

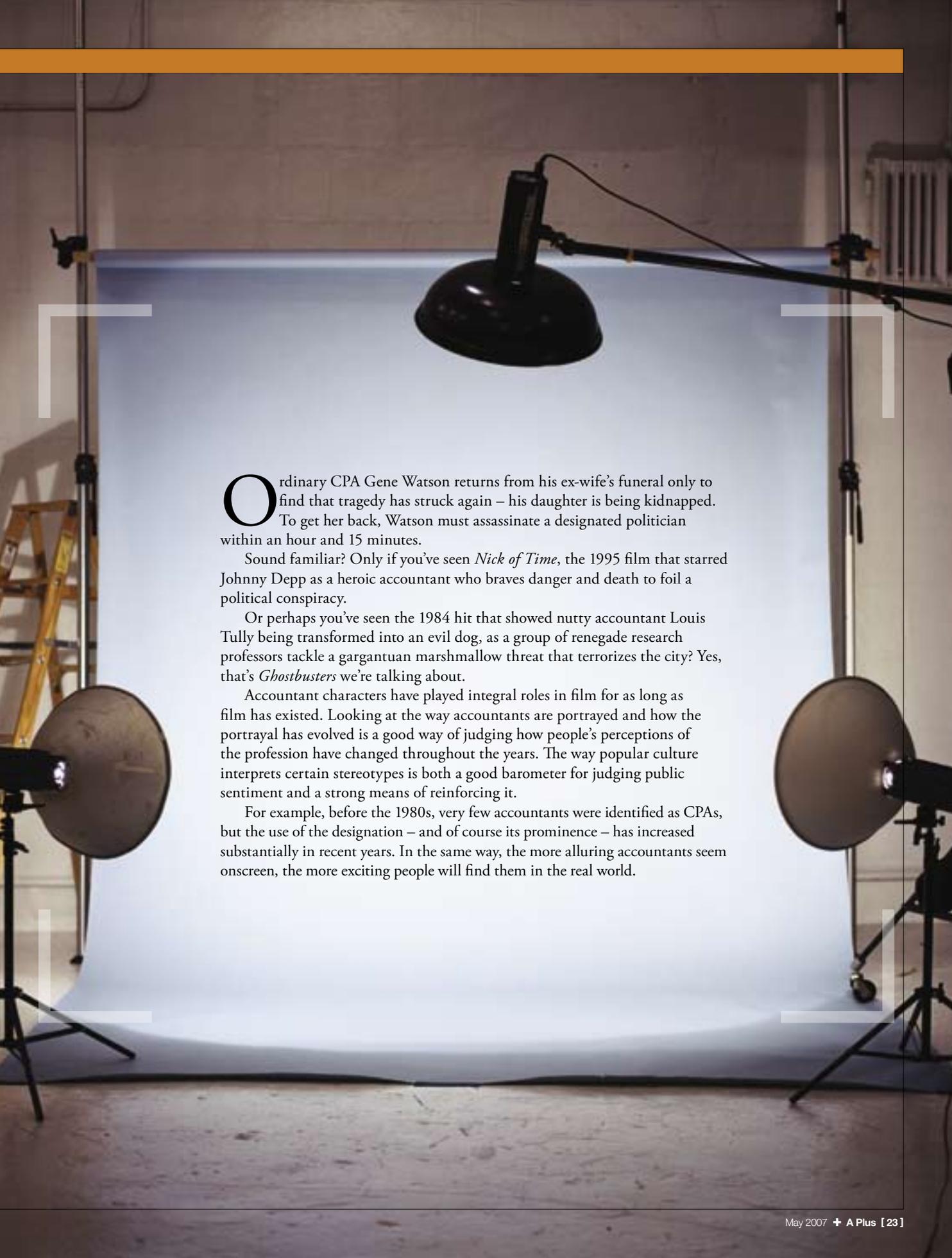
+22

Accounting and films

Lights, cameras, accountant!

A look at how accountants
have been portrayed in film
throughout the years

By Christina Ko



Ordinary CPA Gene Watson returns from his ex-wife's funeral only to find that tragedy has struck again – his daughter is being kidnapped. To get her back, Watson must assassinate a designated politician within an hour and 15 minutes.

Sound familiar? Only if you've seen *Nick of Time*, the 1995 film that starred Johnny Depp as a heroic accountant who braves danger and death to foil a political conspiracy.

Or perhaps you've seen the 1984 hit that showed nutty accountant Louis Tully being transformed into an evil dog, as a group of renegade research professors tackle a gargantuan marshmallow threat that terrorizes the city? Yes, that's *Ghostbusters* we're talking about.

