

The “Accountant” stereotype in the Florentine Medieval popular culture: “galantuomini” or usurers?

Abstract:

Purpose – This paper explores the stereotype of the accountant in Florentine medieval popular culture based on literary works and from a historical perspective. It aims to highlight how stereotypes change with time and represent the cultural and historical evolution of a society. This research challenges Miley and Read (2012) who stated that the foundation of the stereotype was in *Commedia dell’arte*, an Italian form of improvisational theatre commenced in the 15th century.

Design/methodology/approach – We applied a qualitative research method to examine the accountant from a medieval popular culture perspective. The analysis consists of two phases: (1) categorisation of the accountant stereotype based on accounting history literature and (2) thematic analysis of *The Divine Comedy* (1307–1313) and *The Decameron* (1348–1351). We explored a synchronic perspective of historical investigation through a ‘cross-author’ comparison, identifying Dante Alighieri as the first key author of medieval popular culture. During his imaginary journey through *The Divine Comedy*, Dante describes the social, political, and economic context of the Florentine people of the 14th century. Then, with its various folkloristic elements, *The Decameron* of Giovanni Boccaccio becomes the ‘manifesto’ of the popular culture in the Florentine medieval times.

Findings – This study shows the change of the accountant stereotype from the medieval age to the Renaissance. *The Divine Comedy* mainly connotes a negative accountant stereotype. The 14th century’s Florentine gentlemen (*‘i galantuomini’*) are apparently positive characters, with an ordered and clean aspect, but they are accused of being usurers. Dante Alighieri pictures the accountant as a ‘servant of capitalism’, ‘dishonest person, excessively fixated with money’, ‘villain and evil’, and ‘excessively rational’. Giovanni Boccaccio mainly portrays a positive accountant stereotype. The accountant is increasingly more reliable, and this ‘commercial man’ takes a more prestigious role in the society. In *The Decameron* the accountant is depicted as a ‘hero’, ‘gentleman’, ‘family-oriented person with a high level of work commitment’, and ‘colourful persona, warm, and emotional’. Overall, we provided new evidence on the existence of the accountant stereotype in the Florentine medieval popular.

Originality/value – This study engages with accounting history literature accountants’ stereotypes in an unexplored context and time-period, providing a base for comparative international research on accounting stereotypes and popular culture. Additionally, it addresses the need for further research on the accountant stereotype based on literary works, and from a historical perspective. Therefore, this research also expands the New Accounting History (NAH) literature, focusing on the investigation of the accountant stereotype connotations in the 14th century.

Paper type – Research paper

Keywords:

Accountant Stereotype, Popular Culture, Merchant-Banker, The Divine Comedy, The Decameron, 14th century, Usury.

Introduction

‘Stereotypes wear the black hats in social science’ (Schneider, 2005, p. 1)

Stereotyping embraces and influences social relationships. Stereotypes come from the human mind's natural tendency to categorise complex phenomena between human actors, helping us to simplify and model our social world (Hinton, 2019). Although stereotypes lead to social categorisation and restrict reality, by deconstructing the individual characteristics of people, they constitute the mirror of the cultural historical evolution, as reality changes, stereotypes should reflect these changes (Dimnik and Felton, 2006). Stereotyping has been studied in different social science disciplines, especially in cognitive psychology (Schneider, 2005). In the accounting field, stereotypes are grounded in popular culture. Particularly, the perception of the accountant in popular culture has been analysed in a variety of contexts, ranging from the Beatles' music (Jacobs and Evans, 2012), contemporary jokes (Miley and Read, 2012), movies (Beard, 1994), novels (Czarniawska, 2008; Maltby, 1997; Buckmaster, 1999; Warnock, 2008), poetry (Evans and Jacobs, 2010), and cinema (Dimnik and Felton, 2006).

There is mixed evidence on how the accountant is portrayed in popular culture and how its image has changed over time (Friedman and Lyne, 2001). The classical stereotype of the accounting profession is usually dull and grey suited, despite a transformation of the accountant's role from the 19th to the 21st century (Jeacle, 2008). However, while Beard (1994) examines how accounting is represented in a selection of movies, showing an improving image of the accountant in the three decades of the movies analysed, Miley and Read (2012) find that the accountant in contemporary jokes (*Commedia dell'arte*, a form of improvisational theatre) is still seen as dull and boring. These findings confirm Dimnik and Felton's study (2006) that examines the accountant's image, traditionally perceived as a dull character in popular cinema. Moreover, while most accountants are categorised as sympathetic characters, a minority are characterised as villains. In contrast, Baldvinsdottir *et al.* (2009), by analysing the evolution in discourses from accounting software advertisements, present how the image of the accountant has changed in the last decades of the XX century. While the accountant was basically a responsible and rational person in the 1970s and the 1980s, the accountant in the 1990s resembled a more adventurous and stronger man, still rational but also a daring and thrill-seeking explorer.

Overall, many studies concluded that the traditional accountant stereotype has a negative connotation (DeCoster and Rhode, 1971; Cobb, 1976; Yeager, 1991; Cory, 1992). Traditionally, the primary stereotype of the accountant was an individual single-mindedly preoccupied with precision and form who is methodical and conservative and a boring joyless character (Jackson, 1956; DeCoster and Rhode, 1971; Yamey, 1982; Bougen, 1994). This stereotype is commonly summarised with the label 'bean counter' (Friedman and Lyne, 1997). Some authors have suggested that this long-standing stereotype is disappearing (Beard, 1994; Bougen, 1994; Hopwood, 1994; Friedman and Lyne, 1995). However, considerable literature suggests that it continues to be the dominant stereotype (Smith and Briggs, 1999; Dimnik and Felton, 2000).

Accounting, business, and economic conditions are differently perceived in culture, art, and literature. Such literature contributes to our understanding of the cultural context of accounting and business (Buckmaster and Buckmaster, 1999).

Therefore, the purpose of this research paper is to explore the accountant stereotype by scrutinizing the main literary works linked to the medieval Florentine cultural and social context: *The Divine Comedy* of Dante Alighieri's masterpiece and *The Decameron* of Giovanni Boccaccio. Particularly, this study aims at showing how stereotypes mutate with time and how they mirror the historical and cultural evolution of society (Ashmore and Del Boca, 1981). Moreover, this study challenges Miley and Read (2012) who stated that the foundation of the stereotype was in *Commedia dell'arte*, which finds the foundation in the 15th century and includes both elements of the stereotype: the dull boring accountant and the helpful professional accountant.

The Divine Comedy and *The Decameron* are thematically analysed, while investigating the values associated with the popular accountant stereotype. Accordingly, while some research is aimed at understanding the current image of the accountant from social and institutional perspectives (Jeacle, 2008; Baldvinsdottir *et al.*, 2009), a growing number of studies analyse the accountant's image analysing "accountant's personality" (Chen *et al.*, 2012).

We chose to study this period in Florentine history because of the long-term social, economic, and cultural dynamics wherein the crisis of the main medieval institutions can be grasped. The 14th century has been recognised as the ‘crisis’ century’. Specifically, this period represents the overcoming of the Middle Ages and the beginning of the transition towards the ‘Humanism’ century (Klein, 2013). In this context, the medieval man remains dominated by a sense of ‘justice’, expressed with admirable clarity in Dante’s *Divine Comedy*: the right man not only decries the punished sinner but also rejoices for the triumph of the divine justice. The third decade of the 14th century has been characterised by economic development, social growth, and the aggregation of professional corporations. Particularly, the Arts in Florence emerged during the XIII century as ‘*societas*’ constituted for the military and economic defence of artisans, traders, and professionals. By the end of the 14th century, the failures of merchant companies, famine, and pestilence reduced the political pre-eminence of the Arts.

This study contributes to research on accounting and popular culture and on the accountant stereotype. Moreover, it engages with the accounting history literature on the stereotypes of accountants in an unexplored context and time period, representing a pivotal study for comparative international research on accounting stereotypes and popular culture (Carnegie and Napier, 2002; Jeacle, 2012; Leão *et al.*, 2019). Further, our study addresses the need for further cross-research on the accountant stereotype based on literary works, from a historical perspective. Moreover, it stretches New Accounting History (NAH) boundaries, focusing on the medieval and renaissance times (Carnegie and Napier, 1996) and eviscerating the accountant stereotype connotations (Buckmaster and Buckmaster, 1999).

The paper is structured as follows. The next section reviews the literature on the evolution of the accountant stereotype. Section three focuses on the representation of accounting in popular culture using works by Dante Alighieri and Giovanni Boccaccio. This is followed by historical background on the research design, the frame of the accountant in the medieval Florentine period.

Sections five and section six provide, respectively, the research method and discussion on evidence emerged from the thematic analysis focused on *The Divine Comedy* and *The Decameron*.

The final section draws together implications, contributions, and limitations of the research.

Literature review on the accountant stereotypes

Literature on the accountant stereotype has focused on the social, economic, and cultural relevance of the topic. Indeed, stereotypes are ‘a special case of interpersonal perception’ (Snyder *et al.*, 1977, p. 657).

