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REPRESENTATIONS OF ACCOUNTANTS IN POPULAR CULTURE: A MULTIDIMENSIONAL MAPPING OF THE LITERATURE

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ABSTRACT

This article examines how the academic literature has structured the study of representations of accountants in popular culture. Its objective is to organize a field that remains fragmented, characterized by a diversity of media, historical periods, cultural contexts, and methodological approaches. To this end, a Structured Literature Review was conducted based on a corpus of 39 studies published between 1958 and 2024 and identified in both national and international academic journals. The analysis was organized around six dimensions: historical period, primary medium, predominant archetype, analytical tone, cultural context, and methodological strategy and research design. The findings reveal a concentration of scholarship in Anglophone contexts, a predominance of literary and cinematic representations, the recurring presence of the mechanical accountant, or "bean counter," archetype, and the prevalence of qualitative approaches, with historical and archival research featuring prominently. The analytical synthesis indicates that representations of accountants vary according to the interplay among sociohistorical context, cultural medium, narrative function, and symbolic attributes, while reflecting persistent tensions surrounding visibility, morality, and professional agency. As its main contribution, the study proposes an integrative analytical framework and outlines a research agenda guided by empirical, cultural, and methodological gaps.

Keywords: professional representation, popular culture, accounting, structured literature review, field mapping.

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1 INTRODUCTION

Accounting has historically been associated with measurement, record-keeping, and regulatory compliance. This perspective, however, is too narrow to capture its role in broader social processes. Accounting systems contribute to the production of visibilities, influence what becomes recognized as relevant, and shape the ways in which organizational reality is constructed and rendered intelligible (Burchell *et al*., 1980; Davison, 2015; Walker, 2016). Accordingly, accounting extends beyond the technical function of recording information and participates in the formation of languages, categories, and criteria through which social reality is perceived (Hopwood, 1994).

This analytical shift makes the examination of popular culture particularly relevant. For a long time, accounting research remained relatively distant from this domain, despite the central role that media, cultural products, and everyday practices play in the social circulation of meanings. The connection between accounting and popular culture has been presented as a necessary movement to broaden the scope of the discipline and to examine how calculative practices permeate everyday life and contribute to shaping the cultural context itself (Jeacle, 2012, 2017).

In the case of accountants, this discussion is linked to the literature on professional stereotypes. Several studies have documented the recurrence of images associating accountants with monotony, rigidity, social detachment, and a mechanical attachment to numbers, although they have also identified positive attributes related to honesty, accuracy, and reliability (Cory, 1992; Jacobs & Evans, 2012; Richardson *et al*., 2015; Wells, 2017). These representations are significant because they affect the occupational attractiveness of the profession, influence public perceptions of accounting, and contribute to stabilizing social expectations regarding who accountants are and what they do (Cory, 1992; Jeacle, 2008; Wells, 2017).

The literature also indicates that these images do not constitute a unified repertoire. The accountant stereotype has been described as a multifaceted phenomenon, composed of variable combinations of personal traits, physical attributes, and work-related functionalities (Richardson *et al*., 2015). In certain narrative contexts, accountants appear as peripheral and tedious characters. In others, they assume investigative roles, morally ambiguous positions, or greater narrative centrality, revealing significant shifts according to the cultural medium, historical context, and type of character constructed (Dimnik & Felton, 2006; Evans & Fraser, 2012).

The relevance of this issue becomes even more evident when considering the relationship between public image and professional identity. Accountants' identities are formed through interactions with multiple audiences, including society, professional bodies, firms, and the publics that observe and evaluate the profession (Brouard *et al*., 2017). Within this dynamic, socially circulating images influence the processes through which the profession is legitimized, interpreted, and internalized by its own members (Brouard *et al*., 2017). There is also evidence that media representations of accountants affect how students and professionals perceive their occupational identity, with implications for professional identification, belonging, and retention within the profession (Tonin *et al*., 2020).

Although this body of research has been crucial in legitimizing the interface between accounting and popular culture, the field remains fragmented. The relationship between accounting and popular culture was initially formulated as a research agenda and has more recently been recognized as an emerging field of investigation (Jeacle, 2012, 2017). At the same time, studies on accountant stereotypes continue to face analytical challenges associated with the plurality of influences that produce, sustain, and transform these perceptions over time (Wells, 2017). Moreover, existing investigations are predominantly focused on specific media, narrowly defined objects, and localized effects, which hinders the systematic integration of the historical, media-related, cultural, and methodological dimensions that structure this body of knowledge, including representations conveyed through promotional materials produced by the professional

field itself (Carnegie, 2021; Jeacle, 2012, 2017; Picard *et al*., 2014; Richardson *et al*., 2015; Wells, 2017).

