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# Accountant and Accounting beyond Jokes: an Analysis of Cartoons (1925-2003)

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ABSTRACT

The main purpose of our paper is to identify and analyse the underlying stereotype attributes concerning accountant, accounting and users through cartoons. Doing so, we aim to capture insights of how this spectrum of society perceives actors involved on accounting issues. Our study also differs from others as our period of analysis is long, 79 years, from 1925 to 2003. As we have the advantage of a long period and a popular non-professional database, we can work with multiple actors as accountant, accounting and users, instead of focusing on single one. And the richness of database also allowed splitting these main actors in 7 actors. In order to capture stereotype nuances of multiple actors from a cartoon database, we use discourse analysis method that has been used on other studies of identity but not to study accounting issues. As cartoons are composed by images and texts to give a message, it is richer to analyze discourse beyond images and texts. Our results are mainly consistent with previous studies although we found some different results when considering different periods of time as well new findings about tax actors such as taxpayers, tax agent and tax accounting.

## 1. Introduction

The main purpose of our paper is to identify and analyse the underlying stereotype attributes concerning accountant, accounting (as a set of activities), and accounting users in cartoons published in a non-professional magazine from 1925 to 2003. This magazine, *New Yorker*, is for general public, not restricted to academics or accounting and business professionals.

Cartoons composed by image and texts represent the

popular culture on issues of society<sup>[1]</sup>. Representation in popular culture as cartoons or movies helps to establish and reinforce stereotypes, serving as a mirror of public perception and as a lens for shaping social beliefs<sup>[2]</sup>. Nevertheless, cartoons rarely have been used as a source of data for scientific research on accounting. Andrew<sup>[3]</sup> briefly commented about some cartoons, comedy sketches and jokes posted on websites, but he used a journalist tone rather than a scientific one. Bougen<sup>[4]</sup> analysed some hu-

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morous material in professional accountancy journals but not included cartoons. Our study explores cartoons of a non-professional magazine in order to capture insights of how a more general spectrum of society perceives actors involved on accounting issues.

Dimnik and Felton <sup>[2]</sup> covered a long period (1959 - 2000) analysing movies but our study includes some years before 1959 and some after 2000 accounting scandals, totalizing 79 years of cartoons, with substantial numbers of observations generated, 255 from 68.489 cartoons.

*"We do not know yet if the current scandals will cause a fundamental change in the image of the professional accountant and our paper does not cover these developments. However, our study of the accountant's stereotype up to the year 2000 should provide a useful point of reference for measuring any future changes in the accountant's public image."* Dimnik and Felton <sup>[2]</sup>

As we have the advantage of a long period and a non-professional data base, we can work with multiple actors instead of focusing on single one. Our database allowed us to analyse attributes of stereotypes of accountant, accounting and users. And the richness of database also allowed splitting these main actors in 7 actors: (1) public and financial accountant, (2) auditor; (3) tax agent; (4) financial accounting; (5) auditing; (6) tax accounting; and (7) taxpayer.

In order to capture stereotype nuances of multiple actors from a cartoon database, we use discourse analysis method that has been used on other studies of identity but not to study accounting issues. As cartoons are composed by images and texts to give a message, it is richer to analyze discourse beyond images and texts instead of using a content analysis.

This paper begins with theoretical references about accountant and accounting stereotypes and social contract. Then it is presented some concepts, characteristics and previous studies on stereotypes. Next, we describe how data was selected and categorized under discourse analysis. We then present our findings with the attributes and their discourses to each actor, and we point what these findings suggest about substantial reality. Finally, we conclude with some suggestions for further research.

## Previous Research on Accounting Related Stereotypes

### *Stereotypes and Social Contract*

Stereotype can be described as a generalization about a social entity – a person, a group of persons or even institutions (professional, religious etc.). It is a set of attributes or characteristics that usually identifies and distinguishes

one entity from another. Specifically for technical activities (such as accounting) and the professionals that execute them (accountants), stereotypes can, for example, contribute to construct/deconstruct social identity, reinforcing public trust and affecting the recruitment process of new members (e.g. Hopwood <sup>[5]</sup>, Smith and Briggs <sup>[6]</sup>, Anderson-Gough et al. <sup>[7]</sup>, Friedman and Lyne <sup>[8]</sup>).

*"Society is organized on the principle that any individual who possesses certain social characteristics has a moral right to expect that others will value and treat him in an appropriate way"* <sup>[9]</sup>. Stereotype defines social characteristics of being an accountant, projecting a definition of the situation that provokes automatic reaction to. This is important once the society's perception of the legitimacy of the accounting profession and its members is grounded in the verbal and visual images of accountants that are projected not only by accountants themselves but also by the media <sup>[2]</sup>. Legitimacy can be defined as an adherence of the entity's values to society's values <sup>[10]</sup>, and the instrument of this adherence is a "social contract", which is used to define the arrangement between an organization and members of society that can be explicit or implicit.

Under social contract theory, social contracts are shared understandings of appropriate behaviour that guide social actors towards behaving in ways that are broadly recognized as moral. A social contract is conceived to exist between the organization and the public, not just among its owners (shareholders of a company, for example).

This relationship can be perceived in a broader perspective. Where there is a serious failure to comply with social expectations (i.e. a severe breach of a social contract by an organization) legitimacy theory suggests that "the community may *revoke* its contract to continue operations" <sup>[11]</sup>. In such circumstances, the costs for organization to continue operating can be perceived to be greater than its benefits to society as an ongoing entity. If this is the case, the social contract with that organization may be terminated. Instead, organizations that are perceived to be honouring social contracts are regarded as providing benefits to society in excess of costs and remain constantly poised to continue to enhance their performance <sup>[11]</sup>.

