



They Have Never Changed: Accountants in Movies

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ABSTRACT

The purpose of this study is to examine how accountants are portrayed in recent box office films. The samples for this study were movies registered in the Internet Movie Database and Film Indonesia. The study focuses on the accountant who appears in movies as a main character, side character, and/or cameo. Movies with accountant as the character and winning at least one award were chosen in this study. The semiotic analysis of movie data involved three steps: viewing the entire film, focusing on the accountants' character scene in accordance with the description criteria, and interpreting the characters denotatively, connotatively, and mythically. The findings demonstrate that the stereotype of accountants shown in movies is consistent with societal preconceptions, such as being a man's occupation, having a bean counter, being introverted, and committing money theft. However, in some movies, accountants are portrayed positively. This negative depiction of accountants may cause students to be reluctant to choose accountants as their career choice. Thus, public accounting firms will encounter difficulties in recruiting and sustaining their businesses. Framed with the social representation theory, this study contributes to the accounting literature by focusing on the depiction of the accountant's character shown in the film by using semiotic analysis to investigate the depiction of accountants in films released since 2000.

Keywords:

Accountant, movies, perception, portrayal, stereotype

Mereka Tidak Pernah Berubah: Akuntan dalam Film

ABSTRAK

Penelitian ini bertujuan untuk menganalisis stereotip akuntan yang digambarkan dalam film. Sampel pada penelitian ini adalah film yang terdaftar dalam Internet Film Database dan Film Indonesia. Objek penelitian adalah tokoh akuntan dalam film baik sebagai pemeran utama, pendukung, maupun figuran. Film yang memuat tokoh akuntan dan memperoleh setidaknya satu penghargaan yang dipilih dalam penelitian ini. Analisis data film dilakukan dalam tiga tahapan, yaitu melihat film secara keseluruhan, memilih adegan karakter akuntan sesuai dengan kriteria penggambaran, dan menafsirkannya secara denotatif, konotatif, dan mitos. Hasil penelitian menunjukkan bahwa stereotip akuntan yang digambarkan dalam film tetap sama dengan stereotip yang berkembang di masyarakat, seperti profesi untuk laki-laki, memiliki sifat bean counter dan introvert, serta pelaku pencucian uang. Penggambaran negatif akuntan dalam film ini menyebabkan mahasiswa enggan untuk menjadikan akuntan sebagai pilihan karir mereka. Dengan demikian, KAP akan mengalami kendala dalam regenerasi akuntan. Penelitian ini dibingkai oleh teori representasi sosial dan berkontribusi pada literatur akuntansi dengan berfokus pada penggambaran karakter akuntan yang ditampilkan dalam film dengan menggunakan analisis semiotik untuk menyelidiki penggambaran akuntan dalam film yang dirilis sejak tahun 2000.

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Kata Kunci:

Akuntan, film, persepsi, penggambaran, stereotip

1. Introduction

In the past, an accountant's only responsibility in an organization was to disseminate financial data

to users rather than make decisions (Dwaase, Awotwe, and Smith, 2020). However, adjustments to the external environment of firms, including

technological advancements, globalization, and competition, have changed the function of accountants (Odia and Oke, 2018; Dwaase, Awotwe, and Smith, 2020). Accountants are crucial to helping management make decisions (Odia & Oke, 2018). This is because accounting data represents corporate activities and assists in the identification of potential problems (Bogasiu, 2020).

In financial accounting, accountants also serve as fraud investigators (Khersiat, 2018). Due to the numerous financial fraud scandals and scams, businesses are required to increase corporate governance, making this position important (Adebisi et al., 2016; Khersiat, 2018). As a result, accountants also gather, examine, and report fraud evidence; create software to aid in this process; report the results; and participate in court cases (Okoye & Ndidika, 2009). Every business decision must be founded on accounting information due to the primary role of accounting in business, which includes supplying information about different sorts of financial data (Kaneko & Yimruan, 2018; Utami, 2018). Therefore, it can be stated that the role of accountants is essential to the smooth operation of business operations.

The growth of cryptocurrencies such as bitcoin and the development of blockchain technology has an impact on financial accounting, reporting cycles, and operations (Sinha, 2020). This requires a change in the ability of accountants to carry out their profession (Haryanto & Sudaryati, 2020; Sinha, 2020). Along with soft skills like technology proficiency and critical financial statement analysis, advanced numeracy abilities are another requirement for accountants (Haryanto & Sudaryati, 2020; Mola, 2021). Accountants cannot provide the most outstanding services to meet business demands otherwise. As a result, accountants and those considering becoming accountants must be able to swiftly adapt to digital computers (Kaneko & Yimruan, 2018). This is because adaptive accountants will outperform others (Kaneko & Yimruan, 2018).

The business world has started to adapt to the needs of the millennial generation, which undertakes transactions through the internet network thanks to their high level of technological familiarity (Kurniawati, 2018). The presence of the millennial generation, which is thought to be quicker to adopt new technology, will be advantageous for the accounting profession (Berlian, 2021). But according to the International Federation of Accountants (IFAC), fewer young people are interested in entering the accounting profession (IFAC, 2022). This is because members of the younger generation who major in accounting have more career options than accountants. As a result, fewer graduates are qualified to join the certification program, raising questions about the accounting profession's future sustainability (IFAC, 2022).

The ASEAN nations came together and settled on a Mutual Recognition Arrangement (MRA) to handle the issue of accountant availability in meeting a country's economic demands (Yanto et al., 2018). This is done so that the MRA will equalize nations' educational, training, job experience, and professional license requirements (Permatasari, Pratiwi, and Wijaya, 2021). Accountants must hold an ASEAN Chartered Professional Accountant (ASEAN CPA) certificate to work in other ASEAN countries (IAIGlobal, 2022b). To become an ASEAN CPA, a professional accountant must first possess the certification of "Chartered Accountant" (CA), which is an agreement to standardize the knowledge and abilities of accountants throughout all ASEAN member states (IAIGlobal, 2022b). Accountants will need to adapt to technological improvements in order to compete with other state accountants.

MRA not only creates opportunities for Indonesian accountants to work in ASEAN, but it also poses challenges (IAIGlobal, 2022b). One of the challenges is competing with other ASEAN countries in terms of providing adequate professional accountants to meet business needs, particularly in Indonesia. If not, Malaysia, Singapore, and Thailand will step in to fill the space

in business fulfillment left by Indonesia, which has the most accountants with ASEAN CPAs (ASEANCPA, 2022). As a result, the existence of an MRA may backfire on Indonesia if it does not adequately train accountants, such as expanding the number and quality of professional accountants to compete with other ASEAN nations (Sabaruddin & Septemberizal, 2016; Suryani et al., 2018).

