



## Accountant Stereotypes in Korean Dramas

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### Abstract

**Purpose:** The objective of this study is to investigate how Korean dramas portray stereotypical images of accountants, which is expected to provide literature that explores popular culture in accounting research.

**Method:** This research used a qualitative approach with the thematic analysis method. Four Korean dramas were selected based on ratings and the role of the accountant profession in the dramas for both main and supporting characters.

**Findings:** The results of the study showed that accountants are described as professional, intelligent, and honest beancounters. Positive and negative stereotypes in Korean dramas as popular culture might influence the career option of becoming accountants. This research has been unable to explain why there has been declining interest in the accountant profession. Future studies could involve examining the effect of accountant stereotypes as portrayed in Korean dramas on their viewers.

**Originality/Value:** The visualization of accountants in Korean dramas is considered a new and interesting topic to be investigated. Some previous studies had involved this topic, and there is still some room for improvement. This study is expected to improve some areas, particularly the methods and findings of related topics.

**Keywords:** Stereotypes; Korean Drama; Accountant; Popular Culture

**Paper Type:** Research Paper

## 1. Introduction

Images that are formed in society are an adherent part of a profession. Every profession has its own image, such as doctors who are illustrated as busy people (James, 2014) and librarians who are illustrated as old women who like to order people to be silent and are protective of books (Jemmings, 2016). The accountant profession also has a certain image in society. Accountants are illustrated as “beancounters”, people who are boring, uninteresting, daydreaming, eccentric, underhanded, and terrifying (Caglio et al., 2018; Dimnik & Felton, 2006; Felton et al., 2008; Friedman & Lyne, 2001; Jones & Stanton, 2021; Smith & Jacobs, 2011). The illustration of accountants as having a negative quality in the end forms a certain stereotype in society. The negative stereotype of accountants becomes less beneficial for the accountant profession because it will decrease the motivation of people to join into the profession (Smith, 2017), and thus the stereotype will have dismal consequences for the sustainability of the accountant profession (Dimnik & Felton, 2006).

Indonesia produces the greatest number of accounting graduates in ASEAN (IAI, 2017), but the number of accountants in Indonesia is still considerably smaller compared

to Thailand, Malaysia, and Singapore (IAI, 2015, 2017; Naukoko, 2017). Indonesia is mentioned as still lacking accountants (CNN Indonesia, 2019; Kurniyawati & Listyowati, 2021; Saepulloh, 2017), and yet many companies from the private and government sectors require accountants (IAI, 2015; Juita, 2020; Kurniyawati & Listyowati, 2021; Naukoko, 2017).

One of the causes of this condition is the presence of stereotypes in society (Byrne & Willis, 2005; Karina & Wijaya, 2021). Stereotypes are an important factor that affect career decisions (Byrne & Willis, 2005; Friedman & Lyne, 2001; Karina & Wijaya, 2021; Luthfitasari & Setyowati, 2021; Wessels & Steenkamp, 2009). The choice of the accountant profession requires positive information and experience (Gunawan et al., 2021; Kaenzig & Keller, 2012) from positive stereotypes in society. Meanwhile, the negative stereotypes of accountants in society is that accountants are boring, “bean-counting”, and uninteresting (Dimnik & Felton, 2006; Friedman & Lyne, 2001). These negative stereotypes cause students of accounting to tend to not choose the accountant profession (Azevedo & Sugahara, 2013; Byrne & Willis, 2005; Karlsson & Noela, 2022). This condition will have dire consequences for the accountant profession and its sustainability in the future (Byrne & Willis, 2005; Dimnik & Felton, 2006).

Stereotypes of a profession are illustrated through pop culture, such as through fiction, music, and film (Dimnik & Felton, 2006; K. James, 2008). Several studies have examined the depiction of accountants in films (Beard, 1994; Dimnik & Felton, 2006; Felton et al., 2008; Jeacle, 2008; Tavares & Dantas, 2017). Film is considered as media that has an influence in the representation of accountants, as it is in the form of audiovisual media (Beard, 1994; Dimnik & Felton, 2006; Felton et al., 2008). Based on the above explanation, it is known that one form of pop culture, which is film, can illustrate the stereotypes of accountants. In addition to film, a form of mass media that reinforces stereotypes is Korean dramas (Atira & Hasmira, 2022). At present, Korean dramas are frequently enjoyed by people due to the entry of the “Korean wave” (Ardia, 2013; Jeong et al., 2017; Khoiri, 2018; Prasanti & Dewi, 2020; Pusparisa, 2020; Putri et al., 2019; Shim, 2006; Sintowoko, 2021).

Korean dramas are a form of pop culture that is similar to films because both of them are audiovisual in form (Meidina, 2016). In contrast to films that are approximately 2.5 hours in length, Korean dramas are presented without commercial breaks and take place in one season with a number of episodes (usually consisting of 16 to 24 episodes). This is ideal for the development of a strong and dense plot, characters, and a firm conclusion (Lee, 2018). The plot that is presented in many episodes allows the presented characters to be stronger and more easily understood (Lee, 2018; Xoun et al., 2022). Furthermore, characters in Korean dramas are depicted in detail (Gogali, 2016; Meidina, 2016; Ng & Chan, 2019; Syafaah & Kusumawati, 2020) because they are presented in a number of episodes (Lee, 2018). As well, Korean dramas are created based on phenomena in society (Gogali, 2016; Meidina, 2016), such as professions that are illustrated according to their occupations based on the exploration of phenomena in society (Xoun et al., 2022).

Based on these factors, this research uses Korean dramas, which are predicted to be able to illustrate stereotypes in society in relation to the accountant profession. Some previous studies had discussed the illustration of accountant stereotypes that are manifested in films. Films that are a single unit can illustrate accountant stereotypes (Dimnik & Felton, 2006; Felton et al., 2008); the same would be true of accountant characters that are presented in the many episodes of Korean dramas (Meidina, 2016) with the support of strong characterizations and detailed plots for the profession based on real conditions in society.