Accountant characters have played integral roles in film for as long as film has existed. Looking at the way accountants are portrayed and how the portrayal has evolved is a good way of judging how people's perceptions of the profession have changed throughout the years. The way popular culture interprets certain stereotypes is both a good barometer for judging public sentiment and a strong means of reinforcing it.

For example, before the 1980s, very few accountants were identified as CPAs, but the use of the designation – and of course its prominence – has increased substantially in recent years. In the same way, the more alluring accountants seem onscreen, the more exciting people will find them in the real world.



“Whenever a hit TV show is produced around a particular industry, you’ll see college applications soar in that area. It’s definitely true of lawyers and doctors – shows like [medical drama] *Ben Casey* or *L.A. Law* make their fields seem more glamorous, it’s what excites,” says Gary Biddle, head of accounting at the Hong Kong University of Science and Technology.

In the 1960s and 70s, accountants in film were almost strictly white males. But in the 1980s, more and more female accountant characters began to appear, reflecting a growing number of women joining the profession in the real world. The most notable examples are Kirstie Alley’s Mollie in *Look Who’s Talking* and Loretta Castorini, played by Cher, in *Moonstruck*.

In *Look Who’s Talking*, Mollie is a busy soon-to-be single mother who can’t find love with another accountant – and ends up falling for a taxi driver with a heart of gold. In *Moonstruck*, Castorini is a widowed Italian-American accountant who gets caught in a love triangle. Both were hits, the former inspiring two sequels, the latter picking up four Academy Awards, and both giving women accountants two very strong, inspiring role models.

Last year, *Casino Royale* put Eva Green in the spotlight as the emotionally turbulent Vesper Lynd, “Bond girl” and accountant. When James Bond is granted US\$10 million of government cash to go head to head with the bad guy in a high stakes poker game, Lynd keeps a close eye on the government’s money. In adapting the 1954 book for the movie, Lynd is upgraded from simple assistant to treasury agent. A second significant change of her character is her motivation. In the novel, Lynd betrays Bond because of her status as a double agent working for Russia; in the film, Lynd has been extorted into betrayal by villains holding her boyfriend hostage. The filmmakers have switched her from tortured villain to misunderstood heroine, giving latent positive association to the accountant’s image.

In Hollywood at least, the notion of the accounting profession has become romantic, even in the aftermath of highly publicized accounting scandals. CPAs are painted as intelligent characters, prone to mistakes but ultimately well intentioned.

Accounting professor Tony Dimnik of Queen’s School of Business at Queens

University in Canada has long been interested in the silver-screen accountant. Surprised by how many of his students held preconceived notions about accountants (“conservative, meticulous, organized and precise”), Dimnik did a study that analyzed film’s accountant stereotypes, and how these stereotypes shaped society’s view of CPAs.

Dimnik, along with Brock University professor Sandra Felton, viewed 121 films and found five distinct accountant characters, each representing one stereotype: the dreamer, the plodder, the eccentric, the villain and the hero.

The dreamer

The dreamer represents the unfulfilled accountant, one who wants to be doing something else. Dimnik and Felton term them “naïve optimists” with romantic notions about life. In comedies, the dreamer usually achieves his or her pipe dreams. *Bowfinger’s* accountant Afrim fulfils his dream of having his ridiculous screenplay come to fruition. In *Jerry Maguire*, Renee Zellweger’s character Dorothy Boyd leaves her big company to be the sole employee of Maguire’s one-client sports agent business... and ends up getting the guy.



The dreamer rarely fares so well in dramas. In *M Butterfly*, René Gallimard (Jeremy Irons) is the accountant who betrays his wife, country and self, all for the love of a double agent whom he eventually realizes isn't even a woman. The epiphany is a prelude to his suicide.

Dreamers were more liable to appear in films of the late 1980s and early 1990s. In these films, the accountants are bright individuals, overlooked for their potential outside of number crunching. When Jerry Maguire asks Boyd why she abandoned security to join his business, she says, simply: "I was inspired. And I'm an accountant." The implication is that accountants are relegated to play limited roles while they aspire to more.

While the dreamer accountant usually yearns for another line of work, Albert (Kevin James) in 2005's *Hitch* has another kind of dream. The pudgy accountant asks date doctor Hitch (Will Smith) to help him woo his dream girl, played by supermodel Amber Valleta. In the end, Valleta prefers the goofball accountant to the smooth operator. The dreamer lands the beautiful woman – that's a pretty positive message about how great it is to be an accountant!

The plodder

Plodders are the antithesis of dreamers. The plodder is portrayed as a grim workaholic who is more useful to society than the dreamer.