The number of accountants in Indonesia continues to increase every year, but there is still very little to facilitate the potential of the company's business activities (Puspitasari, Lestari, and Inayah, 2020). Indonesia has 40,000 registered accountants and 1,000 public accountants, which at least must serve 608 companies, 120 banks, and 600,000 per unit of financial institutions (Akubank, 2022; IAIGlobal, 2022a). In fact, it is stated that government agencies lack 25,000 accountants, as well as 7,250 accountants for Islamic banking (Akubank, 2022; IAIGlobal, 2022a). The imbalance between the number of accountants and entities causes the signing of audit reports, examination of company controls, and services for business interests to be hampered (Gunawan & Yuliati, 2019; Shanti & Kusumawardhany, 2021). Therefore, Indonesia still needs a large number of accountants (CNN Indonesia, 2019), but the problem is that only a few graduates make accounting their career choice (Crossman, 2017; Suryani et al., 2018; Van Zyl & De Villiers, 2011). There are 35,000 accounting graduates in Indonesia every year (Antares, 2019); however, until 2022, the number of registered accountants is only 40,000 (IAIGlobal, 2022a). This disparity indicates that many accounting graduates are uninterested in pursuing a career in accounting.

The unfavorable stereotypes of accountants might contribute to students' lack of interest in becoming accountants (Byrne and Willis, 2005; Caglio, Cameran, and Klobas, 2018), such as individuals who are boring, anti-social, greedy, exploitative, deceptive, and incompetent (Bekoe et al., 2018; Costa et al., 2020; Fisher & Murphy, 1995; Jeacle, 2008). This stereotypical portrayal can be found in a variety of media, including movies

(Dimnik & Felton, 2006; Magon & France, 2018; Tavares & Dantas, 2017), comics (Blaber et al., 2020; Costa et al., 2020), song lyrics (D. Smith & Jacobs, 2011), novels (G. S. Smith, 2017), and pictures (Caglio et al., 2018). The portrayal of accountants in the media is considered important (Felton, Dimnik, and Bay, 2008) because the inherent stereotypes can change gradually, and the media has a role in this transformation (Dimnik & Felton, 2006; Magon & France, 2018). The most influential medium in describing the accountant's character is a film (Beard, 1994; Felton, Dimnik, and Bay, 2008) because the accountant in the film can be shown through pictures, dialogues, and story plots so as to clarify the depiction of good or bad accountants. In addition, films are one of the popular cultures that have a significant impact on the portrayal of accountants so that they can shape public perceptions of accountants and their role in society (Dimnik & Felton, 2006). Therefore, this study uses film media to analyze the stereotypical depiction of accountants.

This research is framed by social representation theory (Moscovici, 1982) which is used to interpret objects, individuals, and events through the process of communication with society (Moscovici, 1982; Wolfgang, 1995). Social representation is also related to the image of professionals that emerges from people's knowledge and interpretations (Farr, 1993; Tavares & Dantas, 2017). The representation or depiction of accountants in various media seen by the public can affect the image of accountants (Jim & Annelie, 2014; Tavares & Dantas, 2017), which also has an impact on the choice of an accountant career (Caglio et al., 2018; D. A. Puspitasari et al., 2020). The negative image of accountants makes students reluctant to choose an accountant career, making it difficult for public accounting firms to recruit new competent staff (Suryani et al., 2018).

This study contributes to the accounting literature by focusing on the depiction of the accountant's character shown in the film. Several previous studies have examined the depiction of accountants in films using cluster analysis (Dimnik

and Felton, 2006; Felton, Dimnik, and Bay, 2008; Magon and France, 2018) and content analysis (Tavares & Dantas, 2017). This research is different from using semiotic analysis to see the depiction of accountants in films released since 2000. Semiotic analysis is an analysis of signs through denotation, connotation, and myth (Ahmad & Mahmood, 2020). Signs in semiotics can refer to words, images, sounds, gestures, and objects (Shang, 2015), making it suitable for analyzing films that present these signs. Therefore, the purpose of this study is to analyze the stereotypes of accountants depicted in the film, and hence, the research question is 'How are accountants portrayed in the film?'.

2. Theory study and previous research

Previous research

Detailed and adequate information related to a profession is necessary to be informed for students to choose the right career (Ng et al., 2017). Students may establish a favorable opinion of a profession if they are exposed to positive information about it, and vice versa (Jackling & Calero, 2006; Rosalina et al., 2020). Mass media can supply this information as it provides necessary information about a profession; hence, the good or bad perception of a profession is contingent on the information provided in the mass media (Baitur, 2017; Uyar et al., 2011). A favorable perception of certain professions will encourage students to pursue that career (Handley, Shanka, and Rabbanee, 2017), including the accounting profession (McDowall, Jackling, and Natoli, 2012; Dalci and Özyapıcı, 2016).

Students established a good perception of the profession as an accountant from the positive information they received (Hatane, Gunawan, and Pratama, 2021). Positive information also explains why the accounting profession has a good reputation in society (Dibabe, Wubie, and Wondmagegn, 2015). Students then choose accounting because they believe accountants are open-minded and have extroverted personalities (Holt & Christopher, 2016). On the other hand, the low interest in becoming an accountant is due to the negative

perception that accountants are only suitable for people who can perform complex arithmetic (Sugahara, Boland, and Cilloni, 2008). For this reason, students must be motivated to have a positive perception of and willingness to choose an accounting career. The interpretation of positive impressions can increase interest in pursuing a career (Dalci & Özyapıcı, 2016). Therefore, the perception of accounting students positively influences their career choice to become accountants (Azevedo & Sugahara, 2012; Parker & Warren, 2017; Wen et al., 2018).

Previous studies have analyzed the descriptions of accountants in various literary works. Accountants are portrayed negatively as unattractive, anti-social, and obedient individuals (Leão, Gomes, and Carnegie, 2019). Accountants' lives are described as boring, monotonous, and colorless (Carnegie & Napier, 2010) due to the authors' failure to distinguish accountants from bookkeeping personnel (Evans & Fraser, 2012; Leão et al., 2019; Miley & Read, 2021). Hence, the positive role of accountants is not recognized by society. Accountants are also labeled as individuals who are not creative and are only focused on numbers (Miley & Read, 2021).

