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GUEST EDITORIAL

Accounting in the media

Accounting
in the media

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Abstract

Purpose – The purpose of this paper is to provide an introduction and overview of the various papers in this special issue.

Design/methodology/approach – This takes the form of a discussion paper that explores a number of issues relating to accounting in the media.

Findings – The paper describes a variety of theoretical, methodological and empirical approaches used in the papers for this special issue. In addition, the paper suggests that although the media have provided a rich source of data that has informed accounting research, the use of media and media texts will remain a fertile area of research.

Practical implications – The portrayal of accounting in the media is of interest to accounting researchers, practitioners, trainees and auditors.

Originality/value – This special issue provides a range of examples of accounting in the media and sets an agenda for future research.

Keywords Accounting, Corporate communications, Information media

Paper type Viewpoint

Introduction

The purpose of this editorial is to provide an introduction and overview of the various papers in this special issue “Accounting in the media”. The call for papers encouraged contributors to interpret the theme using diverse theoretical and methodological perspectives. Potential contributors were invited to utilise qualitative research methods to tell an interesting and academically rigorous story. Authors rose to the challenge with the result that this special issue brings together a variety of different perspectives on accounting in the media. These different perspectives illustrate the important contribution the different forms of media can play in accounting research.

Within the context of this special issue of *Qualitative Research in Accounting and Management (QRAM)*, the term media refers to a wide range of communication forms used to store, transmit or deliver information or data. Media then is not limited to that traditionally associated with newspapers, magazines, television, radio and films. Media includes other communication forms including: theatre, poetry, brochures, pamphlets, directories, packaging, advertising, zines, web-based publications, web sites, pod-casts and blogs.

The contributions to the special issue

The papers in this special issue cover the traditional mass media of newspapers, corporate accounting media of annual reports, advertisements, the more recent forms of media for example blogs, corporate media in the form of web sites and poetry. The papers in this special issue make use of a variety of theoretical frameworks including visual theory (Barthes, 1964), political economy of media (Wilkins, 1998;



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McChesney, 2008), rhetoric (Aristotle, 354 BCE/1954), institutional theory and deinstitutionalization (Meyer and Rowan, 1977; Powell and DiMaggio, 1991; Scott, 1991). Research methods used by contributors include, journalistic, archival research, action research, cascading storytelling, content analysis, questionnaires and interviews.

The next section reviews the individual contributions made to this special issue. Each paper is introduced and placed within the wider literature before its contribution to this special issue is reviewed.

Engaging the public space to expose the “dark” practices of accounting

Accounting activism especially that conducted in the “public space” occurs infrequently and as such remains a relatively unexplored area of accounting research. Relatively, few individuals are prepared to “stick their heads above the parapets” and engage the public space as accounting activists. This lack of activism can in part be blamed on the modern corporate university where chairs in accounting are often sponsored by large accounting firms (Cooper *et al.*, 2005). While Neu *et al.* (2001, p. 736) have reviewed how accountants and accounting academics have used their expertise to intervene in a “myriad of ways”, the references used to support their position (Willmott *et al.*, 1993; Sikka *et al.*, 1995; Gallhofer *et al.*, 1999; Arnold and Cooper, 1999) are largely academic, and as such beyond the reaches of ordinary members of the public.

If accounting is capable of creating change within the public spheres of modern liberal democratic societies (Neu *et al.*, 2001), then this change should be monitored by accounting activists. An early definition of an accounting activist provided by Solomons (1991) described them as individuals not content to rely on disclosure to change corporate behaviour. Accounting activism is, however, broader than the limited description provided by Solomons (1991). It should include but not be limited to a critical evaluation of the behaviour of individual accountants and accounting firms, schemes sold by accounting firms aimed at reducing taxes, accounting firm involvement in money laundering activities, the lobbying of accounting standard setting bodies by accounting firms and corporate abuse of accounting techniques.

Two academics known for engaging in the public space are the US-based accounting activist known for his exposure of accounting abuses, Abraham Briloff (Neu *et al.*, 2001) and Prem Sikka. From an early stage, Sikka sought to disseminate his views beyond academia. The *raison d’être* for Sikka’s later use of the public space can be discerned from Willmott *et al.* (1993, p. 100) where they state:

[...] we sought to make our scholarship accessible to an audience that included, but extended beyond the accounting industry. More specifically, we had in mind interested laypersons, politicians and journalists as well as accounting practitioners, academics and students.