It is within this context that the research gap addressed by the present study emerges. Based on the review conducted, no structured literature reviews were identified that specifically examine representations of accountants in popular culture while integrating, within a single analytical framework, historical periods, media, archetypes, analytical tone, cultural context, and research methods. The absence of such a synthesis limits the cumulative development of the field, hinders comparisons across studies, and reduces the visibility of empirical and methodological gaps that remain within the literature. More specifically, there is a lack of an analytical cartography of academic production capable of providing an integrated understanding of how this domain has been constructed, which emphases have been consolidated, and which gaps remain open (Jeacle, 2012, 2017; Richardson *et al*., 2015; Wells, 2017).

Therefore, this article aims to organize and systematically map the academic literature on representations of accountants in popular culture through a Structured Literature Review applied to a corpus of 39 studies published between 1958 and 2024. The analysis focuses on the historical periods examined, the preferred media, recurring archetypes, analytical approaches adopted, cultural contexts explored, and predominant methodological choices. By systematically gathering and organizing research on representations of accountants in popular culture, this study seeks to transform a dispersed body of investigations into an analytically comparable field. This contribution is scientifically relevant because it enhances the cumulative development of research, identifies recurring patterns, and provides a more consistent foundation for advancing studies on public image and representations of accounting within the social imaginary.

2 METHODOLOGICAL PROCEDURES

This study adopted a Structured Literature Review as its methodological strategy, in line with accounting review approaches based on explicit protocols, analytical traceability, and comparability across studies (Massaro *et al*., 2016). The choice of this methodological design stems from the fragmented nature of the debate on representations of accountants in popular culture, as the studies examined are distributed across different media, historical periods, cultural contexts, and research approaches. In fields characterized by such heterogeneity, structured reviews facilitate corpus organization, the explicit definition of selection criteria, and the development of protocol-based analytical inferences, as recommended for accounting literature reviews (Massaro *et al*., 2016).

The study was conducted based on a previously defined review protocol. This protocol comprised four central components: the databases and search strategies, eligibility criteria, corpus selection procedures, and the coding framework used for data extraction. The adoption of this protocol aimed to reduce arbitrary decisions in corpus composition, transparently document the analytical process, and strengthen the auditability of the review, in accordance with recommendations to explicitly report decisions related to the categorization, condensation, and verification of qualitative data (Miles *et al.*, 2014; Patton, 2014).

2.1 Search strategy, eligibility, and corpus selection

In a single procedure, the search incorporated international scholarship with broader circulation as well as national and regional literature relevant to the topic, in accordance with the interdisciplinary nature of the object of study, situated at the intersection of accounting, popular culture, media, and professional stereotypes. The search protocol was aligned around the same lexical core across all databases, preserving semantic content and adapting only to the search mechanisms available on each platform. In all databases, the strategy was structured into three thematic blocks. The first defined the subject of representation using terms in English and

Portuguese related to *accountant*, *accountants*, *contador*, and *contadores*. The second gathered the representational lexicon, including terms such as *representation*, *representations*, *stereotype*, *stereotypes*, *image*, *images*, *portrayal*, *portrayals*, *representação*, *representações*, *estereótipo*, *estereótipos*, *imagem*, and *imagens*. The third focused on expressions related to popular culture and cultural media, including *popular culture*, *cultura popular*, *literature*, *literary*, *film*, *films*, *cinema*, *movie*, *movies*, *television*, *TV*, *series*, *comics*, *comic*, *cartoons*, *humor*, *joke*, *jokes*, *music*, *song*, *songs*, *literatura*, *filme*, *filmes*, *televisão*, *séries*, *quadrinhos*, *cartuns*, *humor*, *piada*, *piadas*, and *música*. Equivalent terms were grouped within parentheses and combined using the disjunctive operator within each axis, while the three axes were connected through the conjunctive operator to retrieve records that simultaneously associated the subject, representation, and cultural or media context. Compound expressions, such as *popular culture* and *cultura popular*, were maintained within quotation marks to preserve exact phrase retrieval.

In Web of Science, the strategy was applied to the Topic field, operationalized through the syntax TS=, which retrieves information from titles, abstracts, and keywords. In Scopus, the TITLE-ABS-KEY field was used, likewise designed to retrieve information from titles, abstracts, and keywords. In SciELO and SPELL, the same lexical core was maintained, with adjustments according to the fields and search resources effectively available in each interface. In these databases, searches were conducted using titles, abstracts, and keywords, with adjustments restricted to the syntax accepted by each platform and to the processing of Boolean operators, including when presented in the forms AND and OR. Comparability across databases was therefore ensured by the stability of the descriptors and combination logic rather than by the literal reproduction of an identical syntax across platforms with distinct architectures.