In *The Untouchables*, it is the accountant – Oscar Wallace (Charles Martin Smith) – who uncovers the evidence to put Al Capone away, although he dies a hero's death in the end. The forensic auditor is admired for his intelligence, a reflection of society's admiration for the high mental capacity of CPAs.

Although the hardworking accountant usually plays the supporting actor, he or she is shown to have heroic intentions, and is often portrayed as being the real brains behind the operation.

The eccentric

The eccentric is the guy you see in Dilbert comics, with his geeky appearance and alternate perception of reality. He's Louis Tully, the accountant in *Ghostbusters* who only invites business associates to his dinner parties so he can claim them as tax-deductible expenses, and then makes introductions that include the guest's annual income and mortgage payment information.

He's Leo Getz, the annoying mob accountant played by Joe Pesci in *Lethal Weapon II* whose constant blabbering frequently gets him in hot water.

He's a nerd, but a strangely likeable nerd, typically used to provide comic relief in action films. Dimnik and Felton found the fewest representations of this character type in their study, proving this to be a relatively uncommon viewpoint of accountants. It is, however, the most memorable type of character – Leo Getz's was so appealing to viewers that it was reprised in all the later instalments of *Lethal Weapon*, despite the character's relative irrelevance to the plot.

The villain

Where intelligence breeds, so must evil. With their high level of training and stereotypical attention to minute detail, accountants make for great evil masterminds. Because accountants are labeled as "the money guys," it's inevitable that money should, at least once in a while, corrupt.

Mafia accountants are the most common villains, and during the mob genre's peak in the 1980s, big bad accountants were legion. In *Monsignor*

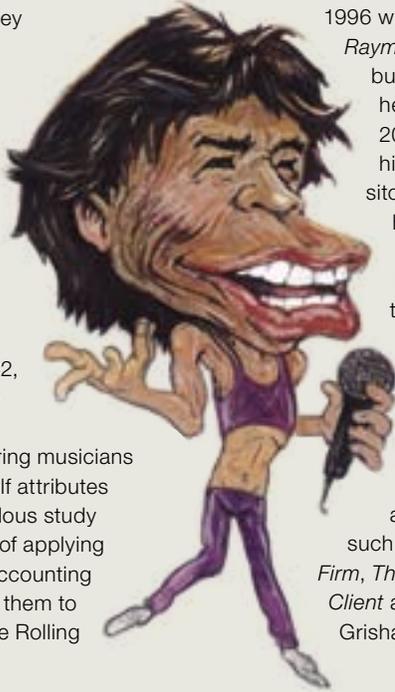
Accounting for fame

It turns out a background in accounting can help a celebrity more than you'd think

Mick Jagger. Ray Romano. John Grisham. J. Alexander.

Before these celebrities became celebrities, they studied to become accountants.

Mick Jagger, as a smart teenager, earned a scholarship to study accounting and finance at the London School of Economics. He may have left to pursue a career in music in 1962, but is it a coincidence that to this day he is one of the most enduring musicians of our time? He himself attributes his success to meticulous study and practice: Instead of applying these techniques to accounting textbooks, he applied them to the stage. None of The Rolling



Stones can read music, but through practice and imitation, they created a unique musical persona.

Ray Romano, the star of TV sitcom *Everybody Loves Raymond*, was on his way to being a CPA when he won a stand-up comedy competition in 1984 and decided to try his luck as a comic instead. He didn't strike pay dirt until

1996 when *Everybody Loves Raymond* was picked up, but when he finally did, he struck it good. In 2004, he became the highest paid actor in sitcom history, breaking his own record year after year. Although his show went off the air in 2005, he still holds that title, earning US\$2 million per episode in his final season.

Another top dog in his field and the author of such bestsellers as *The Firm*, *The Pelican Brief*, *The Client* and more, John Grisham is best known

for his legal background, probably because most of his novels take place in courtrooms. Before he earned his law degree, Grisham took his bachelor's in accounting. Though he was never a practising accountant, Grisham either has one lucky star or lots of financial savvy. His first seven novels were converted into films starring A-list actors, including one of his non-legal opuses, *Skipping Christmas*. And writer's block? Clearly not a problem for Grisham, who has published at least one book every year since 1991.

If you thought accounting was only for serious folk, think again. Would anyone have guessed that "Miss J." Alexander, runway coach, judge and yes, drag queen on television's *America's Next Top Model*, almost became an accountant? Miss J. was studying to be an accountant when he (or is it she?) was discovered by the president of Elite Models herself, and sent to Japan to model. Of course, modelling isn't quite the stuff of long-lasting careers, so Miss J. parlayed his diva attitude and knack for improving models' runway walks into a career as a runway coach – and then a television gig. He is now the world's most well-known runway trainer.