Moreover, stereotypes are ‘both individual and cultural phenomena’, through which social reality is perceived and described (Stangor and Schaller, 1996, p. 4). Kunda and Thagard (1996, p. 284) emphasise that ‘stereotypes refer to membership in social categories such as sex, race, age or profession which are believed to be associated with certain traits and behaviours. Garcia-Marques and Mackie (1999) relate stereotypes to an image about certain groups with typical characteristics that socially represent them. Stangor and Schaller (1996), Hinton (2000), Lizuka *et al.* (2002) relate the stereotyping process results not only from direct interpersonal relations but also from the social values shared by people within a culture. Particularly, ‘stereotypes are both individual and cultural phenomena’ through which social reality is perceived and described (Stangor and Schaller, 1996, p. 4).

Accountant stereotypes have been explored from different perspectives through various research methods and sources. A great amount of accounting history literature focuses mainly on analysing the perceptions of students, accountants, and managers (DeCoster and Rhode, 1971; Bedeian *et al.*, 1986; Cory, 1992; Fisher and Murphy, 1995; Friedman and Lyne, 1997; Marriott and Marriott, 2003; Hunt *et al.*, 2004; Hunt *et al.*, 2009; Wessels and Steenkamp, 2009; Parker and Warren, 2017).

Another stream of the literature investigates the various means of representations, such as humorous material (Bougen, 1994; Miley and Read, 2012, 2014; Jones and Stanton, 2013), recruitment material (Jeacle, 2008), popular music (Smith and Jacobs, 2011; Jacobs and Evans, 2012), press material (Ewing *et al.*, 2001; Friedman and Lyne, 2001; Hoffjan, 2004; Baldvinsdottir *et al.*, 2009; France, 2010), books on financial scandals (Carnegie and Napier, 2010, 2013), cinema (Beard, 1994; Holt, 1994; Smith and Briggs, 1999; Kyriacou, 2004; Dimnik and Felton, 2006; Felton *et al.*, 2008; Magon and France, 2012),

and popular literature (Robert, 1957; Stacey, 1958; Boys, 1994; Walker, 1995; West, 2001; Evans and Fraser, 2012; Smith, 2017).

Accountant stereotypes have both positive and negative perceptions within accounting literature. Some authors provide a mainly positive stereotype even in different time period analysis (Baldvinsdottir *et al.*, 2009; Beard, 1994; De Coster *et al.*, 1971; Jeacle, 2008). Other authors present negative or *quasi*-negative perceptions (e.g., Evans and Jacobs, 2010; Fisher and Murphy, 1995; Hoffjan, 2004; Miley and Read, 2012, 2014; Smith and Jacobs, 2011; Smith and Briggs, 1999, Jones and Stanton, 2021). Moreover, some researchers highlight both mixed and neutral evidence on the accountant stereotype (e.g., Bougen, 1994; Boys, 1994; Dimnik and Felton, 2006; Friedman and Lyne, 1997; Jacobs and Evans, 2012). Overall, most of the accounting literature on accountant stereotypes is Anglo-Saxon based, and how accountant stereotypes work in other social and cultural contexts represents an ever-evolving research domain.

Particularly, according to Bougen (1994), the early accountant stereotype, known as a 'traditional accountant' or 'bean counter' image (Carnegie and Napier, 2010), encompasses features specifically related to work of a mechanistic nature, namely, mundane and routine bookkeeping tasks, rather than an interpretative one (Fisher and Murphy, 1995). The traditional accountant stereotype was described by Bougen (1994) as comprising men who were dull, boring, unimaginative, conservative, methodical, and honest. Warren and Parker (2009) depict the 'bean counter' as the most popular image of accountants. Moreover, Jacobs (2003), Lee (2004), and Poullaos (2009) focus on the members of early professional bodies in Scotland as a well-recognised professional elite. According to Jacking (2002), accounting professionals are viewed as positive, qualified people with precision, honesty, and discretion. According to Bougen (1994), the accountant was widely perceived as dull, repetitive, and boring. In contrast, Hopwood (1994) emphasised the link between the accountant and the business person, emphasising the intelligence and creative skills (Kyriacou, 2004).

The focus of the literature that have analysed 20th and 21st century fiction is on the accountants' images (e.g., Beard, 1994; Holt, 1994; Smith and Briggs, 1999). The villain stereotype identified by Dimnik and Felton (2006) fits with the depiction of the 'business professional'. Dimnik and Felton (2006) also identified four other stereotypes: dreamer, plodder, eccentric, and hero.

Overall, the accountant's primary stereotype is of someone single-mindedly preoccupied with precision and form, methodical and conservative, and with a boring joyless character (Jackson, 1956; DeCoster and Rhode, 1971; Yamey, 1982; Bougen, 1994). This stereotype is commonly summarised with the label of 'bean counter' (Friedman and Lyne, 1997). Some authors suggested that this long-standing stereotype is disappearing (Beard, 1994; Bougen, 1994; Hopwood, 1994; Friedman and Lyne, 1995). However, a considerable amount of literature suggests that it continues to be the dominant stereotype (Smith and Briggs, 1999; Dimnik and Felton, 2000).

Accounting and popular culture

Popular culture includes *all beliefs and practices, the objects through which they are organised and their representations* (Miley and Read, 2012, p. 704) and may have some impact on citizens' values and social practices (Jacobs and Evans, 2012). Jeacle (2012) provides the following definition of popular culture:

'...if one ascribes to mass culture it inevitably entails viewing the world's citizens as a manipulated and intellectually weak minded mass. [...] Popular culture, therefore, is not the culture of the subdued' (Fiske, 1989, p. 169)' (Jeacle, 2012, pp. 583-584).

Scholars emphasise the need to explore the accountant and accounting in popular culture, adopting 'a broader understanding of its nature and role to inform our understanding of how accounting is constructed and presented' (Jacobs and Evans, 2012, p. 674). Specifically, historians believe research should focus on the early ages (Carnegie and Napier, 1996) as the picture of the medieval merchant and accounting activity is still incomplete (Buckmaster and Buckmaster, 1999). The representation of accounting in

popular culture has had relevant impact in influencing society (Jeacle, 2012), contributing to create and reinforce stereotypes, mirror public perceptions, and shape social beliefs (Dimnik and Felton, 2006).

Particularly, the accountant's portrayal in popular culture is a challenging theme that can be explored from a contemporary perspective and a historical one (Carnegie and Napier, 2010). The public perception of the accountant is influenced by a variety of social, cultural, and institutional practices, including the role of the media, advertising, education, and journalistic representations (Hopwood, 1994; James, 2006). Previous cultural debate has evolved to include two viewpoints of 'cultural populism' (Jeacle, 2012), which conceptualise popular culture in different lights. On the one hand, the expression 'popular culture' refers to the negativity 'inherent within the mass culture thesis' (Jeacle, 2012, p. 583). On the other hand, popular culture 'is not the culture of the subdued' (Fiske, 1989, p. 169), but it should focus on the 'creative subcultures' that set aside from 'passive light', eschewing dominant systems and arising to the 'commodification process' (Jeacle, 2012).

Currently, scholars highlight the need to explore the accountant and accounting in popular culture, adopting 'a broader understanding of its nature and role to inform our understanding of how accounting is constructed and presented' (Jacobs and Evans, 2012, p. 674). Our work emphasizes how stereotyping is historically embedded in the social world, and unlock the intriguing artefacts of the related figures and social actors. We show that accountant stereotypes existed before than 15th century, embodying both positive and negative tones (Miley and Read, 2012). Accordingly, this study focuses on the accountant stereotype in Florentine popular culture as depicted in the works of Dante Alighieri and Giovanni Boccaccio. The following two sub-sections provide some bibliographical information on the two authors and their works, which can indeed be the justification of their concise representation and link to the medieval popular culture.

Dante Alighieri

In this study, we refer to a broad perception of popular culture. Within the popular culture debate, we recognise the power of the media as significant means to both disseminate and communicate popular culture (Barthes, 1973). Specifically, we consider *Divina Commedia* as an eclectic literary poem that powerfully encapsulates the influencing relationships between the 'folk' and the 'elite'. 'Popular culture' encompasses its history, theory, and the critical account of three popular traditions (Storey, 2015). Thereby, it should be viewed within an intrinsically global social, economic, cultural, and political context (Storey, 2003). Thereby, Dante Alighieri is a key author of the medieval popular culture.

Dante Alighieri is considered the main poet and writer of Italian literature of the 13th and 14th centuries (Alfano *et al.*, 2018). Dante devoted himself to diverse literary genres, from lyric and comic poetry to religious and doctrinal poetry, without forgetting linguistic, philosophical, and political topics, and wrote both in vernacular and in Latin. *The Divine Comedy* represents one of the most famous Italian literature in the world, and it has been widely studied in many journals and translated into in many different languages. While Dante's influence was dominant only until the 20th century, his vision is still firmly tied to the cultural patterns of the Middle Ages (Alfano *et al.*, 2018). However, his political commitment and his denouncement of the evils and injustices of his time are strongly established.

According to Giovan Battista Vico, the *Commedia* must be read for three fundamental reasons: (1) it depicts the Italian historical barbaric period, (2) it represents the first source of the *Tuscan* language, and (3) it provides a sublime example of poetry (Alfano *et al.*, 2018). Fittingly, Dante is to Italian culture as Homer and Chaucer are to Greek and English culture, respectively.