<sup>1</sup> See the coding list in Appendix 1.

Previous studies that involved discussions of stereotypes in Korean dramas were related to the image of reporters in the drama *Pinocchio* (Syafaah & Kusumawati, 2020), the image of women in the drama *My Princess* (Siswanti, 2013), and Feminism in the drama *My Id is Gangnam Beauty* (Nisa & Nugroho, 2019). Research on the stereotypes of accountants in Korean dramas is still rarely performed. Meidina (2016) studied the accountant profession in 12 Korean drama series from 2010-2015 using content analysis. This study is an attempt to develop the same research conducted by Meidina (2016) with a focus on four Korean dramas that involves the accountant profession in their plots to a great deal. Moreover, accountant stereotypes can develop each year, and thus it becomes important for the research on this topic to consider the most recent Korean dramas that have not been examined. Therefore, this study involves the analysis of accountant stereotypes in society that are illustrated by directors in four Korean dramas: *Chief Kim* (2017), *Incarnation of Money* (2013), *The Banker* (2019), and *The World of the Married* (2020).

The theory of social representation is used in this research. Social representation is the assignment of meanings to objects (Andersén & Andersén, 2014; Moscovici, 2001; Wagner et al., 1999) to be given labels (Höjjer, 2011; J. A. Smith, 2021). This labeling will in the end form stereotypes (Höjjer, 2011). Stereotypes in society can be seen through pop culture (Dimnik & Felton, 2006) because it illustrates phenomena in society (Höjjer, 2011). Stereotypes in society are used by directors in the creation of Korean dramas. Therefore, this theory of social representation is used to reveal accountant stereotypes in Korean dramas. This theory is appropriate to be used because Korean dramas represent the illustration of accountant stereotypes in society in a more realistic visual form. This is in line with the concept of objectification in the theory of social representation, which is stated as a process of the translation of ideas from an object to a certain, more realistic depiction (J.A. Smith, 2021).

Based on the above, this research takes the focus of Korean dramas that illustrate the roles of accountants, in both primary and supporting roles, using the method of thematic analysis. As such, the following is the objective of this research:

**RQ:** How are stereotypes of accountants illustrated in Korean dramas?

This research provides theoretical contributions in enriching the literature related to giving meanings to visual objects (dramas or films) that can illustrate accountant stereotypes in society, which are given meanings and manifestations in Korean dramas. This research also provides practical contributions to the accountant profession, for which the research results are expected to be able to provide answers regarding the interests of society in the accountant profession as well as in taking up accounting as a field of study.

## **2. Literature Review**

### **2.1 Stereotypes of Accountants in Korean Dramas**

A stereotype is a mental classification that originates from a set of characteristics that are related to members of a certain identifiable social group, such as an occupation or profession (Carnegie & Napier, 2010). Stereotypes represent properties that are regarded as the characteristics of a social group, or individual members of that group, that differentiate one group from another (Nelson, 2016). Stereotypes may be positive and negative in nature and have impacts to both groups and individuals. Stereotypes are not harmful when they act as a method for understanding complex situations or relationships. However, stereotypes become harmful and undesirable when they damage reputations

(Richardson et al., 2014). This makes stereotypes a threat that illustrates a situation where a negative stereotype is present about a group or an individual, which causes the worry of being judged or treated in a negative manner based on those stereotypes (Spencer et al., 2016). This worry creates a pressure on the self of a person, which in the end weakens and reduces performance through various mechanisms (Spencer et al., 2016).

The accountant profession also receives various kinds of stereotypes. Some studies on the stereotypes of accountants stated that accountants have positive and negative stereotypes. Positive stereotypes for accountant refer to professional behaviors, as the desire to serve the public in a competent manner (Blaber et al., 2020; Picard et al., 2014). Positive stereotypes are gained by accountants when they prioritize high-quality services and protection of public interests on the basis of values such as objectivity, integrity, carefulness, and independence (Suddaby et al., 2009; Wyatt, 2004). Furthermore, positive stereotypes cover heroic, honest, disciplined, detailed, honorable, respectable, integrity-possessing, facilitative, complementary to wealth position, courageous, voluntary to sacrifices for maintaining integrity, hard-working, and professional attributes (Blaber et al., 2020; Caglio et al., 2018; Costa et al., 2020; Dimnik & Felton, 2006; Felton et al., 2008; Meidina, 2016; D. Smith & Jacobs, 2011; Smith, 2014).

Negative stereotypes tend to ignore quality, principle, and integrity (Blaber et al., 2020). Additionally, negative stereotypes illustrate that accountants are boring, unpleasant, absent of a sense of humor, evil, daydreaming, criminal, gloomy, oriented to the short term, “bean-counting”, reclusive, corrupt, and often abusive of positions, as well as agents of fraud, agents of dishonesty, agents of environmental destruction, exploiters of poor people, accessories and agents of rich people, and constructors of "truth" that benefits rich people (Blaber et al., 2020; Caglio et al., 2018; Costa et al., 2020; Dimnik & Felton, 2006; Felton et al., 2008; Meidina, 2016; D. Smith & Jacobs, 2011).

## 2.2 Theory of Social Representation

The theory of social representation that was introduced by Moscovici in 1961 (Wagner et al., 1991) explains the process of meanings to values, ideas, and actions in society (Azni & Mahmud, 2020; Andersen & Andersen, 2014). Lemée et al. (2019) add that societal groups that possess general knowledge or values are able to affect behaviors and viewpoints because every individual will give meanings to objects around them. In relation to this condition, this theory becomes one of the relevant theories to analyze social phenomena occurring in society.

Social phenomena in society are often manifested in works of art in the form of Korean films and dramas. Korean films and dramas illustrate the presence of stereotypes that develop in society. Therefore, the theory of social representation becomes an alternative to illustrate the process of giving meanings to an object (Andersén & Andersén, 2014; Höjjer, 2011; Moscovici, 2001; J. A. Smith, 2021; Wagner et al., 1999). The object referred here may be in the forms of values, ideas, and actions in society (Azni & Mahmud, 2020; Moscovici, 2001). The meanings of those objects are given labels or classification (Höjjer, 2011; J. A. Smith, 2021). This labeling is then communicated in everyday life, and thus becomes a part of the process of stereotype formation (Höjjer, 2011).

