



Accounting, Auditing & Accountability Journal

Accounting and detective stories: an excursion to the USA in the 1940s

Barbara Czarniawska

Article information:

To cite this document:

Barbara Czarniawska, (2012), "Accounting and detective stories: an excursion to the USA in the 1940s", Accounting, Auditing & Accountability Journal, Vol. 25 Iss 4 pp. 659 - 672

Permanent link to this document:

<http://dx.doi.org/10.1108/09513571211225088>

Downloaded on: 11 October 2016, At: 23:20 (PT)

References: this document contains references to 50 other documents.

To copy this document: permissions@emeraldinsight.com

The fulltext of this document has been downloaded 901 times since 2012*

Users who downloaded this article also downloaded:

(2012), "Jokes in popular culture: the characterisation of the accountant", Accounting, Auditing & Accountability Journal, Vol. 25 Iss 4 pp. 703-718 <http://dx.doi.org/10.1108/09513571211225105>

(2012), "Constructing accounting in the mirror of popular music", Accounting, Auditing & Accountability Journal, Vol. 25 Iss 4 pp. 673-702 <http://dx.doi.org/10.1108/09513571211225097>

Access to this document was granted through an Emerald subscription provided by emerald-srm:534168 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.



Accounting and detective stories: an excursion to the USA in the 1940s

Accounting and
detective stories

Barbara Czarniawska

659

Gothenburg Research Institute, University of Gothenburg, Gothenburg, Sweden

Abstract

Purpose – This paper aims to explore accounting across time and space via novels.

Design/methodology/approach – The paper uses distant readings.

Findings – The paper reveals peculiarities and commonalities of the work of Certified Public Accountants 70 years ago and now.

Originality/value – The originality/value is to be decided by readers.

Keywords Distant readings, Literary anthropology, Accounting and crime, Reading, Books

Paper type Case study

As this study and this text are based on concepts borrowed from literary theory, I begin by explaining the meaning of these concepts, which are central to my endeavor. I then briefly review studies similar to mine, and move to a presentation of my “distant reading”: the practice of accounting in the USA in the 1940s as exemplified by the doings of a Chartered Public Accountant (CPA), who is the protagonist of David Dodge’s detective stories from the same period. I then confront the image thus composed with historical data of the period, trying to establish the possible relevance of my analysis for present times. The text ends with a general discussion of the appropriateness of using fiction in management and accounting studies.

Distant readings

I have borrowed the term “distant readings” from literary theorist Franco Moretti (2000, 2003; Czarniawska, 2009). Moretti was criticizing the concept of close reading, so popular in contemporary literary theory. He pointed out that only a small sample of literary work could possibly be read closely, yet the global literature continues to grow exponentially. The combination of these two facts produces increasing asymmetry between the attention paid to literature produced “at the center” as opposed to that “in the periphery” (translated in this text into their temporal equivalents).

Moretti uses “distant readings” to construct the literary world system and identify the laws that govern it – a clear analogy to Richard Whitley’s (1999) work on business systems. The ambition to build a global model does not inform this text, however. Rather than describing the world system, distant readings can be compared to the work of anthropologists, who place two or three cultures side by side. Whereas Moretti

The author is grateful for all suggestions and criticisms she received from the members of Jane Baxter and Wai Fong Chua’s research group (special thanks to Joanna Masangkay), and for clarifications received from Mark Smith. Further thanks are due to the two anonymous reviewers.



pleaded for a “cultural geography” of literature and wanted to harness “macro criticism” to this enterprise, I found further inspiration in Wolfgang Iser’s (1989, 1993) “literary anthropology.”

Iser’s (1978) “reader-response theory” has its roots in phenomenology, but Iser, like his teacher, Polish philosopher Roman Ingarden, refused to accept the metaphysical idealism of the original phenomenology. His stance was much closer to pragmatism, and in this sense was similar to that of Alfred Schütz and his pupils Peter Berger and Thomas Luckmann, who also combined European phenomenology with US pragmatism. Reader-response theory holds that “[e]ffects and responses are properties neither of the text nor of the reader; the text represents a potential effect that is realized in the reading process” (Iser, 1978, p. ix). It departs, therefore, from the stance of traditional hermeneutic scholars who looked for the intentions of the author, and it differs from that of reception theorists: “A theory of response has its roots in the text; a theory of reception arises from the history of readers’ judgments” (Iser, 1978, p. x)[1].

Reading and the production of meaning arise in a triangle, therefore: the text, the reader, and the situation of the reading. A text read twice will be interpreted differently the second time: the context is no longer the same, the reader is an older person, and the text has changed. This, says Iser (1989, p. 7), is because a literary text is full of indeterminacies – gaps that are filled by the reader. The subsequent reading uses the memory of previous filling operations, and the text seems different.

Readings are subjective, but rarely idiosyncratic. Readings influence other readings as an aspect of the situation; at any time and place there are professional readings and lay readings; dominant readings but also novel readings (DeVault, 1990). Marjorie DeVault attracted attention to the fact that the traditional picture of a lonely reader lost in the world of a book needs to be replaced, or at least complemented, by an image of writing and reading as collective activities. Writers must account for the opinions of their pre-publishing reviewers.