Studies published in peer-reviewed academic journals were considered eligible when they substantively analyzed representations of accountants and, when directly related to this focus, representations of the accounting profession in popular culture products or professional media associated with the symbolic construction of the profession. Studies addressing literature, cinema, television or series, comics, graphic humor, jokes, cartoons, music, and professional media were included, provided that their focus involved stereotypes, public image, professional representation, or the symbolic construction of accountants. No temporal restrictions were imposed in order to allow the observation of historical continuities and shifts in the representations analyzed. Texts written in English, Portuguese, and Spanish were included. Studies that were strictly technical, regulatory, pedagogical, or curricular and did not address cultural representations of the profession were excluded, as were studies in which accountants appeared only tangentially, metaphorically, or incidentally, without substantive analysis of the social imaginary, media representation, or symbolic construction of the profession.

The selection process was conducted in five stages. In the first stage, searches across the four databases resulted in 180 records. In the second stage, after removing duplicates, the database was reduced to 93 studies. In the third stage, the screening of titles, abstracts, and keywords resulted in the retention of 55 potentially eligible texts. In the fourth stage, full-text assessment resulted in 34 eligible studies. In the fifth stage, as a complementary procedure to ensure comprehensiveness, a backward search was conducted in the reference lists of the included studies, a procedure consistent with literature reviews aimed at tracing relevant contributions within a research field (Webster & Watson, 2002). This stage added five studies that met the same eligibility criteria, resulting in a final corpus of 39 articles.

2.2 Coding construct and data extraction

The analysis was conducted at a multidimensional descriptive level. At this stage, the review comparatively organized the literature according to common analytical dimensions, without advancing toward an in-depth interpretation of the symbolic meaning of each cultural

work or narrative. For this purpose, a coding construct was developed to enable the standardized extraction of data from each study.

This construct comprised six analytical dimensions: historical period, primary medium, dominant archetype, analytical tone, cultural context, and research method. The definition of these dimensions resulted from a hybrid analytical construction procedure. In its initial formulation, the dimensions were defined based on a prior theoretical review of the literature on representations of accountants, popular culture, professional stereotypes, and accounting review methods. This stage provided the deductive foundation for the preliminary identification of relevant categories for the comparative organization of the field. Subsequently, the pilot reading of the included studies and the analytical coding of the corpus enabled the inductive refinement of the construct, including revisions to operational definitions, category boundaries, and coding rules. Thus, the final six dimensions resulted from the combination of previous conceptual foundations and adjustments derived from the analysis of the corpus. This procedure sought to preserve alignment with the analyzed material and consistency among categories, an essential requirement in qualitative analyses based on operational definitions, coding manuals, and cyclical code revision (Miles *et al*., 2014; Patton, 2014; Saldaña, 2016).

The explicit presentation of the construct has substantial methodological relevance. In coding-based studies, codes condense relevant attributes of the data and constitute the link between empirical material and its subsequent analytical organization. Therefore, the clarity of operational definitions, inclusion rules, and relationships between codes and categories enhances procedural transparency and facilitates potential replication of the study (Saldaña, 2016). Table 1 presents the coding construct used for data extraction.

Table 1
Coding construct used in the multidimensional descriptive analysis

Analytical dimension	Operational definition	Categories and subcategories	Coding rule
Historical period	Central temporal framework addressed by the study to analyze the representation of accountants or the accounting profession. The classification considers the period represented in the work, narrative, or material analyzed, rather than the publication year of the article.	Up to 1699, from 1700 to 1799, from 1800 to 1940, from 1941 to 1980, from 1981 to 2000, from 2001 to 2010, from 2011 to 2024.	The category corresponding to the period that structured the study's analysis was assigned. Multiple coding was allowed when more than one period received equivalent analytical treatment.
Primary medium	Cultural medium or central media device examined by the study.	Literature, Cinema, Comics or graphic novels, Graphic humor, jokes or cartoons, Music, Television or series, Professional media.	The classification considered the predominant medium in the corpus analyzed by the article. When the study addressed more than one medium with equal analytical centrality, multiple coding was allowed.
Predominant archetype	Predominant representational figure attributed to the accountant or the profession in the analyzed study.	Mechanical accountant or beancounter, Hero or investigator, Villain or accomplice, Dreamer or creative figure, Rational professional, Comic figure, Other or specific.	The predominant archetype in the central argument of the study was assigned. Multiple coding was allowed when the study employed competing archetypes without an unequivocal interpretative hierarchy among them. The "other" category was used when the central profile did not fit the previous archetypes.

Analytical dimension	Operational definition	Categories and subcategories	Coding rule
Analytical tone	Predominant evaluative orientation adopted by the study regarding the representations examined.	Critical or negative, neutral or descriptive, positive or rehabilitative.	The classification considered the dominant interpretative tone of the article, rather than merely the content of the work analyzed. Each study received a single classification for this dimension.
Main cultural context	Predominant sociocultural space in which the empirical material analyzed by the study is situated.	Anglophone context, Continental European context, Asian context, Latin American context, Comparative or transnational.	The category corresponding to the predominant cultural macro-context of the analyzed material was assigned. Studies developed comparatively across two or more contexts were classified as comparative or transnational
Methodological strategy and research design	Analytical strategies and methodological design employed by the reviewed study	Qualitative content analysis, Quantitative content analysis, Discourse analysis, Film analysis, longitudinal study, Netnography, Historical or archival research	The classification considered the analytical strategy explicitly stated in the article and, when applicable, the methodological design employed in the study. Multiple coding was allowed when the study substantively combined more than one analytical strategy or methodological design.

