify relevant documents. A coding process was conducted by both researchers to identify the themes that emerged from the documents (e.g., socialism, economic development, Western-oriented policy, cultural confidence, and Confucianism). The analysis of these documents helped us to understand the political rules enforced in different historical periods and explore their influence on the emergence of accountant stereotypes. To triangulate the validity of the secondary data and gain in-depth understanding of the life of accountants during Mao's and Deng's times, one researcher went to the field in January 2022 and interviewed three accountants, six clients, three public officials and four accountants' family members who worked and/or lived during these periods. In addition, we collected data from public interviews with senior accountant scholars and practitioners who had experienced the same periods. The

interviews were conducted for the ‘Oral History of Accountants’ research project by a Chinese research team, and the interview videos and transcripts were published on the Accounting Vision website (<https://www.esnai.com/>). The interview transcripts were coded and analysed using themes we developed in the previous document analysis. The interview data gave us vivid accounts of how accountants were perceived and labelled in Mao’s and Deng’s times.

After Xi Jinping became President of the People’s Republic of China in 2013, the policy of cultural confidence was issued to reawaken Confucianism. To analyse specific and related aspects here, we went through the websites of the Ministry of Education and the Chinese Confucian Business Research Council (CCBRC), focusing on understanding the content of the cultural policy and the ways in which the policy was enacted, but also, more importantly, its impacts on China’s accounting profession as well as the social standing and roles of accountants. We searched and analysed the high-end public interviews given by leaders of Confucian companies and Confucian scholars at the top-ranked universities in Hong Kong, mainland China and the US. This material provided interesting insights into how modern accounting works and accountants’ identities are penetrated by ancient Confucian teachings. The CCBRC also disclosed news about Confucian business conferences and forums, including information about attendees, and this gave us opportunities to contact relevant attendees – that is, three accountants who hold posts in local accounting firms (two in Firm A and one in Firm B). These accountants also introduced us to their clients, family members and public officials who work in the Accounting and Auditing Bureau. These interviews helped us to make sense of the stereotypes of accountants working in Confucian companies and accounting firms.

Our data analysis in the last phase revealed the surprising fact that Big 4 accountants did not attend the Confucian conferences and forums, and we realised that omitting such involvement in our work could be a significant shortfall. We also, of course, did not want to miss good opportunities to enhance our understanding of how accountants in different types of firms are labelled and stereotyped. Therefore, via our personal connections with managers of the Big 4, a senior manager of Firm C was invited to participate in our research, and he subsequently acted as a gatekeeper of further interviews. He helped us to build relationships with other employees in Firm C and a senior manager in Firm D (also a Big 4 firm). The latter served as the other gatekeeper and helped us to contact employees in Firm B. These interviews allow us to understand accountant stereotypes in the eyes of Western accountants in China.

Next, the researcher who had conducted interviews in the field conducted the first round of analysis to let the major threads emerge inductively. From our discussions of the major themes and potential findings and contributions that emerged from these interviews, we realised that we still had only a shallow understanding of the original

Confucian works, which hindered our exploration of the construction of Confucian accountant stereotypes. To rectify these issues, the researcher returned to the field in February 2022. He contacted and interviewed accounting professors, especially those whose research interests concerned the Chinese accounting profession and Confucianism. This was vitally helpful because these professors had large private collections of books that we could not find on websites or in Western libraries. So, apart from the pre-prepared questions for the interviews, one researcher and the interviewed professors went through the private Confucian books and articles at the beginning of each meeting and raised some new questions as valuable for addressing our research issue. This was also extremely helpful concerning the second issue, as the professors shared their understandings of the core Confucian principles and Confucius's discourse regarding accounting and accountants, which were written in classic Chinese.

We intentionally contacted interviewees, including accountants and those related to accountants such as clients, family members and public officials in accounting and auditing bureaus, who had different ages, genders, education backgrounds, working experiences, living experiences, working scopes, qualifications, cultural backgrounds, and beliefs, so that we could gain a holistic understanding of these stereotyping practices from diverse individuals. Based on our research aim and questions but also our background research, we mainly asked the participants several key questions: What is your relationship to accountants? What is an accountant like from your point of view? Why do you think this is so? What do you think the role of accountants is in China? Has your impression of accountants changed? If yes, how and why has it been changed?

In total, we conducted 28 semi-structured interviews, and these varied between 35 minutes and 2.5 hours in duration. Each interviewee undertook only one interview. All interviews were conducted via the internet – using Zoom, WeChat, or Microsoft Teams – because of Covid-19. All were recorded so that the researchers could repeatedly listen to them later and make interview transcripts. All recordings and transcripts collected from the two rounds of interviews were inductively analysed by the researcher responsible for collecting the data. Informed by the initial analysis, the other researcher re-analysed the data and thematically and inductively teased out the core categories based on our research aims and questions. We then shared our understandings of all the materials via several online meetings and refined the categories together during the meetings.

5. Constructing Confucian accountant stereotypes

The central aim of the study is to explore how accountant stereotypes are politically and culturally constructed and how they have evolved. Based on what emerged from this work's two research methods (the historical documents studied and the interviews conducted, and thus the transcripts we collected and analysed), we found that Confucius, the founder of Confucianism in ancient China, expressed various thoughts about and

perceptions of accounting and accountants. As Confucianism ran throughout ancient China without being oppressed (Xie, 2016), this setting provides researchers with rich resources through which to examine how Confucius perceived accountants, what made him think that way, whether and how his perceptions were diffused, and who recognised Confucius's thoughts. This section addresses all these issues.

5.1 Rule creation: Confucius's perception of the accountant

Stereotyping is a process by which rule creators and rule enforcers persistently put labels on a certain group of people such as those in a particular occupation (Becker, 1963). In such instances, rule creators and rule enforcers do not carefully judge the specific situation from case to case, but instead broadly apply a label to all people within this certain group. Our analysis therefore starts by analysing how Confucius's perceptions on the role of accounting played a vital role in constructing stereotypes of accountants in ancient China. We focus on how Confucius created the rules (i.e., Confucianism) in ancient Chinese society (around 500 BC) and judged the functions of each occupation based on his own rules (Xu, 2014).