Some previous studies have used the theory of social representation to give meanings to accountant stereotypes in the form of Korean films and dramas. Research regarding accountant stereotypes in films is able to illustrate accountant stereotypes in society. This phenomenon becomes more interesting when involved in research in connection to Korean dramas because Korean dramas present plot development and

<sup>1</sup> See the coding list in Appendix 1.

accountant character depiction in greater detail in each episode (Gogali, 2016; Meidina, 2016; Ng & Chan, 2019; Syafaah & Kusumawati, 2020). Research on stereotypes of professions other than accountants in Korean dramas has been conducted by Syafaah & Kusumawati (2020); Nisa & Nugroho (2019); Siswanti (2013). Research related to the accountant profession in Korean dramas had previously been conducted by Meidina (2016), where the research has a great opportunity to be developed by using the theory of social representation. It is of interest to follow the developments of phenomena in society continuously, and as such, this study takes the focus of Korean dramas broadcasted after the period of the research by Meidina. This study uses the theory of social representation to illustrate accountant stereotypes in society in Korean dramas broadcasted from 2018 to 2020.

The accountant profession has long been stereotyped as “bean-counting” (Friedman & Lyne, 2001). Accountants are regarded as people who are boring and focus on numbers (Friedman & Lyne, 2001; Jones & Stanton, 2021; Magon & France, 2018). These accountant stereotypes that develop in society are then represented in media (Tavares & Dantas, 2017). Media often illustrates the reality in society (Azni & Mahmud, 2020). According to Höjjer (2010) and Wagner et al. (1999), audiovisual media represents phenomena in society, and thus can be seen and felt directly. Korean dramas are a type of communicative media in audiovisual form that illustrates the social reality that is present in society (Lee, 2018; Meidina, 2016; Xoun et al., 2022). Therefore, the theory of social representation is used to reveal accountant stereotypes that are represented in Korean dramas.

### **3. Research Method**

#### **3.1 Research Approach**

This research used a qualitative approach with the method of thematic analysis. Thematic analysis is a method for the identification, analysis, and reporting of patterns (themes) in data (Braun & Clarke, 2006; Liu et al., 2020; Neuendorf, 2018; Tuckett, 2005; Vaismoradi et al., 2013, 2016). Thematic analysis provides a research tool that is flexible and has the potential to result in data reports that are rich, detailed, and complex (Braun & Clarke, 2006; Liu et al., 2020). This analysis requires a coder who records the patterns and themes from the data being coded (Castleberry & Nolen, 2018; Neuendorf, 2018). The end result of thematic analysis is the highlighting of meanings that are the most salient in the data (Neuendorf, 2018). Thematic analysis was used in this study in order to discover the patterns of accountant behaviors in Korean dramas. Various kinds of accountant behaviors in Korean dramas were grouped and analyzed in order to obtain the most salient meanings for drawing conclusions.

#### **3.2 Data**

The data source for this study was primary data in the form of Korean dramas. Korean dramas are a form of media that is one of the most influential in Indonesia (Gogali, 2016; Meidina, 2016; Siswanti, 2013; Syafaah & Kusumawati, 2020). Table 1 presents the stages of data collection.

**Table 1. Data Collection**

Criteria	Number
Korean dramas from the fan base, website, dramaqu, and Meidina (2016)	32 series
Synopsis	15 series
Rating	14 series
Containing accountants in primary and supporting roles	4 series

Data collection was performed by conducting searches of the Korean drama fan base on Instagram, dramaqu.work, and news web sites with the keywords of “*akuntansi*”, “*akuntan*”, “accounting”, “accountant”, “*keuangan*”, “finance”, “*pajak*”, “tax”, “audit”, and “auditor”. Additionally, the 12 Korean dramas from Meidina (2016) were included in this study. The collected Korean dramas were then identified according to the synopsis to find out the plot summary, characters, and reviews (Dimnik & Felton, 2006). The next step was making further selections of the Korean dramas based on the rating<sup>3</sup> at imdb.com because the rating indicates the interest of the audience (Felton et al., 2008). The utilized criteria for the Korean dramas were those with a rating of 7 or higher. Next, the Korean dramas were then identified according to the character roles, as primary and supporting roles. Primary and supporting roles are considered to be more detailed in depicting the character figures (Nisa & Nugroho, 2019; Syafaah & Kusumawati, 2020). This identification process resulted in four Korean drama series for the study, which are presented in Table 2 below:

**Table 2. Korean Dramas**

No.	Series Title	Year
1	Incarnation of Money	2013
2	Chief Kim	2016
3	The Banker	2019
4	The World of the Married	2020

### 3.3 Data Analysis

The stages of data analysis with the thematic analysis method refer to previously established stages (Anderson & Thoma, 2021; Braum & Clarke, 2006; Castleberry & Nolen, 2018; Ibrahim, 2012; Neuendorf, 2018), as the following:

#### 1) Data Compilation

The first stage in thematic analysis is data compilation. At this stage, the researcher must become familiar with the data (Braum & Clarke, 2006; Ibrahim, 2012; Neuendorf, 2018; Vaismoradi et al., 2013). Each scene, comprising its dialogue and imagery, is arranged and given important notes to make viewing the data easier (Braum & Clarke, 2006; Castleberry & Nolen, 2018). The data must be read repeatedly in order that the researcher can become familiar and have a good understanding of the data (Braum & Clarke, 2006).