Dante's background is strongly linked to the medieval Florentine cultural and social context¹. Indeed, his relationship with classical literature is indisputable and is also an integral part of his education. In particular, he ignored the Greek language and had only an indirect knowledge of Greek literature (Alfano *et al.*, 2018)².

From the linguistic point of view, Dante preferred his vernacular over Latin, judging the latter to be artificial and devoid of the vitality his vernacular was endowed with. As a result, all his principal works are written in the popular Florentine language, which he brought to an expressive richness.

The great project, the *Divina Commedia*, is the didactic-allegorical poem that would have comprised the entire life of Dante, whose success is largely due to the immortal fame of the poem.

The poem is considered the greatest poetic composition of the Christian Middle Ages and of medieval literature (De Sanctis, 1967). This epic poem is the first masterpiece of world literature written in a modern European vernacular, and it comprises sections representing the three realms of the Christian after life: hell, purgatory, and heaven. The composition of the *Commedia* began around 1307-1308, and it was completed in 1320 upon the completion of *Paradiso* (Alfano *et al.* 2018).

While the concept of popular culture is ‘elusive’ (Fiske, 1989, p. 45) and tough to historically delimitate, Dante is a key representative of the medieval popular culture. *The Divine Comedy* is a famous poem that turns around the features and life of people. Nevertheless, it is difficult to gather information on medieval accounting from the *Divina Commedia* without investigating the public perception of the accountants depicted in the poem. Therefore, exploring the accountant stereotype is crucial. Accordingly, this insightful understanding unlocks the surrounding interrelationships between popular culture and accounting (Miller, 2001; Jeacle, 2012). Moreover, this perspective establishes the indirect connection between the medieval ages and contemporary perception of the accountant stereotype and, ultimately, the linkages between the micro processes of calculative practices and the big macro agendas (Jeacle, 2012, p. 588). Another key author of the medieval popular culture is Giovanni Boccaccio.

Giovanni Boccaccio

According to Eisner (2013), Giovanni Boccaccio has a relevant role in the extraordinary emergence of the Italian literary tradition in the 14th century³. Particularly, *The Decameron* was written around 1348-1351 and represents the transition from a medieval to a humanistic vision and the values of man during the 14th century (Barsella, 2007). The vernacular prose masterpiece *Il Decamerone (The Decameron)* (1353) is a collection of 100 short stories in vernacular literature, as told by 10 Florentine natives – seven women and three men – in the hill town of Fiesole, is the main evidence of the beginning of the Renaissance in Italy. According to the critic Francesco De Sanctis (1977), *The Decameron* exhibits a revolutionary new interest in human experience. De Sanctis labelled it a ‘*Human Comedy*’ in contrast to Dante’s *Divine Comedy*. Although the stories are not developed with much detail, *The Decameron* is the representation of the ‘juxtaposition of popular culture and literary modes’ (Marcus, 1989, p. 383) as a document of the 14th century with various folkloristic elements and elevating popular narrative and poetry (Marcus, 1989). Giovanni Boccaccio invents storytelling and writes in vernacular to engage with all the common citizens. In particular, *The Decameron*’s audience comprises women who are literate enough to read in vernacular but not the clerical educated élite (Woodbridge, 1995). ‘Boccaccio means to captivate an audience that is intrigued by the idea of questioning authority and truth within literature’ (Houchins, 2018, p. 7). The author often uses literary versions of folk tales, local places, and real names (Woodbridge, 1995, p. 30). *The Decameron* depicts the economic and cultural revolution of Renaissance Florence and particularly focuses on the representation of the merchant portrayals. Due to this, Giovanni Boccaccio’s work could be considered as a *manifesto* of popular culture during the medieval times.

Historical background

‘*No sin was worse than that of the usurer, no activity more repugnant to the Lord*’ (Lynn, 2012, p.102)

Florence in the 14th century was immediately identified as an extraordinarily inventive place (Padgett and McLean, 2006). It was characterised by its cultural capital of the literary creations of Dante (1265-1325) and Boccaccio (1313-1375). In particular, with the influence of the works by Dante Alighieri, the Florentine dialect became established as the literary language *par excellence*.

The 13th-century *Florence*, called ‘the butt of Dante’s wrath in the *Inferno*, was a flourishing centre of commerce and mercantile trade in the scholastic period’ (Ravenscroft, 2011, p. 94).

As Dante himself declares sardonically, however, this success was not built on virtue:

Original Version

Inferno, XXVI:1–3

Godi, Fiorenza, poi che se' sì grande
che per mare e per terra batti l'ali,
e per lo 'nferno tuo nome si spande!

English Version

Be joyful, Florence, since you are so great
that your outstretched wings beat over land and sea,
and your name is spread throughout the realm of Hell!

This period directly follows the High Middle Ages (1001-1300) and extends to the first part of the Late Middle Ages (1301-1500) in the Anglo-Saxon tradition. The Late Middle Age partially coincides with the Italian Renaissance (1300-1600) (Adamo *et al.*, 2018).

The 14th century was increasingly dominated by the new merchant-banker elites because of the tremendous growth of the commercial activities during the XIII and XIV centuries. The growth of the merchant figure was combined with the Church's criticism of commerce and usury connected to their attitudes towards buying and selling goods or dealing with money (Gurevich, 1990).

The merchants' aim to enrich themselves was considered against the laws of God, and as shown in Dante's poem, he or she was not a producer but a reseller of real goods (Gurevich, 1990), a usurer, and, therefore, a sinner. However, with Boccaccio, the popular merchant figure was increasingly more reliable and the commercial man started to have an important role in the society (Gurevich, 1990).

According to Ferrante (2014), Dante portrayed himself as both a poet and a merchant in the Comedy, using 'the beauty and force of his language to guide his audience'. (Ferrante, 2014, p. 313).

Dante as a poet serves as a 'messenger between God and man', while as a merchant, he serves an important function for society, pointing out that his primary purpose is not self-enrichment. In fact, he travels through the universe on the 'ship of his wit' to acquire the most valuable goods available to man and bring them back to sell to his countrymen for their own good (Ferrante, 2014, p. 313). One of Dante's main lessons for the fourteen-century audience is that 'like politics and religion, trade is essential to the well-being of man in society, as long as it is practiced with a sense of public responsibility and not exclusively for personal gain' (Ferrante, 2014, p.313). His poetry is written into a linguistic vernacular accessible to the 'medieval common man' (Papio, 2009, p.6). Dante is aware that in a country like Italy, with no political unity during that time, the use of the language of 'his people' would reach a wider audience. In Florence, his poem would be read to the public like a 'lecture' (Papio, 2009, p.5). Among the others, Giovanni Boccaccio spent a lifetime studying Dante and 'the beauty of the Comedy's meanings' (Papio, 2009, p.5). Boccaccio's reality was different from his predecessor, Dante, and the audience he aimed was different from his mentor, Petrarch (Francesco Petrarca, 1304-1374)⁴. He invents storytelling and writes in the vernacular, engaging with the common citizens in a way that previous literature had not.

The Accountant

'*The merchant should always have his fingers stained with ink*' Messer Benedetto Alberti [1433] 1971, p. 205⁵.

'*What advantages does the Merchant derive from Book-keeping by double-entry? It is amongst the finest inventions of the human mind; every prudent master of a house should introduce it into his economy*'. Goethe (1749-1832)⁶.

Double-entry bookkeeping was formally invented in late medieval Italy historical context, from a treatise written in 1494 by Luca Pacioli, a Franciscan friar and mathematician. Pacioli promoted the use of

ledgers and once said that ‘a person should not go to sleep at night until their debits and credits are equal’ (Smith, 2013). Understanding how the figure of the accountant was associated before the ‘official birth of the accounting’ is important. Therefore, the rationale of this research relies on the analysis of the popular perception of the accountant, exploring its role during the “embryonic” development of double-entry book-keeping and within the Florentine context. Accordingly, this research focuses on the study of Dante’s *Comedy* (1307–1313) and Boccaccio’s *The Decameron* (1348–1351). Particularly, as one of the main works of the Italian literature, the *Divine Comedy* mostly influenced the Italian identity, language, and culture.

Moreover, both literary works were written before Benedetto Cotrugli’s *Libro de L’Arte dela Mercatura* (Sangster and Rossi, 2018), and Luca Pacioli’s *Summa de Arithmetica Geometria Proportioni et Proportionalita*, and hence these works reflect element of that “embryonic” development. More specifically, the accountant or the ‘accounting practitioners’ in the 14th century were practically merchant-bankers (Leão *et al.*, 2019). Saporì (1955) called the medieval merchant a ‘*ragioniere medievale*’ (‘the medieval accountant’). Sangster (2016), Littleton (1931), Lee (1972), and Martinelli (1974) show that bankers developed double-entry bookkeeping, because of their needs at the end of the XII century: ‘This was the environment in which banks became indispensable and accounting ‘came of age’ (Sangster, 2016, p. 18). Therefore, the system emerged from the Italian banks in the XIII century and, before the middle of the XIII century, Italian merchants may have ultimately copied the system of double-entry bookkeeping from bankers (Sangster, 2016, p. 206). In particular, ‘Florentines were extraordinary keepers of accounts’ (Goldthwaite, 2015, p. 611) and Florentine merchants are cited in the literature and associated with this activity: Giovanni (or Giovanni) Farolfi and Company (1299-1300) and Renieri (or Rinieri) Fini and Brothers (1296-1305) (Lee, 1977). Dino Compagni (1255-1324) proclaimed that among the list of qualities that a ‘true and honest merchant must have within himself’ is ‘to write well and not make mistakes in his accounts’ (Goldthwaite, 2015, p. 611). Accordingly, merchant-bankers and merchants are related to the contemporary accountant. Indeed, although accounting as a profession did not exist during medieval historical context, the accounting work in 13th-century *Florence* was undertaken by merchants and merchant-bankers.