Interestingly, Confucius had his unique views on accounting-type jobs because he worked as a bookkeeper in his early years (Wang and Han, 2011; Wang, 2014). Before Confucius became an influential philosopher, he worked at a warehouse (Xu, 1992; Wang, 2014). His duty was to calculate the accounts pertaining to cows and sheep. He was responsible for recording the outbound and inbound movements of these resources and making plans for their usage for the next few days (Xu, 1992; Wu, 2016). Thus, this job had similarities with bookkeeping and management accounting such as budgeting in today's society.

In light of his good performance as a warehouse keeper, Confucius was appointed as an official of the Lu State, in a post called *Si Kong*, meaning that he was in charge of the civil engineering and manufacturing industries (Liu, 2009). Confucius focused on the collection and collation of the data of these resources. He then investigated the natural resources in his state and divided them into five categories: 'mountains and forests', 'rivers', 'hills', 'flat land' and 'wet land'. Confucius said the state should possess information on human and natural resources so that it could use these resources in a calculative manner, as he notably opposed extravagance and the wasting of resources (Xu, 2014). The post of *Si Kong* was thus quite similar to that of the modern accountant in the public sector in present society, as it involved collecting accounting information and providing management advice to the government.

Even if *Si Kong* was a high governmental position, Confucius still had a strong sense of powerlessness and incapacity to stop the wars and prevail over tyranny. That was why he quit his job as an accountant and became a philosopher, devoted to forming a new culture (i.e., Confucianism) that highlighted the principles of benevolence,

righteousness, peacefulness, rituals, and faithfulness, as for him it was via this that he could fulfil his dream of building a harmonious society (Xie, 2016).

Confucius, therefore, became a ‘crusading reformer’ and took the initiative in creating and promoting his own Confucian principles, which carried his perception of accountant. Confucianism divided occupations into a four-level system of social classes, namely, scholars, farmers, artisans, and merchants (in Chinese terms, 士农工商, pronounced as *Shi Nong Gong Shang*) (Guo, 2010). According to Confucius’s rules, merchants and businesspeople were not valued, and Confucius even regarded them as evil, because in Confucian culture pursuing economic interest was a form of selfishness and depravity (Guo, 2010). Confucius said that a man of noble character (i.e., in Confucius’s terms, *Jun Zi*) was dedicated to thoroughly understanding righteousness, while villains were only dedicated to seeking their petty profits (Guo, 2010). His ideology of social classification created a set of informal cultural rules determining how merchants should be viewed. As being a merchant was against the social expectation of being a *Jun Zi*, they were thus viewed by Confucius as ‘outsiders’ who stand outside the circle of morally good members of the society.

Related to Confucius's labelling of merchants was his perception of accounting as a job of ‘appropriateness’ (in Chinese terms, 会计当而已矣; pronounced *Kuai Ji Dang Er Yi Yi*), meaning that accounting is a job that involves recording and reckoning without mistakes (Xu, 1992; Wang, 2014). Reflecting on his two accounting-type jobs, Confucius explained that when he was asked to manage the warehouse, he would count the livestock one by one and keep the invoices for each record. To avoid making mistakes, he checked the accounts several times a day. This is the ‘appropriateness’ of the job (Wang, 2014). As Confucius’s discourse was written in classical Chinese, we interviewed a Chinese Confucian scholar who gave us a more in-depth explanations of Confucius’s words:

The key words in Confucius’s sentence are 而已矣. These three words are modal particles and should be translated as ‘merely’, which reflects how Confucius’s attitude towards accounting is one of disdain. Based on the political context where Confucius worked, we can conclude that Confucius views accounting as an easy, silly, or inferior job that even villains can do well.

(Interviewee 18, Accounting Professor)

This statement indicates the nature of the Confucian accountant stereotype. Confucius held a negative perception of the accountant because accounting work was too easy and basic for him. An accountant’s role was here seen as such an easy and basic job that almost everyone could do it well. This was perhaps especially pronounced given

broader contextual events.

In sum, Confucius's creation of his own social rules led to the construction of the accountant stereotype. He was so disappointed by his bookkeeping work and his emperor's inability to cope with the affairs of the Lu state that it drove him to resign from his post and found Confucianism. In his philosophy, Confucius perceived merchants as inferior, villainous, and evil. Confucius's experience of being a bookkeeper also influenced how he perceived accounting-type jobs when creating his own social rule.

5.2 Rule enforcement: diffusing Confucian accountant stereotypes

Becker (1963) also argued that the establishment of new rules needs to be supported by rule enforcers who expand the range of influence and eliminate the existing rules. After Confucius made his own rules (i.e., Confucianism), he endeavoured to further propagate Confucian ways of thinking and behaving so that his cultural philosophy could be acknowledged and widely applied. To this end, Confucius recruited rule enforcers and established organisations of Confucianism.

From 500 BC to 156 BC, the picture of accountants that Confucius portrayed was diffused only to his own students (Sima, 2015). During this period, he took in many students who subsequently became influential Confucian scholars, such as Zi Gong, Zi Lu and Yan Hui (Li, 2016), and these hence facilitated the diffusion of Confucian accountant stereotypes. Confucius founded a *Si Shu* (an old-style home school with a private tutor) in Lu state and taught his value framework to his students (Mu, 1982). These students further elaborated on his work. For example, Confucius's perceptions of accounting and accountants, such as his notion that accounting was a job of 'appropriateness', have in more recent times been recorded and written in Confucian books written by his students, such as *The Analects of Confucius* and *Mencius: Wan Zhang Xia*.