In the first paper of this special issue, “Prem Sikka and the media: using the media to hold accountants to account” Lawrence *et al.* (2010) review the use by a professor of accounting, Prem Sikka, of the mass media and electronic blogs to provide an alternative view of accounting. Sikka’s primary medium to engage in the public space is *The Guardian* newspaper whose genesis was the Peterloo Massacre of 1819. Its beginnings are consistent with the newspaper aligning itself with those pursuing a just society. *The Guardian* is, therefore, a fitting vehicle through which Sikka disseminates his counter view of accounting. To contextualise their paper, Lawrence *et al.* (2010) describe Sikka as taking a political economy approach to understanding accounting

practices were they are viewed from the perspective of the less powerful in society. The media and in particular newspapers and blogs are vehicles through which the public mentality can be changed.

Lawrence *et al.* (2010) illustrate how Sikka uses the media to expose the “dark” practices of accounting. No one is sacred. Accounting elitism, accounting firms involved in the global tax avoidance industry, the accounting profession’s inability to regulate itself, a weak audit profession complicit in corporate collapses and globalisation, particularly, the new colonialism and ideological domination of the International Accounting Standards Board, are all subject to Sikka’s scrutiny. Lawrence *et al.* (2010) balance their paper by reviewing reactions to Sikka’s media blogs. While the establishment is critical of Sikka, his reformist agenda and calls for action, ensures a fan base among readers.

In responding to Lawrence *et al.* (2010), Sikka (2010) makes it clear in his paper “Using the media to hold accountants to account: some observations” that his purpose is not to defend his interventions but rather to offer some reflections on the role the mass media, and in particular newspapers and magazines, can play in facilitating public debate. As a social technology of control that is influential in allocation of income, wealth and resources, Sikka (2010) argues that accounting should be the subject of careful scrutiny. Particularly as accounting and auditing standards are developed by business elites that dominate standard-setting agencies. Sikka draws on the political economy of media which considers the institutional constraints resulting from media ownership and the tension associated with profit maximisation with a duty to inform the public. This is illustrated by accounting magazines which are owned, controlled and used to promote the interests of the profession. As such, they are unlikely to ever engage in a critical scrutiny of accounting practices or professional bodies. National newspapers and magazines, therefore, offer greater scope to engage with wider audiences as they are less concerned with the narrow technicist views. Some indication of Sikka’s reasons for making use of *The Guardian* as a vehicle for his views can be inferred from the paper.

Sikka calls for and illustrates the career benefits that can accrue to individuals prepared to enter the public space and engage in academic intervention especially exposing the shortcomings of the profession to a wide audience. Personal anecdotes are used to illustrate how constructive engagement with the media can result in career enhancing opportunities. Of particular interest is the use of public space to intervene when Jersey authorities attempted to enact the limited liability partnership law drafted by two major accounting firms.

Media rhetoric and the construction of storytelling pathos, ethos and logos

Davison (2008) laments the fact that relatively few studies investigate the role of rhetoric in accounting. As a philosophical and literary subject, Davison (2008) explains that studies have generally been conducted within broad definitions of rhetoric. Research that has considered rhetoric includes Aho (1985), Thompson (1991) and Arrington and Schweiker (1992). The role rhetoric plays in accounting standards and accounting standard setting has been considered by Warnock (1992), Young (2003) and Masocha and Weetman (2007), while Brennan and Gray (2000) analyse rhetoric and argument in profit forecasts and take-over documents.