The construct presented in Table 1 functioned as the study's coding manual. Its structure was designed to maintain categories broad enough to capture the diversity of the field while also being sufficiently precise to reduce undue overlap among classifications. This choice is methodologically consistent with studies that characterize research fields through broad and manageable operational categories, provided that classification is accompanied by explicit criteria and verifiable coding rules (Oler *et al.*, 2010).

2.3 Coding, reliability, and analytical synthesis

Data extraction was performed through the full-text reading of the 39 studies included in the corpus. Each article was coded according to the six dimensions of the multidimensional descriptive construct. The coding process was conducted by two independent reviewers in a procedure designed to reduce individual classification biases and enhance the consistency of categorical assignments.

Before full coding, a calibration stage was conducted with eight studies to assess the accuracy of the operational definitions and identify potential ambiguities in the categorization process. Following this stage, the studies in the corpus were independently coded, and inter-rater agreement was calculated using Cohen's Kappa coefficient for each analytical dimension. The values obtained were 0.88 for historical period, 0.89 for primary medium, 0.80 for predominant archetype, 0.84 for analytical tone, 0.88 for main cultural context, and 0.91 for strategy and methodological design, with a mean κ of 0.87. According to the interpretative scale proposed by Landis and Koch (1977), these values indicate agreement levels ranging from substantial to almost perfect. In cases of disagreement, the final classification was established by consensus after a new reading of the study and the reapplication of the construct's operational definitions.

The adoption of this procedure sought to strengthen the reliability of the classification and establish an audit trail compatible with the level of abstraction of the analysis. In qualitative studies based on comparative categorization, the explicit definition of codes, the documentation of interpretative decisions, the use of supporting frameworks, and the systematic verification of conclusions enhance the plausibility and auditability of results (Miles *et al.*, 2014; Patton, 2014; Saldaña, 2016).

After completing the descriptive stage, the analytical synthesis was conducted. This second stage consisted of the systematic comparison of recurring patterns, combinations, and tensions identified among the coded studies. Based on this comparison, the integrative analytical framework presented in the Results section was developed. This framework represents a second-order interpretative outcome, inductively constructed from the patterns identified in the corpus, and differs from the initial construct used for data extraction. This distinction allows for a more precise separation between the data organization instrument and the analytical outcome derived from the review.

3 RESULTS

The presentation of the results was organized into two interconnected stages. First, Table 2 summarizes the aggregated distribution of coding occurrences in the reviewed corpus, enabling the identification of concentrations, asymmetries, and empirical and methodological gaps within the field. Subsequently, Figure 1 presents the integrative analytical framework derived from the cross-study comparison, based on the recurring patterns identified in the review. This organization aims to make the transition between the descriptive synthesis of the corpus and the development of the second-order interpretative analysis transparent and verifiable.

3.1 Descriptive patterns of the corpus

The review identified 39 studies published between 1958 and 2024. The publications included in the corpus fall within this timeframe; however, the cultural materials examined by these studies encompass broader temporalities, ranging from medieval and early modern representations to contemporary cultural products. Table 2 summarizes the aggregated distribution of the corpus according to historical period, primary medium, predominant archetype, analytical tone, main cultural context, and strategy and methodological design, enabling a comparative examination of the most salient patterns within the field.

Table 2
Aggregated distribution of coding occurrences in the reviewed corpus

Analytical dimension	Category	n	% of the 39 studies
Historical period	Up to 1699	4	10.3
	1700 to 1799	1	2.6
	1800 to 1940	15	38.5
	1941 to 1980	17	43.6
	1981 to 2000	9	23.1
	2001 to 2010	11	28.2
	2011 to 2024	6	15.4
Primary medium	Literature	21	53.8
	Cinema	6	15.4
	Comics or graphic novels	2	5.1
	Graphic humor, jokes, or cartoons	4	10.3
	Music	2	5.1
	Television or series	1	2.6
	Professional media	4	10.3
Predominant archetype	Mechanical accountant or beancounter	18	46.2
	Hero or investigator	13	33.3