#### 2) Coding

The next stage is coding. Coding is performed when the researcher has understood the data well (Braum & Clarke, 2006). The researcher then groups the data into certain codes (Braum & Clarke, 2006; Castleberry & Nolen, 2018; Neuendorf, 2018). Coding in this study was performed by coding the characters of each scene with visual and verbal analysis unit (Blaber et al., 2020). The basis of character coding is the list of characteristics from Dimnik & Felton (2006) that comprises 37 characteristics. These characteristics comprise feelings, sincerity, ethics, kindness, politeness, greed, humor, wisdom, weakness, practicality, attitude, intelligence, wealth, sophistication, courage, skill, luck, habit, sexuality, activity, popularity, ambition, glasses, clothing, co-workers, equipment, outlook, action, mentality, love life, appeal, style, way of speaking, hair, and body weight. Character coding

<sup>1</sup> See the coding list in Appendix 1.

used an ordinal scale of 1-2. The number 1 was used to denote a low value and the number 2 was used to denote a high value. For example, the sincerity characteristic is given a value of 2 for sincere and 1 for deceitful, lying, insincere (Dimnik & Felton, 2006).

The process of character coding was performed with independent coders and the researcher with 25% of the data for the Korean dramas (MacPhail et al., 2016; O'Connor & Joffe, 2020). As such, a guide to coding (codebook) was required to make the coding process easier. This coding was used to perform a reliability test in order to measure the trustworthiness of the coding (Beattie & Thomson, 2007). Next, the coding results were tested for intercoder reliability using Kappa Kohen, with an acceptable rate of 0.81%. The first coding resulted in a value of 0.661. This result had not met acceptable rate, and thus discussions needed to be made and recoding was performed. The next coding resulted in a value of 0.89, which meant that the acceptable rate was met, and thus the character coding could be continued.

### 3) Theme Identification

The process of theme identification was conducted by grouping the codes into potential themes (Braun & Clarke, 2006; Castleberry & Nolen, 2018; Neuendorf, 2018). At this stage, the researcher examined the code and compiled the data to identify broader meaning patterns (Neuendorf, 2018). The application of themes to this data compilation was used to respond to the research question (Neuendorf, 2018). Next, the themes that were compiled were reviewed and refined (Braun & Clarke, 2006). A few themes that were irrelevant were either discarded or combined into a single theme (Braun & Clarke, 2006; Castleberry & Nolen, 2018; Neuendorf, 2018). This process was performed repeatedly until saturation was achieved (no new themes were found) (Braun & Clarke, 2006; Castleberry & Nolen, 2018).

### 4) Interpretation

Interpretation was performed by making analyses of the themes that had been found (Braun & Clarke, 2006; Castleberry & Nolen, 2018). At this stage, the theme analysis that had been performed was connected to existing literature (Braun & Clarke, 2006; Neuendorf, 2018). The results of the interpretation were used to draw conclusions (Castleberry & Nolen, 2018).

### 5) Conclusion Drawing

The final stage in thematic analysis is drawing conclusions. Conclusions are obtained after the interpretation process. This conclusion must be able to respond to the research question and research objective (Braun & Clarke, 2006; Castleberry & Nolen, 2018; Neuendorf, 2018).

## 4. Results and Discussion

This study involved the analysis of stereotypes in society that were illustrated by the directors of four Korean dramas: (1) *Chief Kim* (CK), (2) *Incarnation of Money* (IM), (3) *The Banker* (TB), and (4) *The World of the Married* (TM). There were 14 accountants in primary roles and supporting roles, with 10 accountants in CK, 1 accountant in IM, 2 accountants in TB, and 1 accountant in TM. Research results indicated that there were four stereotypes, as accountants being depicted as people who are professional, intelligent, fraudulent, and bean-counters.

**Table 3. Classification of Korean Dramas and Stereotypes**

Series	Character	Role	Stereotype
<i>Chief Kim</i> (CK) 2017 Rating: 7.8	Kim Seong Ryong (SR)	PR	Professional, intelligent, fraudulent
	Yoon Ha Kyung (HK)	SR	Professional, intelligent
	Choo Nam Ho (NH)	SR	Professional, intelligent, bean-counter
	Bing He Jin (HJ)	SR	Professional, intelligent, bean-counter
	Won Ki Ok (KO)	SR	Professional, intelligent, bean-counter
	Seon Sang Tae (ST)	SR	Professional, intelligent, bean-counter
	Lee Jae Jun (JJ)	SR	Professional, intelligent, bean-counter
	Kang Joo Sun (JS)	SR	Fraudulent
	Lee Kang Sik (KS) Park Daesung (DS)	SR SR	Fraudulent Fraudulent
<i>Incarnation of Money</i> (IM) 2014 Rating: 7.9	Bok Jae In (JI)	PR	Professional, intelligent
<i>The World of the Married</i> (TM) 2020 Rating: 8	Son Ji Hyuk (JH)	SR	Fraudulent, intelligent
<i>The Banker</i> (TB) 2019 Rating: 7.2	Noh Dae Ho (DH)	PR	Professional, intelligent, bean-counter
	Seo Bo Geol (BG)	SR	Professional

Notes: PR: Primary role; SR: Supporting role

#### 4.1 Accountants as Professionals

Professionalism in the accountant profession means that an accountant conducts work for public interests according to appropriate procedures, regulations, and standards (Blaber et al., 2020; Carnegie & Napier, 2010; Jones & Stanton, 2021; Meidina, 2016; Suddaby et al., 2009). In addition, professional accountants are indicated as people who possess the skills and knowledge that are needed in order to provide public service (Jones & Stanton, 2021). This professional attitude is illustrated in three Korean dramas. Research results indicated that of the 14 accountants that were given character roles in Korean dramas, 57% of accountants in three Korean dramas were depicted as professional people.