In this context, it is valuable to stress the similarity of the program of “literary anthropology”[2] and the idea of “historical anthropology”, at least in the version presented by Aaron Gurevitch (1992, p. 4):

One of the main tasks of historical anthropology is to reconstruct images of the world which are representative of different epochs and cultural traditions. This requires the reconstruction of the subjective reality which formed the content of consciousness of people of a given epoch and culture. The style and content of the latter determined both the nature of the relationship of these people to life and their concept of themselves.

“Subjective reality” may seem closer to the idealist stance than it is to reader-response theory, but as one continues to read, the similarities multiply. The main point of this approach is not to treat historical sources as “inanimate artifacts,” but to enter into a dialogue with them, asking “the questions posed to the historian by the pressing needs of his own time” (Gurevitch, 1992, p. 5). This assumption led Gurevitch straight to Bakhtin and his idea of a dialogical relationship (see, e.g. Bakhtin, 1981), and the necessary “outsidedness” of a researcher. The distance in time becomes equivalent to distance in space. The historian, in Gurevitch’s rendition, is a reader keen to establish “novel readings” by interrogating old texts from a contemporary perspective[3].

Why popular literature?

Recently, several authors have addressed the relationship between management and popular culture, and this Special Issue is proof that this interest extends to accounting. In an early edited volume on this theme, the editors defended their interest in popular culture:

While the stories of such [TV] dramas may be simple morality tales, the representations of organization within them are frequently different from conventional understanding of the workplace. Such programmes reject the image of the rational, disembodied, unemotional workplace, replacing it with representations of embodied, personal, emotional and frequently petty settings and interactions (Hassard and Holliday, 1998, p. 7).

Not only that. To begin with, popular culture fulfills the same functions as high culture, but on a larger scale (Czarniawska and Rhodes, 2006). It does so not only in the sense that it reaches “the people”, but also in the sense that it can be a vehicle to popularize high culture. In doing so, popular culture might caricature or flatten its “high other”; alternatively it might question its elitism. Nevertheless, elite and popular cultures have more similarities than may appear at first glance. Culture – high and low – expresses and constitutes the positive and negative elements of the social character of an era. The main difference between high culture and popular culture is that popular culture is quicker at reaching more people.

As a consequence, popular culture can not only transmit ideals and furnish descriptions; it can also teach practices and provide interpretative templates (Czarniawska, 2010) through which practices may be understood. The mirroring and the projection, the expression and the construction, the imitation and the creation always run together. Expression becomes control, as popular culture selects and reinforces certain wishes and anxieties of its audience (Traube, 1992, p. 99); control provokes further expression, of both submission and of resistance. A manager may read a detective story or watch a Hollywood movie for amusement, may learn actual or invented practices from them, and may imitate those practices, not necessarily via explicit reflection. As Linda McDowell concluded after having studied London City, “Representations of fictional bankers influence the behaviour and attitudes of ‘real’ bankers, and vice versa” (McDowell, 1997, pp. 39-40) – so obvious in 2010, when the *Wall Street 2* appeared on the screens, elicited by the 2007-2009 financial crisis.

Fictional texts are always, although not always simply, reflective of societies in which their authors have been raised (Irons, 1995). To begin with, they are part of the contemporary discourse, which means that they not only reflect the experience of life in a given time at a given place, but they also form it and are part of it. They present work environments and situations that few of their readers would know from experience. Additionally, detective novels – chosen for scrutiny in this text – have a special place among products of popular culture. Due to their long tradition of realism, they set high standards of credibility for their detail, as a long list of acknowledgments in every such book clearly indicates. The authors may invent the course of events and the psychology of the characters, but their descriptions are truly ethnographical in detail, as there are, and always have been, a great many pedantic readers checking the details.

Accounting in fiction

Although Nicholas A.H. Stacey complained in 1957 that there are no accountants in literature, he contradicted himself in the same article, quoting quite a few. As early as 1936, A. M. Coleman informed the readers of *Notes & Queries* that “Accountancy and accountants figure very largely” in David Christie Murray’s 1883 detective novel *Val Strange: A Story of the Primrose Way*. The idea of teaching accounting via literature has been suggested by Crumbley *et al.* (1997), Stone (2001) and Lister (2007), among others. Even the idea of studying accounting via fiction, including historical fiction, is not new, and was encouraged by, Anthony Hopwood, among others, as early as 1994. Some authors reached for English classics, such as Chaucer (Ganim, 1996; Buckmaster and Buckmaster, 1999; Parker, 1999) and Joyce (Warnock, 2008). Among even more distant readings is Josephine Maltby’s (1997) analysis of Gustav Freytag’s novel *Soll und Haben (Debt and Credit)*, a bestseller from 1855. I set out to discover why accounting is a feminine profession in Poland, using as my field material Polish novels depicting societal transformations at the end of the nineteenth century (Czarniawska, 2008). Lisa Evans (2009) characterized the discourse typical for the times of financial crisis (just before the 2009 financial crisis) on the example of Remarque’s *The Black Obelisk* and Liepman’s *Peace Broke Out*, both from the Weimer Republic during the 1930s.