In further diffusing Confucian rules, Confucius and his students attempted to make the informal rules formal. From 496 BC to 483 BC, the Confucian scholars thus started legitimising Confucian rules by lobbying and persuading the emperors to use Confucianism to govern their states. Confucianism was actually politically legitimated in the times of Han Wu Di (156BC–83BC). As the seventh emperor of the Western Han dynasty, Han Wu Di was looking for a new strategic framework to govern his state (Gu, 2016). Dong Zhong Shu (a Confucian scholar) put forward the policy of banishing all other schools of thought and respecting only Confucianism (Gu, 2016), and he successfully persuaded Han Wu Di to propagate Confucianism. The Confucian works were honoured as 'God's gifts' by the emperors of all dynasties before the establishment of the People's Republic of China in 1949 (Gu, 2016). The informal rules of Confucianism therefore became the formal governing rules of ancient China, and the

emperors became rule enforcers who effectively expanded the influence of the Confucian rule and eliminated the threats of other sets of rules in the same historical periods. As a result, the accountant stereotype carried in the Confucian rules started to diffuse to the wider society.

We identified some rule-enforcing mechanisms which institutionalised accountant stereotypes in ancient Confucian society. In China's ancient history, the imperial examination (科举制度), which started in the Han dynasty, played the key role in diffusing Confucianism from royal families to wider society (Xu and Lou, 1990; Li, 2010). These examinations were organised by the emperors to select the ancient officials who formed the highest social class in the Confucian hierarchy (i.e., scholars, 士). The materials for the examinations were the Confucian books, including the Four Books (*Da Xue*, *Zhong Yong*, *The Analects of Confucius* and *Mencius*) and the Five Classics (*The Book of Songs*, *The Book of History*, *The Book of Rites*, *The Book of Changes* and *Spring and Autumn Annals*) (Xu and Lou, 1990). A candidate spent around ten years on understanding and learning to recite the contents of the Confucian books, and through this process they started to look at the world like Confucius (Xu and Lou, 1990). Those officials selected by the imperial examination became rule enforcers themselves and further diffused and reinforced Confucian rules (and perceptions of accountants) by reproducing Confucius's words in their works. For example, Han Yu (768–824), honoured as one of the eight great scholars of the Tang and Song Dynasties, quoted Confucius's perceptions on accounting by sharing how, “when Confucius was appointed as an accountant, he dared not miss work and said accounting is a job of appropriateness” (Liu, 2009, p. 46).

6. Rule reconfiguration: reconstructing accountant stereotypes in modern China

Becker (1963) highlighted that the stereotype construction is subject to change with the re-configuration of social rules which relate to the broader historical, political, and cultural context. This means that accountant stereotypes institutionalised in Ancient China are not fixed and can be changed due to the emergence of different political-cultural contexts. Therefore, we will now fast forward to modern China and examine how the established Confucian accountant stereotypes have been replaced and reconstructed, mirroring the wider cultural-political reform and the introduction of new social rules.

6.1 The accountant stereotype reconstructed in Mao's period

The People's Republic of China was founded by the Chinese Communist Party in 1949 after its century-long struggles against imperialism, feudalism, and bureaucratic capitalism. With this, a new set of rules was set up by the new political leader (rule creator) Mao Zedong to replace the rules constructed in feudal Confucian society (Louie, 1980; Whitehead, 1976). As a crusading reformer, Mao's political ideology

centred around building a Soviet-style communist society against capitalism. His ideology was not only anti-capitalist but also anti-Confucianist. Consequently, the cultural value of Confucianism was rejected, and Mao developed various rule enforcing policies and political campaigns to reinforce his political ideology of Maoism throughout his years in power. These re-configurations of social-political rules led to the disappearance of Confucian accountant stereotypes and the construction of different (but still negative) accountant stereotypes.

Various rule enforcement campaigns were used to bring Mao's political rules into force. One of them was the political campaign of the Great Leap Forward (1958-1960) initiated by Mao. The purpose of this national political campaign was to achieve the goal of 'overtaking the UK in 15 years and the US in 50 years'. It diffused Mao's political ideology of socialism into every aspect of Chinese people's life. Practically, the government put its sole focus on the development of the steelmaking and agriculture industries. For instance, one of the popular political-economic slogans in this period was to 'work hard and produce 10.7 million tons of steel per year'. As a result, all members of the society, including accountants, were required to fulfil this national goal.

This political campaign created stereotypes by establishing rules that praised the insiders while disciplining outsiders' behaviours (Becker, 1963). Enforcing the government's political objectives, steelworkers and farmers became the insiders of the society. On the other hand, professional accountants, whose role infringed the social-political rules, became 'unnecessary' (Jiang, 2015) and therefore were labelled as outsiders in this context. Although some efforts were made by local accountants to establish a standard accounting system between 1951 and 1958 (Huang, 1984), many accounting rules and regulations were abolished by the government in this political campaign. The accounting books were discarded, accounting institutions were revoked, and the accounting works in many organisations were in serious chaos (Huang, 1984). Interviewees reflected that members of the accounting profession were labelled as outsiders who were 'not needed' and 'should be corrected through labour':

No matter who you were, where you were from and what your jobs were, you had to engage in the work of steelmaking in 1957 and 1958. It was one of the biggest national movements in that almost all Chinese people participated. Accountants were commanded to make steel. For some accountants, although they did not make steel, they were also sent to live and farm with peasants. This was called "correct through labour" ... Our accounting works were allocated to other children and old people. Then you can see, accountants were not valued at that time.

(Interviewee 2, Accountant in a Local Firm)

Accounting was not needed. [People thought they could] simply write a record on the door of the warehouse and it was clear enough. Why did we need an accountant?