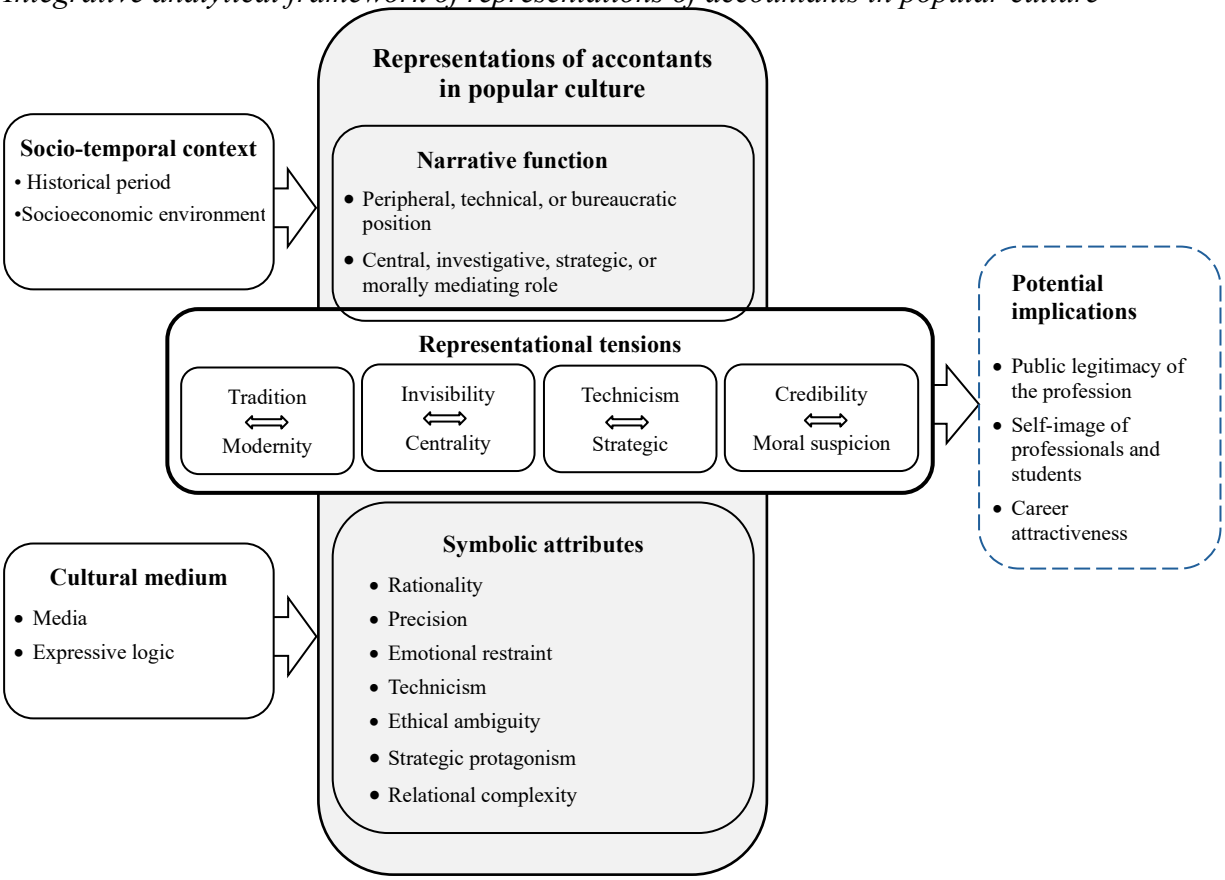
Analytical dimension	Category	n	% of the 39 studies
	Villain or accomplice	11	28.2
	Dreamer or creative figure	1	2.6
	Rational professional	9	23.1
	Comic figure	7	17.9
	Other or specific	4	10.3
Analytical tone	Critical or negative	8	20.5
	Neutral or descriptive	20	51.3
	Positive or rehabilitative	11	28.2
Main cultural context	Anglophone context	30	76.9
	Continental European context	6	15.4
	Asian context	1	2.6
	Latin American context	0	0.0
	Comparative or transnational	2	5.1
Strategy and methodological design	Qualitative content analysis	30	76.9
	Quantitative content analysis	4	10.3
	Discourse analysis	6	15.4
	Film analysis	4	10.3
	Longitudinal study	3	7.7
	Netnography	1	2.6
	Historical or archival research	16	41.0

Table 2 highlights a field concentrated on literature, Anglophone contexts, and qualitative approaches, with a significant presence of historical or archival research. At the representational level, the mechanical accountant or beancounter archetype predominates, followed by figures characterized by investigative heroism and moral ambiguity. In temporal terms, a higher incidence of studies focused on the periods from 1941 to 1980 and from 1800 to 1940 can be observed, suggesting a concentration of the corpus on earlier or intermediate historical periods, with a more limited presence of investigations centered exclusively on contemporary productions.

3.2 Integrative analytical framework

The integrative analytical framework presented in Figure 1 results from the cross-sectional comparison of the 39 reviewed studies and organizes, within a single framework, the relationships among historical conditions of production, forms of cultural mediation, symbolic configurations, and potential effects of representations of accountants in popular culture. Its formulation derives from the analytical synthesis of the corpus and corresponds to a second-order interpretative outcome, distinct from the construct employed in the data extraction and coding stage. The framework was developed to organize, in a comparable manner, patterns that the literature had previously addressed in a fragmented way across specific objects, media, and temporalities (Beard, 1994; Bougen, 1994; Czarniawska, 2012; Dimnik & Felton, 2006; Jeacle, 2012, 2017; Wells, 2017).