Therefore, this research paper relies on a wide interpretation of the term accountant (Beard, 1994; Evans, 2009), looking at its different images available in medieval times and also including the figure of the merchant-banker (Buckmaster and Buckmaster, 1999).

Research method

Research background

This qualitative study explores the stereotype of the accountant in Florentine medieval popular culture (Parker, 1992, 1997, 2011; Bennett, 1996; Storey, 2006). A synchronic perspective of historical investigation through a ‘cross-author’ comparison is applied⁷.

The research consists of two phases: (1) categorisation of the accountant stereotype based on literature; (2) thematic analysis of *Divine Comedy* and *The Decameron*. Firstly, each author has independently reviewed previous accountant stereotype literature. Specifically, each article collected was in-depth and repeatedly read to focus on the semantic meaning of the statements related directly and indirectly to the accountants (Katz, 1966). The selected statements relied on the stereotypical perception of the accountant. Column 3 of Table 1 provides examples of these statements. Subsequently, the authors have cross-analysed the articles by comparing the categorisation developed independently, reaching a uniform consensus. Another anonymous external researcher has independently undertaken the same process to enrich the internal validity of this research. Minor revisions have been implemented.

Arguably, this process of categorisation relies on the accountants’ features-based conceptual stereotyping. In line with Richard *et al.* (2015), we initially categorised the accountant stereotypes based on the level of positive or negative perception. This ‘first-order’ categorisation consists in assigning a rating scale on the

overall depiction of the accountant stereotype in literature. Particularly, we identified five levels of ‘first-order’ categorisation to identify the different nuances in the accountant stereotypes: negative (1), *quasi* negative (2), mixed (3), *quasi* positive (4), and positive (5). Then, we assigned a rating for each level, from a scale of 1 to 5, respectively. Accordingly, literature on the accountant stereotype shows mixed evidence. The results are shown in Table 1.

Table 1. Accountant Stereotype in the Literature: First-Order Categorisation*

Paper(s)	Accountant Stereotype (First-order categorisation)	Source of evidence
Baldvinsdottir et al. (2009)	<i>Positive</i>	‘Responsible and rational person’, ‘an instructed action man’
Beard (1994)	<i>Quasi-positive</i>	‘Comically inept’; ‘dysfunctional misfits’, ‘professional’, ‘at times criminal experts’
Bougen (1994)	<i>Mixed</i>	‘Dull but trustworthy’, ‘humourless’, ‘unexciting’, ‘creative and imaginative’
Boys (1994)	<i>Mixed</i>	‘Stocky, broad-shouldered, wiry little fellow’; ‘clever accountant’; ‘pretty good accountant’; ‘articled clerk’; ‘dull at first’; ‘nice and clean’
Carnegie and Napier (2010)	<i>Negative</i>	‘Good at numbers, bad at words’, ‘dull, boring and colourless’, ‘pedantic’, ‘shabby’, ‘excessively fixated with money’
Carnegie and Napier (2013)	<i>Negative</i>	‘No longer honest and trustworthy’, ‘accountants had never lived up to their lofty rhetoric’, ‘public servant’
DeCoster and Rhode (1971)	<i>Positive</i>	‘Higher personality profiles when compared to samples of salesmen, bank managers, business executives, city school superintendents, architects and military officers’; ‘sociability, self-acceptance, socialisation, self-control, good impression, psycho-logical-mindedness and flexibility scales’
Dimnik and Felton (2006)	<i>Mixed</i>	‘Dreamer’, ‘plodder’, ‘eccentric’; ‘hero’, ‘villain’
Evans and Jacobs (2010)	<i>Negative</i>	‘Bushman’; ‘greedy, stunted and unhealthy’; ‘capitalist’
Ewing et al. (2001)	<i>Positive</i>	‘Casual’, ‘family-oriented’, ‘sporty’
Felton et al. (2008)	<i>Negative</i>	‘Unethical conduct’; ‘greedy’; ‘callous, devious, and impatient for success’
Fisher and Murphy (1995)	<i>Negative</i>	‘Extremely boring’, ‘untrustworthy sharks’, ‘money launderers’, ‘book fiddlers’
Hoffjan (2004)	<i>Negative</i>	‘Economical with the truth’, ‘bores or nerds’
Jacobs (2003)	<i>Positive</i>	‘Inflexible’, ‘passive’, ‘uncreative’, ‘humourless’, ‘envious’, ‘dissociated’, ‘ascetic corporate-person’
Jacobs and Evans (2012)	<i>Mixed</i>	‘Competent and respectable accountants’ and ‘gentlemen of professional standing’ (citing Walker, 1988)
Jeacle (2008)	<i>Positive</i>	‘Bourgeois man’, ‘accountant as a hero’, ‘accountant as a villain’, ‘necessary evil’, ‘contaminated with cash’
Kyriacou (2004)	<i>Quasi-negative</i>	‘A colourful persona’, ‘trendy and sociable trainee’, ‘happy smiley people’
Leão et al. (2019)	<i>Quasi-positive</i>	‘Largely masculine image’; ‘lonely individual’; ‘confused, frustrated, and alone’
Lee (2004)	<i>Positive</i>	‘Intelligent, with some notion of creativity’, ‘total commitment to the job in hand’
Miley and Read (2012)	<i>Quasi-negative</i>	‘Work orientated’
Robert (1957)	<i>Positive</i>	‘Modest’; ‘on-the-job trained practitioner’; ‘uncreative’, ‘conservative’, and ‘unenergetic’; ‘honest financial manager’; ‘servant of the capitalist (i.e. merchant)’; ‘warm and sentimental’
Smith and Jacobs (2011)	<i>Negative</i>	‘Professionals have what Bourdieu called habitus or the habit of shared beliefs and dispositions that generate the economic, cultural, and social capital necessary to maintain their power in society through time’
		‘Dull and boring’; ‘risk averse, cautious person’; ‘likely to approach money management in a cautious, risk averse way’
		‘Steady, cautious, proficient in arithmetic, and with a disposition towards the prosecution of its higher branches’
		‘Hero’, ‘professional man’, ‘the main character in a best-selling novel’
		‘Object of satire’, ‘servant of capitalism’, ‘accounting as an instrument of

Smith and Briggs (1999)	Negative	oppression', 'cultural intermediaries', 'status symbols', 'scandal makers' 'Calculating', 'male-dominated profession', 'nerd', 'lonely and dysfunctional character', 'antisocial', 'prudent', 'conservative'
Stacey (1958)	Negative	'People with professional competence but unrestrained emotions'; 'a villain' 'A mathematical huckster'; 'a demi-god of the calculus'; 'a man endowed with an infinite capacity for evil'; 'a man to prefer the desk of an assistant manager, that is an insult'; 'too ambitious'
Walker (1995)	Quasi-negative	'Hero'; 'he's only an accountant! What is an accountant? A kind of inferior lawyer I believe. 'Indefinitely attractive'; 'no more arduous and thankless occupation can be found than that of the professional accountant'; 'victim'

Source: authors' elaboration

*(1) Negative, (2) Quasi-negative, (3) Mixed, (4) Quasi-positive, (5) Positive

Categorizing accountant stereotypes relying on the positive, i.e., “*statements beneficial to the accountant*”, and negative, i.e., “*statements detrimental to the accountant*” (Richardson *et al.*, 2015, p. 8), perception level was necessary, however the first-order categorisation triggered the need of a deeper sub-classification of the literature, as accountant stereotypes have multiple facades, and with slightly different connotations. Thereby, we developed a second-order categorisation to enlighten the main accountant stereotypes, drawing on, and adapting the conceptual framework of the sub-categorisation proposed by Richardson *et al.* (2015). The second-order categorisation was performed by inspecting the narrow features of the different first-order categories identified. In particular, we analysed line-by-line the content of each paper, to identify common characteristics of accountants' stereotypes within each paper, by considering the words with the narrow semantic meaning (i.e., prudent and cautious). For instance, Dimnik and Felton (2006) associate the accountant to a 'hero' and 'eccentric'; Jacobs and Evans (2012) associate the accountant to a 'bourgeois man', 'hero'; Robert (1957) considers the accountant a 'steady, cautious, proficient in arithmetic, and with a disposition towards the prosecution of its higher branches', and a 'hero'; Walker (1995) states 'Hero [...] he's only an accountant! What is an accountant? A kind of inferior lawyer? Consistently, we have identified the “Accountant as a hero” category (see Table 3). The eight second-order categories or main perceptions of the accountants inductively identified are the following:

- (1) Accountant as a hero;
- (2) Accountant as servant of capitalism;
- (3) Accountant as a dishonest person, excessively fixated with money/cash;
- (4) Accountant as a villain/evil;
- (5) Accountants as professionals and gentlemen, work- and family-oriented;
- (6) Accountant as excessively rational, prudent, and risk-averse;
- (7) Accountant as dull, boring, and uncreative;
- (8) Accountant as a colourful persona, warm, and emotional.