The unfavorable portrayal of accountants in literary works affects how the profession is viewed by the public and how they carry out their work (Christensen & Rocher, 2020; Jelinek & Boyle, 2021). Public accounting firms attempt to provide a different image in accountant recruitment advertising as a remedy since this bad representation also affects accounting students' enthusiasm for pursuing a career as accountants (Miley & Read, 2021).

Another study analyzed how 158 cartoons from 1925 to 2013 depicted accountants (Costa et al., 2020). Due to their constant self-interest, accountants are often viewed as exploitative and selfish (Blaber, Brady, and Gougoumanova, 2020; Costa et al., 2020). The Enron scandal in 2001 contributed to one of these unfavorable portrayals. As a result, the public's unfavorable opinion of

accountants does not change (Blaber, Brady, and Gougoumanova, 2020). It may also discourage students with accounting knowledge and abilities from pursuing a career in accounting (G. S. Smith, 2017; Wells, 2017). Therefore, it can be argued that the number of scandals involving accountants would result in unfavorable perceptions and a decline in interest in the accounting profession.

Additionally, accountants are portrayed negatively in music lyrics (Jacobs & Evans, 2012; D. Smith & Jacobs, 2011). The public's perception of accountants is still shaped by their conventional image, which mainly emphasizes bookkeeping, making them seem uninteresting and unpleasant (D. Smith & Jacobs, 2011). Musicians wrote the song after having a bad experience with a rigid and annoying accountant, and the lyrics describe a person who is boring and dislikes being an accountant (Jacobs & Evans, 2012). This contributes to the unfavorable public impression of accountants and their profession (D. Smith & Jacobs, 2011). Additionally, this unfavorable image serves to perpetuate the inaccurate perceptions about accountants that already exist (Tavares & Dantas, 2017).

The portrayal of accountants in movies was also studied, and accountants were dishonest and incompetent persons (Felton, Dimnik, and Bay, 2008; Tavares and Dantas, 2017). Accounting fraud scandals damaged the reputation of accountants (Felton, Dimnik, and Bay, 2008). However, another study examining accountants' representation in movies identified five stereotypes: dreamer, plodder, eccentric, hero, and villain (Dimnik & Felton, 2006; Magon & France, 2018). Different results were found for the plodder stereotype, with the lowest score in Dimnik & Felton (2006) but the highest score in Magon & France (2018). This difference is due to the confusion of the accountant's job function with that of the bookkeepers, resulting in the accounting job being perceived as tedious (Magon & France, 2018). Therefore, accountants must be able to communicate the significance of their job duties and work to improve their negative reputation in

society. If this trend continues, students' enthusiasm for the accounting profession will be hampered (Jackling, 2002; Parker & Warren, 2017), because they do not want to contribute to society's negative perceptions of accountants (Ferreira & Santoso, 2008; Wells, 2015; Wessels & Steenkamp, 2009).

Social representation theory

Social representation theory (Moscovici, 1982) explains how the mind interprets objects, people, and events through the process of communicating with society (Moscovici, 1982; Tavares & Dantas, 2017; Wachelke, 2012; Wolfgang, 1995). The communication process between individuals and the community will influence each other's representation of an object (Azni & Mahmud, 2020). For example, a person's opinion of an object, both positive and negative, will be disseminated continuously to those around him on a daily basis so as to influence their behavior and views. Thus, the terms of social representation consist of the object being represented, the actor of the representation, and the interaction with the social group (Jovchelovitch, 2007; Voelklein & Howarth, 2005).

The final result of representing an object is embedding a label so that it is better known to the public (Höijer, 2011; Walker, Kennedy, and Berridge, 2011). For example, those who provide loans to others at extremely high interest rates are referred to as "loan sharks." Another result of social representation is the attribution of symbolic meaning to the objects represented (Höijer, 2011). Giving this symbol is a way to convey an implied message through representation (Victor, Nicoleta-Elisabeta, and George, 2019); for example, a person who wears apparel or accessories with the symbol H (Hermès) is "crazy rich."

The accounting profession has long been represented as a "bean counter," an individual who focuses on or obsesses over numbers and is very detailed (Friedman & Lyne, 2001; Magon & France, 2018). A bean counter is described as a person who calculates anything and does a monotonous and boring job (Friedman & Lyne, 2001; Jones &

Stanton, 2021). The stereotype of the work undertaken by accountants influences and is influenced by culture, especially popular culture (Meidina, Kamayanti, and Ludigdo, 2016). Popular culture plays a role in shaping the image of the accounting profession (Wells, 2017; Caglio, Cameran, and Klobas, 2018) through the portrayal of accountants in films, novels, comics, and social media (James, 2008).

The portrayal of accountants in the media as boring, rigid, and overly cautious (Magon and France, 2018; Leão, Gomes, and Carnegie, 2019) promotes a negative public perspective, especially when people embrace and internalize these stereotypes (Roberson & Kulik, 2007). For example, the accountant's depiction as a bean counter in the film will affect the individual who watches it. When an individual spreads his negative perspective, the same judgment will be formed in society. Thus, accountants will continue to have negative stereotypes in society, as stereotypes are other people's positive or negative assessments of good individuals trying to influence others to have the same judgment (Lyons et al., 2014; Shinnars, 2009).

The accounting profession is also represented as a perpetrator of fraud (Costa et al., 2020; Evans & Fraser, 2012). Negative public discourse was formed by fraud scandals involving accountants such as Enron and Worldcom (Badjuri, 2010). The negative portrayal of accountants as incompetent and fraudulent in various media (Felton, Dimnik, and Bay, 2008; Smith and Jacobs, 2011; Costa et al., 2020) further worsen their credibility (Christensen & Rocher, 2020). In addition, the accounting profession is considered less capable of communicating the importance of its profession and has never attempted to improve/change its bad image in society (Cobbs, 1968). Therefore, accountants and their representations will be perceived as expressed by the media and communicated between individuals (Tavares & Dantas, 2017).

The cultivation of public perceptions of individuals is the beginning of the formation of

social representation. Social representation theory has been used in the field of psychology, which found a bad perception of a psychologist, that is a profession for stupid people, earning low incomes, causing students to lose interest in choosing psychology majors and becoming psychologists (Anaya & Gabriela, 2018). This is similar to accounting students in many ways. Accounting students live in a society with a bad perception of accountants, which will influence them to hold the same misconceptions and discourage them from entering the profession of accountant.