Figure 1
Integrative analytical framework of representations of accountants in popular culture



The socio-temporal context encompasses the historical period and socioeconomic environment in which the representation is produced, circulated, and rendered intelligible. In studies focused on medieval and early modern materials, accountants or figures associated with the accounting realm appear connected to patrimonial order, commerce, calculation, and social morality, through formulations that associate record-keeping, property, and practical rationality with specific historical contexts (Buckmaster & Buckmaster, 1999; Carungu & Molinari, 2022; Chan *et al*., 2001; Parker, 1999). In studies devoted to the nineteenth century and the early twentieth century, representations begin to engage with social stratification, class mobility, discipline, finance, and the organization of bourgeois life, thereby expanding the historical density of the professional figure and its narrative equivalents (Boys, 1994; Leão *et al*., 2019; Maltby, 1997; Rutterford & Maltby, 2006; Walker, 1995; Warnock, 2008; West, 2001). In materials associated with the twentieth century and the first decades of the twenty-first century, the reviewed literature connects the accountant figure to corporate crises, financial scandals, organizational control, and ethical suspicion. This framing shifts part of the representations toward registers of moral ambiguity, surveillance, and public contestation (Carnegie & Napier, 2010; Felton *et al*., 2008; Honorio *et al*., 2022; Jones & Stanton, 2021; McKinstry, 2007). The corpus therefore suggests that the social intelligibility of accountants depends on historical frameworks that shape the symbolic value attributed to calculation, control, and professional legitimacy (Carnegie & Napier, 2010; Stacey, 1958; Wells, 2017).

The cultural medium refers to the media through which representations circulate and to the expressive logic that guides their construction. Literature occupies a dominant position in the corpus and concentrates historical, moral, and identity-based interpretations of the profession, encompassing a wide range of representations, from caricature to the rehabilitation of the

accountant figure (Boys, 1994; Czarniawska, 2012; Evans, 2009; Michaelson, 2015; Smith, 2017; Stacey, 1958; Walker, 1995). Cinema tends to intensify dramatization, conflict, and narrative visibility, particularly when accountants are inserted into plots involving crime, investigation, ethical crises, or occupational repositioning (Almeida *et al*., 2024; Beard, 1994; Dimnik & Felton, 2006; Felton *et al*., 2008; Honorio *et al*., 2022; Tavares & Dantas, 2017). Graphic humor, jokes, and cartoons condense stereotypical simplifications and reinforce images of rigidity, comicity, and professional mechanization, although in some cases they also reveal broader historical tensions surrounding the profession (Bougen, 1994; Jones & Stanton, 2021; Miley & Read, 2012, 2014). Music introduces registers of irony, criticism, and moral ambiguity, with significant shifts in the ways the profession and its representatives are characterized (Jacobs & Evans, 2012; Smith & Jacobs, 2011). Comics expand hyperbolic roles, at times reinforcing the beancounter stereotype and at others bringing accountants closer to heroic figures and extraordinary functions (Christensen & Rocher, 2020; Rocher *et al*., 2021). Professional media tend to concentrate discourses of occupational repositioning and symbolic disputes over the contemporary image of the profession, emphasizing the transition from mechanized profiles toward images of greater strategic protagonism, while also revealing the coexistence between traditional professional values and commercialization imperatives (Baldvinsdottir *et al*., 2009, 2010; Friedman & Lyne, 2001; Picard *et al*., 2014). Television and series appear less frequently in the corpus, but they already indicate relevant analytical possibilities for examining the profession in serialized narratives and contemporary visual forms (Almeida *et al*., 2024).

At the core of the figure, representations of accountants were organized into two dimensions: narrative function and symbolic attributes. Narrative function refers to the position occupied by the accountant within the narrative and the degree of centrality attributed to the character. In part of the corpus, the character appears in a secondary position, associated with routine, control, bureaucracy, and limited dramatic visibility (Beard, 1994; Bougen, 1994; Christensen & Rocher, 2020; Friedman & Lyne, 2001). In other cases, accountants occupy central roles in narratives involving investigation, moral conflict, fraud, scandal, mediation, or problem-solving, with greater public exposure and greater narrative density (Czarniawska, 2012; Dimnik & Felton, 2006; Honorio *et al*., 2022; Tavares & Dantas, 2017). The oscillation between low narrative visibility and dramatic centrality constitutes an important regularity in the reviewed literature, demonstrating that the profession may be framed either as a functional supporting element or as a structuring axis of the plot (Evans & Fraser, 2012; Rocher *et al*., 2021).

