

An enigmatic term of 'bean-counter': A changing phenomenon in Indonesia's Accountant

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ABSTRACT

The term 'bean-counter' came from the image of an accountant that has a boring, dull, and colorless life. This stereotyping could lead to a negative association with the accounting profession. Nevertheless, only some countries worldwide have the same perception of the accountant image profession. The study attempts to investigate Indonesian accounting graduates in the productive age group towards being an accountant. A qualitative data collection that measures distinct leader, manager and professional roles preference is used, with a semi-structured interview in three diverse perspectives from the accounting students, accounting graduates, and accounting professionals. The findings suggest that there is no perception of an accountant as a bland and colorless life job; rather, they realize that accounting is more than bookkeeping and tracking numbers. Accountants nowadays need to be creative, and the job is quite challenging from this millennial's point of view.

Introduction

Accounting is commonly considered dull, boring and colorless (Friedman & Lyne, 2001; Carnegie & Napier, 2010). Jeacle (2008) even expresses the 'bean-counter' accountant as an 'unappealing person' whom eventually 'haunts' the accounting profession. On the other hand, the term 'bean-counter' has been closely associated with a 'parsimonious accountant' with single-mindedness preoccupied with precision and form, methodical and conservative, and a boring, joyless character (Friedman & Lyne, 2001). Such stereotypes have resulted in negative connotations towards the accounting profession.

Nonetheless, there has been a different perception of the accounting profession in other parts of the world. In Indonesia, for example, the accountant perception has never been a hindrance for Indonesian students to study in accounting major. According to CNN Indonesia (2022), accounting majors became the third most popular study program participants of the University entrance selection (SBMPTN) in 2022, followed by Law, Medical Education, Civil Engineering, Communication Studies, Information Technology, Psychology, Pharmacy and Agribusiness. This figure differs from last year in that there has been a change in the interest in study programs selected by SBMPTN participants. For study programs that were of interest last year, Accounting came in fourth, while Management came in sixth. The top order of study programs are in demand after Medicine (1), Pharmacy (2), Engineering (3), and Education (5).

Accounting in Indonesia is an enigmatic profession. High school students do not see accounting as a 'profession' like engineering, a doctorate, or the law. They would rather see accounting as an 'option' of study, with a relatively higher stratum than management study. The American Institute of Accountants (AIA) attempted to formulate generally accepted accounting principles that have seen efforts to set accounting standards and expansion of accounting theory and academic research shown (Zalaghi & Khazaei, 2016). In most cases, it is a stepping stone towards whatever career a person would become. Hence, this phenomenon triggers a question of whether becoming an accountant is something you need to be worried about or even a 'normal' process of choosing a degree for a career. It becomes enigmatic when defining accounting from Western literature. Being an accountant is generally the same as becoming an 'ordinary' graduate.

Abbas et al. (2020) argue that an accountant can not only make financial statements but must know where the numbers come from. An accountant must also be able to analyze a financial statement because no matter how sophisticated the technology will not decide what good actions in the future company will do. According to Khanh (2018) and Rosi and Mahyuni (2021) it is also said that the role of accountants is shifting from accountants to financial data providers also data analyst professionals, who need to be able to understand technology in order to perform the tasks of the future. In addition, Briggs et al. (2007) suggest a dramatic change in accounting skills due

to the recent impact of technology and the global economy. Accountants should be equipped with a well-developed intuition and decision-making capacity. They also suggest improving value- and interpersonal-related skills for accountants.

On the other hand, the millennial is another generation era mostly discussed in recent studies. The Millennials are residents born between 1980-2000 and in 2017 are aged 16-37 years (G.W.I., 2018). This condition makes the millennial generation the most productive age to contribute to the economy. Deloitte (2019) releases a report on population composition according to generation, which states that 33,25% of the population in Indonesia belongs to the Millennial age. Moreover, The Labor Force Participation Rate (TPAK) is the percentage of the labor force of the working-age population. In total, the 2017 millennial generation TPAK is 67.24 percent or around two-thirds of the millennial generation population entering the workforce. In other words, around 30 percent of millennials are still classified as outside the workforce. This is influenced by millennial generation coverage, which is still in the school phase in 16-24 years.

Specifically, the Millennials have an education level that tends to be higher than the previous generation. This condition is in line with the increasing number of business fields that require job applicants to have adequate education and competence to occupy a certain position. Fresh graduates are dominated by the millennial generation, which causes increasingly fierce job competition (Gale et al., 2020). Suppose the supply of fresh graduates from the millennial generation increasingly flows swiftly and needs to be matched by adequate employment (Shaw & Fairhurst, 2008). In that case, fresh graduates will emerge in jobs that workers can do with lower education levels and wages received are lower than they should receive by equivalent education.