(Yue, 2012)

Many other interviewees also confirmed that accountants were labelled as ‘not needed’ during this period¹. This being said, it seemed that doing accounting itself was not inherently wrong. As shown in the first quotation above, accounting was still practised by children and old people. However, the enforcement of socialist rules in the society meant that professional accountants were not valued in Mao’s society, as people believed that simple calculation and unstructured bookkeeping were sufficient.

Although this campaign was stopped in 1960 and professional accounting was positively developed between 1962 and 1965, Mao’s pursuit of the ‘cultural revolution’ (1966–1976) led to another unprecedented catastrophe for the accounting profession (Feng, 2021). In order to further consolidate the dominant position of Maoist ideology, the cultural revolution was started to fight against right-leaning intellectuals (such as Lin Biao) and his political allies, who sought the restoration of the feudal system by promoting Confucianism. In this period, Mao pointed out that the crucial road towards socialism could be accomplished only via a national, democratic, anti-capitalist, anti-feudal and anti-imperialist revolution run by the communists.

Mao’s political allies (locally called *Si Ren Bang*) acted as the rule enforcers of the cultural revolution. They put forward an extreme left-leaning, anti-capitalistic slogan that “corporate loss and waste are reasonable; profit-making and accounting work are crimes” (Huang, 1984, p. 5). In this context, accounting was still treated as a useless job. The phenomenon of “unrecorded bookkeeping, calculating right accounting information wrongly, and calculating the wrong information rightly” was common during that period (Kang, 2015). Even the government accounting department was dissembled and damaged. Similar to the previous political campaign, outsiders (such as accountants) were disciplined so that they could be restored into the conforming groups (Becker, 1963). Many accountants were sent to rural areas to receive “re-education from the poor and lower-middle peasants”. Zhang TongHui, a founding member of the National Government Offices Administration, recalled that:

During the Cultural Revolution, all work was suspended. In 1969, the Ministry of Finance sent most of its officials to work at the ShaYang

¹ For example, Interviewee 21; Interviewee 23; Interviewee 26, Judge of Environmental Court; Interviewee 28, Deputy Director of Bureau of Land Resources.

School in Hubei. The site used to be a re-education farm, where we did various kinds of work such as raising pigs and planting rice seedlings.

Two elder accountants also shared how they were disrespected during the cultural revolution period:

During the Cultural Revolution, people who were working for capitalism were classified as “rightists” and were criticised. This led to a large number of innocent people being misunderstood and even persecuted to death. Accountants were no exception. People called this phenomenon “cut the tail of capitalism”.

(Interviewee 1, Accountant in a Local Firm)

At that time [cultural revolution period], “Demolishing temples, Moving gods and Driving out monks” were prevalent. “Demolishing temples” means abolishing the finance department and accounting department of all units, “Moving gods” means taking out the chief financial officers and criticising them, and “Driving out monks” means kicking the head accountant out of each department.

(Kang, 2015)

The establishment and enforcement of this Maoist ideology reshaped the public perception on professional accountants, which reflected Becker’s (1963) viewpoint that new or more powerful rules can change stereotypes. The period from 1949 to 1976 was called “the years of 52 political movements and struggles” (Yue, 2013). The accountant stereotype was kept negative because of the central government’s extreme left-leaning ideology, which characterised liberalism and capitalism as evil. The political process through which the rules were enforced demonstrated that “people are in fact forcing their rules on others, applying them more or less against the will and without the consent of those others” (Becker, 1963, p.16). It is noticeable that Maoism and its political campaigns were able to force the ideology of social classification and political priority into people’s daily lives. Although attempts were made by professional accountants to develop accounting as a profession in these periods, the broader social-political environment labelled accountants as outsiders in the society.

6.2 The stratification of accountant stereotypes in Deng’s period

After Mao’s death, a new rule creator, Deng Xiaoping, the new chairman of China, ended Mao’s cultural revolution and opened China’s door to the world so that the country could learn from Western experiences, including accounting theories and technologies (Berger, 2015). Deng highlighted the importance of economic development, which he deemed the foundation of national progress and prosperity

(Berger, 2015). From being disrespected and humiliated under Mao's socialist regime, the occupation of professional accountants in Deng's period became a socially praised profession because of the accounting profession's great contribution to China's economic development.

Under Deng's political regime, Western ideologies and practices were seen as successful paragons in both the political and the economic domain (Chi, 2019). Therefore, imitating Western corporate management techniques and business practices, including accounting technologies, became a central part of China's national development strategy and political orientation (Shenkar, 2017). This re-configuration of the broader social structure led to a series of rule enforcement acts, including the issue of preferential and friendly policies² for foreign firms. In the accounting field, Western accounting firms, previously banned from operating in China, became the 'insiders' of the rule and were allowed to enter the Chinese market after 1992 (Shi, 2006).

In the late 1990s, the Big 4 accounting firms dominated the Chinese accounting and auditing market with the support of the central government (Shi, 2006). As Big 4 accountants ensured the steady growth of China's economy, some interviewees³ labelled them "economic saviours". For example,

China's economic take-off was inseparable from the outstanding contribution of Big 4 accountants. They were our economic saviours.

(Interviewee 12, Director of Municipal Auditing Bureau)

The governmental support of Western economic ideologies and practices in this period also created different social perceptions of accountants working in different accounting firms. Between 1992 and 1999, two types of auditing firms existed in China, namely the Big 4 and the local accounting firms subordinated to the government auditing bureau (Liu, 2008). The quality of work of local accounting firms was regarded as poor in their auditing departments, as "applicants who had not obtained CPA qualifications were also recruited" (Interviewee 12). In 1999, the Ministry of Finance carried out 'unhooking reform', which required all attached accounting firms to be detached from the government and become independent social agents (Liu, 2008). Clients consequently tended to terminate their contracts with local accounting firms and instead started using Big 4 accounting and auditing services. The interviewed clients who enjoyed the expertise of Western accounting services such as tax consultation and

² Including "Instructions on strengthening the usage of foreign investment" (1983) and "The State Council's regulations on encouraging foreign investment" (1985).