Symbolic attributes correspond to the cognitive, moral, and social traits associated with the profession and its representatives. The mechanical accountant or beancounter stereotype remains recurrent in the corpus and is associated with precision, technicism, emotional restraint, routine, and reliability, demonstrating strong historical and media stability (Christensen & Rocher, 2020; Evans & Fraser, 2012; Friedman & Lyne, 2001; Leão *et al*., 2019; Stacey, 1958). The corpus also records figures of heroism, investigation, creativity, and professional protagonism, particularly when narratives reposition accountants into roles involving discovery, mediation, or extraordinary action (Czarniawska, 2012; Michaelson, 2015; Rocher *et al*., 2021; Walker, 1995; West, 2001). In another direction, representations associated with ethical ambiguity, complicity, opportunism, and moral suspicion emerge, particularly in materials related to fraud, scandals, corporate crises, and organizational critique, but also in literary representations that position accountants as villains in non-Anglophone contexts (Carnegie, 2021; Carnegie & Napier, 2010; Christensen & Rocher, 2020; Felton *et al*., 2008; Honorio *et al*., 2022; Jones & Stanton, 2021; McKinstry, 2007). There are also representations characterized by comicity and stereotypical exaggeration, recurring in cartoons, jokes, and some musical products, which reinforce traits of rigidity and social inadequacy while also functioning as forms of cultural critique of the profession (Bougen, 1994; Miley & Read, 2012, 2014; Smith & Jacobs, 2011). In part of the historical and comparative literature, accountants emerge as rational professionals, socially situated and connected to broader economic

functions, thereby complicating excessively homogeneous interpretations of the professional stereotype (Chan *et al*., 2001; Maltby, 1997; Smith, 2017; Tavares & Dantas, 2017).

Representational tensions permeate this core and organize the variation observed across media, periods, and cultural contexts. The reviewed literature identifies recurring tensions related to tradition and modernity, invisibility and centrality, technicism and strategic protagonism, credibility and moral suspicion, without one of these positions eliminating the other over time (Baldvinsdottir *et al*., 2009, 2010; Jacobs & Evans, 2012; Jones & Stanton, 2021). The corpus suggests the persistence, displacement, and recombination of symbolic repertoires as the temporality, medium, and narrative framing of the profession change (Czarniawska, 2008; Rocher *et al*., 2021; Smith, 2017). These tensions also help explain why the public image of accountants remains subject to partial stabilizations and successive revisions, with effects on professional identity, social recognition, and occupational attractiveness (Brouard *et al*., 2017; Cory, 1992; Tonin *et al*., 2020; Wells, 2017). The integrative analytical framework was proposed to organize these relationships in a comparable manner and to provide a more precise basis for analyzing how academic literature has constructed this field of inquiry over time.

4 GAPS, DIRECTIONS, AND RESEARCH AGENDA

The findings of the review indicate that the study of representations of accountants in popular culture remains concentrated on Anglophone contexts, traditional media, recurring archetypes, and established methodological strategies. This pattern delineates a field with still limited empirical scope and significant opportunities for analytical expansion. Based on these gaps, Table 3 systematizes a research agenda organized around six complementary directions, articulating, for each one, the gap identified in the corpus, the corresponding investigative direction, research questions, and possible methodological approaches. The objective is to provide a concise framework of priorities derived from the patterns identified in the review, without claiming to exhaust the future development of the field.

Table 3
Synthesis of field gaps and directions for future research

Gaps	Research direction	Research questions	Possible methods
Limited cultural diversification, with a predominance of studies in Anglophone contexts	Expand research into non-Anglophone contexts, with attention to historical and cultural specificities	How is the accountant represented in Latin American, African, and Asian contexts? What cultural differences emerge in relation to dominant representations?	Comparative analysis, transnational corpus, regional netnography, reception studies, local media analysis
Predominance of traditional media, particularly literature and cinema	Expand the empirical scope to digital media and contemporary formats of symbolic circulation	How do new media reshape representations of accountants? What narrative and symbolic differences emerge in comparison with traditional media?	Multimodal analysis, comparative media studies, exploratory netnography, analysis of contemporary cultural production
Persistence of the beancounter archetype	Investigate the persistence and transformations of accountant archetypes in recent narratives	How do contemporary narratives reimagine accountants? Why does the traditional archetype persist despite recent transformations in the profession?	Semiotic analysis, longitudinal analysis, topic modeling, interviews with screenwriters or content producers
Limited visibility of social markers, such as gender, race, class, and disability	Examine the inclusion, exclusion, and omission of social markers in representations of the profession	How do social markers appear, or remain absent, in representations of accountants? Is there an implicit professional profile that structures this cultural imaginary?	Intersectional analysis, marker coding, reception studies, social network analysis, digital ethnography