Nonetheless, millennials are more likely to pursue the possibility of developing themselves in a job. They are also less suited to superiors who like to govern and control and prefer continuous dialogue in work relations (ongoing conversation). Therefore, millennials are quite calculative in considering the company's condition where it works. When the situation in the company no longer matches their idealism, they decide to go out looking for new opportunities and challenges. If that happens, the company will lose potential people and experience a high turnover rate (Perdana, 2019).

In Indonesia, the perception of becoming an accountant may differ from those of the Western perspective. Although previous studies confirm that the negative stereotypes of accountants are boring, joyless characters (Friedman & Lyne, 2001), Indonesia's case triggers a different value due to cultural differences and the changing generation shift. This raises a question: What is the perception of the accountant's image in Indonesia? As Carnegie and Napier (2010) discussed, the perception emerged post-Enron scandal, though U.S. poll evidence on accountants' image before Enron was already low. Buffini and Cornell (2005) implied that the 'greatest challenge for accounting is still its image. The rest of the paper is described in fourfold: Literature review, methodology, finding and discussion, and conclusion and recommendation.

Literature Review

The accountant's image has been a professional concern due to the constant depiction of dull stereotyping for the past 40 years. Though in recent years, research has attempted to examine the portrayal of accountants and of accounting in popular perceptions, such as in movies (Beard, 1994; Dimnik & Felton, 2006), in newspapers and magazines (Friedman & Lyne, 2001), job advertisements (Hoffjan, 2004) and Big Four - Deloitte and Touche (D&T), Ernst and Young (E&Y), KPMG, and PricewaterhouseCoopers (PwC) - recruitment literature (Jeacle, 2008). Two major stereotypes emerged from this popular literature; the first referred to as traditional accountant, often called *bean-counter* (Friedman & Lynn, 2001), and the second recent stereotype, referred to as business professional or as coined by Jeacle (2008), the *colorful accountant*. Although nuanced in practice, different elements contributed to the stereotype perception of the bean-counter, both positive and negative, collectively constitute a schema (Fiske & Taylor, 1991).

A "Schema" is how we organize our knowledge and beliefs about a particular concept, enhanced by artefacts, such as a type of object or person. We may form schemas about occupational roles, such as that of an accountant, and the schema will include characteristics attributed to accountants. Friedman and Lynn (2001) postulates the positive schema of honesty and trustworthiness, while negative traits entail boring, colorless, pedantic, and shabby (Carnegie & Napier, 2010). Bean-counter is 'an accountant, esp. one considered parsimonious or unsupportive of creativity' (Chambers Dictionary, 2003). This spectre of a "bean-counter" hovers over an 'unappealing persona' as it "lingers drearily over the public conscious" (Jeacle, 2008) in the accounting profession. Should the stereotypes persist, the repercussion of future recruits could be potentially harmful as "for young people, the reputation of a profession as dull and boring is just about the most serious disincentive, particularly for the 'best and brightest' (Friedman & Lyne, 2001). Ewing et al. (2001) point out that if a profession has developed a stereotypical image in its public's mind, it is vital to determine if the stereotype is a benefit or a detriment. When it becomes apparent that the accepted stereotype inhibits the profession's ability to accurately represent its members and attract recruits, countering it is necessary. Stereotypes are not just a matter of how individuals perceive "others"

but also how individuals locate themselves or are located by others as members of particular groups. The groups we belong to establish our social identity: who we are in our society, such as women, Asian, grandmothers, accountants, golf club members, gays, Ford drivers, etc. Further, group membership is associated with self-esteem in that belonging to a favoured group will reflect positively on our social identity (Hinton, 2000).

Parker and Waren (2017) illustrate the presentation of the self as a professional identity. They argue that stereotypes may be based upon symbols, myths, legends and some actual elements of a professional's work, but they can still condition the roles these professionals assume. Bougen (1994) exhibits a complex and sometimes a conflicting image of accountants, rooted in bookkeeper associations with nuances of conservatism, trustworthiness, and reliability while exhibiting boring, uncreative, and unimaginative characteristics. This nuanced but varied bean-counter association was also identified by Friedman and Lyne (2001), who saw it as a predominantly negative association which, despite the accounting profession's efforts to transform it into something more powerful and adventurous, it persists (Ewing et al., 2001; Parker, 2001; Jeacle, 2008)

According to Roslender (2002), five interrelated elements can be helpful: a) accountants are chartered accountants; b) as individuals as it were; c) in their work, accountants are powerful and influential figures; d) always the accountants work hard and are well rewarded; e) and finally, accountants are usually men. Most people perceive accountants as individuals in a very non-free way. They are considered boring, flat, unattractive, grey, and somewhat conservative. This is how they are depicted in a classic sketch by the Monty Python team, where a character seeking a new career as a lion tamer is assessed to be told he has the qualities required to become an accountant. The joke is that he is an accountant (Kyriacou, 2004). In another vignette, this picture is reinforced when John Cleese points out that he has no opinion as an accountant. As primary sources of imagery, many accountants seen on television are still quite close to this identical image. They look old and grey, dress in a very conventional manner and generally speak in a monotone and quiet manner which is unlikely to arouse much enthusiasm in the listener (Graves et al., 1996). In sum, while science, with its laboratories, experiments and discoveries, is considered a glamorous and exciting world, accounting, with its bookkeeping, financial controls, and pinching ethics, is not.