Accountants CK-HK and TB-DH were depicted with a character who is always dedicated to work, completes work on time, and are principled, tenacious, honest, rule-abiding, and courageous. The other accountants, who were TB-SB, CK-SR, CK-NH, CK-HJ, CK-KO, CK-ST, and CK-JJ, were depicted with a courageous and tenacious character in revealing fraud. The accountants performed the actions to save employees who suffer due to corruption in the company. Additionally, IM-JI through the role as the chief internal auditor is depicted as a person who is tenacious in work and courageous in revealing the presence of fraud. JI continued to perform the audit without being aided by the staff. This was done because JI did not trust the results of the financial report of the company. In the

<sup>1</sup> See the coding list in Appendix 1.

end, IM-JI was tenacious in the collection of evidence and found that the financial report had been manipulated. This depiction is evident in a scene where CK-HK justified the actions of the subordinate who did not approve the executive expense because the expense was not related to work and there was an inconsistency with the evidence, where CK-HK said:

*“Your equipment list is not right. How come the general affairs department needs a tablet PC?”*

*“Your toll receipt shows that you went to Gangneung, but all the restaurants are located in Seoul.”*

*“You cannot include the fee for your massage. That is not a part of your allowance.”*

Accountants also have the principle of trusting authentic evidence, which is shown by the line:

*“How? Tell them we need authentic proof.”*

This conversation indicates that accountants are depicted as people who are smart and meticulous in finding suspicious evidence. This accountant is also illustrated as a person who is consistent with principles. Accountants are also depicted as courageous figures because they can inquire about suspicious evidence directly to the people who are suspected of committing mistakes; the accountants even have the courage to inquire executive staff. This indicates that CK-HK and TB-DH obey the rules and follow their principles.

The great efforts that are exerted by accountants to work according to principles shows the illustration of accountants who are used to hard work. This indicates that accountants are hard workers (Blaber et al., 2020; Dimnik & Felton, 2006; Leão & Gomes, 2022; Meidina, 2016). Professionalism is also marked by behaviors that are honest (Blaber et al., 2020; Caglio et al., 2018) and full of integrity (Blaber et al., 2020; Leão et al., 2019). The accountants in the three Korean dramas are depicted as people who are honest and full of integrity. The accountants did not commit fraud and chose to not reveal fraud. Accountants are also depicted as professional figures who act according to their integrity. One example is when an accountant in TM was asked to provide the financial information of a client by a person for personal interests, to which the accountant answered:

*“If you are asking about that seriously, then it will be hard to answer. I do not like the attitude of Tae Oh, but that person is still my client. Like a doctor who is responsible for keeping patient information a secret, an accountant also cannot talk about their clients. Call me if you need a friend to drink with - you can consult with me”.*

This statement indicates that accountants are depicted as people with a profession of a high integrity for the commitment of keeping client information confidential for requests that contain personal interests.

Based on the above explanation, accountants are depicted as professional people in society (Blaber et al., 2020; Hunt et al., 2004; Meidina, 2016). People in society apply the “professional” label according to the everyday behaviors of accountants. This label is communicated continuously in society, and thus the stereotype of accountants in society is a professional one. This is in line with the theory of social representation (Moscovici, 2001). This reality in society was used by the director to develop a character (Dimnik & Felton, 2006; Safira, 2022). The reality was used by a director to represent accountants as people who are professional.

The stereotype of accountants as professional people represents a positive image (Azevedo & Junior, 2012), and is thus beneficial for the accountant profession (Carnegie &

Napier, 2010). This positive stereotype is very much required for the sustainability of the accountant profession as it will create interest for the accountant profession. Furthermore, accountants need to maintain this stereotype in order to attract clients and defend the honor of accountants (Blaber et al., 2020; Carnegie & Napier, 2010). Accountants are required to work in a professional manner, not to be loyal to a superior or client (Blaber et al., 2020). Accountants who are professional are needed in the economy in order to build up the trust of society (Blaber et al., 2020).

#### 4.2 Accountants as Intelligent People

Research results indicated that of the 14 accountants who had roles in the Korean dramas, 93% of the accountants were illustrated as intelligent people. This intelligence is shown by accountants who possess the ability of making calculations quickly without the use of a calculator (CK-SR) and are skilled (CK-SR, CK-HK, CK-NH, CK-HJ, CK-KO, CK-ST, CK-JJ, IM-JI, TM-JH, and TB-DH). Another accountant is also skilled in evaluating the condition of the surrounding environment to determine how to act (CK-SR). This is in line with Baldvinsdottir et al. (2009) and Tavares and Dantas (2017) in that accountants are people who are rational and take advantage of their intelligence to take initiative. The following is an example from a line in CK:

*“...If there are unexpected losses or lost expenses, you need to be creative.”*

Furthermore, when accountants in TM are asked to find solutions to problems encountered by a company, the following example line indicates the response:

*“First, we need to publish the results of the audit... We will confiscate the shares belonging to President Angelina. The official evidence of the illegal loan is sufficient for the arrest. With the money, we will bring back the company.”*

Accountants are also depicted as people who are smart from the time they begin work. This can be seen from one of the lines that indicated that a company accepts accountants with good accountant certification.

*“Is this the first time you’ve been on an internship? Your grades are good, and you’ve just passed accountant certification. Why didn’t you go to a public accountant firm?”*

When the accountant candidate responded, stating the will of intending to work at a company that is not a public accountant firm, the accountant candidate was immediately accepted and asked to work the very next day. In another scene, the chief accountant became angry at the staff:

*“Why are the trade receivables not in line with the trade payables from last winter? Dear me. You don’t even understand the basics.”*

Then, the chief added:

*“I don’t know about the others, but the accounting department cannot make mistakes”.*

From the scene, it can be understood that company accountants must be smart and cannot make mistakes. Accountants are illustrated as intelligent people who must possess analytic abilities and critical evaluation skills, in line with the statement (Richardson et al., 2014). The characters CK-SR, CK-HK, CK-NH, CK-HJ, CK-KO, CK-ST, CK-JJ, IM-JI, TM-JH, and TB-DH are depicted as smart accountants in analyzing financial reports. Intelligence could also be seen from the ability to solve problems (Isnaini, 2020). This could be observed for CK-SR, CK-HK, IM-JI, TM, JH, and TB-DH, who are able to solve every problem they encountered. Intelligence was also seen in the role of accountants who are

<sup>1</sup> See the coding list in Appendix 1.

able to find evidence of fraud. One of the examples is when CK-HK doubted the evidence of the toll receipt that is not in line with restaurant locations. CK-HK also questioned the purchasing of equipment, for which items such as a tablet PC should not be needed by the general affairs department. This conversation indicates that accountants are depicted as people who are smart and meticulous in finding suspicious evidence.