Table 2 shows the papers that refer to each *ex-post* identified category.

Table 2. Accountant Stereotype: Second-Order Categorisation

Accountant Stereotype (Second-order categorisation)	Paper(s)
(1) 'Accountant as a hero'	Dimnik and Felton (2006); Jacobs and Evans (2012); Robert (1957); Walker (1995)
(2) 'Accountant as servant of capitalism'	Evans and Jacobs (2010); Leão et al. (2019); Lee (2004); Smith and

	Jacobs (2011)
(3) 'Accountant as a dishonest person, excessively fixated with money/cash'	Carnegie and Napier (2010); Carnegie and Napier (2013); Felton et al. (2008); Fisher and Murphy (1995); Evans and Jacobs (2010); Miley and Read (2012); Smith and Jacobs (2011)
(4) 'Accountant as a villain/evil'	Dimnik and Felton (2006); Jacobs and Evans (2012); Stacey (1958)
(5) 'Accountants as professionals and gentlemen, work and family oriented'	DeCoster and Rhode (1971); Ewing et al. (2001); Kyriacou (2004); Jacobs (2003); Leão et al. (2019); Lee (2004); Robert (1957)
(6) 'Accountant as excessively rational, prudent and risk averse'	Baldvinsdottir et al. (2009); DeCoster and Rhode (1971); Miley and Read (2012); Robert (1957); Smith and Briggs (1999); Stacey (1958)
(7) 'Accountant as dull, boring and uncreative'	Bougen (1994); Boys (1994); Carnegie and Napier (2010); Fisher and Murphy (1995); Hoffjan (2004); Leão et al. (2019); Miley and Read (2012)
(8) 'Accountant as a colourful persona, warm and emotional'	Dimnik and Felton (2006); Jeacle (2008); Leão et al. (2019)

Source: authors' elaboration.

Notably, same scholars and researchers found different perceptions on accountants based on different contexts and different times of investigation (for example, Evans and Jacobs, 2010 analyse the stereotype of the accountant in the Australian cultural identity from 1896-2002, showing a negative perception - 'Bushman', 'greedy, stunted and unhealthy', 'capitalist'; Jacobs and Evans, 2012 explore the stereotype of the accountant, analysing a different context -i.e. Beatles' lyric from 1963-1969-and they find a mixed perception of the accountant, depicted as a 'hero' and a 'villain'). This evidence explains: (1) the complexity of the public perception of the accountant; (2) the reliance of stereotypes on the social, political, economic, and cultural contexts; and (3) how accountant stereotypes constitute an interesting research topic for continuous and prolific investigations in accounting history arena. Referring to the third point, historians believe research should focus on the early ages (Carnegie and Napier, 1996) and investigate the picture of the medieval merchant-banker and merchant and on their accounting activities (Buckmaster and Buckmaster, 1999). In particular, recent studies in accounting history (AH) started to extend this scope by widening methodologies and research questions, connecting to other disciplines, and thus shifting their focus from traditional research on accounting and bookkeeping practices (Miller *et al.*, 1991; Miller and Napier 1993).

Apart from studies examining contexts in which accounting operates, literary texts contribute to exploring social practices, including accounting, showing how accounting and business are portrayed, and contributing to understanding how literature contributes in shaping a country's cultural identity (Evans and Jacobs, 2010). In line with the research stream, this paper aims to explore the stereotype of the accountant in the medieval popular culture and deepen our understanding of the development of the accountant stereotypes in relation to the cultural, social, economic and political Florentine context of the 14th century.

Thematic analysis

We performed a reflexive thematic analysis of the *Divine Commedia* and *The Decameron* to investigate the connotations associated with the popular accountant stereotype in the 14th century, which involves the in-depth study of qualitative data to investigate research questions related to people's experiences, views and perceptions, and representations of a given phenomena. We chose this method as it is theoretically flexible (Boyatzis, 1998; Attridge-Stirling 2001, Braun and Clarke, 2013). More specifically, we adopt a

latent approach, where theme development reports concepts and assumptions underpinning the data, and which strictly relies on the “*ideas, assumptions, and conceptualizations — and ideologies — that are theorized as shaping or informing the semantic content of the data*”, to connect the perceptions associated to the popular accountant stereotype in the 14th century by cross-author comparing Dante Alighieri and Giovanni Boccaccio (Braun and Clarke, 2019, p. 13). We then follow a systematic process to analyse themes in the *Divine Comedy* and *The Decameron*. Firstly, the *familiarisation* of the complete literary works is performed by reading and rereading texts in their original language to become immersed and intimately familiar with their content and noticing salient themes to deepen analysis to a second-degree exploration. We selected key statements and features, such as ‘Money launderers’, ‘excessively fixated with money’, ‘untrustworthy sharks’, ‘contaminated with cash’ (see Column 3 of Table 3). This phase is aimed at generating codes to enhance reliability of our research. The *Divine Comedy* Cantos and *The Decameron novellas* were stored and organised following coding guidelines from formally grounded theoretical procedures (Braun and Clarke, 2006), by analysing each *canto* and tale on line-by-line basis through an inductive approach (Parker and Roffey, 1997). We identified the initial codes through open coding, such as “Accountant as a dishonest person, excessively fixated with money/cash” (see Column 2 of Table 3). A comparative method of qualitative data analysis is then adopted in the cross-coding process to connect the interpretations of texts to a specific category of codes identified in the analysis, such as ‘negative’, ‘quasi-negative’, ‘mixed’, ‘quasi-positive’, and ‘positive’ (see Column 1 of Table 3) (Silverman, 1993). Table 3 presents the accountant stereotype categorisation by the statements associated to first-order and second-order categories and themes identified.

Table 3. Accountant Stereotype Categorisation

Accountant Stereotype		
First-Order Categorisation	Second-Order Categorisation	Statements and features
(1) <i>Negative</i>	Accountant as a dishonest person, excessively fixated with money/cash	‘Money launderers’, ‘excessively fixated with money’, ‘untrustworthy sharks’, ‘contaminated with cash’
	Accountant as a villain/evil	‘Accountant as a villain’, ‘necessary evil’, ‘criminal experts’, ‘unethical’, ‘a man endowed with an infinite capacity for evil’
(2) <i>Quasi-negative</i>	Accountant as a servant of capitalism	‘Servant of the capitalist (i.e. merchant)’, ‘public servant’, ‘capitalist’
	Accountant as dull, boring, and uncreative	‘Dull’, ‘humourless’, ‘unexciting’, ‘bores or nerds’, ‘good at numbers, bad at words’, ‘colourless’, ‘extremely boring’, ‘antisocial’, ‘nerd’
(3) <i>Mixed</i>	Accountant as excessively rational, prudent, and risk averse	‘Rational person’, ‘conservative’, ‘risk averse, cautious person’, ‘calculating’, ‘prudent’, ‘conservative’, ‘people with unrestrained emotions’, ‘a demi-god of the calculus’
(4) <i>Quasi-positive</i>	Accountant as a colourful persona, warm and emotional	‘A colourful persona’, ‘trendy and sociable trainee’, ‘happy smiley people’, ‘warm and sentimental’, ‘Dreamer’
(5) <i>Positive</i>	Accountant as a hero	‘Hero’, ‘an instructed action man’, ‘higher personality profiles when compared to samples of salesmen, bank managers, business executives, city school superintendents, architects and military officers’, ‘sociability, self-acceptance, socialisation, self-control, good impression, psycho-logical-mindedness and flexibility’

		scales'
	Accountants as professionals and gentlemen, work and family oriented	'Responsible and rational person', 'an instructed action man', 'good impression', 'competent and respectable', 'total commitment to the job in hand', 'gentlemen of professional standing', 'family-oriented'

Source: authors' elaboration.

Specifically, the two co-authors coded latently both literary works, first working independently in the early part of this phase and subsequently more collaboratively. Earlier familiarisation discussions informed consensus coding, but their emphasis was on generating an extensive assortment of codes to discuss and refine and to build themes from (Braun and Clarke, 2006). Moreover, the presentation of the early versions of the paper in the international accounting history conferences has helped in the editing and refinement of the codes and themes. The *constructing themes* phase is conducted by intersecting texts of both literary works, feedback from accounting history researchers and subjectivity. Indeed, we examined the codes and collated the texts to identify the most meaningful potential themes for the research purpose. The *revising* and *defining themes* phases were undertaken independently by each author to ensure that themes selected comprehensively capture meaningful concepts about the accountant stereotypes and, consequently, to enrich the internal validity of the analysis. Minor revisions have been implemented. The final phase was aimed at categorising the values associated with the popular accountant stereotypes in the 14th century.