Gaps	Research direction	Research questions	Possible methods
Predominance of classical qualitative methods	Expand the methodological repertoire to capture patterns in digital environments and large-scale datasets	How can digital and computational methods expand the analysis of representations? What latent patterns can these approaches identify within the corpus?	Multiple correspondence analysis, clustering, network analysis, topic modeling, sentiment analysis, netnography
Distance between media representations and professional practice	Bridge cultural analysis with the educational and occupational trajectories of accounting students and professionals	How do professionals and students recognize, reject, or reframe media representations of accountants? How do these images influence professional identity, stigma, and career attractiveness?	Focus groups, interviews, surveys, autobiographical narratives, professional ethnography, autoethnography

Taken together, the research directions presented in Table 3 indicate that the advancement of the field depends on expanding cultural and media contexts, refining the archetypes investigated, incorporating social markers that remain insufficiently visible, diversifying methodological approaches, and strengthening the connection between representation and professional experience. By maintaining research questions that are articulated with methodological possibilities, the proposed agenda preserves the link between empirical gaps and the cumulative development of the field. Accordingly, this section shifts the article's contribution from a descriptive synthesis of the corpus toward a more precise prospective proposition regarding how to investigate representations of accountants in popular culture in a comparable and analytically consistent manner.

5 FINAL CONSIDERATIONS

This study was grounded in the recognition, widely discussed in critical accounting literature, that the accounting profession constitutes a socially constructed, culturally mediated, and symbolically contested activity, whose understanding extends beyond its technical or instrumental dimension (Davison, 2015; Hopwood, 1987, 1994; Miller & O'Leary, 1987). By systematically mapping the literature on representations of accountants in popular culture, the results allow a return to this initial debate through organized empirical evidence and reveal the ways in which academic research has framed these symbolic disputes.

The findings reveal a strong concentration of studies in Anglophone contexts, a predominance of literature and cinema as cultural media for analysis, the recurrence of the mechanical accountant or *beancounter* archetype, and the prevalence of qualitative approaches, with a significant presence of historical or archival research. In temporal terms, a higher incidence of studies focused on the periods from 1800 to 1940 and from 1941 to 1980 was observed, indicating a preference for earlier or intermediate historical periods and a lower presence of analyses centered exclusively on contemporary productions. These patterns contribute to understanding why certain images of accountants remain more visible in the literature and why other forms of representation continue to appear only marginally.

The analytical synthesis derived from the corpus indicates that representations of accountants vary according to the articulation among socio-temporal context, cultural medium, narrative function, and symbolic attributes. The reviewed material reveals recurring tensions related to tradition and modernity, invisibility and centrality, technicism and strategic protagonism, credibility and moral suspicion. The image of the accountant therefore assumes historically situated configurations, dependent on the temporality analyzed, the medium employed, and the narrative role attributed to the character. The main contribution of this study lies in proposing an integrative analytical framework that enables the comparative examination of a field that has thus

far developed in a fragmented manner, by articulating dimensions that have tended to appear separately in the existing literature (Czarniawska, 2012; Davison, 2015; Hopwood, 1994).

The research agenda proposed from the review indicates the need to expand the cultural contexts investigated, incorporate digital media and contemporary formats of symbolic circulation, refine the analysis of archetypes, and devote greater attention to social markers that remain insufficiently visible. Greater methodological diversification is also required, involving procedures capable of capturing patterns in extensive databases, digital environments, and transnational contexts. Another relevant development involves bringing cultural analysis closer to the lived experiences of accounting students and professionals in order to more accurately understand how these representations influence professional identification, belonging, stigma, and occupational attractiveness.

This framework also raises important implications for accounting researchers. The concentration of the field on traditional objects, Anglophone contexts, and consolidated representational repertoires indicates that research has so far explored only partially the processes through which the profession is publicly imagined, recognized, and contested. Investigating representations of accountants in popular culture expands the analytical capacity of the field to understand how expectations regarding competence, ethics, social usefulness, and professional identity are formed and circulated. These images influence students' educational trajectories, affect career attractiveness, and shape public perceptions of the role of accounting. When such cultural mediations remain outside analytical focus, the understanding of the profession tends to be restricted to its technical dimension, limiting explanatory reach regarding its social embeddedness. By addressing this symbolic dimension, accounting research strengthens its scientific and social relevance and expands the possibilities for understanding the profession within its broader historical and cultural contexts.

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CONFLICT OF INTERESTS

The authors declare that there is no conflict of interest.

DATA AVAILABILITY

The complete dataset supporting the findings of this study is available from the authors upon reasonable request.

AUTHOR CONTRIBUTIONS

Roles	First author	Second author	Third author
Conceptualization	♦	♦	♦
Data Curation	♦	♦	
Formal Analysis	♦	♦	
Funding Acquisition			♦
Investigation	♦	♦	♦
Methodology	♦	♦	♦
Project Administration	♦		
Resources	♦	♦	♦
Software	♦	♦	♦
Supervision			♦
Validation	♦	♦	♦
Visualization	♦	♦	♦
Writing – Original Draft Preparation	♦	♦	♦
Writing – Review & Editing	♦	♦	♦

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