³ For example, Interviewee 7, Father of an Accountant in a Local Firm; Interviewee 12, Director of Municipal Auditing Bureau; Interviewee 14, Client; Interviewee 27, Father of a Big 4 Accountant.

management consultations with the Big 4 highly praised their services and called Big 4 firms the “benchmark”. An example is an interviewee who was a client of Firm C in 1995:

At that time, it was no doubt that the Big 4 such as Deloitte dominated the Chinese market. They were reliable and reputable because, first, they were the benchmark of accounting firms in the world and the ones all other firms admired and learned from and, second, also very importantly, they were Western companies. You know, Chinese people were xenomaniacs at that time.

(Interviewee 10, Client)

Working as a Western Big 4 accountant was also a dream position for local Chinese accountants and their family members. For example:

Working in the Big 4 was the dream of every accountant because these accountants help China to promote its economic development. People say Chairman Deng was the hero of China. But from my point of view, the accountant was a kind of hero or saviour as well.

(Interviewee 8, Local Accountant)

Almost all the accounting students wanted to find a post in the Big 4 because the Big 4 accountants belonged to the social elites.

(Interviewee 9, Father of an Accountant)

Since the mid-1990s, people’s perceptions of the Big 4 accountants have changed. Only high-end technical talents were qualified for a job with these.

(Interviewee 11, Wife of an Accountant)

Besides being China’s “economic saviour”, accountants working in Western accounting firms were also labelled high-end technical talents, social elites, and heroes in Deng’s times. Under Deng’s political orientation of opening up the country to Western practices, encounters with the Western Big 4 accounting firms and images of the accountants working in these firms were positive. When the socio-political rule set the macro-aura in which “the West is the best”, all things coming from the West were glorified (Shi, 2006). The label of ‘Western’ became what Becker (1963, p. 32) referred to as a “master label”. This status had a certain priority in the stereotyping process of accountants. The master label of ‘Western’ classified people associated with Western ideologies as ‘insiders’. As a result, being a ‘Western’ accountant led to the construction of positive stereotypes, which replaced the negative stereotypes that had prevailed in ancient China and the period under Maoism.

Compared with the Big 4, we also found that amid such changes, the people's attitudes towards accountants who worked for local accounting firms differed starkly, as they were largely negative. While Big 4 accountants were labelled "economic saviours" because of their membership in the status of 'Western' and their alignment with the social rule of economic development, a series of auditing scandals with local accounting firms such as the Qiong Min Yuan securities fraud incident (reported in 1997) and the Yin Guang Xia fraudulent financial reporting incident (reported in 2001) further reduced the creditworthiness of local accounting firms and their accountants – not solely because of what they did, but because of the underlying concern about what they did: in short, they disobeyed the rules of economic development (Li, 2015; Fan, 2019). Indeed, the label "economic cheat" was repeatedly mentioned by interviewees.⁴

"Unprofessional" is another label that was associated with the poor service quality provided by these accountants. For instance, a client expressed his feeling of displeasure and disappointment towards accountants in local firms:

The local accountants had no ability to be qualified for the accounting work. In other words, they were extremely unprofessional. But Western Big 4 accountants were much more professional and reliable. While collaborating with the accountants from the Big 4 was really enjoyable, working with local accountants was terrible.

(Interviewee 5, Client)

In addition, our interviewees⁵ repeatedly used the terms "old fashioned" and "inflexible" to express their perceptions of local accountants. For example:

As you may know, we accountants are stereotypically judged as inflexible. When I was young, I would explain to them that our work needs not only professional knowledge but also accumulated working experience. It was not as easy as you think.

(Interviewee 19, Accountant in a Local Firm)

The traditional view of accountants is influenced by a Chinese cultural artifact: the abacus. The abacus is the exclusive prop for accountants. That

⁴ For example, Interviewee 4, Big 4 Accountant; Interviewee 5, Client; Interviewee 6, Son of an Accountant; Interviewee 7, Father of a local Accountant.

⁵ For example, Interviewee 3, Partner of an accounting firm; Interviewee 19, Accountant in a Local Firm; Interviewee 27, Father of a Big 4 Accountant; and Interviewee 28, Deputy Director of the Bureau of Land Resources.

is old-fashioned. People will say, look at lawyers, doctors, and computing scientists: they all have advanced technologies. Look at the local accountants: they only have an abacus.

(Interviewee 3, Partner of an accounting firm)

A Chinese metaphor, *Lao Gu Dong*, delivering a similar meaning to “old fashioned” and “inflexible”, was also mentioned by two interviewees.

My father used to work in a Chinese accounting firm. I remember my mother describing my father as *Lao Gu Dong*, which means ‘old-fashioned and inflexible.’ My friend [friend name] went to the zoo every weekend [with his father]. My father, however, checked endless financial statements over and over again. My mother screamed to my father: ‘You better live with the statements for the rest of your life.’

(Interviewee 6, Son of an Accountant in a Local Firm)

When we talk about stereotypes of accountants, a picture comes into my mind of an old man, stooped, wearing glasses, counting money carefully like a *Lao Gu Dong*.

(Interviewee 7, Mother of an Accountant in a Local Firm)

The label *Lao Gu Dong* does not exclusively describe accountants in China. It is a general label to describe an inflexible personality. Nevertheless, the repeated mention of the label by our interviewees demonstrates their views of local accountants as boring and inflexible. Overall, when clients and family members talked about local accountants, interviewees tended to compare them unfavourably with Big 4 accountants and look down on local accountants’ work. In the same political and cultural context, the Big 4, representing Western technology, and accountants in local firms, representing the local, are treated and labelled differently.

