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Stereotypical Representation of Professional Behavior of Accountants in Cinematographic Technology Based on The Code of Ethics of The Accounting Profession

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Abstract: This study aims to analyze the stereotypical representation of accountant professional behavior in cinematographic technology and how the stereotypical representation of accountant professional behavior is in accordance with or contrary to the code of ethics of the accounting profession. In the media of cinematography, accountants are often depicted with certain stereotypes that can affect the public's perception of the accounting profession. This study uses a qualitative method with content analysis from various movies and television series featuring accountant characters. Data was collected through literature review, observation, and interviews with experts in the field of accounting and cinematography. The results show that many of the accountant's representations in cinematography tend to focus on negative aspects such as dishonesty, boredom, and greed. These stereotypes often do not reflect the reality of the accounting profession governed by a strict code of ethics, including the principles of integrity, objectivity, and professionalism. This study emphasizes the importance of more accurate and balanced representation in the media to avoid public misconceptions about the accounting profession. Recommendations from the study include increased collaboration between the film industry and accountant professional organizations to ensure fairer and more educational representation. In addition, this research encourages filmmakers to better understand and respect the code of ethics of the accounting profession in their works.

Keywords: Accountant, Professional Code of Ethics, Stereotypes, Cinematographic Technology

INTRODUCTION

Stereotypical in the media is the often have a significant impact on public perception of a profession. One profession that is often described with certain stereotypes in cinematographic technology is the accounting profession. Accountants are often portrayed as boring, dishonest, and greedy individuals. These portrayals are contrary to the reality of the accounting profession

which is actually governed by a strict code of ethics, including the principles of integrity, objectivity, and professionalism (Boyd, 2014; DiMattia, 2015).

The representation of the accounting profession has experienced stereotypes in various visual and social media, such as television programs, soap operas, series, movies, and social networks. These stereotypes reinforce positive and negative behaviors and characteristics, which can affect an individual's perception of the accounting profession and shape public opinion. These stereotypes can have an impact on the professional behavior of accountants in the future and affect the sustainability of this profession (Brouard et al., 2017; Polvillo et al., 2018). Cinema is considered one of the most influential tools of representation in contemporary culture due to its ability to encourage strong character identification, intensely engage the audience, and trigger physiological responses. Therefore, Beard (1994), Felton et al. (2008), Moura et al. (2016), and Honorio et al. (2022) have conducted further research on the stereotypes or professional behaviors of accountants presented in the cinematography industry (Boylan et al., 2018). Some films reflect popular stereotypes at the time of their creation and are constantly changing. The evolution of stereotypes in film can serve as a barometer of changing attitudes towards certain social groups, as the film industry adapts to the demands of its audience.

Cinematography, as part of the vast entertainment industry, has an important role in shaping public opinion. The representation of the profession in film and television can affect how the public views the profession, both positively and negatively (Foss, 2018). Therefore, it is important to understand how accountants are represented in cinematographic media and whether such representation is in accordance with or contrary to the code of ethics of the accounting profession.

Cinematography has a significant role in shaping public opinion, although there is still little scientific research focused on professional stereotypes in cinema, especially in the national media. The representation of accountants in films often results in personifications that deviate or are unethical from what accountants actually do in the world of work, as well as influence public opinion. This study also explores how the media as a means of communication can serve as a tool to assess and shape the credibility of accountants, as well as adjust public judgment. The presence of accountant characters in movies becomes an important form of professional marketing, specifically accounting, serving as an effective tool to advertise the relevance of accounting in companies and highlighting the attributes of accountants that show the importance of educated accounting professionals in the world of work.

Previous research has shown that the negative stereotypes often associated with accountants in the media can have a negative impact on the interest of the younger generation to enter the accounting profession and can reduce the level of public trust in accounting professionals (Kohut & Segars, 1992; Smith & Briggs, 2017). To overcome this problem, more accurate and balanced representation in the media is needed.

This study aims to analyze the stereotypical representation of professional behavior of accountants in cinematographic technology and how these representations are in accordance with or contrary to the code of ethics of the accounting profession.

By conducting this research, it is hoped that it will increase the understanding of filmmakers and the general public about the importance of accurate and fair representation. It can also be the basis for educational initiatives involving collaboration between the film industry and accountant professional organizations, to ensure that the character of accountants in the media is more realistic and in accordance with the professional code of ethics.

By identifying and analyzing existing stereotypes, this research can help in formulating strategies to overcome existing misconceptions about the accounting profession. More positive and realistic representation can help improve the image of the profession and increase public trust.