If accountants are seen as reasonably harmless in themselves, they are seen as powerful and influential people, on the contrary, in their work. Despite the negative views that the public has about the nature of the work they do, it has significance in a broader sense. The company was run by accountants who decide on plant closures, cost-cutting programs, and investment proposals; they prepare budgets and monitor their operations, determining subsequent adjustments and amendments; on a more personal basis, the accountant usually approves expense claims. In short, what accountants usually say is the truth in modern corporate life. The foundation of accountants' power and influence lies not in their personal or professional qualities but in the value that senior management places on the information accountants provide.

Accountants are known for their capacity for hard work, a character to which they undertake their professional training and commit to staying with their work. They are generally well-rewarded for their efforts, commanding high salaries and receiving attractive perks in comparatively secure positions. Generally speaking, the public is adequately subject to their situation. Roslender (2002) describes that a newly qualified chartered accountant in public practice can earn around £25000 in London; others with four years of post-qualifying experience expect a minimum of £29000. In the young Scottish Chartered Accountant's case, the public practice offers about £16000 on qualification and industry or commerce £19000.

Despite the impressive changes in women's participation in the accounting profession, they are unlikely to become more of a sizeable minority unless men decide to abandon them. As in most other professions, the sexual division of labor is clear (Wainwright, 1984). Ciancanelli et al. (1990) showed that while 26% of male ICAEW members are partners in public practice, only 12% of women fall into this category. In contrast, 34% of female members are employees in public practice compared to only 13% of men. Furthermore, while 42% of men work in industry and commerce (cf. 26% of women), 26% of women are engaged in 'other work' (cf. 8% of men). Hence, only one-fifth of the men are there with them.

Research Method

This paper follows the methodological approach of Blumer (1969). This methodology derives from a 'naturalistic' investigation to address the true meanings of a given empirical world. This 'world' represents people's social life, activities, relations, and institutions. Blumer attempts to explore utilizing research tools, such as observation, field study, participant observation, case study, interviewing and other qualitative data collection, to discover the social meanings in the actual group life. He emphasizes 'The "world of reality" exists only as it is interpreted and comprehended by the individual. Exists only in human experience. An incontestable position, but: does not shift "reality" from the empirical world to the realm of the imaginary and conception.' The four well-known premises that Blumer advocates are: (1) Human beings act toward things based on the meaning that the thing has for them. (2) The meaning of things is derived from social interaction with one's fellows. (3) The meanings are handled and

modified through an interpretative process used by the person in dealing with the things she encounters. Furthermore, (4) the complex interlinkages of acts that comprise the organization, institutions, division of labor, and networks of interdependency are moving and not static affairs (Blumer, 2012).

The paper attempts to perceive Indonesian accountants as 'bean-counter', as justified by the previous accusation. It requires scrutiny to reveal the true meaning of being an 'accountant' at a grassroots level, ranging from accounting students, accounting graduates, and professional accountants. Such scrutiny cannot be measured by a positivistic point of view (Colville, 1981; Chua, 1986) but rather by an interpretive-based approach. Fifteen respondents interviewed 14 (fourteen) informants using a semi-structured technique. The questions generally focused on working environments, professionalism, experience during tasks and educational background. This phase is expected to foster a sense of understanding of the true meaning of becoming an accountant. The interview period was approximately two months in Jakarta.

Table 1. List of Informants

No.	Initial Name	Gender	Age	Status
1	A.R.	F	19	Student
2	A.N.	F	25	Financial Analyst
3	J.P.	M	21	Data Analyst Intern
4	F.L.	F	20	Student
5	F.T.	F	23	Make-up Artist
6	A.	M	23	Sales Financial
7	J.D.	M	22	Student
8	F.A.	F	19	Student
9	O.R.A.	M	22	Student
10	A.B.	M	28	General Auditor
11	O.F.	M	21	Accounting Intern
12	W.T.	M	21	Risk Advisory Intern
13	S.H.	F	21	Student
14	C.J.	M	19	Student

The results of the research are found with the coding process. In this process, the researcher asked the research assistant to help with the coding procedure. Coding is a typical process in qualitative data research. Coding is the process of analyzing data, usually from qualitative research. The process consists of elaborating the data and allocating them into categorization before analyzing the result (Elliott, 2018). Data triangulation methods were used to assuring the validity of the research result by involving different techniques to develop a comprehensive understanding of a phenomenon. The process of finding the resulting phenomenon of the research is based on the interview, field observation, and content analysis from various documents.