The above explanation indicates that accountants have the stereotype as being intelligent people (Dimnik & Felton, 2006; Jones & Stanton, 2021; Miley & Read, 2014; Tavares & Dantas, 2017). Based on the theory of social representation (Moscovici, 2001), society attributes the meaning of being smart people for the behaviors of accountants in everyday life. This matter is communicated continuously, forming the stereotype that develops in society. The directors used this stereotype to depict accountants in Korean dramas (Dimnik & Felton, 2006; Safira, 2022). The directors illustrated positive aspects related to accountants based on phenomena in society. This indicates that accountants are not always depicted negatively (Smith, 2017). The illustration of accountants as intelligent people in Korean dramas represents a positive image. The positive image of accountants needs to be heeded by accountants (Smith, 2017). This positive image is important for the accountant profession to attract and maintain qualified and skilled personnel (D. Smith & Jacobs, 2011; Wells, 2017).

### 4.3 Accountants as Fraud Actors

The intelligence of accountants can be utilized for positive and negative matters. Accountant intelligence in a positive manner can be utilized to take the initiative in revealing fraud. Aside from using their intelligence for positive matters, accountants can also use their intelligence to commit fraud. This is reflected in the Korean drama CK. CK-SR is an accountant who used intelligence to manipulate financial reports in order to evade taxes without being caught. Furthermore, accountants can take advantage of their intelligence and skills in processing numbers and thus can take money from a company and avoid police investigation. Accountants themselves possess creative minds and thus are able to process and design financial reports to be manipulated (Jones & Stanton, 2021).

Research results indicated that of the 14 accountants in the Korean dramas, 35% of accountants were illustrated as actors of fraud in two Korean dramas, CK and TM. In one of the scenes from CK, there was this statement:

*“If you are from the Yuseong Public Accountant Firm, you must be clever in fiddling with and manipulating data. Am I right? Whatever I ask you to do, do it without questions!”*

This statement indicates that accountants are clever characters for manipulating data. In another scene, it was also indicated that accountants are illustrated as having a profession that is usually connected to fraudulent acts:

*“Fair and honest? Why do you think I hire trash like you? It’s easy. Only those who have ever cleaned up illegal data can do it. That’s the reason why I hired you. You signed up so you can take money. You can take money all you like, but don’t get caught. But you must do something for me: don’t let other people know. The general manager of accounting will see you tomorrow”.*

In another scene, there is the following line:

*“The person will make it happen. The person was born with a gift for taking money. That person will start to play around with the numbers. If you find something, leave it alone.”*

Although accountants are illustrated as actors of fraud, this illustration is comparatively smaller in contrast to accountants who do not commit fraud. In this regard, 65% of accountants were illustrated as accountants who are not fraudulent. This non-fraudulent behavior is shown by actions that are honest and ethical, as well as the creation of financial reports according to the reality. These accountants are depicted in three Korean dramas, as CK, IM, and TB through their characters, CK-HK, CK-NH, CK-HJ, CK-KO, CK-ST, CK-JJ, IM-JI, TB-DH, and TB-BG. These accountants always act honestly and never take any amount of money from the companies. These accountants continue to hold on to the faith that financial reports must be presented according to the real condition. In a conversation, CK-NH mentioned the desire to go to Denmark because of the low level of corruption:

*“Denmark is the country with the lowest level of corruption. It’s a very honest country. A country where if you don’t hit, then you don’t get punished. Denmark is very good”.*

There are many dialogues that illustrate that the accountants in the CK drama have an honest profession, one of which is the following:

*“I want you to live a straight life and become an honest person.”*

*“Are we hired for the job to mention categories? How can I make a fake equipment list?”*

*“If we suspect something, we have to reveal the truth.”*

This depiction is also shown by IM in several lines, one of which is the following:

*“Do you not understand what I said? I want to start an audit for the middle of this year. Do you not know that all banks are starting to be liked right now? This is an executive mistake because of illegal investment, fund embezzlement... Whatever you do, call all the audit members.”*

Based on the explanation above, accountants in Korean dramas are more frequently depicted positively. This means that the stereotype of accountants in society is non-fraudulent. The results of this study differ from the results of studies in several other forms of pop culture that stated that accountants possess the stereotype of being actors of fraud (Baldvinsdottir et al., 2009; Bougen, 1994; Dimnik & Felton, 2006; Jones & Stanton, 2021; D. Smith & Jacobs, 2011). Accountants as actors of fraud are only less frequently depicted as such in Korean dramas. Bougen (1994) stated that accountants are people who are corrupt and often manipulate profits. Additionally, accountants act for the benefit of oneself (Baldvinsdottir et al., 2009). This behavior is only illustrated by CK-SR who is corrupt, greedy, clever in manipulating financial reports, and often commits fraud for self-enrichment. Another fraudulent behavior is working to make clients happy (Carnegie & Napier, 2010; Carungu & Molinari, 2021; Leão et al., 2019; D. Smith & Jacobs, 2011). This behavior is illustrated by CK-SR in committing tax evasion for the client. In addition, CK-KS, CK-JS, and CK-DS manipulated financial reports for the executive interests of the company, and TM-JH leaked client information and offered services to manipulate financial reports to attract the attention of the woman he loved. Other accountants such as CK-HK, CK-NH, CK-HJ, CK-KO, CK-ST, CK-JJ, IM-JI, TB-DH, and TB-BG instead are more frequently illustrated as people with positive behaviors in Korean dramas.