The cinema and television are obvious carriers of popular culture. Victoria Beard (1994) has described the images of accountants in 16 US and British movies since 1957, and Tony Dimnik and Sandra Felton (Dimnik and Felton, 2006) examined stereotypes of accountants in 169 movies distributed in North America in the twentieth century. The 2006 movie, *Stranger Than Fiction*, awaits analysis, as it goes strongly and successfully against this stereotype (the novel Emma Thompson writes in this movie is called *Death and Taxes*, an obvious reference to David Dodge’s first novel).

All these endeavors highlight the characteristics of fiction well summarized by Dan N. Stone (2001, p. 464):

Fictional characters can say and do things that are, for legal and ethical reasons, unthinkable in other narrative forms. Fictional writing, by not claiming to represent any particular individual’s experience, opens the possibilities for exploring previously marginalized characteristics and overtly political issues in the institutions and practices of accounting.

And, I could add, to reveal some peculiarities of past eras, as should become clear in the examples of fiction I have chosen.

Meet David Dodge and James “Whit” Whitney

At the age of 16, David Francis Dodge (1910-1974) took a job as a messenger at Citizens National Trust & Savings Bank of Los Angeles and began night classes at the American Institute of Banking. In 1934, he started working for the San Francisco accounting firm of McLaren, Goode & Co., and became a CPA in 1937[4].

His first writing experience was allegedly related to his connections with the Macondray Lane Players, a group of amateur playwrights, producers, and actors founded by Dodge’s brother-in-law. In 1936, he won First Prize in the Northern California Drama Association’s Third Annual One Act Play Tournament, and his play *A Certain Man Had Two Sons* was published by the Banner Play Bureau of San Francisco. But his real career as a writer began, according to his biography, when he

made a bet with his wife that he could write a better mystery novel than the ones they were reading during a rainy family vacation. The result was the four detective novels that I analyze here, grounded in his professional experience as a CPA.

In 1945, on his release from active duty in the navy, Dodge left San Francisco and set out for Guatemala by car with his wife and daughter, thereby beginning his third career: that of a travel writer. His Latin American experiences created a second series of detective stories, the main protagonist of which was expatriate private investigator and tough-guy adventurer Al Colby. In 1950, the Dodge family relocated to the south of France, which provided the background for his most famous novel, *To Catch a Thief* (Random House, 1952). Alfred Hitchcock purchased the film rights before the novel was even published and turned it into the 1955 Paramount film starring Cary Grant and Grace Kelly.

Dodge's second Al Colby novel was reprinted in 2005, and in October 2006 his last completed novel, *The Last Match*, was published. The manuscript, which remained unsold at the time of his death, was discovered among his papers, and is the first new Dodge material to be published in 35 years. No Whitney novels were reprinted.

As the blurb on the last novel says, James "Whit" Whitney is "big, strong, and handsome", and the best income-tax consultant in San Francisco. In the first novel he is a partner of a more experienced CPA, who is murdered. Whitney inherits both the office and his partner's wife. The blurb continues: "Whit is accustomed to handling all kinds of clients and he's been shot, stabbed and beaten up so often that it's an event when he returns home standing up." This last trait is perhaps less typical of CPAs – even in San Francisco – than it is for detectives, who tend to survive assaults that no living person could. In what follows, I try to separate elements typical for the genre from ethnographic details.

The CPA detective

In this section I present the four Whitney novels in the order they were published, as their contents reflect the major historical events of the time.

Death and Taxes (Macmillan, 1941)

In *Death and Taxes*, the CPA discovers that a now-deceased entrepreneur, whose books he had done in the past, paid a double tax on his bootlegging income. The benefactor of this fraud (his accomplice who should have paid half of the taxes) kills the CPA and Whit steps in.

In this first novel, the reader is already introduced to the contrast between a CPA – a glamorous version of an accountant – and the "usual" accountant, a contrast that is barely mentioned here, but will be developed and emphasized in all the stories. "Accountants like Krebs come dime a dozen" (p. 13) says Whitney's partner, and Krebs complains afterwards: "He paid me two hundred dollars a month for the last ten years, and I am a good accountant. A bricklayer makes more money than I do" (p. 55). It needs to be added that Whitney was able to appreciate Krebs and rewarded him accordingly.

The main topic of the novel will be also present – in variations – in most of the novels. Surprising as it may be for non-US residents, the Bureau of Internal Revenue collects taxes on all types of income, including income derived from crime. The case of Al Capone, who went to prison not for bootlegging or for leading a crime syndicate, but for tax evasion, is evoked in the novel: "Bootlegging, white-slavery, or a crap game, it's

all the same to the Treasury Department. They get their cut of the income or else.” (p. 33).

Further surprises, not connected to auditing, concern two facts that are present in all these stories: good policemen beat up suspects, and people drink and drive (“He had a fifth drink and went back to his car. Before he had driven two blocks the whiskey had taken hold and he was drunk. He felt a lot better.” p. 37). Neither of these revelations surprises either the characters or the narrator.

The office of the tax consultants is properly equipped with “adding machines” to check figures “from hell to breakfast” (p. 192; see also Boland and O’Leary, 1988), and the waiting clients can bore themselves to their pleasure with the *Journal of Accountancy*.