Stereotypical representation in the media is the process by which the media portrays groups or individuals with certain characteristics that are simple and repetitive, often inaccurate and overly general. This representation can create or reinforce pre-existing views of the group or individual, which then shapes public perceptions and social attitudes. Much research has been done on stereotypical representations in the media, showing how characters from different professions are portrayed in often inaccurate and potentially detrimental ways. Hall (1997) emphasized that the media has great power in shaping public perception through representations that are often filled with stereotypes. These stereotypes can limit people's understanding of the complexity and diversity that exists in certain professions.

Factors Influencing Stereotypical Representations in Media are as follows:

1. Policies and decisions taken by the editorial and production teams in choosing how the characters and stories will be portrayed.
2. The values, norms, and beliefs that prevail in society that affect how a group or individual is portrayed in the media.
3. The drive to make a profit can influence the decision to use stereotypes that are familiar and easy to sell.
4. Influence from governments or interest groups that seek to direct media representation in accordance with their political agendas
5. The development of new technologies and media platforms affects how content is created, distributed, and consumed.

Stereotypes of accountant behavior refer to an exaggerated view or generalization of how an accountant acts or behaves, often based on certain characteristics that are considered fixed and overarching. These stereotypes can be both negative and positive views, and are often driven by the media and social experiences. The accounting profession is often portrayed by certain stereotypes in the media. According to Smith and Briggs (2017), accountants are often described as boring, rigid, and dishonest individuals. This representation not only reduces the attractiveness of this profession for the younger generation, but also erodes public trust in professionals in the field of accounting. In a study by Kohut and Segars (1992), it was found that negative stereotypes about accountants in the media can affect public perception and professionalism in this profession.

Factors Affecting Stereotypes of Accountant Behavior are as follows:

1. The media often portrays accountants in stereotypical ways to create characters that are easily recognizable and easy for audiences to understand. Movies, television, and the news can provide a picture that simplifies or manipulates facts about the accounting profession.
2. Accounting education and training that focuses too much on the technical aspects and less on the creative and interpersonal aspects can reinforce the stereotype that accountants are rigid and technical individuals.
3. The norms and values that prevail in society regarding the accounting profession can affect how accountants are perceived. For example, a society that highly values order and adherence to rules may see accountants in a positive light, while others may see them as rigid and inflexible.
4. The policies and culture of the company in which accountants work can also affect how they are perceived. Highly bureaucratic and inflexible companies can reinforce negative stereotypes about accountants

The code of ethics for the accounting profession, as compiled by the International Federation of Accountants (IFAC), emphasizes the importance of integrity, objectivity, professionalism, and confidentiality in accounting practices (Boyd, 2014). This code of conduct aims to ensure that accountants carry out their duties with high ethical standards, maintain public trust, and protect the interests of stakeholders. Violations of this code of ethics can damage the reputation of individual accountants and the profession as a whole.

Table 1. Code of Ethics for the Accountant Profession

Code of Ethics for the Accountant Profession	Information
Integrity	Require all professional clients to be honest in all business and professional relationships
Objectivity	Require all professional accountants to maintain their professionalism by avoiding conflicts of interest and bias
Professional Competence and Prudence	Require all professional accountants to maintain competence at the required level to ensure that clients or employers receive competent professional services and act in accordance with technical and professional standards in providing services
Concealment	Require all professional accountants not to disclose to outside parties confidential information obtained in the process of providing their services, unless there is a legal or professional right or obligation to disclose it. As well as using such confidential information for personal interests or the benefit of third parties
Professional Conduct	Require all professional accountants to comply with applicable laws and regulations and avoid actions that may discredit the accounting profession

METHODOLOGY

This study aims to analyze the image of accounting professionals in cinematography production. The methodology used includes literature studies and literature surveys from journals and books in the form of online publications that discuss the stereotypes of accountants and their representation in cinematography. The data was collected by analyzing recent Korean dramas such as *Number* (2023), *Vincenzo* (2021), *Squid Game* (2021), *The Good Detective* (2020), and *Money Game* (2020). These plays were chosen because they featured relevant accountant characters and allowed for an in-depth analysis of the character's image and profile. A total of five characters were analyzed using visual, audio, and subtitle observation methods in Indonesian.