This social contract can also be perceived in functional perspectives, when investors, creditors, business executives, government, and other segments of society use accounting information when making decisions to allocate economic resources. The efficiency of capital markets depends on the confidence users have in this information. Since capital market transactions are determined by investors' expectations, it is essential not only that accountants

behave ethically, but that the public perceives them to do so. As pointed by Anderson-Gough et al. [12] the professional accountant requires not only technical knowledge but also some norms of behaviour. After Enron/Arthur Andersen’s scandal, accountants have been especially concerned that the unethical behaviour of a few individuals might negatively impact the image of the entire profession [13]. This concern leads to some degree of acceptance of dull stereotype once it passes a message of safe and trustworthy [4]. But despite this positive effect for the profession, there is a concern of a negative effect on future professional recruitment [8, 14]. As this dull stereotype would not attract bright students, techniques of impression management to conceal the negative stigma would move away too much from the essence of accounting qualification that includes professionalism, credibility and integrity [14].

Then if accounting profession is affected by general public perception and by a functional public perception (stakeholders that use accounting information), the positive image based on confidence and respectability is important. From this perspective, the public’s trust is essential not only for preserving respectability but also for ensuring the survival of accounting’s status as a profession [11].

**Stereotypes: Characteristics and Previous Studies**

Raising and development of a stereotype is a complex process that combines among others, our own experiences, relatives and friends’ perceptions of reality and an exposure to different sources of popular culture (such as movies, music, magazines, cartoons etc.).

Previous studies identified attributes in accountants’ stereotypes on different media, such as movies [15, 2], novels [16], cartoons [3], newspapers and magazines [8], non-technical books about frauds [11], humorous material published on accountancy journals [4], accounting software advertisements [17], recruitment material of the “big four” accounting firms and promotional material of professional institutes [14]. Those media somehow reflect the public perceptions and has a degree of influence on social attitudes towards the accountant and the accounting.

Attributes that compound stereotypes can be positive, negative or even neutral. For example, “dull” and “boring” can be considered negative, while “sober”, “prudent” and “conservative” can be neutral. Otherwise, “trustworthy” and “honest” are usually positive attributes. Of course, this classification must be seen in a context – place and time – because positive, negative and neutral are judgmental values affected by social perception.

USUALLY POSITIVE	USUALLY NEUTRAL	USUALLY NEGATIVE
<ul style="list-style-type: none"> <li>▪ objective</li> <li>▪ watchful to fine details,</li> <li>▪ respectable</li> <li>▪ accountable</li> <li>▪ non-seducible</li> <li>▪ trustworthy</li> <li>▪ honest</li> <li>▪ disciplined</li> <li>▪ respectful of law</li> <li>▪ safe</li> </ul>	<ul style="list-style-type: none"> <li>▪ emotional detached</li> <li>▪ sober</li> <li>▪ conservative</li> <li>▪ adventurous</li> <li>▪ prudent</li> </ul>	<ul style="list-style-type: none"> <li>▪ boring</li> <li>▪ uninteresting</li> <li>▪ dull</li> <li>▪ dreary</li> <li>▪ expressionless</li> <li>▪ joyless</li> <li>▪ narrow minded</li> <li>▪ unprofessional</li> <li>▪ prone to criminal behavior</li> <li>▪ socially stunted</li> <li>▪ short-term oriented</li> <li>▪ social misfit</li> <li>▪ obsessive control freak</li> <li>▪ number cruncher</li> <li>▪ pencil pusher</li> <li>▪ greedy</li> <li>▪ exploitative</li> </ul>

**Figure 1.** Examples of accountants and *accounting* stereotypes attributes in previous studies

Even though the attributes compounding the stereotype can be positive or negative, as observed Dimnik and Felton [2] “the diverse conclusions of previous studies suggest that it may be impossible to categorize the accountant’s image as simply ‘positive’ or ‘negative’[...] there may be more than one stereotype of the accountant”. Accordingly, Bounge [4] recognized the stereotype complexity and suggested that jokes allow perceiving the nuances of complex associations between profession and professional in constructing a stereotype. This complexity is partially justified by the presence of both personal and professional characteristics in the accountant stereotype, leading to a situation, for example, when the same attribute – to say conservative – can be a positive aspect associated with professional credibility, but also, negative aspect when considering social skills [2,4,16,18]. The mixture of personal and professional characteristics is explained by performance team role by Goffman [9]: “performance serves to express the characteristics of the task that is performed and not the characteristics of the performer”. So, the professional projects not his real personnel characteristics but those that could claim for certain social treatment from that audience toward his tasks. And this behaviour is reinforced by team performance. The definition of the situation projected by the team is stronger than by individual and leads to a socialization process among professionals when one monitors another’s behaviour. Stereotype reflects the perception of team behaviour professionally and personally, that embodies the main characteristic of their occupation.

One explanation for the traditional dull/boring accountant stereotype is in bookkeeping roots of accounting

activities. Despite of bookkeeping being part of accounting, accounting is not limited to a recording activity. But although the accountant works also requires substantial judgement, imagination and creativity to assign classification and measure<sup>[4]</sup>, “*bookkeeping is boring and routine*”<sup>[2]</sup>.