This explanation also indicates that accountants possess a positive stereotype in society. According to the theory of social representation, the behaviors of accountants in society are attributed meanings by that society in such a way that the accountants are not given the label of being actors of fraud. The directors utilized the stereotype to explain the character in their works (Dimnik & Felton, 2006; Safira, 2022). The drama creators explored the culture that is present in society for character development (Bandelj, 2003)

<sup>1</sup> See the coding list in Appendix 1.

and thus there are only few accountants who were illustrated as actors of fraud by directors in Korean dramas.

The difference in the results of this study with those of prior studies is due to cultural differences. The case of Enron that involved many major companies became one of the causes for the negative stereotype in European countries and the U.S. (Carnegie & Napier, 2010; Jones & Stanton, 2021). The fraudulent practices caused the practice of accountants to be questioned, therefore destroying public trust (Carnegie & Napier, 2010). Accountants who work to please the client and sacrifice their integrity will generate a negative signal for the accountant profession because this will decrease the trust of the public (Carnegie & Napier, 2010). This is different from the culture in Korea. The directors sensed that the behavior of Koreans is being honest about and having commitment toward their work (Bae & Chung, 1997; K. Lee & Kulviwat, 2008; Niederhafner, 2014). Even so, the relatively lesser depiction of accountants as actors of fraud in Korean dramas shows that there are still fraudulent accountants in Korea. This is in line with the study by Meidina (2016) that showed that accountants are ordinary people who cannot escape the pressure to commit fraud. The accountant profession requires honest people in order that people in society can trust the financial reports from every business sector.

#### 4.4 Accountants as “Beancounters”

Accountants have long been depicted as having the stereotype of being “beancounters”, or people who are boring, methodical, conservative, and focused on numbers (Friedman & Lyne, 2001; Jones & Stanton, 2021; Magon & France, 2018). Beancounters are also illustrated that people who are monotonous, deprived of a sense of humor, and gloomy (Azevedo & Junior, 2012; Baldvinsdottir et al., 2009). Research results showed that 42% of accountants out of 14 accountants were illustrated as beancounters. The illustration of accountants as bean counters can be seen in two Korean dramas, CK and TB. CK-HJ, CK-NH, CK-KO, CK-ST, and CK-JJ are accountants who are depicted as people who work with computers and calculators, complete executive expense reimbursements, create promissory notes, and compose daily expense reports.

Accountants being depicted as having a profession related to numbers can be seen in a dialogue from CK, in which when asked about the profession, CK-NH stated:

*“...you can say that I make money by using numbers.”*

Accountants are also illustrated as having a profession of hard work and very few vacations. One of the dialogues in CK show that accountants often work overtime at the office and the accountant profession is illustrated as a profession that has a high pressure:

*“This is the first time in three years the person has taken a holiday.”*

*“It depends on the condition - just quit if the work is too demanding.”*

IM also illustrated the heavy workload of accountants, which is evident in the example dialogue below:

*“Miss Yoon, would you like to write another apology? Don’t expect to be able to go home early. Revise everything tomorrow.”*

*“I’m the chief of the audit commission here. Just wait, if you make a mistake no matter how small, you’re fired.”*

CK-NH is an accountant who is conservative and does not possess a sense of humor. This accountant is also boring and monotonous. Another accountant in the Korean drama TB, TB-DH, is illustrated as meticulous, awkward, monotonous, and boring person. This accountant checks the expense receipts of every employee to detect fraud. TB-DH is often

perceived as being weird by the office employees because of the behavior of frequently making audits.

Based on the explanation above, the beancounter stereotype that has long adhered to accountants is still found in Korean dramas. This means that the stereotype is still developing in society, and thus the creators of Korean dramas still portray bean counter characters in their works. Prior studies had also found the bean counter as a stereotype of accountants (Caglio et al., 2018; Friedman & Lyne, 2001; Magon & France, 2018). Accountants in Korea feel insecure with their boring and repetitive work (Ahn & Jacobs, 2019). Accountants choose to change jobs in order to attain work-life balance and enough sleep (Ahn & Jacobs, 2019). Based on the theory of social representation (Moscovici, 2001), this behavior is given meanings by the people, and thus accountants receive the label of “beancounters”. This labeling is then communicated continuously in everyday life, thereby creating a stereotype. This phenomenon leads directors to use the bean counter stereotype in society to depict accountant characters (Dimnik & Felton, 2006). Directors use the adherent culture in society to illustrate accountants (Bandelj, 2003).

Yet, not all accountants in Korean dramas are illustrated as beancounters (57%). This indicates that the accountant stereotype is beginning to change (Baldvinsdottir et al., 2009; Carnegie & Napier, 2010; Jeacle, 2008; Samanthi & Gooneratne, 2022). Accountants are starting to illustrate pleasant roles (Jeacle, 2008). The work of an accountant does not always involve counting. An accountant must be able to create analyses and make decisions (Caglio et al., 2018; Jeacle, 2008).

## 5. Conclusion

This study has the objective to reveal accountant stereotypes in Korean dramas. The research results indicate that there are four accountant stereotypes depicted in Korean dramas. These stereotypes are (1) accountants as professional people, (2) accountants as intelligent people, (3) accountants are not always related with fraud, and (4) accountants as “beancounters”. Professionalism of accountants is shown by accountants who do their work for public interests according to appropriate procedures, rules, and standards. Accountants are intelligent people, which is indicated by abilities of quick calculations, environmental evaluation, problem-solving, analytical consideration, and critical evaluation. This indicates that the accountant stereotypes are positive. These stereotypes develop in society, leading drama creators to use them to develop accountant characters in Korean dramas.

Nevertheless, accountants are also depicted as actors of fraud. Yet, this stereotype is illustrated to a lesser extent compared to the previous two accountant stereotypes and past related studies. The last stereotype is the “beancounter” stereotype, which is one that has long adhered to accountants. This stereotype indicates that accountants are boring and too focused on numbers. This depiction is a negative stereotype that develops in society. This was also used by drama creators in the depiction of accountants. These negative stereotypes will have a detrimental impact on the recruitment process because they would decrease the interests of people to take up the accountant profession.