An interesting – at least for a narratologist – insight into the practice of accounting suggests that accounting can be compared to emplotment: building a story with a distinct plot from chronological reports, a story that will be evaluated by an auditor, just like a literary critic evaluates a novel.

Shear the Black Sheep (*Macmillan, 1942*)

In *Shear the Black Sheep*, a son in the wool business with his father is defrauding him. Whit is called to investigate under a pretext of doing the audit. The contrast between the glamorous Whitney and the “common” accountant is better explained in this novel. It turns out that it is mainly a matter of a contrast between Whitney and the widespread image of CPA: “You’re younger than I expected you to be,’ he said. ‘I thought certified public accountants were all middle-aged and wore sideburns.’” (p. 8). And again: “‘You don’t look like an accountant.’ Whit smiled at her. ‘What did you expect – a black alpaca coat and a green eyeshade?’ She laughed. ‘Something like that. The man who was here before had a walrus mustache.’” (p. 25). And: “He didn’t mind being a bookkeeper, but when he began to *look* like a bookkeeper, it would never do.” (p. 64). It seems to me that this is a straightforward allusion to an (in)famous description of a CPA in Raymond Chandler’s *The Lady in the Lake*, 1944 (Philip D. Bougen, 1994, quoting it, reminded readers that Chandler himself was an accountant), which ends with, “He was a CPA and looked it every inch”.

It is assumed that the general public, even entrepreneurs, have little knowledge not only about the image of a true accountant, but also about their jobs: “I can’t do an audit until after the end of the year. Your son will know there’s something funny if I turn up before the first of January.’ (...) ‘Bob’s not an accountant; any explanation will satisfy him.’” (p. 15). This lack of knowledge does not seem to bother the CPAs. To the contrary, they do not like clients who are too knowledgeable:

Whit could remember how his own blood pressure had risen once when a client volunteered to interpret for him a section of the Internal Revenue Code which had Whit stumped – the section that blithely defines a corporation’s base period for excess profit tax as the “forty-eight months preceding what would have been its first taxable year beginning in 1940 if it had had a taxable year beginning in 1940 on the date on which the taxable year for which the tax is being computed began.” The client had known what it was all about, too, so Whit had asked him to take his business to another tax expert. You have to draw a line somewhere. (p. 157)

I was struck by the fact that the formulation strongly resembled one that was analyzed and translated by a city treasurer I observed not long ago (Czarniawska, 2000). Tax laws remain hermetic through times and places.

Two passing observations may be of interest. Apparently, the finance people of the 1940s in San Francisco were still riding cable cars, rather than driving their own cars (“The Saturday afternoon exodus from the financial district was in full blast, and he had to squeeze to find standing room on the step that ran the length of the open car”, p. 18), and there were “lady accountants” at CPA conventions (more on this matter in Kirkham and Loft, 1993).

Bullets for the Bridegroom (Macmillan, 1944)

Bullets for the Bridegroom is a war story, primarily about tracking down German spies, and not much about accounting or auditing. One piece of information concerns the fact that much to Whit’s surprise, he was exempted from the draft because of his clients:

There isn’t anything less essential to a war than an income-tax consultant, unless it’s a piano-player in a cat-house. I should have known there was something funny about my deferment when I hadn’t asked for it, but I was making a lot of money and I wanted to keep the business going (pp. 9-10).

Readers also learn that CPAs are mathematically gifted, but have a tendency to gamble:

His mathematical mind pictured an algebraic formula stretching to infinity; no matter how long you continued to divide a loss in half, there would always be something left, and he knew he could never talk himself out of the hole after he had paid once (p. 53).

This novel also contains a succinct description of the CPA’s job:

Well, tax consultants are a low form of life like revenue agents, only in reverse. A revenue agent tries to get you to pay twice as much income tax as you should, a tax consultant tries to get you off for half as much as you ought to pay, and it’s usually settled at about what would have been the right amount in the first place. Lots of good clean fun, nobody hurt, and we make a living. (p. 58)

This quote clearly illustrates Bougen’s (1994, p. 321) perspicacious observation concerning “a subtle blurring [between] various personal characteristics and the requirement of the task: an association between the type of person an accountant is and the job the accountant does”.

It Ain’t Hay (Simon & Schuster, 1946)

Prohibition is over in *It Ain’t Hay*, so the main source of illegal income comes not from smuggling alcohol and bootlegging, but from peddling drugs – specifically, marijuana. The story is about catching a narcotic smuggler who wanted Whit to complete his tax declaration. This time, the crime is more serious than tax evasion: it depends on the most peculiar definition of marijuana’s effects.

Apparently, the US Surgeon General has said “that the surest and quickest road to insanity was the continued use of marijuana” (p. 23). More to the point, a person who smoked one or two reefers (as joints were then called) was known to suffer an immediate attack of homicidal mania, concluding with complete memory loss. As the Chief of Police informs Whitney and the readers, marijuana was responsible for the

75 percent increase of crime in the city and county of San Francisco after the war. (Although the effects of the drug on memory and learning continue, there are no longer attempts to relate it to violent behavior[5]).