Nevertheless, some studies noticed a substantial change in accountant stereotypes especially in 80s and 90s: from the traditional dull/boring stereotype to the contemporary business advisor<sup>[2,4]</sup>. Apparently, it seems useful to take the accountant out of the shadows – adventurous and glamorous looks better than shabby and boring –, but there is an implicit risk of transforming he/she in a villain. If conservative and prudent can lead to a boring, unappealing person with no social skills, it can also result in a more diligent and competent and, more important, trustworthy accountant<sup>[8]</sup>. Smith and Briggs<sup>[6]</sup> alert: “*it would be dangerous for accountants suddenly to be seen as flamboyant risk-takers, since this would conflict with their prudent and conservative characteristics*”. This is consistent with the stereotype’s attributes identified in movies: sometimes portrayed as boring and dull; others as dishonest and exploitative<sup>[15,2]</sup>.

It is a hard work to find the optimum point between the boring/unappealing and the fun/risk-taking accountant. The lack of heroes in accounting, due to the excess of conservatism and absence of a more proactive behaviour, could result in a “*second-class profession*”<sup>[6]</sup>, but abandoning the prudent and conservative attitude could result in a business villain, ready to break the rules in his/hers own benefit and proactive in bad sense (committing frauds, for example).

This “bad guy” element in the accountant stereotype was raised mainly after financial scandals in 2000 (e.g. Enron). While searching for a “cultural explanation of Enron’s auditors”, Grey<sup>[19]</sup> mentioned the expression “Andersen Android” as a “*byword in the business community for a certain sort of functionary, typically rather young, highly competitive and soulless*”.

In spite of the accountant apparently not being more stigmatized than other professions, “*to the hip young 20-something within the graduate labour market, the spectre of the accounting stereotype may carry a very real stigma*”<sup>[14]</sup> what could justify initiatives to deconstruct the boring/dull traditional stereotype. Baldovinsdottir et al<sup>[17]</sup> observed in accounting software advertisements a significant difference in the accountant image over the last four decades: from the 70s/80s “*responsible and rational accountant*” to the 90s up to now “*daring and thrill-seeking explorers*”. It is a more hedonistic approach, more fun/pleasure and less discipline/rules. The same attempt was

made by the big accountancy firms in their recruitment brochures, trying to deconstruct the dull/boring accountant stereotype and attract the trainees with promises of an exciting life with travels, fun activities and social meetings<sup>[12]</sup> – the “*fun loving*” and “*colourful*” accountant<sup>[14]</sup>.

The current research aims to capture nuances of these changes along 79 years interpreting the perception changes. So, it is not the aim of this research to identify why they have changed neither how but just the perception itself.

## 2. Methodology

### Research Approach

As we intended to identify and analyse the underlying stereotype attributes to capture nuances that could add knowledge to these diversified results on literature, we decided not to verify hypotheses neither establish assumptions *a priori*. We proceed analysis under a grounded approach where reality is there to be interpreted and not discovered<sup>[20]</sup>.

#### Data Selection

Cartoons were chosen as the source of data for its capacity to reproduce stereotypes and despite it they have not been used as so. It is worth noting that analysing perceptions changes along a great period is not the same to analyse the timing of perception changes in relation to the facts that could have led to these changes. This second analyses would require another method of investigation, correlating facts and perceptions, what was not the purpose of this research. Instead, the focus here is just the attributes changes themselves. Cullather<sup>[21]</sup> alerts to the fact that cartoonist may perpetuate old stereotype for easy laugh, turning difficult to verify if it reproduces a current or past perception. We assume that if cartoons are reproducing certain stereotype, in somehow this aspect is present on society, especially because New Yorker Magazine is market oriented.

First, we observed the cartoons that were printed at New Yorker Magazine for the period 1925-2003, totaling 68,489 cartoons<sup>[22]</sup>. Cartoons were selected by keywords of accounting, accountancy, accountant, bookkeeping and bookkeeper, accordingly to previous studies that mentioned the impact of bookkeeping for accountant stereotype<sup>[4]</sup>. Then it was checked the content adequacy to the purpose of our study in order to exclude non-pertinent cartoons from database. We have discarded 9 cartoons that were too hermetic or not alluded to accountant and accounting in the sense we were looking for. One of them, for example, alluded to the activity of counting with no relations to the profession or professional.

Final selection for analysis contained 158 cartoons. It is important to point out that this research analyses the main message of cartoons. Cartoons are multiple visual messages and use a lot of symbols for the message they intend to pass. All the symbols can be interpreted but some of them relates to secondary messages. For example, the cartoon published on July 21<sup>st</sup>, 1996, showed three cooks-accountants delivering a report to the boss that was sitting behind a big desk. The image was accompanied by the caption: “Here are the numbers you wanted cooked, sir”. We could have analysed the corporate power represented by the size of desk or even the female participation on team not as an assistant but clearly as a member of chefs, with the same status of cooks men. The main message classified relates to the subservient role. The ideas of corporate power and accountants serving a chief are embodied on subservient role. The woman as a member of team points an interesting analysis of gender on accounting but the database consulted does not provide a good volume of this information to be classified. This absence of woman as accountant at all is a result itself as so the absence of accountant as a chief.