This study used four Korean dramas that placed accountants in primary roles and supporting roles. This limitation of Korean drama usage makes the exploration of the accountant character less varied. Additionally, the utilized Korean dramas are works of fiction, and thus there is the possibility that drama creators slipped in accountant characters to make the dramas more interesting.

<sup>1</sup> See the coding list in Appendix 1.

Furthermore, the research is still limited to the depiction of accountant stereotypes in society that are manifested by scriptwriters and directors in Korean dramas. This study has not been able to result in findings for the impact of accountant depictions in Korean dramas toward career choice decisions, for which the career choice becomes a primary issue because of the decreased interest of people to work in the field of accounting. Therefore, further research can develop this research on the depiction of accountant stereotypes in Korean dramas, and at the same time research the impact of the depiction as perceived by people in society, in particular viewers of Korean dramas, as the focus of this study on the accountant profession. This kind of research has great opportunities to be developed, because Korean dramas with stories involving the accountant profession are being produced in greater numbers, and thus can also illustrate the latest trends in accountant stereotypes. The results of this research indicate that accountants are depicted as people who are fraudulent and bean-counting, yet intelligent and professional. Further research can indicate different aspects when analyzing the latest Korean dramas, for which there is the possibility that scriptwriters and directors illustrate accountants based on the latest phenomena in society. Further research can also involve the analysis of other forms of popular culture, such as the latest films. Different phenomena in relation to accountant stereotypes in the example country of South Korea and other countries can result in different findings because the illustration of accountants in Korean dramas and films from other countries can also differ.

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<sup>1</sup> See the coding list in Appendix 1.

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<sup>1</sup> See the coding list in Appendix 1.

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## Appendix 1. Guide to Coding

1. A coder is given data in the form of Korean drama.
2. The given Korean drama is then required to be watched in entirety.
3. The coder is asked to find scenes that contain both visual (background, action, appearance, and attitude of roles) and verbal (dialogue, monologue, and textual) expressions related to accountant roles (primary and supporting roles). Here, a supporting role is a role that often appears in each episode (not a cameo). An accountant here is a company accountant, auditor, or tax consultant. Example: mention that the character is an accountant or works in an office in the accounting department.
4. Each scene was then described or expressed in words.
5. After describing, the coder then matched the scenes with the list of characteristics as presented in Table 1. This process is to determine which characters are appropriate to the scene description.

**Table 4. List of Characteristics**

Characteristic	Coding
Feelings	1 = generally insensitive/cold/heartless, 2 = generally sensitive/caring/friendly/kind
Sincerity	1 = generally two-faced/sly/treacherous, 2 = generally sincere/honest
Ethics	1 = generally dishonest, unethical personality, 2 = generally honest, ethical personality
Kindness	1 = does not show acts of generosity or kindness, 2 = shows acts of generosity or kindness
Politeness	1 = generally impolite and impatient, 2 = generally polite and patient
Greed	1 = does not show acts of thrift or frugality, 2 = shows acts of thrift or frugality
Humor	1 = does not show a sense of humor, 2 = shows a slight sense of humor
Wisdom	1 = does not give advice/insights/life philosophy, 2 = gives advice/insights/life philosophy
Weakness	1 = weak/following/does not possess control or authority, 2 = strong/leading/respected
Practicality	1 = generally pragmatic/stubborn, 2 = generally daydreaming/impractical
Attitude	1 = generally shy, passive, wavering, 2 = generally aggressive, tough, determined
Intelligence	1 = generally stupid, 2 = generally smart
Wealth	1 = poor, 2 = rich
Work	1 = work that is boring/predictable, 2 = work that is exciting/eventful
Sophistication	1 = nerd/bean-counter/bookworm/naïve, 2 = cultured/refined/glamorous/sophisticated
Courage	1 = generally cowardly/easily afraid/weak, 2 = generally courageous/heroic/daring/spirited
Skill	1 = poor/unskilled accountant, 2 = good/skilled accountant
Luck	1 = generally unlucky, 2 = generally lucky
Habit	1 = generally situated in a messy environment, 2 = generally situated in a tidy environment

<sup>1</sup> See the coding list in Appendix 1.

<b>Sexuality</b>	1 = does not discuss or show interest in sex, 2 = discusses or shows interest in sex
<b>Activity</b>	1 = fixed (always sitting or lying down), 2 = mobile (standing, walking)
<b>Popularity</b>	1 = never seen with friends/acquaintances, 2 = seen with friends/acquaintances
<b>Ambition</b>	1 = not ambitious, 2 = ambitious
<b>Glasses</b>	1 = does not wear glasses, 2 = wears glasses
<b>Clothing</b>	1 = always wears business clothing, 2 = always wears casual clothing
<b>Co-Workers</b>	1 = none shown or not referred, 2 = shown or stated as kind
<b>Equipment</b>	1 = always shown with a computer/calculator/large book/pencil, 2 = never shown
<b>Outlook</b>	1 = generally pessimistic, 2 = generally optimistic
<b>Action</b>	1 = generally serious, worried, calm, 2 = generally smiling, pleasant, happy
<b>Mentality</b>	1 = generally nervous/neurotic/worried, 2 = generally calm/composed/relaxed
<b>Love Life</b>	1 = unhappy love life, 2 = happy love life
<b>Appeal</b>	1 = generally physically uninteresting, 2 = generally physically interesting
<b>Style</b>	1 = generally out of style (sticking out, clashing), 2 = generally in style
<b>Way of Speaking</b>	1 = normal speech, 2 = abnormal speech (loud, quiet, fast, slow, stuttering, shrill, and so on)
<b>Hair</b>	1 = bald , 2 = full hair
<b>Height</b>	1 = short, 2 = tall
<b>Weight</b>	1 = below average, 2 = above average

**Source: Dimnik and Felton (2006)**

6. After determining characteristics, coding is performed by the criteria below:
  - a. Code 1 for a characteristic with a low rating
  - b. Code 2 for a characteristic with a high rating
 For example, the Courage characteristic is given a code of 2 for being courageous/heroic/daring/spirited.