The interview guidance is based on Roslender (2002) interpretation of accounting images. He proposes five public images of accountants: chartered accountants' profile, accountants as individuals being conservative, accountants as an employee being powerful and influential figures, accountants being hard working and well-rewarded, and accountants being men. From these perspectives, we develop the questions based on the relevant context in Indonesia. Fourteen respondents were interviewed to gather the data for this study. The interview questions were customarily focused on professionalism, experience, and working environments during tasks and educational backgrounds. This interview is required to support a sense of knowledge of the true meaning of becoming an accountant. The interview period was designed to be relatively two months and only conducted in Jakarta.

Results and Discussion

The result of this research is based on an interview with informants. After carefully examining the fourteen interviews and analyzing the interview wording, it can be concluded that some phenomena can be discussed from the interview results as the result of the research. For example, the finding related to work-life balance is also discussed by Durocher et al. (2016a). The paper describes the extent to which this generation needs to have the essence of work-life balance in their working environment. The finding also suggests that shifting the perception towards the accounting profession becomes enigmatic, and both Indonesian and millennial settings eloquently change such perception. The following sub-sections will further discuss the phenomenon found in the research based on the qualitative (interviews) data collection.

Accounting as the Steppingstone Career

Changing jobs or career paths has been a normal stepping stone to achieving or advancing another career. The respondents were accounting students, intern students, and professional accountants. Most respondents said they study accounting to work in another profession and be accountants. From the professionals' point of view, they also envision that they will only be in the accounting industry for a short time. Most of them set their timeframe in the industry within the period of five until ten years to get the hang of it and juice the essence in the accounting world.

"...without a proper financial plan, a business cannot become successful, you know, yah, that is why it is important for me, especially when I want to become an entrepreneur in the future...."

From this quotation, the millennials think it is very useful to learn and make the proper financial plan to make the business successful, despite not wanting to stay in the industry as their living career. Instead, they would rather gain as much knowledge in accounting as before; they want to start their own business and become entrepreneurs. The assertion confirms that the relaxation of the paper is described in fourfold: Literature review, methodology, findings and discussion, and conclusion and recommendation. On the other hand, the statement contradicts the literature's argument; for example, deciding to be an accountant is no more descriptive than deciding to be a doctor (Walther, 2019). Becoming an accountant means staying in the industry for a long time; once you become an accountant, you cannot be in the other industry.

Nevertheless, from the data gathered from the millennial respondents, they want to explore what the world offers them and not be only accountants for the rest of their lives. Although they do not want to become an accountant in the long run, most of them plan to be an accountant for the beginning of their career from five until ten years, and they believe that being an accountant will pay them a good salary. They can save money, giving them enough capital to start their own business. They also believe that being an accountant in the early stage of their career will help them to enhance the skill of analyze the company's performance and making a decision based on the financial analysis that will be a valuable asset for them to become an entrepreneur.

"(...) I hope to be an accountant in the future. However, at some point, you have to really quit your job and probably thought of making a new business (...)."

From this statement, the millennial generation believes in exploring themselves and what they can do and does not want to be defined by one profession. They treated accounting as the study of the business that allows them to be whatever they desire but has a soft skill of seeing new opportunities through the financial data. Some of the respondents admit that they have a family business and they want to become the successor of the business in the future,

"(...) Do many accounting programs and all the stuff like that, because none of that is implemented yet in my company, so that is why it is essential for my family business so that I can grow my family business bigger. Like for example, my family business does not have any- proper financial statement; maybe in the future, I will help to make a proper financial statement for my company (...)."

In that statement, we can analyze that studying accounting is very useful for him/her. However, he/she wants to implement accounting knowledge and skill to help his/her family's business grow and become more prominent. Most respondents do not desire to make an accountant profession as they do not plan to take any certifications for the accounting profession like Certified Public Accountant (C.P.A.). One of the respondents clearly stated that he wanted to make the accounting career as the stepping stone to jump to another career and, in this case, become an entrepreneur.

"(...) So I think to become a stepping stone. So I plan to work first as an accountant until the progress is enough to become more than the employee and find your own business (...)."

Thus from the data we gathered, it is commonly found that the millennials want to avoid staying in one industry for the long term and are also not afraid of the rotation in their resumes. They also perceived an accounting study as helpful and can be applied to any job they will do in the future. This phenomenon can answer this research's first question of how the public's perception of an accountant is shifted. The millennial generation sees accounting as something other than an exact science or knowledge that can only be used to become an accounting professional in the future. From these perspectives, we analyze that the millennials want to implement and apply their basic knowledge in accounting and not limit themselves to being an accountant in their professional careers. They also

believe that their accounting skill will help them strive to be promising entrepreneurs and make their businesses. From their statements, we analyze that they plan to become an accountant early in their career because they can learn a lot when they work in consulting or public accountant companies. From their experience working as an accountant, they can have sharp thinking and gain insightful knowledge about the core of the business from big companies.