Instead of choosing an actor or an aspect to be analysed, we interpreted the actors that grounded from cartoons. Each cartoon was initially analysed under perspective of to what actors they are addressed and how these actors are figured there. Then, we classified these cartoons selected, identifying the main actor and the qualifications of these actors. Eventually, each cartoon could address to one main actor or more (up to three). But all the cartoons selected should at least, fit at one group. The classification is exhaustive but not mutually exclusive. As cartoons are a set of images and texts, we used discourse analysis techniques to identify stereotypes attributes related to accountants and accounting described as following.

**Discourse Analysis and Cartoons**

There is a significant number of works on identity in organizational research and some of them apply discourse analysis [23] assuming that the identity is discursively constructed [24]. Discourse does not simply mirror reality but also contribute to its constitution [25]. Discourse analysis is then a structured investigation of the “systems of texts and the concepts, objects and subjects that they constitute” [26].

These works include issues on social identity [24], organizational or corporate identity [27], individual identity [26] and work-based identity [24, 28]. Recent researches have moved from more static definitions of identity towards more fluid notions of identity that may be subject to change and reformulation in different contexts [23]. At the end of twenty century, the individual identity was substituted by an identity that is a set of images and is construct-

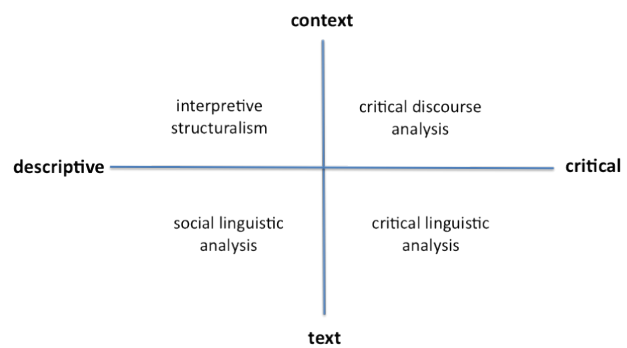
ed by interaction between people and dominant discourses on media, tuning the identity fluidity [29].

Cartoons are images more than texts. Images simplify reality, decoding its complexity by symbols that are simpler to give a message [1]. “Images are our readiest instruments for abstracting concepts from the tumbling stream of actual impressions. They make our primitive abstractions for us; they are our spontaneous embodiments of general ideas” [30].

Images and texts on cartoons use attributes perceived from stereotypes to figure actors and situation. Our aim is to analyse these attributes used to construct stereotypes in order to take a step back and investigate if some nuances were lost on stereotypes when they are analysed for 80 years.

There are different types of discourses analysis that provide different look to empirical data and consequently different ways to do empirical research [31]. This study aims to analyze more the context than text and aims to be more descriptive than critical, and so it can be defined as interpretive structuralism [23].

Texts on cartoons exist just to represent a context and are not subject to a linguistic analysis. And the present study is not critical, as we are not analysing neither how discourses are constructed nor how reality has been changing by these discourses. Our aim is to analyse how the perception has been changing along the period and set some hypotheses about substantive reality for further verification.



**Figure 2.** Different approaches of discourse analysis [23]

The interpretive structuralism focuses on understanding how discourse turns action possible, how broader discursive contexts emerges and for which possibilities of actions these contexts lead to [26]. The focus is on how some discourses assure that determine phenomenon be placed reified and “taken for granted”, constituting “the reality” [26].

In accounting field of science there are some studies that explicit address to the power of language and text to build a new stereotype and how it is used to socialize

accounting trainees<sup>[32]</sup> or even to recruit new students<sup>[14]</sup> to profession so that they go on to assume specific ideas about their professional make-up. This kind of changes on perceptions use discourse, written, oral, visual among other resources, on the ongoing construction of them, dissemination and interpretation by actors in a social situation<sup>[31]</sup>. Despite it, the discourse analysis methodology has not been used to analyse accountant and accounting stereotypes.

We used discourse analysis to categorize and verify the fluidity of attributes of the various stereotypes on accountant and accounting perceived by society and captured by cartoons.

**Cartoons Categorisation**

As we used a grounded approach, proceedings or research included: (1) triple independent classification; (2) classification comparison and alignment; (3) broad categorization; (4) review, adjustment and consolidated categorization.

Discourse analysis reviewed three main actors: accountant, accounting and users. In order to improve the analysis to better represent what cartoons aimed to detach the three main groups were split into subgroups. “Accountant” was drilled down to 3 sub-groups: (1) public and business accountant, (2) auditor and (3) tax agent. Even though literature pointed out a more negative image for the business accountant than public accountant<sup>[8]</sup>, the cartoons selected did not justify the separation into two groups, so they are aggregated under the label “public and business accountant”. The second one, “accounting”, was drilled down into 3 sub-groups: (1) financial accounting, (2) auditing and (3) tax accounting. The third category, “users”, represents “taxpayer”. Other users of accounting could not be explicitly recognized on the cartoons, or there were no significant aspects related to users as client and chief to be classified. Nevertheless, it is interesting to point out that woman appears as a client / user only of tax accounting issues. Users of financial accounting and auditing are men.

The database was analysed and classified by each author separately and then the three independent classifications were compared. Dissonances were discussed and when necessary, were reclassified in common agreement. After categorizing and identifying attributes to actors, we analysed altogether all cartoons again and refined these attributes and actors’ groups.

Images and texts of cartoons were jointly analysed with editor’s cartoons descriptions, which help us to identify social political economical context, on which it was conceived or/and the author’s aim. Similarities and differences among them allowed us to establish the main attributes of stereotypes of each subgroup. These attributes for the

group “accountant” were organized into three types: (1) moral values, (2) professional profiles and, (3) personal attributes. When the cartoon addresses more than one element, we considered all of them in order to preserve the actor’s identity. The 158 cartoons revealed 255 attributes.