In their paper, “The financial crisis and mark-to-market accounting: an analysis of cascading media rhetoric and storytelling” Smith *et al.* (2010) use a “cascade” theory

of storytelling to account for the rhetorical shifts in pathos, ethos and logos in the recent economic crisis. Their study is informed through Entman's (2004) cascading activation theory which is predicated on the idea that through the platform of the media, elite speakers attribute heroes or villains that cascade frame distortions in a way that negatively influences a general audience. Smith *et al.* (2010) assume that rhetors construct storytelling pathos, ethos and logos to demonstrate an imaginative frame of interpretation, creating a composite audience of supporters and detractors of mark-to-market in media accounts. They further assert that through the media's rhetoric in its storytelling of mark-to-market accounting, blame for the economic crisis was passed to the accounting profession. They also suggest that the rhetorical framing of mark-to-market accounting in the media prompted the Financial Accounting Standards Board to make modifications to FAS 157 "Fair value measurements". Although the modifications made were within the minimum due process guidelines, they nevertheless appeared rushed.

Smith *et al.* (2010) confirm the existence of competing logos, those of the accountant and the non-accountant experts included in the media's construction of storytelling. They argue that the logos of accountants socialised into the transparency role of mark-to-market different to the frames of the experts imbued with intertwined ethos and pathos. They found that non-accountant frames were created in ethos and pathos and an ante-narrative was activated which reshaped accounting logos and further marginalised the logos of the accounting profession.

Mass media, institutional theory and deinstitutionalization

Institutional theory (Meyer and Rowan, 1977; Powell and DiMaggio, 1991) provides a rich theoretical foundation for examining a wide range of critical issues and also allows for theorizing at multiple levels of analysis within the social context of institutions (Kostova *et al.*, 2008). As a theoretical framework, institutional theory has been widely used to inform research in accounting (Fogarty, 1996; Carpenter and Feroz, 2001; Fogarty and Rogers, 2005; Lawrence *et al.*, 2009; Ma and Tayles, 2009). Deinstitutionalization, a branch of institutional theory, is grounded in social construction, external forces, meaning and change and considers the forces which threaten an institution or its practices. Research grounded deinstitutionalization includes Maguire and Hardy (2009) who examine how the production, distribution and consumption of texts including media by individuals can change an institutional field. However, as Bebbington *et al.* (2009) explain, institutionalization, including deinstitutionalization of existing institutions, remains poorly understood and confusing in most settings.

In their paper "Threats to the New Zealand Serious Fraud Office: an institutional perspective" van Peurse and Balme (2010) use deinstitutionalization together with Oliver's (1992) antecedent framework to inform their study of the New Zealand Serious Fraud Office (SFO), the government agency responsible for investigating and prosecuting white colour fraud. van Peurse and Balme (2010) explain that deinstitutionalization considers pressures on established organizational archetypes and can be used to explain the destabilisation of imbedded schemes. Deinstitutionalization and in particular the factors, political pressure, functional pressure and social pressure that comprise Oliver's (1992) framework provide van Peurse and Balme with a convincing model through which the media's interpretation of the events surrounding the SFO during the period of the study can be analysed.

van Peurseem and Balme (2010) evaluate how threats of SFO dissolution are conveyed in the media. Through a press perspective lens, they attempt to establish whether patterns of institutional norming, diffusion or internal actions of change deriving from the deinstitutionalization threats faced by the SFO can be determined. They find that while there was a strong political antecedent to the dissolution of the SFO, the media were critical of the SFO's value, positions, practices, claims and decisions. The contradiction between media coverage and real politic is revealed, particularly in how the media posit functional and social arguments for change to the SFO but provide little insight into political antecedents.

Portrayal of gender through the electronic media of web sites

Gender in accounting has provided a fertile area of research as evidenced by Kirkham and Loft (1993), Broadbent (1998), Fearfull and Kamenou (2006), Lightbody (2008), Haynes (2008a, b) and Whiting and Wright (2001). The representation of gender through corporate media, annual reports, has been the subject of research by Newson (1988), Tinker and Neimark (1987), Anderson and Imperia (1992), Benschop and Meihuizen (2002) and Shen and Samkin (2008).

This research into the portrayal of gender in corporate media is extended by Kyriacou *et al.* (2010) in their paper "(Re)presentation of women in Indian accountancy bodies' web sites". Through a content analysis of the official web sites of two professional Indian accounting bodies, they set out to explore the presence and depiction of women in the accounting profession. Web sites were selected as the form of media for this research as the authors argue that traditional media sources, professional magazines, journals and brochures, have limited audiences and readerships as they are restricted to the accounting profession. As a form of media, the web sites of the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India are able to reach a global audience so should display leadership values, while at the same time reflecting the future vision of the two organizations.