Social representation theory explains how the media represent social issues and their impact on society (Ittefaq et al., 2021; Neto et al., 2017). This theory has been applied in a study on prejudice against sanitation workers in various media and found that such discrimination causes sanitation workers to be ostracized by society since their jobs are viewed as filthy (Ittefaq et al., 2021). This is comparable to the work of accountants. In the media, accountants are portrayed with negative stereotypes, resulting in a bad image in society. Based on this theory, a negative public image has an impact on the profession's poor reputation, making it difficult to recruit new employees (Wells, 2015; Wessels & Steenkamp, 2009).

Stereotype

Stereotypes are positive or negative judgments of others that can influence other individuals to hold the same assumptions (Lyons et al., 2014; Shinnars, 2009). Every profession has both positive and negative stereotypes (Roberson & Kulik, 2007). Professions with negative stereotypes have a bad image in society (C. S. Smith & Hung, 2008), such as accountants, who are stereotyped as perpetrators of fraud and corruption (Richardson et al., 2015). This bad image of accountants in society can be a threat to public accounting firms (Jelinek & Boyle, 2021) because it can discourage students from pursuing careers as accountants, causing problems in the regeneration of accountants (Jelinek & Boyle, 2021; Owusu et al., 2019).

Another profession with bad social stereotypes is that of a lawyer (Brockman, 1994; Wallace, 2015). Society views a lawyer as a man who defends artists, stands behind suspects or defendants of corruption, and collects cars and luxury homes (Hakim, 2006; Kurniawan, 2020). This negative public perception stems from the antagonistic role of lawyers in films since the 1970s (Hakim, 2006). This has a detrimental impact on society and may lead to the elimination of the legal profession (Hippel, Walsh, and Zouroudis, 2011; Schleef, 2013; Wallace, 2015).

The medical profession, however, is seen differently. It has positive stereotypes, giving it a good image and a positive reputation in society. A doctor is described as a person who is kind, friendly, meritorious, empathetic, and wealthy (Alpert & Frishman, 2021; Burford & Rosenthal-Stott, 2017; Seetharaman & Logoaraj, 2012). Therefore, becoming a doctor is one of the biggest objectives of students due to high-income expectations and good social status (Giri et al., 2015). Thus, information from various professions, including the stereotypes that develop in society, is required while choosing a career (Azevedo & Sugahara, 2012). Students may be deterred from pursuing careers that have unfavorable stereotypes or a negative reputation in society (Jelinek & Boyle, 2021; Owusu et al., 2019).

3. Research method

In this research, the portrayal of the accountant's character in films is examined using a qualitative method of semiotic analysis, which examines the meaning of signs in texts and pictures. The research methodology is divided into three parts: film identification, character coding, and data analysis (Dimnik and Felton, 2006; Felton, Dimnik, and Bay,

2008). Films are identified using the Internet Movies Database (IMDb, 2021) and Film Indonesia (FilmIndonesia, 2021). To properly load the movie search, the keywords accountant, and accounting were utilized (Dimnik & Felton, 2006).

This study examines how the representation of accountants in movies has changed since 2000 in response to the Enron and WorldCom crises (Unerman and O'Dwyer, 2004; Felton, Dimnik, and Bay, 2008). This study is limited to cinematic media because it conveys accountants through images, conversations, and story plots, allowing them to validate findings and define good or bad depictions of accountants (Beard, 1994; Dimnik & Felton, 2006). According to their prominence, roles are categorized into three categories: main character, supporting character, and cameo. The main character is one in which the protagonist is the center of the narrative and frequently appears in the movie, whereas the supporting character is one in which the protagonist is supported and only occasionally appears in the movie, along with a cameo who serves as a supplemental element to the narrative (Tran et al., 2017).

Additionally, movies with at least one nomination for an award are likely to be watched by audiences and have the ability to influence public opinion (Beard, 1994; Felton, Dimnik, and Bay, 2008). Films should be classified as "box office" because they can generate a profit that exceeds their production costs (Mancode.id, 2021). Because the research sample focuses on Indonesian accountant stereotypes, the selected movies must be distributed and screened there. As a result, Table I displays the identification of films using the purposive sampling approach as the study sample.

Table I. Sampling criteria

No	Criteria	Total
1	Search result movies	714
2	2000 release or later	342
3	Movie format	178
4	At least have at least one nomination	117
5	Box Office	101
6	Released and aired in Indonesia	14

In order to prevent bias in the study findings, films that meet the requirements but do not have an accountant actor will be disqualified. One of the movies was excluded from the sample because an accountant did not present as the main character, in a supporting role, or in a cameo appearance. Therefore, 13 movies were chosen as research samples.

The characters of films in this study are coded based on the framework adopted from Dimnik & Felton (2006) and Felton et al. (2008). This coding involves stereotypes (Beard, 1994; Byrne & Willis, 2005), characteristics (Granleese & Barrett, 1990; Hammami & Hossain, 2008), and personality (Lapteş, 2020; Wetmiller & Barkhi, 2020). Stereotypes are representations of accountants' opinions, biases, and socioeconomic status (Lyons et al., 2014; Vinacke, 1957). Characteristics are individuals' attributes, which include things like their gender, age, amount of wealth, skills, and physical appearance (Webster & Hysom, 1998). Personality includes behavior patterns, traits, sensitivity, and temperament (Bilsky & Schwartz, 1994).

Character encodings are divided into categories according to the kind of portrayal they have in the movie, such as a negative, neutral, or positive setting. In contrast to the portrayal with a positive context, which is coded 3, the depiction with a negative context is coded 1, and code 2 is for a neutral description. This code is provided to establish the hierarchy of categories so that the same thing cannot be referenced repeatedly (Dimnik & Felton, 2006). As an illustration, the characteristic "wealth" is described as either "poor," "neutral," or "rich" depending on the code assigned to it: 1, 2, or 3. A code of 0 for males and 1 for females is assigned to the characteristic component for "gender."

The researchers created a codebook for each component to facilitate the coding process. The researchers then asked an independent coder to evaluate the data coding's reliability (Dimnik and Felton, 2006; Felton, Dimnik, and Bay, 2008). The researcher provides 20% of the film data,

representing the research sample (Chong, Narayan, and Ali, 2019), along with the codebook. Kappa Cohen was used to determine intercoder reliability by comparing the coding outcomes of the researchers and independent coders. Kappa Cohen's acceptable rate is 0.81 (McHugh, 2012). The initial coding findings indicate that the kappa value is relatively low (0,42). Hence, the coding discrepancies were examined, and additional coding was performed. The results of the second coding with different films gave an acceptable kappa value of 0.81.