Each attribute was accompanied by discourses that were captured from cartoons and were gathered to build the categories of attribute.

**3. Results and Discussion**

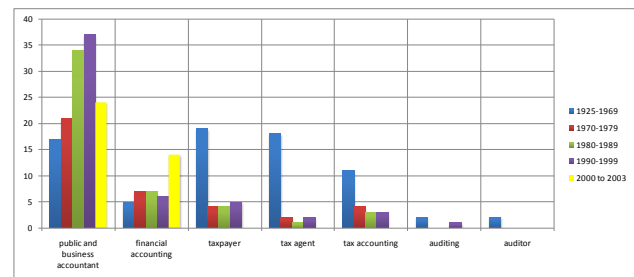
**3.1 Actors**

Categorization of the 255 observations about attributes (in 158 cartoons) is, using discourse analysis, allocated in eight subgroups (three main groups), distributed as shown:

**Table 1.** Actors’ groups and subgroups

ACTORS	
GROUP	SUBGROUP
Accountant	Public and Business Accountant
	Auditor
	Tax Agent
Accounting	Financial Accounting
	Auditing
	Tax Accounting
Users	Taxpayer

Groups and subgroups were segmented for analysis purpose in five periods: (1) 1925 to 1969; (2) 1970 to 1979; (3) 1980 to 1989; (4) 1990 to 1999; (5) 2000 to 2003.



**Figure 3.** Actors on cartoons (1925-2003)

Analyzing these data along the period – 1925 to 2003 (figure 3), it is clear that: (1) there was a predominant discourse about income tax from 1925 to 1969, as 65% of attributes were related to actors involved with tax, where actors were tax agent (24%), tax accounting (15%) and taxpayer (26%); (2) financial accounting, although relevant during all the analyzed period, showed a representation increase at 70s and 80s, but it was from 2000 that it was more frequent (36%) and; (3) other important actor

was “public and business accountant” that were emphasized on 80s (26%) and 90s (28%).

### 3.2 Stereotypes’ Attributes

Text and image of cartoons associated with editor’s comments revealed 253 observations for 3 actors’ groups and 7 subgroups. After discourse analysis we organized the “accountant” group as follow (table 2):

**Table 2.** Actors’ subgroups, attributes and number of observations

ACTORS		TYPES	ATTRIBUTES	OBS
GROUPS	SUBGROUPS			
ACCOUNTANT	PUBLIC AND BUSINESS ACCOUNTANT	Moral values	Dishonest	18
		Moral values	Greed	7
		Personal	Unappealing	18
		Personal	number driven	4
		Professional	Bureaucratic	21
		Professional	Subservient	20
		Professional	lack of prestige	18
		Professional	Empowered	9
		Professional	command and control over people lives	6
		Professional	Dull	6
		Professional	Creative	3
	Professional	social role as a fiscal	3	
	AUDITOR	Professional	authority; command; control; fear	1
		Professional	Complicity	1
	TAX AGENT	Moral values	“bad man”	6
		Professional	Powerful	17
	ACCOUNTING	FINANCIAL ACCOUNTING useful instrument lack of credibility Complex Bureaucratic instrument for fraud	subject to manipulation	12
			9	
			8	
			4	
			3	
			3	
AUDITING		fear by rigidity	3	
TAX ACCOUNTING subject to manipulation Bureaucratic command and control Greed		Complex	10	
			6	
			3	
		1		
		1		
USERS	TAXPAYER	Personal	under tension, hostage as a non-financial expert	18
			victim and fraud	11
			experts and fraud	3
<b>TOTAL</b>				253

The attributes and corresponding discourses are listed in Table 3.

**Table 3.** Discourses on Attributes

ATTRIBUTES	DISCOURSE
<b>Dishonest</b>	He is presented as a person with moral flexibility for fraud or deviant behaviour, as a criminal or as a conniving, even to produce deliberated “honest mistakes” and avoid punishment or to crunch numbers and destroy proofs (since 2001). Sometimes this qualification is put as praise (1963; 1980).
<b>greed</b>	He is presented as a money seeker and this turns him danger
<b>unappealing</b>	He is presented as personally introspective, boring, insensible, without culture, “good numbers, bad words”, colourless, leading him to social isolation. It appeared as the opposite as a satire (1972), and as a weird people (1985; 1995).
<b>number driven</b>	It is presented as a person obsessively focused on numbers, even in personal life.
<b>bureaucratic</b>	He is presented as a calculator machine, excessively focused on numbers and control, alluding to impersonality, restricted to norms, documentation, proofs, without flexibility, without creativity, and so, producing non relevant information, just “fact teller”
<b>subservient</b>	He is presented as being to please clients and serve as a waitress. He dominates rules and uses them in favour of chief or client, even when he must change principles. He is also presented as accomplice.
<b>lack of prestige</b>	He is presented as a professional without prestige, with low social status, and low salary and then, with low esteem.
<b>empowered</b>	First, the accountant perceived his power in company and then this perception became stronger within financial world leading to a super empowered professional. In 1999, accounting department suffered pressure. In 2002, he is compared to a cowboy.
<b>command and control over people lives</b>	He is presented as a counsellor to personal lives whose decision depends on tax impact. It was compared to wolf as a “bad man” to prejudice others (1947).
<b>Dull</b>	It is presented as mediocre, intellectually limited and subject to manipulation.
<b>Creative</b>	He is presented as a clever and creative to manipulate numbers. He is compared to an artist or another alternative fortune-teller.
<b>social role as a fiscal</b>	Society claims for his social role as a fiscal to protect investors, in spite his compromise to confidentiality
<b>authority; command; control; fear</b>	Auditor has the power to control and even to command people life, and this leads to fear
<b>complicity</b>	Auditors is accomplice of their peers, as they know the power, they have to harm others
<b>“bad man”</b>	He is presented as being evil and greed and always ready to prejudice someone, and then people be afraid of him. He is a “ <i>persona non grata</i> ”. One cartoon presented this qualitative aspect satirizing the opposite (1966)
<b>Powerful</b>	He is presented as empowered enough to control and exercise command over people lives, since he decides over deductibles expenses documents.
<b>subject to manipulation</b>	Numbers can be manipulated to please client, even to impression management. As it is complex and plenty of dubiousness, it is necessary to be creative to manipulate. It is compared to artist.