In positioning their study, Kyriacou *et al.* (2010) argue that although the constitution of India guarantees equal rights to both men and women, the reality of modern India is that women continue to face numerous challenges. Inequalities between the sexes still exist in politics, education and the work environment. Drawing on Cooper (1992), and from the results of their study, Kyriacou *et al.* (2010) argue that the Institute of Chartered Accountants of India and the Institute of Cost and Works Accountants of India have a masculine phallogocentric nature. They find that the representation of women in the media of the respective web sites to be so weak as to be almost non-existent. Additionally by referring predominately to the masculine as the norm, the language used by the professional bodies on their web sites largely excludes women.

Portrayal of intellectual capital in corporate media

Reporting of intellectual capital has become an important field of research. This is illustrated through the proliferation of journals dedicated to knowledge management issues including *VINE: The Journal of Information and Knowledge Management Systems*, *Journal of Intellectual Capital*, *Journal of Knowledge Management* and *Journal of Human Resource Costing & Accounting*. The reporting of intellectual capital through corporate media, annual reports, has been extensively covered in the literature (Shareef and Davey, 2006; Steenkamp and Northcott, 2007; Davison, 2008;

Schneider and Samkin, 2008; Striukova *et al.*, 2008; Davey *et al.*, 2009; Guthrie *et al.*, 2009; Bezhani, 2010).

Hooks *et al.* (2010) use their paper “Interpreting pictorial messages of intellectual capital in company media”, to contribute to this extensive literature through examining how companies’ use pictures within the corporate media form of annual reports, to communicate messages about their intellectual capital. They argue that as a form of rhetoric, images in the form of pictures in annual reports can be used to persuade and influence an audience. From an intellectual capital perspective, Hooks *et al.* (2010) argue that pictures are a popular format through which to represent intellectual capital items that are under normal circumstances difficult to communicate and understand in accounting narratives. To understand the underlying symbolic meaning of pictures presented in annual reports, the authors examine the perceptions of two parties to the communication process, the sender and receiver. The senders were the preparers of the annual reports while third-year financial accounting students were used as surrogates for receivers.

From interviews with annual report preparers, Hooks *et al.* (2010) found the inclusion of pictures in the annual reports to be a strategically important communication medium used by companies to conveying messages on how they wish to be represented. Pictures also function to communicate information that is difficult to present in monetary terms. Hooks *et al.* (2010) found that receivers of annual reports identified multiple meanings of messages conveyed in the pictures that were the subject of their study. Additionally, pictures were not always interpreted in the manner intended by preparers in that the symbolism used by preparers by was not understood by users.

Portrayal of accountants through the media of poetry

The media have been used to provide a stereotypical portrayal of accountants. This includes literature (Robert, 1957; Stacey, 1958; Maltby, 1997; Parker, 1999), professional magazines (Baldvinsdottir *et al.*, 2009) and films (Beard, 1994; Smith and Briggs, 1999; Dimnik and Felton, 2006; Felton *et al.*, 2008). Television characters have not been immune from negative portrayal. An example is the character Frank Barone from the television show *Everybody Loves Raymond*. Frank, who was dismissed from “Pelk Accounting”, is portrayed as crude, insulting, stubborn, masculine and considers himself to be always right. The media of comedy and especially Monty Python has not been kind to accountants. The Monty Python (1969) sketch provides the following unflattering portrayal:

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

This image was reinforced in early literature where accountants were often portrayed as dull and unlikely to play a role in romance (Stacey, 1958). In early films, accountants were portrayed as comically inept, dysfunctional misfits, undifferentiated subordinates and occasionally criminally inclined experts (Beard, 1994).

In the first study to examine poetry in relation to accounting, Steve Evans and Kerry Jacobs use their paper “Accounting: an un-Australian activity?” to extend the depiction of accountants in literature, television and film media. Using the lens of the late

nineteenth century Australian poetry of Henry Lawson and Andrew Barton “Banjo” Paterson through to more modern poems, Evans and Jacobs consider whether accounting is an un-Australian activity. Through their analysis of the media poetry, they illustrate how the city and technologies of accounting are negatively contrasted with the bush and bushman.