There are more details concerning the work of CPAs. The proper ones (like Whit), know very well “a big distinction between tax avoidance and tax evasion” (p. 9):

Whit’s clients expected to have the law warped as much as possible in their favor, but it had never been cracked because of his efforts, and he didn’t like discussing the possibilities, even in hypothetical terms (p. 9).

But the shortening of Whitney’s name also suggested a great sense of humor, which could find expression even in his work:

He was working on a very interesting forecast for an elderly client with much too much money. The forecast was intended to show the tax consequences which would result (a) if client died immediately, (b) if he hung onto his money and lived long enough for the state-tax rates to go up, and (c) if he gave all his money away, except what he needed to pay the gift tax, and went to the poorhouse. Whit has arrived at a sound conclusion that a substantial over-all saving would be made if the old gent kicked off right away, and he was preparing a formal recommendation to that effect (p. 13).

The sense of humor is perhaps the most daring contradiction of the ruling stereotype – so daring that even the latest recruitment campaigns of the Big Four (Jeacle, 2008) did not have the courage to include. This, however, can be true of all professions: their members are expected to have fun at work, but not to poke fun at their clients.

The vanishing of Whitney

As I was reading (and enjoying) these four novels, I started to ask myself: “Why were Whitney novels never reprinted?” After all, the whole Rex Stout series on Nero Wolfe (33 novels and 39 short stories from 1934 to 1974) are still available to the public, even as audiobooks.

My reviewers suggested that books in which the hero is an accountant cannot count on a popular acclaim, in contrast to books in which the hero is, for instance, a Harvard professor of symbolism (as in Dan Brown’s books). It is certainly more difficult to create a hero against a strong stereotype than a hero from a void (nobody knows what professors of symbolism, if such exist, are like). Still, Dodge succeeded in just such an endeavor, and he was not alone. Crumbley (1990/2009) and Crumbley *et al.* (1997) listed quite a few books with accountant as a hero detecting fraud (with Collett’s *Accounting The Golden Spire*, 1991, as the most successful among those). Also, Dodge’s Whitney novels rate as good detective stories in their mystery and suspense, so the problem is rather some anachronisms that make them inappropriate for present-day publishers.

My first suspicion concerned the gender discrimination present throughout the novels: the secretaries are always either “ornamental” or “effective”. But it could not be the reason, as Erle Stanley Gardner (a lawyer) was much worse, and his books are still around. Whitney, though allegedly a Don Juan, is faithful to one woman throughout the series, and even makes her his partner.

Another explanation concerns drinking habits. Everybody in the novels drinks enormous amounts of alcohol: Whitney and his wife drink five bottles of champagne on their way to the New Year’s party, where the real drinking starts. As mentioned, the inebriated state does not prevent them from driving, but neither does it save them from

the incredible hangovers that accompany their daily work. Nevertheless, people in fiction generally drink more than real-life people do.

A more serious candidate for an explanation is the fact that the “good police” are beating up prisoners. This, combined with the outdated and strongly presented image of marijuana, could explain why Whitney’s novels have become obsolete.

But what about the – sometimes hinted at – image of the CPA as “crook master”? Whitney refuses to accept such a definition, and it turns out that historians agree with him.

Historically correct, but is it relevant today?

US historian of accounting Stephen A. Zeff claimed that “[f]rom the 1940s to the mid-1960s, accounting, auditing, and the accounting profession in the United States reached the height of their standing and reputation (...)” (Zeff, 2003/2010, p. 399). CPAs were important and significant public figures:

From the late 1930s through the 1960s, CPAs served in important government positions, gave testimony before Congressional committees, and served as expert witnesses in court cases, in rate regulation hearings, and before federal wage tribunals (...) Members of the accounting profession were coming to the fore in public affairs because of the increasing respect accorded to the profession (...) (pp. 400-401).

According to Zeff, this situation began to change in the mid-to-late 1960s; the result, as he saw it, of the financial scandals in which auditors found themselves on the defendants’ side of the bench, their lawsuits widely covered in the media. This message was strongly and dramatically repeated by Abraham J. Briloff (1990), who claimed that the covenant between the profession of accountancy and society had been broken in the 1980s, due to the greed and recklessness of big corporations. This claim has been taken up and scrutinized more soberly by Cooper and Robson (2006).

These interpretations may be complemented by Michael Power’s (1997) reasoning: in an “audit society”, where the audit becomes so central, the auditors and their doings, paradoxically enough, come under public scrutiny as never before. It is certain that Whitney’s practices, innocent in his opinion and those of his author, would be evaluated very differently at present. It could be that CPAs were important public figures because their practices were not well known or well documented. There is also no doubt that the scrutiny of the private lives of public figures is currently much deeper, and what were at one time seen as innocent peccadilloes are now viewed either as crime or as a betrayal of public trust. Additionally, the powerful figures in the field of accounting are no longer persons, no matter how glamorous, but large corporations (see Cooper and Robson, 2006, on the importance of the Big Four).