useful instrument	It is presented as useful instrument to business and personal life in a positive way, even when it is not used (1964) and except when cartoon points the budget power of command over them (1946; 1952). It is so useful that even Evil uses (1979) and it is part of business (1986).
lack of credibility	It is associated to documents destruction
Complex	It is represented as a complex set of rules, plenty of dubiousness
bureaucratic	It is represented as a bureaucratic framework
instrument for fraud	As it can be manipulated, it serves as instrument for fraud
fear by rigidity	This activity is presented as something to be fear of as it can check all.
Complex	It is represented as being too complex, with too many necessary proofs and plenty of dubiousness
subject to manipulation	Numbers can be manipulated to please client in his benefit
bureaucratic	It requires unnecessary documents
command and control	Over people lives
Greed	It is presented as being greed over taxpayers
under tension, hostage as a non-financial expert	Common people feel to be hostage of complex rules and be afraid to be punished by Govern even when they make innocent mistakes related to deductible expenses
victim and fraud	People feel victimized by Govern greed and think it is fair to try to reduce tax, producing deductibles expenses
experts and fraud	Experts are ready to use accounting in their benefit to avoid tax, even with fraud

Observations for “public and business accountant” represent 53% of total number of observations (table 2). Identified attributes for this actor subgroup were also segmented for analysis purpose in five periods: (1) 1925 to 1969; (2) 1970 to 1979; (3) 1980 to 1989; (4) 1990 to 1999; (5) 2000 to 2003 (figure 4).

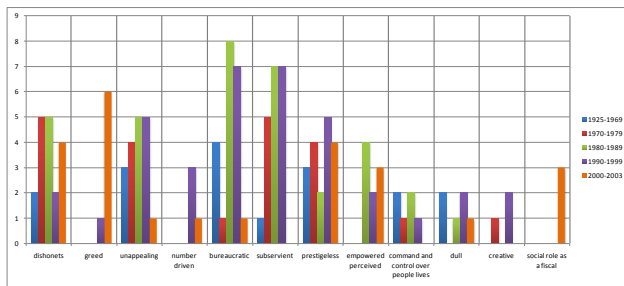


Figure 4. Attributes identified for “public and business accountant” (1925-2003)

Some personal attributes are also present all over the period. Public and business accountant is drawn as unappealing person confirming literature that found aspects like introspective, boring, insensible, without culture, colourless, and presenting a lack of communication capability – as Carnegie and Napier [11] said, “good numbers, bad words” [16, 11, 17, 2, 3, 8, 14, 15, 4].



“You certainly have a wonderful way of expressing yourself, for a certified public accountant.”

Figure 5. Example of actor “public and business accountant” and poor communications skills.

Source: Frank Modell. New Yorker, 5/19/1962 [22]

Other identified aspects related to its professional profile and detach its bureaucratic work and subservient behaviour (both emphasized in 80s and 90s) and a lack of prestigious as a professional are also consistent with previous studies. The moral value of dishonest is also present in the period.



“My name is Oscar Pratt. I’m a certified public accountant, married, and have two children. I live in Ozone Park. I don’t know why the world should be interested in me.”

Figure 6. Example of actor “public and business accountant” and corresponding attribute “lack of prestige”.

Source: Day, Robert J. New Yorker, 1/29/1938 [22]

Until 1969 we found out that the lack of prestige is as important as unappealing person and bureaucratic work attributes. However, in the 70s, it follows unappealing person but also subservient behaviour and dishonest moral value. The perception of accountant changed from a passive voice to a bad active behaviour. This perception



continuously changed along the period just adding some other aspect of this dishonesty like creative for fraud and manipulation. Bougen<sup>[4]</sup> observed similar behaviour, but he found an explanation only in the 80s:

*The deregulation and expansion of the financial markets in the 1980s contributed to a situation whereby the accountant became a key player in the organization and reporting of many financial arrangements. New financial instruments, complex capital structures, off-balance sheet financing, leveraged buy-outs, along with the continual pressure for increased reported profits, all resulted in accounting excesses. The creativity of the accountant and the malleability of his craft were tested to the limit as the quest for the manufactured constant growth in earnings left corporate balance sheets badly in need of cosmetic surgery.*