Semiotic analysis is used to examine how accountants are portrayed in the movie (Barthes, 1957). A film is one of the visual messages employed by the media, and semiotics is the study of understanding and interpreting them (Bouzida, 2014; Sobur, 2016). This process represents the interaction between denotative, connotative, and mythological symbols (Ahmad & Mahmood, 2020). The denotative meaning is a meaning that can be seen directly by the five senses when watching a film, whereas the connotative meaning is referred to as the implicit meaning which is associated with social culture and beliefs and is referred to as myth (Supriatna & Savira, 2021). Because connotation markings adapt meaning to the cultural and linguistic code, they are highly helpful in assessing films from different nations (Somov, 2006). As a result, the connotative is appropriate for international films that depict many cultures. The meaning of myth is something that society takes for granted even though the truth cannot be traced (Pujiningsih, Prastiti, and Larasati, 2020).

Before analyzing the portrayal of accountants in films, the first step is watching the films. The next step is selecting a film scene that tells the story of the accountant through visuals and dialogues, as the unit of analysis consists of the visuals and dialogues in the film. Semiotics is used to analyze the visuals and dialogue of accountants in films containing depiction criteria (stereotypes, characteristics, and personalities). The denotative meaning is examined

first, followed by the connotative and mythical meanings.

4. Results and discussion

Gender stereotypes in the accounting profession

Table II indicates that 12 accountants are men and only four are women. In terms of gender stereotypes, the portrayal of accountants in modern films is identical to their portrayals in society. Stereotypes concerning the various roles and

behaviors that men and women exhibit are known as gender stereotypes (Bay, Allen, and Njoroge, 2001; Alev et al., 2010). Men are thought to possess greater leadership, self-assurance, objectivity, precision in decision-making, and ambition than women (Al-Manasra, 2013; Chang & Milkman, 2020). As a result, women have relatively few options to participate in various professions, such as working as accounting and financial staff.

Table 2. Classification of films and personal character of the accountant

No	Film	Year	Actor	Role	Gender	Age of character	Depiction in film
1	The accountant	2016	Christian Wolff	3	M	41 years old	Introvert, negotiator, cheater, and rich.
			Dana Cummings	2	F	31 years old	Extrovert, bean counter, and integrity
2	Layer cake	2004	Tn Singh	1	M	-	Extrovert, negotiator, and cheater
3	Hitch	2005	Albert Brennaman	2	M	39 years old	Introvert, bean counter, integrity, careless, and in-confident
4	Hostage	2005	Walter Smith	2	M	48 years old	Extrovert, negotiator, cheater, and rich.
5	The dark knight	2008	Lau	2	M	39 years old	Extrovert, leader, cheater, and rich.
			Coleman Reese	2	M	34 years old	Introvert, bean counter, lazy, and cunning.
6	Defiance	2008	Accountant	1	M	74 years old	Introvert, bean counter, and nimble.
7	Central intelligence	2016	Calvin Joyner	3	M	37 years old	Extrovert, bean counter, and integrity.
8	Tremble all you want	2017	Yoshika	3	F	22 years old	Introvert, bean counter, conscientious, and loyal.
			Tsukishima	2	F	25 years old	Introvert and bean counter.
9	Transformers: dark of the moon	2011	Accountant /Dylan's Father	1	M	-	Extrovert, leader, cheater, and rich.
10	The art of self defense	2019	Casie Davies	3	M	36 years old	Introvert, bean counter, and physically weak.
11	Kabayan jadi miliyuner	2010	Nyi Iteung	2	F	27 years old	Extrovert, bean counter, cheater and materialistic.
12	Vanguard	2020	Qin Guoli	2	M	58 years old	Extrovert, leader, cheater, and rich.
13	Bad boys for life	2020	Grassie	1	M	38 years old	Introvert, bean counter, and cheater.

Note: In the role column, the number 1 indicates extra roles, 2 supporting roles, 3 main roles. M is male, while F is female.

To tackle financial issues, businesses require personnel with greater physical capabilities (Jauhar & Lau, 2018; Narsa, 2006). This is because occupations in accounting and finance take a lot of time to accomplish and need a lot of problem-solving and challenge-solving time (Ribeiro, Bosch, and Becker, 2016; Chae and Choi, 2018). The enormous amount of labor required in accounting and finance does not fit with women's nature as passive, physically weak beings (Cohen et al., 2020).

Due to their multiple responsibilities as housewives and professional women, married female accountants who choose to work do not spend all of their time working. In general, female accountants need greater flexibility in their schedules and put in less time in the office than male accountants do (Schaap & Shockley, 2020). Companies therefore favor men since they can devote more time to the business (Uribe-Bohorquez & García-Sánchez, 2021). Consequently, compared to female accountants, more male accountants remain in public accounting firms (Saani & Alhassan, 2021).

Companies occasionally employ female accountants to ask customers for comprehensive information (Bitbol-saba & Dambrin, 2019; Haynes, 2012). This is due to the fact that women's physical beauty has a significant influence on work performance and access to client information (Cao et al., 2020; Li et al., 2020). As an illustration, the employer of the female accountant in F11 assigned her to approach his customer and ask for permission to sell the client's boarding Islamic school land holdings. Female accountants are employed by the business to serve as a conduit between customers and sales.

In order to obtain information from clients and increase revenue for the business, it appears that this is "selling" the attractiveness of female accountants. Female accountants occasionally utilize their bodies—including their choices in attire, efforts to maintain a healthy weight, and behaviors—to improve the company's reputation and trustworthiness with clients (Haynes, 2012). The

reason for this is that the corporation believes that female accountants do not exhibit excellent professionalism and do not give the best image of the company to clients (Ashley & Empson, 2016).

Men typically demand solutions, apply reasoning to issues, and base their conclusions on evidence (Kurniasari, 2015; Sousa et al., 2018). Women make judgments based on intuition, have a broader view of the issue, and require someone to listen to their problems even if they do not offer a solution (Siregar, 2018; Greguletz, Diehl, and Kreutzer, 2019). Since most women are assigned to record, mail, and file at work, men are typically involved in operations and the presentation of accounting, expenses, and audits (Rico-Bonilla, 2020). Consequently, it is not unexpected that men predominate in the accounting profession (Gammie and Whiting, 2013; Whiting, Gammie, and Herbohn, 2015).

In contrast to men who value rationality in issue resolution, women constantly include emotions in problem-solving (Sousa et al., 2018). Because of this, female accountants who lack self-control and emotional regulation will struggle to do their jobs properly (Prianthara et al., 2021). As a result, employers favor hiring male accountants who are better able to restrain their emotions when working through issues (Sousa et al., 2018).