Shifting in the Accountant's Characteristics

A common perception of an accountant being a 'bean-counter' can be inferred as adverse and favourable. Friedman and Lyne (2001) argue that the 'bean-counter' came from the image of a boring, dull and colorless life. Jeacle (2008) also stereotypes an accountant as an unappealing person. On the contrary, our finding suggests otherwise, in that the respondents saw the accountant's image differently than those of traditional views. Some of the characteristics of an accountant remain the same across generations, but the value and perception towards an accountant's identity profiling are changing from a millennial's point of view. Although most respondents agree with the character of particular, rigid, diligent, book smart, and detail-oriented, they also confirm that being an accountant is more than that. To be creative is one of the most common answers from the respondents. The job of an accountant has shifted not only to dealing with numbers but also gaining critical thinking and analytical skill to analyze the provided information. These millennials' responses showcased that having those accountants' characteristics is no longer considered negative but perceived as useful traits and part of being an accountant. One of them also said that he admired those characteristics of an accountant.

"(...) I admire the traits of an accountant being, being a reasonable sceptic towards the bookings, and the spending that is, being measured, and they are trying to measure things as well, that other people might not be measuring, and that scepticism that I admire (...)."

These millennials realize that accounting skills and characteristics are essential to every business or job they will do in the future. Due to the advancement of technology, the millennials think that these characteristics are the edginess side of being an accountant, they are fully aware that traditional views and the job of an accountant will quickly be replaced by Artificial Intelligent (A.I.) but not the part of analyzing the financial statements and making a decision for the company, and that is the essential need of the human's brain. They do not feel that they will be a threat by the presence of the technology; instead, they see it as a helping device to help them do the job perfectly. This technological era also opens new opportunities for them to create new jobs for accountants, like creating an A.I. that can do repetitive jobs of an accountant like data entry and updating financial statements, quoted from one of the respondents.

"(...) there is such thing in doing the financial statements need many judgments. The judgment is tough to cope with artificial intelligence, such as the materiality; the materiality of the amount needs to be judged by the accountants. And then that judgment needs to be precise and reasonable (...)."

This statement proves that an accountant is essential in fairly judging a company's condition based on their financial competency. Moreover, accountants feel secure that the profession remains in high demand in the long run; this triggers the shift of the accountant's characteristics from a millennial point of view. It is worth noting that these respondents come from a more critical-thinking generation. They are acquainted with technology since the first time they were born; thus, they are apt to new things on the internet. The respondents argue that accounting knowledge and skill complemented with a creative mind is the key not to being substituted by artificial intelligence (A.I.). The respondents wish to explore their accounting knowledge and not limit themselves to being accountants; they believe that these characteristics will be their asset to become successful in the future.

Life-Balance Working Environment

When it comes to the millennial generation, they have quite high expectations towards a life-balance working environment. One believes that the higher their education level, the more they can negotiate about the life-balance working environment with the employers. Millennials generally want to spend only some time damaging their personal lives (Durocher et al., 2016a). Millennials also perceive that their productivity in the working tasks is not measured by the long working hours in the office but rather by the outcome of the work performed (Durocher et al, 2016b). This phenomenon was also proved in the research conducted on fourteen millennial respondents. This is the fundamental consideration that they expect when entering the working state. They believe that their employers will give them the demanded working life balance and give them multiple fringe benefits to exchange for the overtime working hours if they have to do it. One of the respondents is an auditor in a big four company,

and based on his statement he said that being an auditor still allow him to live a life that he used to live before being a professional as quoted from him

"(...) So for me it is still quite balance between my work and my social life. My principal is weekend will always be there, and I can always allocate my time for socializing during weekend (...)"

The respondent feels that his lifestyle can remain the same due to working as an auditor. Another respondent also testifies that working as an accountant advisory in the big four company still allows them to have leisure time after office hours or during the weekend. Most of the millennials employees in the company still can enjoy their life-balance working environment and not restricting their leisure time

"(...) but for example like in my internship in EY advisory, they (the employees) still have much fun like leisure, so ya it is not that restricted when it comes to socializing when you are an accountant (...)"

As long as they can meet the deadlines and deliver the deliverables on time, they will not spend their time only working in the office. This way of thinking connected to the second result of the research which millennials generation do not feel a threat with technology, but rather they believe that the technology will help them work efficiently and have the work life balance environment in the office. The work life balance expectation is planted since these millennials are entering the university state, as a student they do not want to spend their time only by studying based on text book; they want to explore what is out there and what they can learn from the real world of accounting knowledge. One of the respondents who is still an accounting student said

"(...) But then after one semester passed, I realize that I met some cool guys and girls together. They are not boring at all because during weekdays we study hard and during weekend we can hangout together to cafes and malls (...)"