The content analysis method used in this study refers to the research of Honorio et al. (2022), which involves analyzing and interpreting data by breaking down the text into units and categorizing the data through analogous regrouping. The steps of the categorical analysis followed are as follows:

1. Pre-analysis: Selection of analyzed material (film transcript) and detailed reading. Stereotypical analysis of accountant behavior is carried out by making a list of characteristics that are commonly used to represent accountants. The film is watched two to three times to understand the characteristics of each character in more depth.
2. Coding and Categorization: Transformation of raw data from transcripts using records that are then grouped. Each piece of information of the character is collected and its attributes are recorded to check if the character has any characteristics that have been identified.
3. Interpretation: Inferential analysis of data that has been grouped and categorized. The general profiles and characteristics of all accountants in the film are described to compare with previous research, as well as to verify whether there are any changes in the image of the accounting profession related to the current code of ethics of the accounting profession.

The research design was developed based on two main categories: stereotypes of the characteristics of the role of accountants in drama and the image of the accounting profession in accordance with the code of ethics of the accounting profession. Figure 3.1 summarizes this design, showing how the stereotypes and images of the accounting profession depicted in the film characters are compared and adapted to the current code of ethics of the accounting

profession.

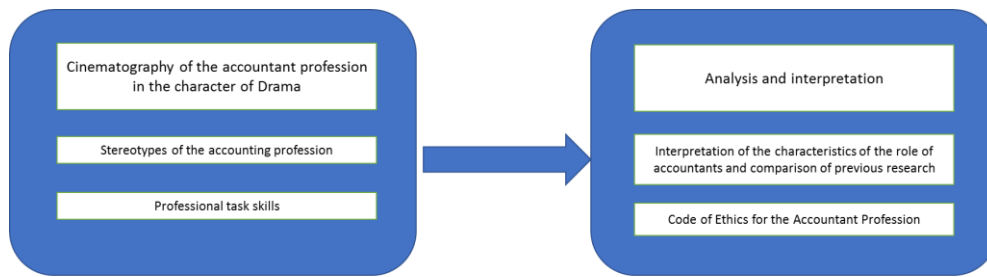


Figure. 1 Research Design

The list of characteristics that are a reference in conducting further analysis is presented in the table below:

Table 2.Characteristics of the Role of an Accountant

Characteristic
Gender
Image
Greed
Communication skills/sensitivity
Honesty
Courage
Ambition
Credibility
Wisdom

RESULTS AND DISCUSSION

The following is an analysis of several series from South Korea that are in accordance with the research on "Stereotypical Representations of Professional Behavior of Accountants in Cinematographic Technology Based on the Code of Ethics of the Accounting Profession" presented in Table:

Table 3. Analysis of the Role of Accountants in South Korean Dramas

No.	Heading	Role of Accountant/Finance	Analysis	Reference
1	Number (2023)	Ahn Jin-sang (played by Kim Ji-so): A senior accountant who is highly competent but often faced with ethical dilemmas in his work. Seo Yoon (played by Oh Yeon-seo): An idealistic young accountant who is new to the professional world, trying to balance ethical principles and corporate pressure.	The drama "Number" provides an in-depth look at the roles and challenges faced by accountants in the professional world. By depicting both positive and negative aspects, the drama helps viewers understand the importance of ethics in the accounting profession and how integrity plays a key role in ensuring transparency and honesty in financial practices. This analysis shows that although there are representations that are not in accordance with the code of ethics, efforts to demonstrate professionalism and ethics in the work of accountants provide a more balanced and realistic picture.	MBC Entertainment
2	Vincenzo (2021)	Vincenzo is a lawyer and advisor to a mafia family who manages large wealth, including complex financial aspects.	The series depicts the stereotypes of accountants and financial professionals who engage in financial manipulation and illegal activities. These representations may conflict with the accountant's code of ethics which emphasizes integrity and professionalism. However, Vincenzo is also described as having a personal code of ethics that shows complexity in the character of a financial professional.	KdramaStars

3	Squid Game (2021)	Sang-woo is a top graduate who works as the head of the investment team. Engaging in financial fraud and struggling with huge debts.	Sang-woo is an example of the negative stereotype of accountants as dishonest and greedy individuals. This representation is contrary to the principles of integrity and objectivity in the accountant's code of ethics. The series emphasizes how pressure and ambition can undermine professional ethics.	The Korea Times
4	The Good Detective (2020)	The characters in the series often deal with accountants and auditors to uncover cases of financial crimes.	The series shows the importance of accountants in financial investigations and law enforcement. This representation is more positive, emphasizing the professionalism and integrity of accountants in detecting and addressing financial fraud.	Hancinema
5	Money Game (2020)	Yi-hun is an official at the Financial Services Commission who is involved in efforts to rescue the nation's finances from the crisis.	The series depicts the positive side of the financial profession, emphasizing the importance of ethics and professional responsibility in dealing with economic crises. This representation is more in line with the accountant's code of ethics, demonstrating integrity and commitment to the public interest.	AsianWiki