The turnover of female accountants in public accounting firms was higher than that of male accountants as a result of the stereotypes that exist between male and female accountants in the accounting and business worlds (Saani & Alhassan, 2021). This is because, in comparison to male accountants, female accountants who quit public accounting firms are unsatisfied with the heavy workload. The persistence of gender preconceptions that make it challenging for female accountants to get professional growth opportunities, equal rights, and pay raises is another factor contributing to this discontent (Liu & Ren, 2019). Gender differences still affect opportunity and power in most organizations. In the majority of businesses, gender discrepancies still influence opportunity and power.

Due to the constrained options for job progression and the growth of professional connections, this might negatively impact women's performance and career prospects.

The advantages offered to businesspeople continue to be different for male and female accountants. Any measures, including disregarding corporate morality and ethics, will be justified by businesspeople seeking the highest possible profit. Hiring accountants who can assist them in money laundering or in producing unreliable audit reports is one technique for fraud to operate in business without being detected (Honorio et al., 2022). Due to the perception that men emphasize money and put money first in this situation, business people prefer to use male accountants (E. Puspitasari & Riskafuri, 2018).

Men are perceived as needing to make more money to support their families and themselves. Criminal enterprises frequently use male accountants with higher salaries to obtain an audit conclusion that is more favorable (Bianchi et al., 2021). This shows that in order to maintain their high pay, male accountants can lose credibility. Women are viewed as having less love for money because they are merely financial managers and not breadwinners (E. Puspitasari & Riskafuri, 2018). Additionally, women are unwilling to assist dishonest businesspeople due to their tenderness and spirituality.

According to social representation theory, the film's predominant portrayal of male accountants has an impact on viewers' perceptions. People will believe that accountants are always male-dominated professions. The individual's view will persuade other people to share the same belief that men are better suited for the accounting profession. The film's portrayal of the majority of male accountants leads viewers to believe that there is prejudice against female accountants in the workplace when servicing customers, and when trying to increase their salaries (Liu & Ren, 2019). This has an effect on accounting students' declining interest in becoming accountants, particularly among female students (Suryani et al., 2018). The expectation among female students is that they will encounter the same prejudice and struggle to advance in the accounting field.

The appearance

Another finding of this study was that the male and female accountants in the movie had different appearances (see Figure 1). With the exception of the female accountant in F8, who wears a uniform to work, male accountants in the movie are shown as people who constantly dress in professional attire. Female accountants, however, are portrayed as people who frequently dress casually. Male accountants are stereotyped as being business casual dressers who occasionally wear eyeglasses and have bald heads.

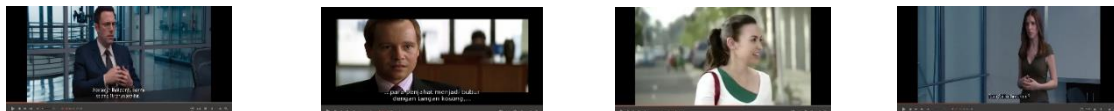


Figure 1. Appearance of male and female accountants in film

Source: Film *The Accountant* (2016); *The Dark Knight* (2008); *Kabayan Becomes a Millionaire* (2010)

Accountants have negative preconceptions associated with formal attire and looks (Khan & Chawla, 2016). One of the norms established for accountants relates to the style of suit worn and the accountant's own haircut (Halon, 1996). An accountant from a prominent corporation was allegedly dismissed for unbuckling his belt and

taking off his jacket while at a fueling station (Khan & Chawla, 2016). Accountants must dress professionally, whether they are in a professional setting or not. Unfortunately, because of his or her overly formal appearance, the accountant comes across as stiff and unpleasant. The presence of negative stereotypes that emerge in society, such as

inflexible and uninteresting, is supported by this kind of look (Carnegie & Napier, 2010; Evans & Fraser, 2012; Leão et al., 2019; Miley & Read, 2021). Because of his stiff demeanor, the accountant came across as unyielding and challenging to work with in every manner. Female accountants are working while donning casual attire. Female accountants appear more appealing and feminine because of their looks. The female accountant's feminine aspect makes her more elegant and attractive.

According to social representation theory, viewers' perceptions are impacted by the formal clothes of the male accountants who appear in the movie. People will think that male accountants need to wear formal attire unlike female accountants, who are permitted to dress casually. Through communication, people may persuade other people to share their viewpoints. As a result, the social stereotype of male accountants wearing business attire is growing.

Accountants and frauds

According to the study, there are eight movies that portray accountants as fraudsters. F2, which was released in 2004, had an accounting team that committed fraud. This movie portrays accountants as having no ethics since they have assisted in the business's money laundering and drug trafficking. The portrayal of accountants as fraudsters was rediscovered in 2005. F4's accountant used money laundering to make him extremely wealthy and able to afford luxury. In 2008, F5 labeled accountants as people prepared to compromise their integrity to get money.

Accountants were routinely discovered to be fraudsters in 2010 and 2011. In F11, accountants cheat their clients to win their favor and money for the business. Regarding F9, accountants were compelled to contribute to modifying NASA's financial accounts to protect their and their families lives. Intelligent and capable of making accurate calculations, the accountant in F1 (2016) utilizes his skills to assist criminal companies. In 2020, under

F12 and F13, accountants who assisted the mafia in money laundering and falsifying the financial records of a weapons trading company were discovered. Depiction accountants who constantly portray themselves negatively in movies from 2004 to 2020 are those who commit fraud and steal money.

The narrative above describes accountants as earning substantial wages, and it is said that this portrayal has transformed the stereotype about accountants' earnings. Because their responsibilities were similar to those of bookkeeping personnel and their jobs were not particularly important inside the organization, accountants used to be a profession that earned a minimal salary (Suryani, 2018). The accountant's duties are limited to figuring out the business's income and costs and being comfortable with a calculator (Richardson et al., 2015). Accounting professionals only make enough money to pay their rent and cover their basic expenses. The accountant is shown in the movie, however, as wealthy and in possession of a private apartment, a car, and other luxuries. One of the careers with the biggest potential for financial success is accounting.

Accountants with the designations F2, F5, and F13 earn substantial salaries as a result of bonuses for aiding businesspeople or the mafia by providing a favorable assessment of their financial accounts, as well as for supporting drug cartels and arms dealers with money laundering. In F12, it is also mentioned that accountants are extremely wealthy people who require a bodyguard when traveling or going to work. The primary accountant in F1 trains in martial arts and prepares armed weaponry for self-defense.