From this perspective we can analyze that this generation upholds the work life balance values since the beginning. Their generation is required to be more than just someone who can do the repetitive jobs, but has a creative mind in the workplace, that is when they utilize the situation and use the technological resources, they have to help them have efficient working hours. Aside from looking at the work life balance this generation also seeks meaningful working experience that will reward them with more than just monetary benefits. As found in the fourteen respondents' responses, they appreciate having if the employers give them good training before their recruitment and learn new skills other than accounting skills. They wish to have more than one capability to succeed and thrive in their careers. Millennials respondents also demand for constant feedback that are given to them by the employers, however their high level of narcissistic often leads them to be defensive in terms of criticism, they want to be recognized because of their achievements (Durocher et al, 2016b).

Meaningful Experience

As mentioned, millennials desire meaning in their lives and meaningful purpose live. From the data we gathered, we found the answer to the third research question, which triggered the change of perception in the traditional bean-counter term commonly defined as being an accountant will have a boring life and be an unappealing individual. These millennials presume that after they have the experiences of studying or working as an accountant, they no longer see the accountant profession as a boring and colorless industry. They realize that there are so many branches of accounting knowledge that they can explore, and that knowledge is needed for every job they will do. The respondents think that the experience of studying accounting is meaningful for them that will be the most valuable asset for them to promote themselves in the future. Quoted from one of the respondents

"(...) some of my friends, when they have like small business they asked me on how to treat this account when we want to record them and I give them my input. So accounting is the most valuable skill for me currently (...)"

From this statement we analyze that millennials generation appreciate the accountant profession even more, they realize that whatever the business that you will have you still need someone to manage the financial plan and record all the transactions so it will be easier for the business to recognize whether they acquire gain or loss in the financial statements. After exploring and experiencing to be in the accounting industry, they change their perception of what they thought working as an accountant will have a colorless life to seeing an accountant profession as challenging and full of creativity. Referring to the response of one respondent that already has an experience of interning in one manufacturing company to be their general accounting intern, he said that

"(...) Hmm, actually accounting has many branches, for example, being a consultant or auditor, and not just bookkeeping, most of the branches are not boring. Like consulting is not boring, they have to think which strategy they should take. But it depends on what profession that you will be taking later on (...)"

This response give us insight that the meaningful experience that this respondent have alter his opinion towards traditional accountant's perception which are boring and have a colorless life; due to this experience he sees that accounting is more than bookkeeping and it is not boring at all. Another evidence to answer our third research question is

"(...) but most of my friends are kind a fun, it is only what people who are not studying accounting that will think accounting is boring. Actually it is not. Accounting is full of creativity (...)"

We analyze that people who perceived that accounting is boring usually those who are never experiencing or studying the accounting study thus all of our respondents who have studied or experienced how to treat the accounting knowledge will find it useful, creative, and exciting. They commonly start to change their perspectives towards accounting study during the early years of college as quoted by one of the student respondent

"(...) during my high school I was searching that accountant was always like boring and always thinking about logic and does not interact with people, but during my college year I saw that accounting students character is very unique to each other, they are not like quiet person, they very sociable person (...)"

Thus the traditional concept of bean-counter is shifting on the application of the millennials accounting student or accountant. Some of the traits are still there, but as the millennials now being the majority of the working age group, they have different judgments concerning accountant's identity profiling.

Positive Perception of Accountant from Indonesian's Point of View

In this research, we are narrowing down and want to hear the opinions towards accounting study or accountant profession through Indonesian's point of view. From the journals that being the fundamental of this study it declared that in the western world think that if someone had to be an accountant, they would have a mundane life to live and also they perceived accountant to be a negative profession because being an accountant means they will have unappealing personalities as a person (Jeacle, 2008). Contrasting to the western world's perception of the profession, Indonesian commonly sees accountant and accounting study as a prestigious study that they will opine that when one studies or becomes an accountant he/she must be smart and diligent. Based on the journals from (Jui& Wong, 2013) without an accountant in one company, the business cannot run smoothly, and it will not be able to calculate and forecast the project budget. The other crucial role is to guarantee the quality of financial reporting; it needs to be precise, not overly emphasized, and transparent. Those job desks of an accountant make someone who has an accounting degree become a popular demand by most companies and public accountant companies, especially the companies headquartered in Indonesia. Accounting majors in universities have also become the most popular study major to be picked by recent high school graduates based on the research (Asmita, 2020). Based on this secondary evidence, we also analyze from the primary data collection and confirm that the phenomenon is true. Turns out, from the coding process of the raw data we found that many of the respondents declare that their surroundings which mean their family, friends, and acquaintances which most of them are Indonesians, they express the positive impressions when they know that our respondents are studying accounting or becoming accountants after they graduate. One of the respondents disclosed

"(...) Yes more positive. They also think for some reason that accounting students are smarter (...)"