The description of the different steps carried out, from the *familiarisation* to the final phase, aims to ensure the consistency of our study. Although these phases are sequential, a recursive process, which involves moving back and forth between different phases, is adopted in the analysis (Braun and Clarke, 2019).

Analysis

This section presents the analysis and discussion of the research. In particular, subsection 1 focuses on the key findings of the Divine Comedy's analysis. Subsection 2 shows the analysis of the Decameron. Subsection 3 summarises comparatively the key findings of this study.

Divine Comedy

Dante's masterpiece is a three-volume work, written in Italian and set in the year 1300, when the author was 35 years old, '*in the middle of our mortal life*'⁸. In the *Divine Comedy*, Dante records his visionary journey through three canticles: the hell, purgatory, and heaven. Each canticle is divided into thirty-three Cantos, symbolizing the Trinity, which together with the prefatory Canto of *The Inferno* reach one hundred Cantos, a symbolically "perfect" number (Alighieri and Ciardi, 2001, p. 2). Through the depths of Hell (*Inferno*) and upwards along the *Purgatorio*, exploring the political, ethical, and religious issues of his time, Dante (the pilgrim) is guided by the classical poet Virgil (the *maestro*). Whilst, during his ascendance in the *Paradiso*, Dante is guided by Beatrice into the celestial paradise, where love, truth, and beauty are connected to his great vision of the Christian revelation. Dante's *Commedia* represents a poem of moral, religious and literary importance, and of a great political, social and economic resonance (Ferrante, 2014).

After a thorough analysis of the whole poem, we focused on Canto XVII (Violence against Art. Usurers), where Dante mentions '*i galantuomini*' (the gentlemen), who are viewed as people with an orderly and clean appearance. Although these individuals appear to be positive characters, acting as gentlemen with an honest-looking human aspect, they are metaphorically described by Dante as *monsters*. Their bust is divided from the other part of the body by a snake. They are represented by *Gerione*, a beast placed in the lower half of hell, with three faces, three mouths and three bodies. As the fraudulent and the heretical, '*i galantuomini*' are accused of being excessively *rational*, but their accusation is *usury*.

Original Version

Canto XVII, Inferno, 1-15, 97-99
*Ecco la fiera con la coda aguzza,
che passa i monti e rompe i muri e l'armi!
Ecco colei che tutto'l mondo appuzza!'.
Sì cominciò lo mio duca a parlarmi;
e accennolle che venisse a proda,
vicino al fin d'i passeggiati marmi.
E quella sozza imagine di froda
sen venne, e arrivò la testa e'l busto,
ma 'n su la riva non trasse la coda.
La faccia sua era faccia d'uom giusto,
tanto benigna avea di fuor la pelle,
e d'un serpente tutto l'altro fusto;
due branche avea pilosse insin l'ascelle;
lo dosso e'l petto e ambedue le coste
dipinti avea di nodi e di rotelle.*

*e disse: 'Gerion, moviti omai:
le rote larghe, e lo scender sia poco;
pensa la nova soma che tu hai'.*

English Version

The Seventh Circle. The Third Ring
*Behold the wild beast with the pointed tail,
Who cleaves the hills, and breaketh walls and weapons,
Behold him who infecteth all the world.
Thus unto me my Guide began to say,
And beckoned him that he should come to shore,
Near to the confine of the trodden marble;
And that uncleanly image of deceit
Came up and thrust ashore its head and bust,
But on the border did not drag its tail.*

*And said: "Now, Geryon, bestir thyself;
The circles large, and the descent be little;
Think of the novel burden which thou hast."
Translation in English: Bausi, 2017*

Geryon's face is labelled by Dante as *hypocrisy*, the honest-looking human aspect presented by Geryon's countenance must be a facade, with a 'mask of disingenuousness that countenances the very corruption', the 'under the table activity' developed with a lion's 'manner predatory', 'a goose whiter than butter' and a 'pregnant sow', which hints at money that breeds (Canto XVII, Inferno 60-65) (Nohrnberg, 1996, p. 138).

Dante notices that all the usurers hung from the neck a distinctive pouch ('*Che dal collo a ciascun pendea una tasca*', Canto XVII, Inferno, 55).

The pouch of each usurer is depicted with the colours and symbols of the belonging family, and it contains the list of the creditors '*tasca cum libro*' (Sermonti, 2004, p. 314). The vast number of the usurious 'crowd' mentioned from Dante are indeed Florentine families (Ravenscroft, 2011, p. 95). In particular, Virgil could recognise the Gianfigliuzzi's family coat of arms:

Inferno 17, 59-60
*in una borsa gialla vidi azzurro
che d'un leone avea faccia e contegno*
Hell 17, 59-60
*Upon a yellow pouch I azure saw
That had the face and posture of a lion*

The Gianfigliuzzi were the Florentine bankers that Dante placed in the circle of the usurers; however, their usury ratio was lower than ratios practiced by the other usurers. In fact, the interest ratios applied by the Florentine families in the 1300s reached 266.66% (Sermonti, 2004, p. 315). Dante ethically accuses all the merchant-bankers and applied upon them the negative stereotype of the medieval Florentine people. The 'medieval accountants' are prejudged to speculate and devote themselves to *money* and *material objects*. The author depicts and accuses them in the name of the Florentine people as '*violenti contro l'arte*' (*violence against art*), since they are dishonestly practicing their profession and their job, violating a Biblical precept:

Genesis 3:19

By the sweat of your brow you will eat your food until you return to the ground, since from it you were taken; for dust you are and to dust you will return.

Therefore, Dante's arguments on usurers are presented from the labour and the industry perspective and connected to 'social justice' and Christian values (Ravenscroft, 2011, p. 105-106).

The usurer ('*the one with the money*') in the Divine Comedy is also depicted as a '*quasi-fraudulent*' character as in Rossetti's words: 'the mere location of the usurers at the far edge of circle seven and close to the void leading to circle eight is enough to ascribe usury with a quasi-fraudulent character' (Ravenscroft, 2011, p.106 quoting Rossetti, 1889). The '*proto-capitalist*' merchant-bankers are usurers' ghosts, located in the extreme margin of the seventh circle (Balducci, 2016, p. 148), negotiating between violence and fraud (Nohrnberg, 1996, p. 134). This depiction mirrors the medieval Florentine popular stereotype of 'accountants', viewed as so '*fixated with money*', so much so that they are enslaved by their own money.

Hence, Dante Alighieri illustrates the negative stereotype of the medieval 'accountant', through the figure of the merchant-banker, and this perception is consistent with other studies on the accountant in popular culture (De Coster *et al.*, 1971; Cory, 1992; Beard, 1994; Bougen, 1994; Dimnik and Felton, 2006; Miley and Read, 2012). According to our second-order categorisation of the literature, Dante's perception of the 'accountant' is associable to the contemporary classifications of the accountant stereotype from the literature as a '*servant of capitalism*', a '*dishonest person, excessively fixated with money*', a '*villain and evil*', and to an '*excessively rational*' person. This association is based on the statements and features adopted by Dante to portray the figure of the '*gentlemen*'. The medieval 'proto-capitalist' 'accountant' is excessively rational and obsessed with money and material objects. He is pictured as a usurer, who practices his profession/job dishonestly, violating the Christians values, and as a '*quasi-fraudulent*' character, 'motivated by the desire for illicit monetary gain' (Ravenscroft, 2011, p.98). By attributing a '*quasi-fraudulent*' character to usury, Dante shows that usury is not just violence against God and art, but also a sin against society (Ravenscroft, 2011, p. 111).

Decameron

'Comincia il libro chiamato Decameron, cognominato prencipe Galeotto, nel quale si contengono cento novelle in diece dì dette da sette donne e da tre giovani uomini' (Introduzione, Il Decamerone).

'Beginneth here the book called Decameron, otherwise Prince Galeotto, wherein are contained one hundred novels told in ten days by seven ladies and three young men' (English translated quotation).

The Decameron ('ten days') is Giovanni Boccaccio's main literary work, a collection of 100 tales, composed between 1348 and 1351. The ten storytellers (seven young women and three men), the *brigata*, first met in the church of Santa Maria Novella (Florence) in 1348, during the time of the Black Plague, and isolated in a villa in Fiesole. *The Decameron* is written as narrative and shared through the voices of storytellers. The main theme is the fight between life and death in the face of the Black Plague and the fact that life continues through traditional moral attitudes and beliefs.

In the *Decameron*, several merchants are mentioned (i.e. Musciatto Franzesi, Jehannot de Chevigny, Marquis Azzo da Ferrara, Leonardo Sighieri and Arriguccio Berlinghieri). Boccaccio portrays them as both heroes, 'courageous people', 'pioneers of the 'commercial revolution'' (Barsella, 2007, p. 240), and of the social changes in the Florentine society, and as victims of the negative characters' complots or of the wife's unfaithfulness. During Boccaccio's era, the virtuous merchant replaces his traditional negative image from the Church and the aim of the merchant class is to create a 'new social and political system' based on the 'value of work' and guided by moral and ethical principles (Barsella, 2007). In *The Decameron*, merchants are the protagonist of the positions of power in society, viewed as wealthy figures (Gurevich, 1990).