Source: Processed by Authors from various sources in 2020 – 2023

Analysis of Accountant Representation in Cinematography, research by Foss (2018) shows that cinematographic media often use accountant characters to depict complex stories, but often in stereotypical and unrealistic ways. For example, in the movie "The Accountant" (2016), the main character is portrayed as a forensic accountant who is also a hitman, a representation that is very far from the reality of the accounting profession governed by a strict code of ethics. The following is presented in Table 4.2 Analysis of Accountant Representation in Cinematography Number (2023), Vincenzo (2021), Squid Game (2021), The Good Detective (2020), and Money Game (2020):

Table 4. Analysis of Accountant Representation in Cinematography

No.	Heading	Characters and Plot	Representation	Reference
1	Number (2023)	The drama focuses on the life of a young accountant in a large company, raising the internal and external conflicts he faces. These accountants are described as professionals who struggle to maintain integrity and ethics amid high work pressure.	Positive: Accountants in this drama are often portrayed as individuals who adhere to the principles of integrity and professionalism, striving to carry out their duties with honesty and responsibility. Negative: However, there are also ethical pressures and dilemmas displayed, exposing the dark side of this profession where accountants have to compromise ethical values to meet the demands of the company.	MBC Entertainment
2	Vincenzo (2021)	The main character, Vincenzo Cassano, is a mafia lawyer with a background in financial management and law. He often used his expertise to expose corruption in large companies.	Positive: Vincenzo is described as intelligent and strategic, using his financial and legal skills to achieve justice. Negative: This representation also reinforces the stereotype that financial professionals can engage in illegal activities and manipulation.	KdramaStars
3	Squid Game (2021)	Cho Sang-woo, one of the main characters, is a top graduate of Seoul National University and worked as the head of the investment team before getting caught in	Positive: This character shows high intelligence and analytical skills, typical of accounting professionals. Negative: Sang-woo is portrayed as an individual who is pushed to commit fraud and unethical actions to get out of financial trouble, reinforcing negative stereotypes about accountants.	The Korea Times

		a deadly game due to debt.		
4	The Good Detective (2020)	The drama features a financial crime investigation, in which a forensic accountant teams up with detectives to uncover a major fraud.	Positive: Forensic accountants are described as competent and dedicated professionals, assisting in law enforcement and justice. Negative: However, there is great pressure from parties who want to cover up crimes, indicating the risks and challenges faced by accountants.	Hancinema
5	Money Game (2020)	Chae Yi-hun, an official at the Financial Services Commission, was involved in efforts to rescue the national economy from the financial crisis.	Positive: The drama highlights the importance of integrity and regulatory compliance in the accounting and finance professions. Yi-hun is described as a figure who struggles to maintain economic stability and fight corruption. Negative: There are some depictions of political and economic pressures that can influence professional ethical decisions.	AsianWiki

Source: Processed by Authors from various sources in 2020 – 2023

The Influence of Media Representation on Public Perception, this research shows that media representation can influence public perception of certain professions. According to DiMaggio and Powell (1983), the media plays an important role in the formation of social institutions and norms, including how the profession is perceived by society. The negative representation of accountants in the media can reduce the interest of the younger generation to enter this profession and lower the level of public trust in accounting professionals.

Media representation in Korean dramas such as Number (2023), Vincenzo (2021), Squid Game (2021), The Good Detective (2020), and Money Game (2020) play an important role in shaping public perception of the accounting profession. These representations can strengthen or damage the professional image of an accountant depending on how the characters are portrayed in narrative and visuals.

1. Positive Influence of Representation

a. Strengthening the Image of Professionalism

The Good Detective (2020) and Money Game (2020) feature accountants as competent and dedicated professionals. Accountants in both dramas are portrayed as individuals who work hard to uncover financial crimes and maintain economic stability. This representation can increase public trust in accountants and emphasize the importance of integrity and professionalism in the profession. Number (2023) also shows the main characters who struggle to maintain ethics and integrity despite being under great pressure, providing a positive example for the audience of the importance of ethical values in the accounting profession.

b. Public Education

These dramas provide viewers with insight into the complexity of accountant work and the challenges they face. By showcasing the different aspects of an accountant's job, from auditing to risk management, viewers can better appreciate the contribution of this profession to the success of the organization and the economy.