Accordingly, the emergence of a political rule centred around economic growth in the 1980s has led to the stratification of accountant stereotypes between Western accountants and local accountants. While accountants in Western accounting firms were positively labelled with phrases such as “economic saviours”, “heroes”, “professionals”, “high-end technical talents” and “social elites”, the stereotyped images of accountants in local firms were negatively portrayed in phrases such as “economic cheaters”, “unprofessional”, “inflexible” and “old-fashioned”. This situation resulted from the establishment of the new rule of the opening-up policy, which was about striving to revitalise China’s economy.

6.3 The reconstruction of the Confucian accountant stereotype in Xi’s period

In 2013, the increasing corporate westernisation promoted by the preceding dominant

rule of economic development started to be criticised by the central government, led by newly elected Chinese President Xi Jinping. The government issued a new policy called Cultural Confidence, which marked Xi's ambition to reawaken Chinese traditional culture and propagate it to the world (Peng, 2018). This also involved reconstructing Confucian rules as the focal point of this cultural confidence policy. As a result, the rules established in Deng's time started to change because new a rule creator reformulates the rules to meet their changing demands (Becker, 1963). In this case, the promotion of cultural confidence means that Western-oriented policies were replaced.

In reinforcing this new policy, Xi spoke proudly of China in his 2013 speech in Qufu: "China has the capacity in both economic and cultural areas without the needs of overwhelmingly relying on the Western technologies and ideologies" (Peng, 2018, p. 29). The policy of renewed cultural and national confidence indicated a change in political focus from economic growth to a balanced economic-cultural development.

Becker (1963) noted that the reconstruction of social rules does not necessarily mean the total elimination of previous rules. Instead, the rules are simply unenforced in certain periods. The rules can be reactivated and regain their original force. In this case, Xi's cultural confidence policy reactivated the rules of Confucianism in society. The core rules in Xi's times concerned propagating Confucianism and regaining the Chinese people's cultural confidence. Xi's Chinese central government used Confucianism as an invisible cultural boundary to distinguish China and other countries. As three local public officials said:

Confucianism is China's most valuable intangible cultural heritage. We do not have to learn or copy other countries' cultures. We have our own culture.

(Interviewee 16, Deputy Director of Municipal Auditing Bureau)

I think all countries want to protect their own cultures. But not all countries are capable of doing so. They need to make money for their citizens, right? But the Chinese government now has money to protect Confucian culture. So, the government build many museums in Shandong province.

(Interviewee 24, Deputy Director of Culture Bureau)

Our president Xi Jinping wanted to lead us to build a superpower of culture. On this road, we do not need to learn from others. We should learn from our ancestors.

(Interviewee 25, Deputy Director of the Bureau of Finance)

This being said, not all elements in Confucius's rules were reactivated. The ancient Confucian rules created by Confucius were not simply reproduced, but instead were

reconstructed to satisfy the current political demands. Indeed, new Confucianism and ancient Confucianism were distinct in two particular ways: core principles and usage. First, the core of ancient Confucianism was benevolence and righteousness, but according to our interviewees, time and integrity became important principles.

Some principles of ancient Confucianism are no longer suitable for the 21st century... We cannot understand accounting and accountants from an ancient Confucian perspective, which sees accounting as evil and easy and accountants as inferior, because at that time, capitalism did not exist. In contrast, in the 21st century, accounting and accountants are playing an important role in strengthening our economy as a superpower.

(Interviewee 17, Accounting Professor)

After China entered [the] WTO in 2001, Chinese companies were criticised because of the poor quality of goods and unfriendly and unprofessional services. In the 2010s, financial fraud incidents emerged. The reputation of Chinese companies was seriously damaged. But now we want to restore our tarnished reputation. That is why we propagate the Confucian principle of integrity. We want to show the world that Chinese companies are trustworthy.

(Interviewee 18, Accounting Professor)

Second, the usage of Confucianism in Xi's times was distinct from that in ancient times. According to Interviewee 18's statement above, Confucianism was mobilised as a political tool for repairing the tarnished reputation of Chinese companies. This was different from the aim of traditional Confucianism, which was about building a harmonious society by cultivating people's minds.

To efficiently disseminate and enact the new rules, the central government re-established the rules enforcement organisation (i.e., the Chinese Confucian Business Culture Research Association [CCBCRA] held by the Ministry of Education), and it recruited new rules agencies for the enforcement of the new version of the Confucian rules (i.e., Confucian companies) (Zhou, 2019). The CCBCRA regularly arranged Confucian business conferences⁶ and invited Chinese companies to attend them (Zhou, 2019; Wang, 2020; Me, 2021). In these conferences, partners of local accounting firms attended and learnt from the presentations of leading Confucian companies.⁷ If companies clearly commit to such ways, their statuses change – for instance, the

⁶ For example, the Boao Confucian business forums of 2017, 2019 and 2021; the Shandong Confucian business conferences of 2018 and 2020.

⁷ Ranked by the forums according to their financial and Confucian principal performances in terms of how they incorporate Confucian principles within their own business technologies and practices.

accounting firms which followed Confucian principles have been labelled as Confucian accounting firms. Accountants who worked in those firms were granted a new label of ‘Confucian accountant’. The label ‘Confucian’ was well received by their clients⁸. For example:

I am proud of Confucian accounting firms. Obviously, they obey Confucian principles; they are patriotic. Chinese cultural development needs these patriotic people and companies.

(Interviewee 14, Client)

These accountants [working in local accounting firms] are now called “Confucian accountants”. I think, compared with accounting skills, Confucian principles are more necessary to acquire for accountants... In a peaceful era, these patriotists are national heroes.

(Interviewee 15, Client)

The rule creation and enforcement under Xi’s time modified the master label of ‘local’ as a positive label for accountants because it supported the new cultural-political rules of cultural confidence. Both these interviewees spoke highly of the “Confucian” accountants not only because of their Confucian conduct but also because they were competitive with the Western Big 4 accounting firms and, more importantly, they were patriotic. These patriotic accountants were even labelled as “national heroes”.