Overall, Boccaccio portrays the medieval 'accountant' as a '*great and wealthy merchant*' (I,1; 8), '*a great merchant, a large dealer in drapery, a good man, most loyal and righteous*' (I,2). From the following rows, we notice the strong demarcation between the 'merchant' and 'cheat' figures. In particular, Boccaccio is keen on clearly highlighting the positive perception of the merchant. From an in-depth analysis of the internal connections of the rows in the seventh story of the first day, we could recognise the following features related to the merchant: '*gentle*', '*poor*', '*great*', '*good man*', '*loyal*', '*righteous*' and '*honest*'. The association between the merchant and the wealth provides interesting evidence. Indeed, Boccaccio portrays the merchant as '*not a rich man*'. However, the merchant is wealthy, with a distinctive ability to manage commercial activities. Therefore, Boccaccio provides a negative connotation of the adjective 'rich', as it is opposed to the 'poor':

'[...] I have given my hospitality, now for many a year, to whoso craved it, without looking to see whether he were gentle or churl, poor or rich, merchant or cheat [...]' (I, 7).

This connotation is further confirmed in other tales of the *Decameron*. For instance, the tale VI, 3 mentions the story of a Florentine man driven by richness desire, who did not hesitate to sell his wife to a Catalan nobleman at the price of 500 gold florins, for one night only. In other two tales, the first and second of the eighth day, the 'mercenary love' is complicated by the guile that one of the two contractors uses to obtain for free what he had instead agreed to buy. Particularly, in the first tale (VIII, 1), a German mercenary officer who has the greedy wife of a 'rich' merchant, while in the second tale (VIII, 2), a priest spends a good time with a 'mischievous peasant' from whom, by deception, she manages to steal the payment given in exchange for the pleasure obtained. Conversely, the merchant is mainly described as a 'self-made man', which works a lot, with a good reputation, a *victim* of robbers' complot and respectful to his wife:

'[...] some men that looked like merchants, but were in truth robbers and men of evil life and condition, whose company he imprudently joined, riding and conversing with them. They, perceiving that he was a

merchant, and judging that he must have money about him, conspired to rob him on the first opportunity; and to obviate suspicion they played the part of worthy and reputable men, their discourse of nought but what was seemly and honourable and leal, their demeanour at once as respectful and as cordial as they could make it; so that he deemed himself very lucky to have met with them, being otherwise alone save for a single mounted servant [...]' (II, 2)

'[...] I am a merchant and no philosopher, and I will give thee a merchant's answer. I acknowledge that what thou says is true of vain and foolish women who have no modesty, but such as are discreet are so sensitive in regard of their honour that they become better able to preserve it than men, who have no such solicitude; and my wife is one of this sort [...]' (II, 9)

While the merchant is depicted as *jealous*, *blinded*, and *loyal*, like Nicostrato is about Lidia (VII, 9) (Beidler, 1973), a negative common perception arises about his - usually young and pretty - wife:

'[Monna Lisetta of Ca' Quirino, the young, silly, empty-headed wife of a great merchant]' (IV, 3)

'[...] having obtained access to her, after the manner of merchants, by bringing jewels for her to look at [...]' (IV, 4)

'[...] a merchant, a man of great substance in lands and goods and money, who, having a most beautiful woman to wife, waxed inordinately jealous of her [...]' (VII, 5)

'[This worthy man, to whom, worse luck! you gave me to wife, a merchant [...]' (VII, 8).

English translations are from The Decameron of Giovanni Boccaccio, which is faithfully translated by J. M. Rigg (London, 1921). The text of this translation is from The Decameron Web¹⁰.

From this we can perceive a Boccaccio's depiction of the medieval 'accountant' stereotype as an elderly 'man of honour', loyal and dedicated to his family, and extremely jealous (also in line with Millington and Sinclair, 1992). To a certain extent, this can be further argued as a lack and authority of power over his wife and associated to an emotional 'accountant'.

Overall, Giovanni Boccaccio provides a different stereotype of the merchant, represented as a wealthy figure and 'gentle', 'poor', 'great', 'good', 'loyal', 'righteous' and 'honest' man. Hence, according to Boccaccio's view, the late medieval 'accountant' may be connected to contemporary perceptions of 'hero', 'gentleman', a 'family oriented person with a high level of work commitment' and a 'colourful persona, warm and emotional'. This association is based on the statements and features adopted by Giovanni Boccaccio to depict the figure of the merchant as a gentle and loyal man towards his wife and his family, wealthy and honest, brave with a combative behaviour and an exemplary attitude in his professional activity, sensitive, jealous, and characterful person.

Connecting the points

The perception of the accountant by Dante Alighieri and Giovanni Boccaccio deserves particular attention. Indeed, both authors depict the 'accountant' of their time differently. Firstly, this perception is related to the life background of the authors and, consequently, they represent the figure of the merchant and bankers, that is, people in charge of the mercantile, commercial, and financial affairs of the medieval period, divergently. Following our categorization of the literature, based on the conceptual categorization and methodological approach provided by Richardson *et al.* (2015), and considering the literature on the accountant stereotype outlined in the previous section, we may argue that the public perceptions of the accountant that emerged from *The Divine Comedy* and *The Decameron* are connected to seven of the eight categories developed (i.e., (1) Accountant as a hero; (2) Accountant as servant of capitalism; (3) Accountant as a dishonest person, excessively fixated with money/cash; (4) Accountant as a villain/evil;

(5) Accountants as professionals and gentlemen, work- and family-oriented; (6) Accountant as excessively rational, prudent, and risk-averse; (8) Accountant as a colourful persona, warm, and emotional). '(7) Accountant as dull, boring, and uncreative' is the second-order category not connected to the popular perceptions of the medieval 'accountant' from Dante and Boccaccio. Evidence of this study provides no specific connections with the category n. 7, as Dante Alighieri and Giovanni Boccaccio use multiple vivid expressions to describe the figures of merchant-banker and merchant, respectively.

The process of the association between the accountant perception and the categorisation developed has been undertaken through the thematic analysis of the literary opera examined. Particularly, we have conjointly analysed original texts on authoritative English translations of both literary opera - Langdon (1918) and Bausi (2017) for *Divine Comedy* and Rigg (1903) for *Decameron*)¹¹.

We then rely on the semantic meaning of each sentence and, more specifically, on each expression and the adjectives that Dante Alighieri and Giovanni Boccaccio have utilised to depict the figure of the merchant-banker and of the merchant, respectively (Katz, 1966). Figures 1 and 2 present the main representation of the 'accountant' from the two authors, connected to the categorization of the literature.

Figure 1: Dante Alighieri "Accountant" perception.

*'Second-order' categories
Source: authors' elaboration

For Dante, the 'accountant' is associable to the figure of the 'merchant-banker'. He is described as a 'dishonest usurer', 'quasi fraudulent', 'the one with the money', 'hypocrite', excessively rational with a dishonourable occupation, that is conducted as an 'under the table activity'. These perceptions of the medieval 'accountant' can be associable to the classifications of the accountant stereotype from the literature of a 'servant of capitalism', a 'dishonest person, excessively fixated with money', a 'villain and evil', and to an 'excessively rational' person.

Figure 2: Giovanni Boccaccio "Accountant" perception.

*'Second-order' categories
Source: authors' elaboration

In Boccaccio the 'accountant' is the merchant, represented as a 'wealthy figure', a 'gentleman', a 'good man', a 'loyal man' towards his wife and his family, 'righteous', 'brave' with a combative behaviour and an 'honest' attitude in his professional activity, emotional ('sensitive' and 'jealous'), and a 'characterful person'. Hence, the late medieval 'accountant' may be connected to the perceptions adopted from the analysed literature of 'hero', a 'gentleman', a 'family oriented person with a high level of work commitment' and a 'colourful persona, warm and emotional'.

Although the accountant's primary stereotype is of someone commonly summarised with the label of 'bean counter' (Friedman and Lyne, 1997), some authors suggested that this long-standing stereotype is disappearing (Beard, 1994; Bougen, 1994; Hopwood, 1994; Friedman and Lyne, 1995). We engage with accounting history literature debate on the accountant stereotype, by demonstrating how stereotyping is strictly related to the surrounding social context, and therefore may vary. Indeed, the accountant stereotype in the Florentine medieval popular culture constitutes the mirror of the cultural historical evolution of that specific context (in line with Dimnik and Felton, 2006). Dante Alighieri's *Comedy* and Giovanni Boccaccio's *Decameron* provide two different and opposite perceptions. Regardless of the negative/positive connotations, we emphasize how stereotyping is historically embedded in the social world, and unlock the intriguing artefacts of the related figures and social actors. Arguably, we can claim

that accountant stereotypes existed before than 15th century, embodying both positive and negative tones (Miley and Read, 2012).

Conclusion

In this article, we scrutinized the accountant' stereotypes in popular culture through the *Divine Comedy* and *The Decameron*. Specifically, we demonstrate that stereotypes mirror the cultural and historical evolution of a society (Dimnik and Felton, 2006). Moreover, we challenged Miley and Read (2012), who stated the foundation of the stereotype of the accountant stereotype was in *Commedia dell'arte*, in the 15th century as we provided new evidence on the existence of accountant stereotype in the Florentine medieval popular culture before the 'official birth of double-entry bookkeeping'.