2. Negative Influence of Representation

a. Strengthening Negative Stereotypes

Squid Game (2021) features the character of Cho Sang-woo, an accountant who commits fraud and unethical actions to get out of financial trouble. Representations like this can reinforce the negative stereotype that accountants are vulnerable to corruption and dishonesty. Vincenzo (2021), although showing the intelligence and skills of the

main characters in managing finances, also highlights the dark side of manipulation and illegal activities, which can damage the image of the accounting profession in the eyes of the public.

b. Distortion of Professional Reality

The portrayal of accountants involved in criminal or corrupt activities can give a distorted picture of reality. This can create the perception that corruption is common in the accounting profession, which not only damages the professional image but can also reduce the interest of the younger generation in entering the profession.

3. Implications for the Accounting Industry

a. The Need for More Accurate Representation

The accounting industry and the bodies of the accounting profession need to work closely with filmmakers to ensure that the profession is portrayed in a more accurate and fair way. This can include providing professional consultants for movies and dramas featuring accountant characters.

b. The Importance of Education and Promotion

Accounting organizations can utilize the media to promote positive aspects of the profession and to correct misconceptions that may arise from negative media representations. Educational and promotional campaigns that highlight the integrity and professionalism of accountants can help offset the negative effects of media stereotypes.

Media representation in recent Korean dramas has a significant influence on public perception of the accounting profession. While some dramas have managed to portray accountants as competent and dedicated professionals, others still reinforce negative stereotypes. Therefore, it is important for the accounting industry to be actively involved in efforts to improve accurate representation in the media, as well as to use this opportunity to educate the public about the importance of integrity and professionalism in the accounting profession.

The Importance of Accurate and Balanced Representation, this study emphasizes the importance of more accurate and balanced representation in the media to avoid public misconceptions about the accounting profession. Boyd (2014) suggests that collaboration between the film industry and accountant professional organizations can help ensure fairer and more educational representation. Accurate representation not only helps to improve the image of this profession but also increases public trust and attracts more talented individuals to join the accounting profession.

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Relevance of Korean Dramas Accountants and Previous Research, this study is a further study of the previous research by Nabila, et al. (2023) and the results of this study are in line with the following aspects:

1. Analysis of Stereotype Representations

Previous research examines how stereotypes about accountants are reinforced or countered in cinematography. Focus on the representation of the accountant's character and its impact on public perception and compliance with the code of ethics. This research is in line with the focus on stereotypical representations in current Korean dramas such as *Number* (2023), *Vincenzo* (2021), *Squid Game* (2021), *The Good Detective* (2020), and *Money Game* (2020). Both studies analyzed how accountants' characters were portrayed and whether they reflected actual professional ethical principles.

2. Compliance with the Code of Ethics for the Accounting Profession

Previous research assessed whether the representation of accountants in films conforms to the accounting profession's code of ethics, which includes integrity, objectivity, professionalism, and confidentiality. The study also evaluated the characters of accountants in Korean dramas based on their conformity with the professional code of conduct. For example, *Money Game* (2020) emphasizes the importance of integrity and compliance with regulations, in accordance with the principles of the accountant's code of ethics.

3. Impact on Public Perception

Previous research examined how representation in cinematography affects public perception of the accounting profession. The study also looked at the impact of media representation on public perception and how negative or positive stereotypes in Korean dramas can affect people's views of the accounting profession.

CONCLUSION

This study examines the stereotypical representation of accountants' professional behavior in cinematographic technology, based on the accounting profession's code of ethics, focusing on recent Korean dramas such as *Number* (2023), *Vincenzo* (2021), *Squid Game* (2021), *The Good Detective* (2020), and *Money Game* (2020). The depiction of accountants in cinematography has a significant impact on public perception of the profession. An accurate and balanced portrayal can enhance the profession's image, while negative stereotypes can damage it. Some dramas reinforce negative stereotypes, portraying accountants as engaging in illegal or unethical activities (*Squid Game*, *Vincenzo*). Conversely, others feature accountants as competent and dedicated professionals (*The Good Detective*, *Money Game*), which reinforces a positive image. The analysis indicates that some accountant characters in these dramas struggle to adhere to the principles of the profession's code of ethics, such as integrity and objectivity, despite facing ethical pressures and dilemmas. These dramas also serve as effective educational tools, providing insight into the complexities and challenges in the accounting profession to a wider audience. Professional accounting organizations, such as the Indonesian Institute of Accountants (IAI) and the International Federation of Accountants (IFAC), should collaborate with filmmakers to ensure a more accurate and balanced representation of the accounting profession in cinematography. The provision of professional consultants can help create more realistic characters and plots that comply with the code of conduct. Promoting the importance of integrity, professionalism, and accountants' contributions to society can help improve the profession's image.

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