(1982), an ambitious priest, played by Christopher Reeve of *Superman* fame, became the Vatican's accountant and linked up with the mob to make illegal business deals for the cash-strapped church in order to win power.

Since then, not too many accountants have showed up in the villain's role, with the exception of 1999's *Circle of Friends*, introducing Minnie Driver as Benny Hogan and Alan Cumming as the devious bookkeeper determined to take over Benny's fathers business by spying and stealing.

Another example of a villain accountant is in the Hong Kong

blockbuster *Infernal Affairs II*, where Francis Ng plays the seemingly mild-mannered heir to the triad empire. He tricks his second-in-commands into believing that he will divide power between them, before having them unceremoniously killed.

The hero

Finally, we come to the hero. Heroic accountants aren't Clark Kents, waiting for disaster to strike so they can pop into a phone booth and save the world. Accountants are just ordinary people thrown into extraordinary circumstances, who rise

to the occasion using the best of their wits and training.

In *Schindler's List*, Itzhak Stern is a brave accountant who helps his boss operate his factory using Polish Jews as cheap labour. His quick thinking and dedication enable Schindler to save thousands of Jews in the war.

In *Midnight Run* (1988), Charles Grodin plays a modern-day Robin Hood who has embezzled from the mafia to donate to charity. The character, Jonathan Mardukas, plays cat and mouse across America with a bounty hunter, and not only escapes death at the hands of a mobster, but

Famous accountancy quotes



“If I wasn’t singing, I’d probably be, probably an accountant.”

– **Janet Jackson**,
American singer

“No, I’m not rich. I had a tax problem in this country, curiously enough, and my accountant said the British government was patently wrong in taxing me, and they were, but we couldn’t persuade them and it cost me everything I had.”

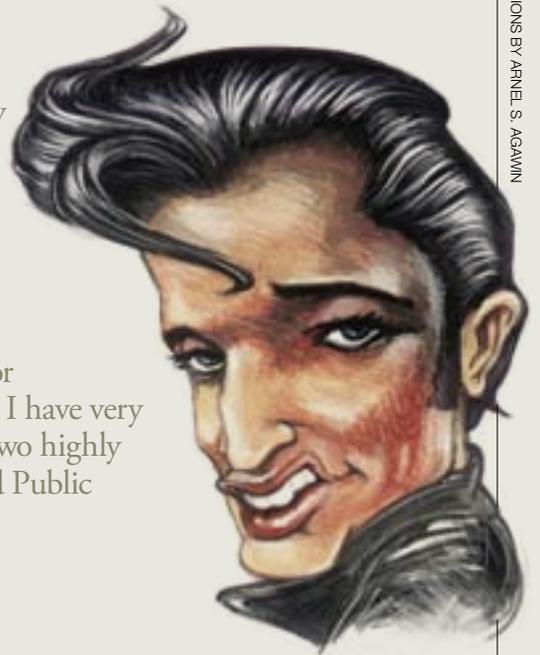
– **Donald Sutherland**,
Canadian actor

“I was never a Certified Public Accountant. I just had a degree in accounting. It would require passing a test, which I would not have been able to do.”

– **Bob Newhart**,
American comedian

“I have no use for bodyguards, but I have very specific use for two highly trained Certified Public Accountants.”

– **Elvis Presley**,
rock ‘n’ roll legend



also manages to help the jaded ex-cop bounty hunter renew his spirit for life.

Grodin again plays the heroic accountant in the 1993 film *Dave*, as Murray Blum, a friend to presidential impersonator Dave Kovic, who must step in full time when the real president lapses into a coma. When Dave realizes that he can use decoy duty to effect change in the country, he enlists Blum to help him juggle the budget and cut costs. Blum’s help ends up making Dave a better president than the original ever was.

Dimnik of Queens University says among accountants, a hero “is

not a swashbuckling adventurer, but an ordinary person who rises to a challenge.” The accountant characters may not be able to fly or stop a moving train, but their “superpowers” and skills are just as useful.

The future of accountant films?

In Hong Kong, the appearance of accountants in homegrown films is rare, according to Lo Wai-luk, associate professor at the department of cinema and television at Hong Kong Baptist University. Even when accountants do appear in films, he suggests, the character’s profession is peripheral to the storyline.

“While people do look up to accountants, the main problem is that the work that accountants do is not as amenable to dramatization when compared with, for example, a policeman or a doctor – two types of professions that showcase a lot of action, and are therefore popular choices for movie plots,” Lo explains.

That’s not to say that accounting will never become mainstream film material, he says. “If people become more aware of the intricacies of what accountants do, then they will naturally be more interested in producing films around them.” **A+**