The Enron scandal led to the creation of a movie that portrayed accountants as being not all that different from incidents of accountant fraud, casting doubt on their integrity (Unerman & O'Dwyer, 2004). Additionally, the accountant's reputation suffers since they are eager to help customers commit fraud in exchange for lucrative wages. This, of course, has an impact on the bad representation of accountants in society.

According to social representation theory, the negative portrayal of accountants in films also contributes to their negative reputation in society. The perception of accountants in movies would be shared by viewers who have seen movies where accountants are shown to be dishonest and lacking in integrity. Because they do not want to be part of a negative portrayal provided by the media, many students are reluctant to become accountants (Wells, 2015) because of the way that they are portrayed in the media: as someone who is prepared to sacrifice his integrity for a big wage (Wessels & Steenkamp, 2009).

Despite the fact that the majority of movies depict accountants as individual fraudsters, five films highlight the stories of accountants as people of integrity. Accountants in F10 are rumored to enjoy high levels of favor with their bosses because of their strong performance. Every time he has a day off from work, his employer extends an invitation to him to join his family for dinner. Accountants are seen as nimble people in F6. This evaluation recurs in F8 when the accountant is described as a person who is precise and quick when assessing the company's income and spending. F7 describes an accountant who specializes in international forensic accounting and who can assist in finding a solution to the issue of paying the wages of his schoolmates who are employed overseas. In F3, an accountant is identified as the company's tax manager and is seen as someone who takes their aspirations seriously. This accurate portrayal demonstrates that not all accountants engage in fraud for personal gain.

Accountants are a particular category of professionals whose responsibility is to check for mistakes and fraud and whose moral character is respected (Laptes, 2020). Accounting professionals must always adhere to ethics to ensure the organization's seamless operation (Ogobonna & Ebimobowei, 2011). As a result, while performing their tasks, accountants must have a high level of integrity. The economic crisis of the 20th century, however, was brought on by the scandalous manipulation of figures by accountants, which hurt

public investments and finances and led to the loss of public confidence in them (Laptes, 2020; Ogobonna & Ebimobowei, 2011).

The five films' flattering depictions of accountants have a beneficial effect on how the general public views accountants. Positive cinematic representations can help pupils learn positive knowledge (Hatane, Gunawan, and Pratama, 2021). Additionally, good news suggests that accountants have a solid reputation (Dibabe, Wubie, and Wondmagegn, 2015; Holt and Christopher, 2016). Accountants who carry out their responsibilities in accordance with the code of ethics and morality demonstrate that they are honest people. According to the social representation theory, the audience has a positive view of the accountants in the movie who carry out their tasks with honesty. This is due to the fact that people who watch movies internalize the image of a skilled accountant and communicate this perception to the general public.

Accountant as an introvert

Seven movies with eight different accountant characters all have introverted tendencies. In the 2005 films, introverted, careless, and insecure accountants were portrayed as typical of their personality types. In F5, released in 2005, accountants are characterized as introverted people who shy away from crowds. The movies F6 (2008), F1 (2016), F8 (2017), F10 (2019), and F13 (2020) all have comparable portrayals. The study's findings are consistent with other studies that indicated accountants have introverted dispositions, like being alone, and dislike socializing and being among large groups of people (Hatane et al., 2019).

The introverted personality of the accountant shown in this movie endures and is still associated with it, which negatively affects the accountant's reputation. In novels, for instance, accountants are praised for being diligent and tenacious, but also stereotyped as introverts (Evans and Fraser, 2012; Leão, Gomes, and Carnegie, 2019; Miley and Read, 2021). This is demonstrated by the accountant, who

exudes insecurity and shyness (Cory, 1992; Evans & Fraser, 2012).

Additionally, accountants are frequently portrayed in comic books as introverted people (Blaber, Brady, and Gougoumanova, 2020). In cartoons, accountants are typically shown as distant people (Blaber, Brady, and Gougoumanova, 2020). The introverted personality that characterizes accountants makes the job appear dull and disagreeable (Costa et al., 2020). As a result, the public's perception of the accountants' profession is influenced by an increasing amount of media that shows accountants as reclusive individuals who dislike socializing.

Introverts have an effect on the accountant's romantic life as well. In fact, accountants have a tendency to repress their emotions and lack confidence when speaking to their loved ones. In F3, an accountant must engage a love counselor in order to get the courage to speak to the person he loves. Aside from their romantic lives, accountants are thought to be trustworthy people. F8 instructs the accountant to experience affection for the man he has admired since high school. The woman the accountant in F1 loves has autism, though, so he would like to leave her. He believed that the woman and others would become enraged by his autism. This inaccurate portrayal of accountants' romantic lives feeds the societal perception that accountants are unlucky enough never to find true love. This is because accountants tend to be reserved and timid.

The unflattering depiction of introverted accountants in movies gives the impression that accountants are people who are less passionate about life (Leão, Gomes, and Carnegie, 2019; Miley and Read, 2021). Additionally, this portrayal damages the public's perception of accountants. This is due to the introverted personality's tendency to portray accountants as less competent people who get along well with others (Evans & Fraser, 2012). Some movies' reclusive personalities also highlight the failure of the love life of the accountant. The accountant looks pitiful because this romance didn't work out. As a result, public accounting firms will

struggle to locate qualified new employees because they are graduate students. The negative perception of accountants who possess accounting abilities will be felt (G. S. Smith, 2017; Suryani et al., 2018), causing them to gravitate toward different careers.

People who have seen movies that feature reclusive, love-problematic accountants will have poor opinions. These people attempt to communicate their views to the public in order to establish unfavorable prejudices about accountants. The label 'introvert' is therefore applied to accountants as a result of the social depiction of the accountant in the movie (Höijer, 2011).

There are eight other accountants whose stories are portrayed in different ways. In F1, an accountant as a side character is shown as having extroverted personality, i.e., people who aren't afraid to strike up a conversation and take pleasure in socializing with others. F7 (2016), F11 (2010), and F12 (2020) all have accountants who are outgoing and enjoy being around others. Accountants are also thought to be friendly people who like conducting business with customers. The accountant in F2 (2004), F4 (2005), F9 (2011), and the main character in F5 (2008) all use this representation.

For accountants to collaborate, connect, and engage in good organizational communication, an extrovert personality is crucial (Lepistö & Ihantola, 2018). Employers frequently place greater value on extroversion than the usual image of a diligent, numbers-focused accountant (Lepistö & Ihantola, 2018). This is because people with effective social and communication skills may improve their performance (Hatane et al., 2019).