The word they use in this response refers to her family's comment when the family finds out that she is taking accounting as her major. From the coding we analyzed from the raw data, almost all respondents reveal that this phenomenon occurs in the Indonesian's point of view. One student respondent who had experienced to do the study abroad for her accounting major also confirms that

"(...) I guess people do not associate accounting student with someone bad. Their positive perception makes them think that we are good students (...)"

The respondents also not hesitate that from the beginning before they start college, they want to choose accounting as their major because they think that accounting is promising and stable for their career in the future, quoted from one of the respondents below:

"(...) it is always positive for me because when people knows that I am studying accounting then their reaction will be 'oh so you are studying accounting, you must have a bright future' (...)"

Their surroundings create positive feedback and give them the courage to excel in accounting. Another evidence from the data that we have been gathered is that the respondents demonstrate that they will give praise from their surroundings when they know that the respondents studying accounting.

"(...) Usually, I get more praise when people know that I am taking accounting, because accounting for them is hard (...)"

This is a clear evidence that Indonesians has a positive perceptions towards accounting study which also answer our first research question which how the public's perception of the accountant's image has shifted, especially in the millennials generation, it started from their closest surroundings which are their families and friends that see an accountant to have a bright future. Indonesian also have positive perception about the accountants due to the fundamental thinking that accountant will have bright future and stable job, many of the business will need someone to manage their financial situations, thus Indonesians think that studying accounting will be the predictor of success to excel in ones' career in the future.

Enigmatic Bean-Counter

The definition of enigmatic based on the Merriam-Webster dictionary resembles an enigma. Thus, defining this enigmatic bean-counter term as an accountant cannot be defined only by definite perception, like the previous research discussed. After this research, the result will resemble an enigma of the accountant's image, especially what the western world perceives about accountants. The phenomenon that makes us conclude this new enigmatic bean-counter term comes from our primary research involving millennials' perception of accountants. Their point of view is different from the generations before them, like for example boomers. The previous generation argued that being an accountant must be boring, dull, have a colorless life, and stay in one job for the rest of their lives. They also debate that being an accountant will be like becoming a doctor, who you will be stuck in one job for a long time and be the professional in that area, that is why many of them take the certifications to be the professionals within the area for instance like taking C.P.A. Analyzing from the millennials' point of view that we code from the respondents, they assume that studying accounting or being an accountant for the early stage of their career will help them open the windows of opportunities to many career paths suitable for their passions. They do not want to be classified or put in the box for being an accountant. They want to explore and see the chances they will get once they have accounting skills. They variety of the working experience is one thing that they pursue for their career, they seek challenging and meaningful job that will excite them to go to work every day (Durocher et al, 2016b).

Millennials also want to experience and taste all the possibilities of work that they can do, this sense of urgency of the millennials characterization and expectations might be related to their affiliation of digital world and they use of the technology since the early stage of their lives. One of the respondents responds "(...) I think it is more flexible ya to become an accountant nowadays(...)", which indicates that being an accountant does not mean that one must stay in the industry for a long run, they will have the flexibility to choose and determined their career path once they graduate from accounting major. This put us to resemble the term 'bean-counter' from the traditional point of view because this generation presumably comprehends that the accounting industry is dynamic and has many options in choosing the jobs requiring their accounting skill.

"(...) but when you study accountant, you could work in, any company because there are so many company that, their job require a accountant (...)"

This creates a new thinking that studying accounting will help them get a job in any company and break the enigma that the accounting profession can only be put in one box of being an accountant profession. One comment from the working respondent also notify that being in the accounting industry will challenge them to do the various job and learn something new in a short period, this is contradictive with the traditional view of bean-counter that only allows them to do repetitive job and have a boring life, instead these respondents prove us that the accounting world is more compelling and challenging nowadays.

"(...) In my experience, from what I feel like we need to have the adaptability. The learning curve where we are expected to learn so much in such short time (...)"

From these statements, we analyze that this generation the term of the traditional bean-counter will no longer applicable for them. Rather, we need to create a new term for this generation which will be the enigmatic bean-counter; this is what the bean-counter will look like in the new age generation of workers. They will still have the perpetual characteristics of an accountant like smart, diligent and meticulous but also the new advanced characteristics which are dynamic, creative, and flexible. They do not want to be put in one box and only work in one industry. They feel they desire various working experiences before finding their passion and staying there for the long run. They also want to have values and meaningful working life that they will cherish.