But are the topics repeatedly raised in the novels – tax evasion, income from crime – of any relevance in the present, or are they merely memories from times past, times of “good gangsters”, like John Dillinger, as portrayed by Johnny Depp in Michael Mann’s *Public Enemies* (2007)? Judging from a forthcoming conference (April 2011) and an AOS call for papers titled “Fraud in Accounting, Organizations and Society”[6], crime, taxes, and accountability remain topical interests, in research and in society. Tax havens and transfer prices are discussed everywhere, even in Scandinavia (Svedberg Helgesson, forthcoming). Perhaps this heralds an age of glory for the “forensic accountant”, so glorified by Crumbley (1990/2009).

A note of caution is due, however. Reading Dodge's novels, but also reading the commentaries of accounting scholars on the accountant stereotype (Coleman, 1936; Stacey, 1957; Beard, 1994; Bougen, 1994; Friedman and Lyne, 1997; Stone, 2001; Dimnik and Felton, 2006; Jeacle, 2008; and great many others), I detected a returning hope that the stereotype of a boring bean counter, stable as it is, will vanish. The IRS poster "Only an accountant could catch Al Capone" has been quoted many a time, but, judging from Mel Brooks' latest version of *The Producers* (2005), the stereotype is in good health. Bougen (1994) suggested that one of the reasons for its stability is that the stereotype is not hateful, just slightly comical, which serves the interests of the profession very well. Indeed, the dramatic heroes, in contrast to amiable fools, tend to fall the harder the higher they got[7].

Some closing comments on reading practices

My claim, as previously formulated (Czarniawska, 1999), is that a useful analogy can be drawn between the reading of novels and field material because of the collective character of writing and reading. The researchers read the texts produced in the field (by themselves, in the course of interviews and observations, or by the practitioners) in a way similar to reading novels in the Iserian view: filling in indeterminacies, building congruency, and thus constructing meaning. Certainly, there are differences as well, caused by variations in the texts, in the role of the reader, and in the reading situation. Take an annual report as an example. As a shareholder, I read it referentially, and possibly construct an action program based on it: buy or sell. As a researcher, I wonder about the form and content, I fill gaps with my imagination, I conjure up the situation of the report's creation, and assess my own reactions.

One obvious difference between a reading of an annual report and a typical reading of a novel is in the reduction of immersion: I do not wish to be engulfed by the annual report[8]. As a reader fond of detective stories, I permit myself a full immersion, an act of escapism. As a researcher reading a detective story, I need to step down and examine my own readings. Is the knowledge I have acquired from Dodge's work commonly shared, and my reactions dependent on my ignorance? Or can I share my gains with a wider public? What do the other authors say about similar issues? There is, actually, a strong similarity between a researcher reading an annual report and a literary critic reading a novel, and this is the analogy that should be exploited better.

The parable is obvious: life is like the act of reading; the world is a text; people are the readers; and time and place provide the situation. This analogy can be transplanted directly into management studies, and Iser's (1989) main question, "Why do we need fiction?" has been provided with an answer pertaining directly to our field by Karin Knorr Cetina (1994, p. 5): fictionality is a routine aspect of social life. Modern institutions do not run on facts; they run on fictions. Fictionalizing accomplished by accounting has a different function than fictionalizing performed by literary fiction, but their function can be studied in a similar way.

I do not recommend "naive readings," as DeVault called those readings that aim at "gathering information" from novels. Combining Moretti's idea of the need for distant readings (while rejecting his search for abstract models) with Iser's question reformulated as, "Why do people produce certain texts at certain times and places?" may result in a special way of including novels into studies of management in general and accounting in particular. This method would consist of seeing a novel as an

author's act of readings of the world, which, in turn, must be interpreted by the next reader – the researcher.

Furthermore, learning to read novels in more nuanced ways may help young accounting scholars to start reading fieldwork material in the same way. Fictiveness of the novel assumes a distance of the reader, whereas field material is too often taken too literally. Here, literary theory and criticism could lead the way. A more comfortable analogy arises here: much as social scientists do not and perhaps ought not to write like novelists, they can write like literary critics. Literary critics are also supposed to be removing indeterminacies rather than creating them. In practice, they, too, remove some and create others.

One question remains, but answers to it can only be tentative. Can accounting scholars do something to change the stereotype of accountants in popular culture? One way would be to follow Dodge's example, and start writing novels (preferably detective stories or thrillers) with accountants as heroes. After all, it was an accountant who blew the whistle at WorldCom (Mackenzie, 2009). Crumbley (1990/2009) advised a shortcut: develop a TV series with a forensic accountant as a protagonist. A collective action of this kind (the American Institute of Certified Public Accountants writing to 500 film directors and producers, saying "We would like to work with you," Bougen, 1994, p. 331), did not seem to have generated much interest, however. Another obvious way to change the accountant stereotype is to include the analysis of popular culture presentations of accounting into teaching programs. In other words, both the roots of the stereotype and the heroic actions of accountants, from the times of Pacioli on, need to be popularized.