It is constantly necessary for accountants to be shown in movies as outgoing people. This is due to the fact that outgoing accountants make others and themselves feel at ease at work through effective communication and engagement. Additionally, this portrayal can enhance the positive perception of accountants in society and have an effect on students' career aspirations. Students are drawn to occupations with a positive social standing (Dibabe, Wubie, and Wondmagegn, 2015). As a result, the positive

portrayal of accountants in the movie influences people's opinions about accountants. People with a positive accountant personality who watch a movie tend to think the same as what is depicted in the film. Following that, discussions within the community about the film's favorable representation of accountants led to a similar opinion among the general public. Students want to study the job since accountants and their personalities seem exciting and enjoyable.

Accountant as a bean counter

The ten accountant characters in the movie all represent accountants as independent bean counters who are only interested in statistics and specifics. The accountant, as the main character in F1, is described as being able to verify and compute 15 yearly reports in a single evening. F6 (2008) and F13 (2020) both have similar representations of

accountants who are only ever interested in the numbers.

In F8, the accountant's sole responsibility is to determine the costs and earnings of each corporate division. This conforms to the long-held perception of accountants as bean counters by equating the work function of accountants with that of accounting personnel. The function equation also diminishes the prestige of the accounting profession (Magon & France, 2018). Another representation of the bean counter is that several movies, including F3 (2005), F5 (2008), F7 (2016), F10 (2019), and F11 (2010), show accountants who are continually in front of the computer and having trouble with the numbers (see Figure 2). The depiction of the bean counter is in line with research by Caglio et al. (2018) & Magon & France (2018), which shows that accountants' work is boring and monotonous.



Figure 2. Accountant as bean counter

Source: Film Central Intelligence (2016); Tremble All You Want (2017); The Accountant (2016)

According to social representation theory, accountants are people who are constantly involved with computations and numbers. The poor portrayal of accountants in this movie influences people's stereotypes about them, and via interactions with other people, people's perceptions of accountants get worse in society (Roberson & Kulik, 2007). This stereotype also affects the public's perception of accountants' work as tedious and uninteresting (Jones & Stanton, 2021). Due to the perception of accounting as a job that is dull and lacking in challenge, many accounting graduates choose not to pursue the field.

Six accountant characters are shown as leaders and negotiators, despite the fact that ten accountant characters are regarded as bean counters. The accountant is shown as a leader in three movies. Accountants are referred to as executives in corporate financial management at F12 (2020). The

main character in F5, an accountant, demonstrates leadership skills by concealing his customers' funds and possessions so that the authorities cannot find them. According to F9, an accountant is in charge of overseeing NASA's financial operations. Negotiators are how the other three accountants are described. This is due to the fact that accountants have the capacity to act as mediators between the parties engaged in negotiations and can win clients' trust thanks to their level of knowledge. In F2 (2004), F4 (2005), and the starring part of F1 (2016), this representation may be seen. Films' depictions of accountants in positions of leadership and negotiation demonstrate the expertise that accountants possess in this area. Furthermore, an accountant can address issues logically and be meticulous and pay attention to the intricacies of a situation (Alfian, 2013).

Currently, accountants are more than just dreary bookkeeping personnel; they are emerging as corporate leaders who contribute to their organizations' strategic plans (Alfian, 2013; Leung, 2021). Ito Warsito at the Bursa Indonesia Stock Exchange (IDX), Emirsyah Satar at PT Garuda Indonesia, Johnny Darmawan at PT Toyota Astra Motor, and Ignasius Jonan at PT Kereta Api Indonesia are examples of accountants who were successful in holding the position of Chief Executive Officer (CEO) in a large company. These individuals have demonstrated that accountants are more than just bean counters (Alfian, 2013). An accountant may effectively manage people so that they can cooperate to achieve organizational goals in addition to effectively managing funds.

The film's positive portrayal of accountants as extroverted individuals is urgently needed. This is because extroverted accountants have good communication and interaction skills and make themselves and those around them comfortable at work. In addition, this depiction can enhance the good image of accountants in society and have an impact on student's career intentions. Students are attracted to professions that have a good reputation in society (Uyar, Güngörmüş, and Kuzey, 2011; Baitur, 2017). As a result of the positive portrayal of accountants in films, people have a favorable opinion of accountants. Individuals who watch movies with a positive accountant personality think the same thing as shown in the movie. After that, individual and community interactions related to the positive portrayal of accountants in films reinforce the public's positive perception. Thus, accountants and their personalities look attractive and fun, and students have the intention of pursuing this profession.

5. Conclusions

The purpose of this study is to examine the movie's portrayal of accountants adhering to stereotypes. The results of the study indicated that biases against accountants still exist in society. The large number of male actors portraying accountants

in the film reinforces the stereotype that accounting is a male-dominated profession. Female accountants are depicted as sophisticated and feminine figures in order to attract the attention of clients. This illustrates that there are still gender stereotypes in the accounting sector that inhibit the growth of female accountants and reduce them to the status of typical employees.

Perceptions of bean counters that have traditionally been associated with accountants, such as being too focused on numbers and fond of calculators, were also found in this study. In addition to their anti-social and reclusive reputations, accountants are known for their introverted personalities. Accountants do not enjoy working with others due to their introverted nature. This reclusive personality affects his romantic life, which is disappointing because it prevents him from getting close to the person he likes.

Another common misconception about accountants is that they work in a field closely associated with fraud and crime. Long-established negative preconceptions from society appear to be supported by this portrayal. As a result, students may be reluctant to pursue careers in accounting because they do not want to contribute to the poor perception of accountants. However, because the movies portray accountants as diligent, nimble, likeable individuals with leadership skills, students may be intrigued by the profession.

According to the findings of the study, professional accounting organizations should work to improve the public's perception of accountants. The profession must be able to educate the public about the value of accountants' work in order to prevent preconceptions and the negative portrayal of accountants in the media from influencing students. This study may also be taken into account by public accounting firms as it seeks approaches or solutions to the challenging accounting job market. To reduce the turnover of female accountants, public accounting firms must also provide equal opportunities for professional development.

This study contributes to the accounting literature focused on the depiction of the accountant's character shown in the films. We used films released since 2000 and hence provide a more current portrayal of accountants. By using semiotic analysis, we have examined the portrayal of accountants in films and found that their images were remain consistent with those from previous era. Nevertheless, there is a trend towards portraying accountants in a more positive manner. This study examines the standards for representing research through semiotic signals to assess the stereotypes of accountants in movies. However, this study was unable to demonstrate the impact of preconceptions of accountants on career choice. In order to learn more about the effects of negative stereotypes on accountants, a future study could examine the influence of accountant stereotypes in movies on career decisions to become accountants.

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