Conclusion

As we learned from this generation with their productive working age in this decade, we conclude that many perceptions contradict the traditional view of the bean-counter from their opinions and answers from the interview. The traditional view of the bean-counter judges that an accountant will have boring and colorless life. Accountants also tend to stay in one job for the rest of their lives. Becoming an accountant is equivalent to becoming a doctor, because you can only stay in one profession and must take several certifications to excel and do the same job over the years. After this research has been conducted, the old perceptions of the traditional bean counter have changed. The new perceptions and theories have been adopted regarding the fourteen millennial respondents participating in this research. From this research conducted for around four months, several phenomena can be concluded within the research of this bean-counter term. These phenomena are being resolved by an in-depth analysis throughout the primary data and long discussion between the researchers and the research assistant. There are six big phenomena to begin with the result of this research, the way to find these phenomenon are through the coding process manually and connecting it with the secondary data that being the fundamental background of this research. The first phenomenon is that most respondents declare that studying accounting and being an accountant is a valuable skill. They realize that an accountant is needed for every job and every business, every company needs someone to manage their financial situations. Most of the time, accountants will deal with that issue, even though they realize that being an accountant is a promising job. However, they need to see themselves working as accountants for a long-term career. Rather almost 90% of the respondents express that they want to be an accountant in the early stage of their career between five until ten years, which mean that the accounting career only applies to them as a *steppingstone* before jump out to another career that they passionate about or open their own business and in that sense to become an entrepreneur.

The second phenomenon is a shift of the characteristics of accountant's traits from millennials' point of view. This generation will no longer perceive accountant characteristics as negative as the previous one. These fourteen respondents showed that the image of 'bean-counter' is not negative but instead towards the positive views. They still opine that being an accountant must have perpetual characteristics among which diligent, meticulous, detailed, and rigid. These traits are not perceived as negative traits for an accountant but as useful traits and part of being an accountant. The third phenomenon based on the result of the primary data collection is millennials generation feel and value the live-balance working environment. They feel that it is the core value for the job that they will do in the future. Their generation is required to be more than just someone who can do the repetitive jobs, but has a creative mind in the workplace, that is when they utilize the situation and use the technological resources that they have to help them have efficient working hours.

The fourth phenomenon based on these respondents is the meaningful work experiences, they created a thinking that accounting is beyond repetitive jobs and require creative mind to do it because they have been experienced to study or work in the industry. The respondents think that the experience of studying accounting is meaningful for them and will be the most valuable asset for them to promote themselves in the future. The fifth phenomenon we can analyze is Indonesian people have different point of view with the western world regarding the accountant's image. In the western world, people assume that being an accountant must be unappealing and that there is no positive side of being an accountant, but contradictory to the western's point of view, Indonesian sees accountant as a prestigious and high-profile job. They will opine that when one studies or becomes an accountant he/she must be smart and diligent, they also think that accountant is a promising job that will get you the job with good salary and benefits, they also think that the study of accounting is quite hard and that is why they see accounting students as a good student who must be smart and diligent.

The last phenomenon we can conclude from this study is that we are creating a new term called 'Enigmatic Bean-Counter'. The term currently cannot be defined only by definite perception like what the previous research discussed, after this research, the result will resemble an enigma of the accountant's image through the eyes of the millennials respondents. The previous generation argued that being an accountant must be boring, dull, have a colorless life, and stay in one job for the rest of their lives. They also debate that being an accountant will be like

becoming a doctor; you will be stuck in one job for a long time. Analyzing from the millennials' point of view that we code from the respondents, they assume that studying accounting or being an accountant for the early stage of their career will help them open the windows of opportunities to many career paths suitable for their passions. They do not want to be classified or put in the box for being an accountant. They want to explore and see the chances they will get once they have accounting skills. While they still value the traits of an accountant for being a bean-counter, now they have evolved to become the new generation and classification of the bean-counter, which is why we found this new term of modern bean-counter or enigmatic bean-counter.

Although we finally finish the research and find the result of this research on time, there are several limitations that we are facing during the process of this research and gathering the data. Among the limitations are the pandemic issues of COVID-19 that occur in the same time as when this research takes place, the differentiation of the time table schedule between the interviewers and interviewee. The limited time amount for this research to be done resulting to only fourteen respondents can be interviewed which when we plan this research we wished to gather around twenty respondents. During the research and gathering data process of this research, the world is facing the COVID-19 pandemic, thus we cannot conduct a face-to-face interview and do everything online. Discussions between researchers and research assistants were also conducted online because we cannot meet in person and have different schedules; thus, it took much work to set an online meeting regularly. Another limitation is the different schedules between interviewers and interviewees; thus, many of the interviewees canceled because they have final examination during the interview schedule (this happens mostly with the student respondents). The next limitation is the time amount issue, because this report must be finished within four months, resulting in only fourteen respondents being interviewed. For the recommendation of the further study, we recommend the next researcher that wants to raise this topic as the research study should gather more than fourteen respondents to increase the validity of this research topic. Further study and research need to acknowledge and explore the last result of this research, the enigmatic bean-counter term.

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