Notes

1. In his last book, however, Iser (2006, pp. 57-8) presented his theory as "reception theory," changing this quote to: "A theory of aesthetic response has its roots in the text; an aesthetic of reception arises from the history of readers' judgments. Thus, the former is systematic in nature, and the latter historical, and these two related strands together constitute reception theory."
2. As different from anthropology of literature (Czubaj, 2010). Mariusz Czubaj, a Polish anthropologist, pleads for detective stories as an excellent anthropological field material.
3. More on Gurevitch's contribution to accounting in history can be found in Yamey (1994).
4. Dodge's biography is excerpted from the webpage dedicated to him: www.david-dodge.com/biography/david.html (last accessed 2010-07-02).
5. National Institute on Drug Abuse, www.nida.nih.gov/infofacts/marijuana.html
6. The workshop takes place at Imperial College, London, and is sponsored by the University of Alberta and Queens University.
7. Friedman and Lyne (2001) have also changed their minds about the vanishing stereotype, but base their reasoning in the general model of stereotype formation.
8. One of the supposed dangers of using literature and art as field material is that the pleasures of immersion could blind the reader to the implicit theory feeding the text or the artwork. Although this danger is quite realistic, the same can be said of readings of annual reports that are too enthusiastic: they are also fed by a theory – usually economic theory.

References

- Bakhtin, M.M. (1981), "Discourse in the novel", in Bakhtin, M.M. (Ed.), *The Dialogic Imagination. Four Essays*, University of Texas Press, Austin, TX, pp. 259-422.
- Beard, V. (1994), "Popular culture and professional identity: accountants in the movies", *Accounting, Organizations and Society*, Vol. 19 No. 3, pp. 303-18.
- Boland, R.J. Jr and O'Leary, T. (1988), "Behind the accountant: images of accounting and information machines in advertising 1910-1970", paper presented at the 2nd Interdisciplinary Perspectives in Accounting Conference, University of Manchester, Manchester, 10-13 June.
- Bougen, P.D. (1994), "Joking apart: the serious side to the accountant stereotype", *Accounting, Organizations and Society*, Vol. 19 No. 3, pp. 319-35.
- Briloff, A.J. (1990), "Accountancy and society. A covenant desecrated", *Critical Perspectives on Accounting*, Vol. 1 No. 1, pp. 5-30.
- Buckmaster, D. and Buckmaster, R. (1999), "Studies of accounting and commerce in Chaucer's Shipman's Tale", *Accounting, Auditing & Accountability Journal*, Vol. 12 No. 1, pp. 113-28.
- Coleman, A.M. (1936), "The accountant in literature", *Notes and Queries*, 13 June, p. 428.
- Cooper, D. and Robson, K. (2006), "Accounting, professions and regulation: locating sites of professionalization", *Accounting, Organizations and Society*, Vol. 31 Nos 4-5, pp. 415-44.
- Crumbley, D.L. (1990/2009), "Forensic accountants appearing in literature", available at: www.bus.lsu.edu/accounting/faculty/lcrumbley/forensic.html (accessed 10 January 2011).
- Crumbley, D.L., Kratchman, S.H. and Smith, L.M. (1997), "Sherlock Holmes and forensic accounting", available at: <http://acct.tamu.edu/kratchman/holmes.htm> (accessed 10 January 2011).
- Czarniawska, B. (1999), *Writing Management: Organization Theory as a Literary Genre*, Oxford University Press, Oxford.
- Czarniawska, B. (2000), *A City Reframed. Managing Warsaw in the 1990s*, Harwood Academic Publishers, Amsterdam.
- Czarniawska, B. (2008), "Accounting and gender across times and places: an excursion into fiction", *Accounting, Organizations and Society*, Vol. 33 No. 1, pp. 33-47.
- Czarniawska, B. (2009), "Distant readings: anthropology of organizations through novels", *Journal of Organizational Change Management*, Vol. 22 No. 4, pp. 357-72.
- Czarniawska, B. (2010), "The construction of businesswoman in the media: between evil and frailty", in Chouliaraki, L. and Morsing, M. (Eds), *Media, Organizations and Identity*, Palgrave, London, pp. 185-208.
- Czarniawska, B. and Rhodes, C. (2006), "Strong plots: popular culture in management practice and theory", in Gagliardi, P. and Czarniawska, B. (Eds), *Management Education and Humanities*, Edward Elgar, Cheltenham, pp. 195-218.
- Czubaj, M. (2010), *Etnolog w Mieście Grzechu*, Oficynka, Gdańsk.
- DeVault, M.L. (1990), "Novel readings: the social organization of interpretation", *The American Journal of Sociology*, Vol. 95 No. 4, pp. 887-921.
- Dimnik, T. and Felton, S. (2006), "Accountant stereotypes in movies distributed in North America in the twentieth century", *Accounting, Organizations and Society*, Vol. 31 No. 2, pp. 129-55.
- Evans, L. (2009), "A witches' dance of numbers. Fictional portrayals of business and accounting transactions at a time of a crisis", *Accounting, Auditing & Accountability Journal*, Vol. 22 No. 2, pp. 169-99.