Overall, the *Divina Commedia* shows mainly a negative perception, as the Florentine gentlemen of the 14th century ('i galantuomini'), apparently gentlemen with an honest-looking human aspect, and accused by Dante of usury. Specifically, the stereotype of the accountant is strikingly similar to a *dishonest* and a *quasi-fraudulent* character, metaphorically depicted by Dante as *monsters*. Dante utilises these vivid expressions to better portray the unscrupulous and usurer features of this category.

Our evidence on the representation of the accountant perception during Dante's time is consistent with the negative stereotype found in other previous contemporary studies on the accountant in popular culture (De Coster *et al.*, 1971; Cory, 1992; Beard, 1994; Bougen, 1994; Dimnik and Felton, 2006; Miley and Read, 2012). Dante's perception is consistent with the accountant being categorised as a '*servant of capitalism*', '*dishonest and excessively fixated with money*', '*villain and evil*', and '*excessively rational*'. In Boccaccio's works, this stereotype changes and the accountant is described as a '*wealthy figure*', '*a good man*', '*most loyal*', and '*righteous*'. According to Boccaccio, the accountant may be perceived as a '*hero*', a '*gentleman*', a '*family-oriented person with a high level of work commitment*', and a '*colourful persona, warm and emotional*'.

The accountant's role and, consequently, the associated stereotypes, have changed over time (Birnberg and Gandhi, 1976). The portrayal of the accountant as dull and boring is consistent with the risk-averse, cautious person, who is likely to approach money management in a similar manner. The characterisation of the accountant appears to have sustained the destabilising effects of social, economic, and political crisis. Popular culture portrays the accountant mainly as dull and boring, and there would be little merit for outsiders attempting to uncover that mask. We engage with accounting history literature debate on the accountant stereotype, by demonstrating how stereotyping is strictly related to the surrounding social context, and therefore may vary. Indeed, the accountant stereotype in the Florentine medieval popular culture constitutes the mirror of the cultural historical evolution of that specific context (in line with Dimnik and Felton, 2006). Dante Alighieri's *Comedy* and Giovanni Boccaccio's *Decameron* provide two different and opposite perceptions. Regardless of the negative/positive connotations, we emphasize how stereotyping is historically embedded in the social world, and unlock the intriguing artefacts of the related figures and social actors. Arguably, we can claim that accountant stereotypes existed before than 15th century, embodying both positive and negative tones (Miley and Read, 2012).

Our paper contributes to the academic literature in multiple ways. Firstly, while emerging literature on the perception of the accountant in popular culture exists, there is still need to explore the topic, adopting 'a broader understanding of its nature and role to inform our understanding of how accounting is constructed and presented' (Jacobs and Evans, 2012, p. 674). Our paper improves on this stream by providing insightful explanations on the accountant stereotype in the *Divina Commedia* and *Il Decamerone*. Secondly, we contribute to the accountant stereotype literature by exploring a subgenre and a unique historical period for AH research. The popular stereotype of an accountant often contrasts the image desired and held by those in the accounting profession. Accountants are typically depicted as cold, aloof, and impersonal (De Coster *et al.*, 1971). Further research presents the perception of the accountant as an unappealing character driven to preserve himself against charges of irrelevancy or self-interest and striving to bolster his reputation for competency and integrity (Dimnik and Felton, 2006). However, accountants, who are entrusted with the financial affairs of their clients and employers, have also been

associated with positive and valuable traits such as integrity and honesty, which engender confidence among business people (DeCoster, 1971; Bougen, 1994). In particular, self-representations have challenged the longstanding *bean counter* image to attempt to move the identity of the accountant from bookkeeper to business professional (Hoffjan, 2004; Jeacle, 2008; Baldvinsdottir *et al.*, 2009; Carnegie and Napier, 2010). Reports of unprofessional activities involving accountants including incompetence, fraud, and deception served to discredit the accountant in media and popular culture (Fisher and Murphy, 1995; Smith and Briggs, 1999; Van Peurseem and Hauriasi, 1999; Smith and Jacobs, 2011).

Thirdly, we developed an in-depth accountants' stereotype categorization based on the previous AH literature, and drawn upon Richardson *et al.* (2015)'s conceptual framework. Future studies could rely on the categorization proposed in this study to progress research on the accountant stereotypes from an historical perspective. Finally, this study contributes to advance NAH research by exploring Dante and Boccaccio's image of the accountant focusing on the medieval and renaissance times (Carnegie and Napier, 1996), eviscerating the accountant stereotype connotations (Buckmaster and Buckmaster, 1999).

The article leaves opportunities for further study. For instance, considering the synchronic perspective of historical investigation, this work may be extended by a 'cross-author' space-based comparison including, for example, Geoffrey Chaucer. In addition, other secondary archival sources could help elaborate on the accountant stereotype from different cultural approaches. A chronological evolution of the accountant stereotype could also be an interesting avenue for further research.

Accounting historians have been aware of their field's enduring international scope (Parker, 1971, p. 30; Samuels and Piper, 1985, p. 1-3). Cross-national accounting research generally aims to explain variations in international accounting practices, standard-setting arrangements, institutions, and concepts referring to cultural differences. Arguably, historiographical research on the communities of accounting historians could help provide a more complete vision of the events and understand similarities and differences, according to comparative international accounting history (Carnegie and Napier, 1996, 2002; Carnegie and Rodrigues, 2007).

Notes

1. Dante, son of Bellincione di Alighiero, was born in Florence in 1265, belonging to 'the noble seed' of the Roman founders of Florence. His great-grandfather Cacciaguida was knighted by Emperor Conrad III. The family of Dante was Guelph and in opposition to the Ghibelline party of the feudal nobility, which strove to govern the communes under the protection of the emperor. Despite his family suffering economic crisis, Dante continued to live as a gentleman and pursue his studies. Valid historical sources provide evidence on the debts and unprosperous economic conditions (Sznura, 2014). Nevertheless, he was fortunate to attend the Franciscan school of St. Croce and the Dominican school of St. Maria Novella in Florence, where he learned the Thomistic and Mystic doctrines. Dante gathered a robust philosophical background and brilliant literary style because he also studied under Brunetto Latini, who is among the most important Florentine poets and a great master of rhetoric.
2. Dante was a great 'connoisseur' of the vernacular tradition above all of the literature in the '*lingua d'oc*', he indeed mastered the language of the troubadours ('*trovatori*'). His knowledge of the '*lingua d'oïl*' was indirect, and he had perhaps read through the late vulgarisation in prose of the courtly novels of the Arthurian cycle, the *Arturi Regis Ambages Pulcerrime* quoted in the *De Vulgari Eloquentia* and also in the *Canto V* of *Inferno* (Alfano *et al.*, 2018).
3. Giovanni Boccaccio was born in 1313 in Florence to an unknown woman and Boccaccino di Chellino, a well-known merchant and the main officer of the *Arte del Cambio* (the guild of the moneychangers and moneylenders). Although he was raised and educated in Naples, he always considered himself a Tuscan, like Dante.
4. "If the humor is a little too free at times, this may be excused in view of...the style and language which you employ, and the frivolity of the subjects, and of the persons who are likely to read such tales. It is important

to know for whom we are writing, and a difference in the character of one's listeners justifies a difference in style. (453)" (Petrarch's "Two Letters to Boccaccio", Houchins, 2018, p. 4).

5. We can also quote here "When you see a merchant to whom the pen is burden you may say that he is not a merchant" (Benedetto Cotrugli, 1573, p. 36). Messer Benedetto Alberti and Benedetto Cotrugli describe the medieval merchant as the "ideal business man", with a high work commitment and dedication. They are represented as "the greatest consumers of ink and paper in the later Middle Ages" (Lopez, 1969, p.35) that they used for the recordings of the commercial transactions.
6. This quote emphasizes the "rational attitude" of accounting (Carruthers and Espeland, 1991, p. 33) and confirms the rational and prudent representation of the accountant stereotype.
7. In the synchronic perspective, past phenomena are analysed in light of present knowledge to better understand and interpret the related further developments (Adamo *et al.*, 2018), considering the context in which those phenomena were conceived (vertical interpretation).
8. 'When half way through the journey of our life I found that I was in a gloomy wood' (Vol.1 (Inferno (Hell))).
9. The representations of merchants are mainly positive, with a few exceptions. For example, in the first tale of day 1, notary Ser Cepparello (also known as Ser Ciapelletto or Ciapperello) travels to Burgundy to attend to the business of the merchant-banker Musciatto Franzesi. Here, Ser Cepparello's business practices were shown to be based on fraudulent behaviours. ('He was by profession a notary, and his pride was to make false documents' (I, 1)). Consequently, he also collects outstanding debts from Franzesi's Burgundian customers.
10. For more details, see https://www.brown.edu/Departments/Italian_Studies/dweb/texts/.
11. We confirm there are no high divergences in statements' meanings between original texts and correspond English translations. For instance, 'gentile' stays for 'gentle', 'povero' stay for 'poor', 'ricco' stays for 'rich' etc.

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