The early poetry of individuals such as Paterson romanticised those who lived and worked in the bush. These hardy individuals were seen as resilient, used to dealing with adversity and proudly independent. This can be contrasted with the life of the accountant and other office workers who experience a soul-less city existence. In the words of Paterson, it is “the round eternal of the cash-book and the journal”. Accountants that work in the city are “to be pitied as greedy, stunted and unhealthy” (Evans and Jacobs, 2010) and who profit from the misery of the country folk.

The poetry from the period between the two World Wars was more sympathetic to commerce and the business of the city. Critical depiction of professionals such as accountants is not made in the poetry of this period. The migration of individuals to the city to work as accountants and other professionals results in “the dual loss of place and childhood” (Evans and Jacobs, 2010). This loss and regret is eloquently depicted in the words “They will never forget their quick-fade cow-piss slippers” (Murray, 2002). In recent Australian poetry, Evans and Jacobs show that the negative portrayal of professionals such as accountants is not coupled with positive depictions of bush characters. However, the portrayal of the bush continued to represent freedom from the demands of an urban existence. Evans and Jacobs conclude that, however, prized an accountant or other city professional may be for their knowledge, they are regarded as lesser characters when compared to the ideal Australian, the bushman. They argue that for most Australians, the private life, working life and values of an accountant or other city professional is closer to their own lives than the values and experiences of the bushman.

Portrayal of accountants through the media of adverts

As indicated earlier, media have been used to provide various images of accountants. An extensive literature review found only one prior study that used adverts as a basis for analysing changes in the image of accountants over a period of time (Baldvinsdottir *et al.*, 2010). In the final paper of this special issue “Professional accounting media: accountants handing over control to the system”, Baldvinsdottir *et al.* (2010), extend their previous research. They use the media of accounting software adverts aimed at professional accountants and published in *Financial Management*, the professional journal of the Chartered Institute of Management Accountants. This media is used to investigate the nature and role of the accountant and the accounting software in performing the accounting function portrayed in the advertisement. Baldvinsdottir *et al.* (2010) make use of discourse analysis in an attempt to understand the image of management accountants and the nature of management accounting. They draw on Barthes’s (1964) framework for their post-structuralist approach to semiotics that was used to analyse and interpret the meaning of the accounting software adverts.

Baldvinsdottir *et al.* (2010) argue that adverts for software encourage accountants to place their trust in the software. Through the media of two accounting software adverts, they conclude that an image of a management accountant is portrayed as someone who is effectively handing over control to systems that are able to do everything.

Accountants by implication then should merely follow instructions. Baldvinsdottir *et al.* (2010) explain that their analysis of management accounting software as a representation of the media contributes to the social practice of hyper-modernity. As such, financial markets and global business practices are legitimised. They conclude by cautioning accountants to reassess their relationships with packaged software systems and to be “more discriminating, circumspect and critical when it comes to evaluating the promise of solutions embedded in the stream of new control packages in the accounting media” (Baldvinsdottir *et al.*, 2010).

Concluding remarks

There was a significant interest in this special issue with the number and quality of responses especially gratifying. The papers interpret the theme of this special issue using a number of different media forms that demonstrates the wide ranging research possibilities. From the variety of papers that appear in this special issue, the media will continue to provide a rich source data that can be used to inform accounting research. The wide variety and continually evolving media forms means that accounting research in a number of areas remains unexplored. From this interest, it is hoped that additional research on accounting in the media will continue to be published in *GRAM* and other research journals.

Finally, it is fitting that the Editor of *GRAM*, Deryl Northcott, be thanked for providing the opportunity to act as editor for this special issue. In addition, Manzurul Alam, Brennan Allen, Judy Brown, John Burns, Howard Davey, Jane Davison, Fabrice Desmarais, Carolyn Fowler, Jill Hooks, Ralph Kober, Orthodoxia Kyriacou, Stewart Lawrence, Mary Low, Margaret Lightbody, Judy Moll, Robert Nyamori, Juliet Roper, Wally Smieliauskas, Carol Tilt and Chris van Staden, are thanked for their reviews.

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