*“What is art, Harry? Why do you ask? You’re an accountant.”*

**Figure 7.** Example of actor “public and business accountant” and corresponding attribute “unappealing”.

Source: Charles Barsotti. New Yorker, 1/22/1972<sup>[22]</sup>

Two dissonances appeared here. First, while some cartoons refer to accountant as creative for fraud, some others emphasized the dull characteristic, as someone intellectually limited, mediocre and subjected to manipulation (specially in the 90s). Literature has been capturing this dissonance but concerned with recruitment process. A study based on books reveals that the traditional accountant stereotype was substituted by a business professional stereotype that reinforces the negative aspects of the first one by different discourses. Paradoxically, to regain legitimacy and recover confidence it is necessary to come back to negative aspect of traditional stereotypes

as dullness, boring and bureaucratic<sup>[11]</sup>. A study based on recruitment literature of the “big four”, reveals that these companies use discourses to attract students that are divergent to those characteristic involving accounting work specially those related to success, presenting the trainee as a “high-flyer”, a “jet setting” business advisor<sup>[14]</sup>.

The same portrait was revealed by an Australian study<sup>[33]</sup>. It implies that there is a concern about recruitment of good students - and not dull ones, to redefine accounting as a credibility work. But these prior studies do not point that these dissonances coexist at the same time. This coexistence suggests that when a good work on accounting is done it is not notable, does not deserve any status, and elements, as bureaucratic work and unappealing person are predominant. A doctor that saves lives has more status - and financially success, than one that works for prevention.

Another dissonance found relates to the perception of accountant power inside organization and out of it and the reinforcement of its subservience, its behaviour to please client and chiefs. This leads to a hypothesis related to this empowered accountant that has a moral flexibility, ability and knowledge dominance to manipulate numbers to please someone. He does not fraud for himself.

Notwithstanding, from 1999, even before Enron and the sequence of accounting scandals, a new feature was attributed to accountant. He started to be represented as a greed and exploitative person. It suggests a change in perception described previous. Now he acts in order to benefit himself in some way. Something happened in the rationalization process of corruption. Probably the discourse used to rationalise deviant behaviour changed<sup>[34]</sup>.



*“In examining our books, Mr. Mathews promises to use generally accepted accounting principles, if you know what I mean.”*

**Figure 8.** Example of actor “financial accounting” and corresponding attribute “subject to manipulation”. Source: William Hamilton. New Yorker, 7/22/1972<sup>[22]</sup>



**Figure 9.** Example of actor “public and business accountant” and corresponding attribute “dishonest”.

Source: Leo Cullum. New Yorker, 7/8/1985 [22]

There are discourses that lead to a passive behaviour as those that appeal to higher loyalties or deny responsibility. Others suggest more active behaviour denying the existence of injury or victim, or moderating the salience of corrupt behaviours making social weighting, or even using the metaphor of the ledger with credits and debits, rationalizing that they are entitled to indulge in deviant behaviours because of their accrued credits in their jobs [35]. Some of these discourses were clear enough to be captured by cartoons which somehow represent public opinion. These discussions suggest that empowered accountant was convinced to participate actively.



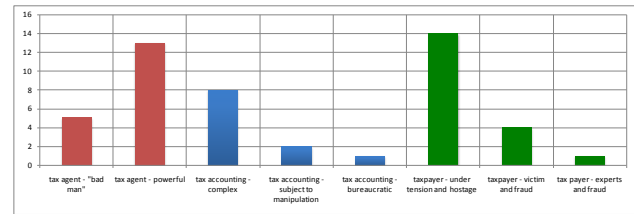
“Being an accountant gives him that extra aura of danger.”

**Figure 10.** Example of actor “public and business accountant” and corresponding attribute “empowered”.

Source: Lack Ziegler. New Yorker, 3/11/2002 [22]

For others actor groups we found different attributes and discourses. Tax agent, tax accounting and taxpayer were concentrated in the first period analysed (1925-1969). It is notable that common people feel being hostage of some not understandable rules and of a revenue agent that has the power to decide above their deductibles receipts and so judges their honesty and moral values. In consequence, this agent has power over their lives. Figure 11

shows these actors and their attributes.



**Figure 11.** Tax Agent, Tax Accounting and Taxpayer Attributes: 1925-1969

Other aspect of this relationship between tax agent, tax accounting and taxpayer, relates to the rationalization of deviant behaviour [35]. As the agent behaviours like a bad man, evil and greedy, always ready to prejudice taxpayers, these taxpayers feel victimized by them and so they think it is fair to try to reduce tax producing deductibles expenses, even with fraud or “innocent mistakes”.



“Know what I’m in the mood for today? A whopping combination convention-and-vacation trip, accompanied by wife, with business expenses only partially documented.”

**Figure 12.** Example of actor “tax agent” and corresponding attribute “bad man”

Source: Whitney Darrow Jr. New Yorker, 10/19/1963 [22]



“In the future, Mr. Johnson, it won’t be necessary to bring along these people to validate your tipping deductions.”

**Figure 13.** Example of actor “taxpayer” and corresponding attribute “under tension”

Source: Mischa Ritcher. New Yorker, 3/9/1963 [22]

Experts in tax accounting that use their knowledge

for fraud in benefit of someone appears up to 80's. When fraud appears at cartoons linked to accountant dishonesty, it refers to financial accounting, expressing the importance of financial accounting to companies from 70's.

The aspect of bureaucratic work of tax accounting relates to its necessity of deductibles expenses proofs. As rules of tax accounting are so complex, it is difficult to understand how to prove some expenses and then some efforts of taxpayers seem to be excessive and unnecessary. This discussion about tax agent, tax accounting and taxpayer suggests that there is a relationship between perception of an eager and greed State and a moral flexibility for fraud, under a metaphor of the ledger discourse developed as part of socialization process inside organization but could be extended to this situation [35].