- Friedman, A.L. and Lyne, S.R. (1997), "Activity based techniques and the death of the beancounter", *European Accounting Review*, Vol. 6 No. 1, pp. 19-44.
- Friedman, A.L. and Lyne, S.R. (2001), "The beancounter stereotype: towards a general model of stereotype generation", *Critical Perspectives on Accounting*, Vol. 12 No. 4, pp. 423-51.
- Ganim, J.M. (1996), "Double-entry in Chaucer's Shipman's Tale: Chaucer and bookkeeping before Pacioli", *Chaucer Review*, Vol. 30 No. 3, pp. 294-305.
- Gurevitch, A. (1992), *Historical Anthropology of the Middle Ages*, Polity Press, Oxford.
- Hassard, J. and Holliday, R. (1998), "Introduction", in Hassard, J. and Holliday, R. (Eds), *Organization-Representation. Work and Organization in Popular Culture*, Sage, London, pp. 1-15.
- Irons, G. (1995), "Introduction: gender and genre: the woman detective and the diffusion of generic voices", in Irons, G. (Ed.), *Feminism in Women's Detective Fiction*, University of Toronto Press, Toronto, pp. ix-xxiv.
- Iser, W. (1978), *The Act of Reading. A Theory of Aesthetic Response*, The John Hopkins University Press, Baltimore, MD.
- Iser, W. (1989), *Prospecting. From Reader Response to Literary Anthropology*, John Hopkins University Press, Baltimore, MD.
- Iser, W. (1993), *The Fictive and the Imaginary. Charting Literary Anthropology*, The John Hopkins University Press, Baltimore, MD.
- Iser, W. (2006), *How To Do Theory*, Blackwell, Malden, MA.
- Jeacle, I. (2008), "Beyond the boring grey: the construction of the colourful accountant", *Critical Perspectives on Accounting*, Vol. 19 No. 8, pp. 1296-320.
- Kirkham, L.M. and Loft, A. (1993), "Gender and the construction of the professional accountant", *Accounting, Organizations and Society*, Vol. 18 No. 6, pp. 507-58.
- Knorr Cetina, K. (1994), "Primitive classification and postmodernity: towards a sociological notion of fiction", *Theory, Culture and Society*, Vol. 11 No. 3, pp. 1-22.
- Lister, R.J. (2010), "A role for the compulsory study of literature in accounting education", *Accounting Education*, Vol. 19 No. 4, pp. 329-43.
- McDowell, L. (1997), *Capital Culture: Gender at Work in the City*, Blackwell, Oxford.
- Mackenzie, D. (2009), *Material Markets: How Economic Agents Are Constructed*, Oxford University Press, Oxford.
- Maltby, J. (1997), "Accounting and the soul of the middle class: Gustav Freytag's Soll und Haben", *Accounting, Organizations and Society*, Vol. 22 No. 1, pp. 69-87.
- Moretti, F. (2000), "Conjectures on world literature", *New Left Review*, Vol. 1, January-February, pp. 54-68.
- Moretti, F. (2003), "More conjectures", *New Left Review*, Vol. 20, March-April, pp. 73-81.
- Parker, R.H. (1999), "Accounting in Chaucer's Canterbury Tales", *Accounting, Auditing & Accountability Journal*, Vol. 12 No. 1, pp. 92-112.
- Power, M. (1997), *The Audit Society. Rituals of Verification*, Oxford University Press, Oxford.
- Stacey, N.A.H. (1957), "The accountant in literature", *The Accounting Review*, Vol. 33 No. 1, pp. 102-5.
- Stone, D.N. (2001), "Accountant's tales", *Accounting, Organizations and Society*, Vol. 26, pp. 461-70.
- Svedberg Helgesson, K. (forthcoming), "Public-private partners against crime: governance, surveillance and the limits of corporate accountability", *Surveillance & Society*.

Traube, E.G. (1992), *Dreaming Identities: Class, Gender and Generation in 1980s Hollywood Movies*, Westview Press, Boulder, CO.

Warnock, K. (2008), "Auditing Bloom, editing Joyce: accounting and accountability in Ulysses", *Accounting, Business & Financial History*, Vol. 18 No. 1, pp. 81-95.

Whitley, R. (1999), *Divergent Capitalisms: The Social Structuring and Change of Business Systems*, Oxford University Press, Oxford.

Yamey, B. (1994), "Accounting in history", *The European Accounting Review*, Vol. 3 No. 2, pp. 375-80.

Zeff, S.A. (2003/2010), "How the US accounting profession got where it is today: part I", in Zeff, S.A. (Ed.), *Insights from Accounting History*, Routledge, New York, NY, pp. 394-417.

Further reading

Moretti, F. (2007), *The Novel. Vol. 1, History, Geography and Culture; The Novel. Vol. 2, Forms and Themes*, Princeton University Press, Princeton, NJ.

Corresponding author

Barbara Czarniawska can be contacted at: barbara.czarniawska@gri.gu.se

This article has been cited by:

1. Kevin Morrell, Penelope Tuck. 2014. Governance, tax and folk tales. *Accounting, Organizations and Society* 39:2, 134-147. [[CrossRef](#)]
2. Malcolm Anderson. 2013. Accounting History publications 2012. *Accounting History Review* 23:3, 317-322. [[CrossRef](#)]
3. Ingrid JeacleIngrid JeacleUniversity of Edinburgh Business School, Edinburgh, UK. 2012. Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal* 25:4, 580-601. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]