The change of political orientation from ‘learning from the West’ to cultural confidence also influenced how clients and family members labelled accountants in Big 4 firms. From Deng’s to Xi’s time, we found that the labels given to accountants in Big 4 firms largely shifted from positive to negative. Accountants in Big 4 firms, who were revered from the 1990s to the 2010s, were now generally seen as un-Confucian, unpatriotic, and representative of the coloniser. Specifically, the cultural policy awakened the Chinese people’s patriotism. Elderly people, who were seriously impacted by Western colonisation in the past, became emboldened enough to criticise the Western practices and ideologies. For instance, one interviewee said:

My child is working in a Big 4 accounting firm in Beijing. He believes that earning money for clients and their own companies is sacred. In the meantime, he also criticises how our traditional cultures have delayed the development of capitalism in China. He is absolutely xenocentric. I am so disappointed that he is keen to remove his Chinese Confucian identity and endeavour to become a Westernised accountant.

(Interviewee 13, Mother of a Big 4 Accountant)

⁸ Interviewee 14, Interviewee 15, Interviewee 20 and Interviewee 22.

The cultural confidence policy dramatically influenced public perceptions towards Western countries such as the UK and the US. Consequently, Western ideologies and associated practices started to be labelled negatively. Under this new political-cultural context, the value of Confucian patriotism has become the central rule in judging social action and the labelling of social actors. This change influences how accountants are stereotyped. Big 4 accountants, who were labelled as insiders during Deng's times based on the rule of economic development, are now labelled as outsiders based on the rule of cultural confidence. As such, the judgement of whether one is an outsider or not depends on the legitimised rules (Becker, 1963). As Becker (1963, p. 1) noted when directly quoting William Faulkner's words at the beginning of his book *Outsiders*, "It's like it ain't so much what a fellow does, but it's the way the majority of folks is looking at him when he does it".

7. Discussion: Stereotyping as a social practice

Viewing our data through the lens of labelling theory has allowed us to see how the accountant stereotype has been socially constructed based on the broader social-political rules. Our analysis reveals that accountant stereotypes can be traced back to the ancient Confucian period when accountants were depicted by Confucius as inferior, evil, and villainous. This represents a stereotyping process where moral entrepreneurs judge and consequently label other actors based on certain social rules that they have created and enforced (Becker, 1963). This involves Confucius, as a rule crusader, problematising existing social rules and attempting to replace them by forming his own rule of Confucianism based on his own moral foundation, which included a negative perception of accounting-type occupations. Becker (1963) reminds us that the stereotyping process involves both rule creation and rule enforcement. We have revealed this by showing how Confucius institutionalised his ideology by recruiting Confucian students and emperors as his rule enforcers. They institutionalised his rule through informal and formal mechanisms such as cultural education. In turn, they implemented the ancient emperor's propaganda at macro-national and structural levels.

We see the stereotyping process of accountants as the result of rule creation and rule enforcement in the broader cultural and political context. As such, the accountant stereotype is largely socially constructed and is subject to changes. Similar to what Carungu and Molinari (2021) observed, we find that the stereotypes mirror the cultural and historical evolution of the society. We interpret this by reflecting on Becker's (1963) argument of stereotypes changing over time with the re-configuration of social rules. When looking at the reconstruction of the accountant stereotype in Mao's time, we found that Mao's creation of Maoism and his enforcing political campaigns replaced the position of Confucianism and Confucian accountant stereotypes. The creation and enforcement of Maoist rules were able to create 'insiders' and 'outsiders' in the society depending on how certain social groups followed the political expectation of socialism

and other political movements. This simultaneously constructed a new label for accountants. Occupations like farmers and steel workers were labelled as insiders. On the other hand, accountants were considered as outsiders – a profession which was regarded as ‘unnecessary’ and ‘should be corrected through labour’. It appears that the actual work of accountants plays a limited role in constructing this stereotype, and accountants will not know if their behaviours will be labelled positively or negatively. As Becker (1963) put it, stereotyping is not about certain behaviours or the lack of expected behaviours in itself: it is about how other people react to these behaviours. In our case, as the social and political expectations were around anti-capitalism during Mao’s time, people reacted negatively to accountants, who represented capitalism during that period.

The accountant stereotype in China continues to evolve with the development of the broader social-political landscape. We find that the change of state leadership from Mao Zedong to Deng Xiaoping caused the stratification of accountant stereotypes. With the creation and enforcement of new political rules on westernisation and economic growth in Deng’s time, master statuses were created. Becker (1963) argued that the stereotyping process involves the distinction between ‘master’ and ‘subordinate’ statuses, and some statuses in society override others. In other words, the accountant stereotype can be determined by the master status of accountants, instead of the actual work of accountants. In our case, we find that the promotion of westernisation favoured the status of ‘Western’ while negatively labelling the status of ‘local’. As socially defined by Deng’s political ideology, Western practices were regarded as advanced technologies and as the benchmark. Western accountants were consequently regarded as ‘insiders’. They were perceived as high-end technical talents, and economic saviours. In contrast, the same social expectation puts negative labels on accountants associated with ‘local’ status. As a result, some negative stereotypes, such as ‘unprofessional’, ‘old fashioned’ and ‘*Lao Gu Dong*’, were commonly used to describe local accountants. As Becker (1963) put it, the application of the label depends on how other people react to you, and labels tend to apply more to some persons than others. In this case, interviewees tended to apply these negative labels to local accountants more than Western accountants, possibly due to the wide acceptance of master labels created by Deng’s social-political rules. This creates the stratification of accountant stereotypes in this period.