Financial accounting is present all the time but its importance as perception increased after 70's.

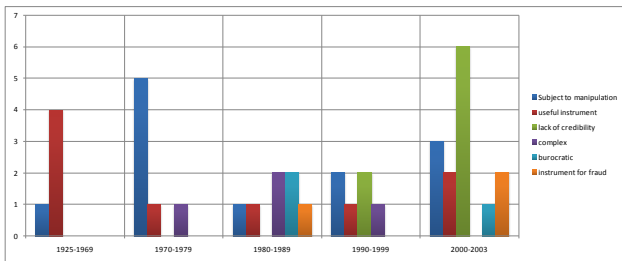


Figure 14. Financial Accounting actors and their attributes (1925-2003)

It is interesting to note that the perception in the 70s is the opposite of the prior period (1925-1969). While financial accounting was presented previously as a useful instrument more than an instrument subject to manipulation, from 1970 up to 2004, the aspect of manipulation possibility and the complexity of rules surpass the usefulness. We could have gathered the aspect of instrument for fraud to subject manipulation, but we decided to keep them apart when the intention for fraud was too explicit. Doing so we can point out that this was explicit at Figure 15 and 16.



"Here are the numbers you wanted cooked, sir."

Figure 15. Example of actor "public and business accountant" and corresponding attribute "subservient"

Source: Dana Fradon. New Yorker, 7/21/1986 [22].



"New from accounting, sir. Two and two is four again."

Figure 16. Example of actor "financial accounting" and corresponding attribute "lack of credibility"

Source: Leo Cullum. New Yorker, 3/18/2002 [22].

The new aspect that was expressed clearly at 2003 (4) and 2004 (2) was the lack of credibility. This aspect needs to be analysed with an aspect that also appeared at 2002 (3) related to the figure of accountant. There was a claiming for a social role of accountant as a fiscal in benefit of society.

Despite of this anxiousness for a fiscal role to protect society from fraud from 2002 on, the figures of auditor and auditing have not been represented at cartoons.

### 3.3 Frequency of Accounting Issues on New Yorker's Cartoons

It is worth to have a look how accounting issues have had their share in the New Yorker's cartoons along the studied period. Considering the whole period, the 158 accounting-related cartoons represented only 0,231% of the total (68,489). Figure 17 shows how accounting related issues appeared through time.

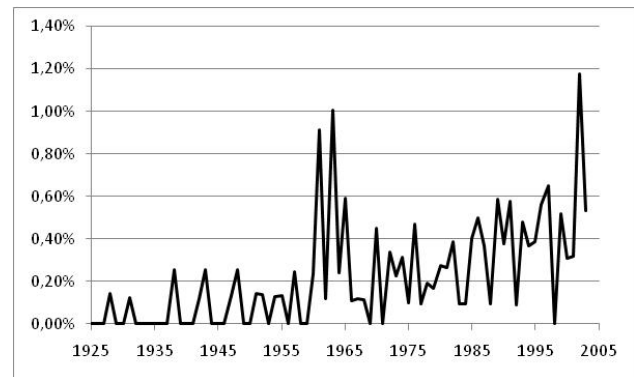


Figure 17. Accounting-related cartoons along the period

We can see that there are three major peaks: 1961 (0.91%), 1963 (1.00%) and 2002 (1.17%). We can also notice that after the 60's the average is greater than previ-

ous years, suggesting us that there is an increasing trend of the accounting “cartoon-share”.

Applying the Augmented Dickey-Fuller test on this data sample, we can't reject the null hypothesis that the series of relative frequency of the accounting-related cartoons have a unit root, at 10% level of significance, but not lower than that. So, it is difficult to assert that this series is stationary (no trend) or not. Or, in other words, despite some may feel that accounting and accountants are getting a greater “mind-share” of the general public that may be only a feeling.

#### 4. Conclusions

The analysis of cartoons from 1925 to 2003 from a database of non-professional magazine allowed us to confirm literature on various issues but also to find new aspects of stereotypes on accounting and accountant.

From 158 cartoons selected we captured discourses on 31 attributes to 7 actors in a total of 253 observations. The analysis of these discourses shows that first there are a dissonance about personal characteristic of accountant. Prior studies do not point that these dissonances coexist at the same time. This coexistence suggests that when a good work on accounting is done it is not notable, does not deserve any status, and elements, as bureaucratic work and unappealing person are predominant.

Another dissonance found relates to the perception of accountant power inside organization and the reinforcement of its subservience. This leads to a hypothesis related to this empowered accountant that has a moral flexibility, ability and knowledge dominance to manipulate numbers to please someone. But this figure changed. From 1999, even before Enron and the sequence of accounting scandals, a new feature was attributed to accountant. He started to be represented as a greed and exploitative person. It suggests a change in perception described previous. Now he acts in order to benefit himself in some way.

An interesting result was found when analysing tax actors. There is a discourse that socially authorizes taxpayers for fraud or at least for “innocent mistakes”. And finally, insights were found after Enron scandal about a claiming for a social role of accountant as a fiscal to protect society from creative accounting that affected innocent people.

These findings lead to a necessity to research about some substantive facts that can explain these changes and how it can explain greater (or lesser) popularity of accounting issues on cartoons.

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