Becker (1963) reminds us that an unforced law may be reactivated for various reasons and regain all its original force. Therefore, the re-configuration of social rules does not necessarily mean a total elimination of previous rules. We have seen that in Mao’s time, the rules of Confucianism (and the accountant stereotype it carries) were deactivated as a result of the political climate at the time. This does not mean that Confucian values were simply ‘dead’. When looking at the reconstruction of the Confucian accountant stereotype in Xi’s time, we found that Confucian rules were reactivated to serve Xi’s

enforcement of the cultural confidence rule. In Xi's time, cultural-led politics replaced economic-led politics, and as such, Confucianism was reawakened as a useful rule enforcement ideology. In this climate, Confucianism was mobilised as a political tool to counter Western cultural hegemony in China. Some local accountants worked in Confucian companies and then became Confucian accountants, and these are now depicted not only as professionals but also as patriotic national heroes. In contrast, public perceptions of Western (Big 4) accountants changed from heroic to unpatriotic representatives of colonisers. Once again, the master status, as socially defined, was able to influence how people labelled different types of accountant. In this case, we find a reversed stratification of accountant stereotypes from Deng's time to Xi's.

8. Conclusion

This study set out to explore the social construction and evolution of accountant stereotypes in Chinese society. Inspired by Parker and Warren's (2017) qualitative investigation of accountants' individual presentations of their professional roles and identities, this research sees stereotyping as a social practice and focuses on a different angle from those authors. Instead of investigating micro-individual accountants' reactions to stereotypes, as they did, this study focuses on the influences of macro-national and structural contextual factors in the construction and evolution of accountant stereotypes. Drawing on Becker's (1963) labelling theory, we theorise the construction of accountant stereotypes as a process of rule creation and enforcement with an interest in how governments and politicised cultures play important roles in shaping and promulgating the image of accountants at a macro-national and structural level.

In this work, we have explored, documented, and analysed the social construction and reconstruction of accountant stereotypes in the Chinese political and cultural context. Accountant stereotypes have evidently evolved accordingly, given the contextual significance we proposed for such stereotypes, as synthesised in Table I below. After negative Confucian stereotypes for all accounting were constructed in ancient China, these changed during Mao's and Deng's times, and even within these periods (i.e., initially all negative accountants were regarded as rule-breakers in Maoism, and then the schism of positive Big 4 accountants and negative local accountants emerged under Deng's policy of opening-up), and then changed again in the new Confucian period of Xi's times by flipping the stereotypes of the previous period (i.e., Big 4 accountants became negative and stereotypes of local accountants became positive).

- Insert Table I here-

Although some similarities have been identified between the accountant stereotypes in Western countries and China, this study more significantly also notes differences.

Broadly speaking, our findings align with those of Western-based papers about how accountant stereotypes can be either positive (Robert, 1957) or negative (Fisher and Murphy, 1995; Stacey, 1958). For instance, on the positive side, our evidence shows that accountants are depicted as heroes (as with Robert, 1957), while on the negative side, it shows that they are portrayed as villains (as with Fisher and Murphy, 1995, and Stacey, 1958). We nevertheless also highlight some key differences between our context and that of the West.

Chinese local and Big 4 accountants are viewed differently in China via a stratification of accountant stereotypes. We looked into not only what the stereotypes are but also why they are so. In particular, we discovered that accountants working in Big 4 and local firms have been treated differently specifically because of the context in which they reside. We attribute this phenomenon to the tendency of globalisation, or, actually, the glocalisation of accounting practices. In the modern world, thanks to the rise of the Internet and expedited global business communications, Western accounting technologies and ideologies are being imitated by other countries. This does not simply mean that global homogenisation is taking place, though; instead, diversification, heterogenisation and localisation are taking place amid this globalisation. When countries use imported accounting technologies, they are also capable of reshaping foreign products to fit them into local contexts and to suit local needs. This phenomenon will engender the diversification of accounting practices. Accordingly, the political attitude toward Westernisation in our case means that the masses have different and even opposite opinions about accountants in different political contexts.

We also find that the foundation of the accountant stereotype can be traced back to the Spring and Autumn and Warring States periods (500 BC) in ancient China. Other works have noted *The Divine Comedy* (1307–1313) and *The Decameron* (1348–1351) as the earliest works containing imageries of accountants (Carungu and Molinari, 2021). After examining the Confucian works written by Confucius and his students, however, we bring forward this date to 500 BC, as Confucius's perceptions on accounting and accountants are clearly recorded in these works.

Our study contributes to the accounting literature in multiple ways. First, it draws attention to the social practice of accountant stereotyping and labelling in a wider non-Western context. We argue that the phenomenon of stereotyping is not limited to Western countries, but we also note that traditional Western accountant stereotypes are not universally applied to non-Western contexts. Accountant stereotypes actually change over time and vary from one country to another because each country has its own unique historical, cultural, economic, and political characteristics. All these differences lead to variations of accounting stereotypes. Second, this study enriches accounting history research by presenting a new date for the birth of accountant stereotypes. Third, it extends the research on accountant stereotypes from the domain

of popular culture to that of philosophical beliefs. It challenges the premise that accountant images are merely depicted and diffused by newspapers, magazines, jokes, music, comics, novels, and movies. We find that some cultural and religious works, such as *Mencius: Wan Zhang Xia*, also contain rich resources regarding the portrayals of accountants for researchers to explore. Finally, we use a new sociological perspective of Becker's labelling theory, which offers an in-depth qualitative analysis of the social practice of accountant stereotyping, adding much to previous survey-based quantitative research and the small body of interview-based qualitative studies.

This article also creates opportunities for further research. The dominance of Confucianism has rarely been challenged in Chinese history, which is a very special phenomenon in the development of human history. As such, the accountant stereotypes generated in China must necessarily be different from those in other countries. A study focusing on the accountant stereotyping practices in a cross-cultural space is therefore recommended. For example, in cross-cultural contexts where there are multiple cultural and religious frameworks, accountants are facing the issue of how to strategically and simultaneously meet the expectations of various stakeholders who have different cultural backgrounds and beliefs. This type of research would enhance our understanding of the counter-stereotype means deployed by accountants.

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