

How is Accounting Perceived in Cognitive Level? A Study Based On Metaphor

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Metaphor is derived from the word “metapherein” which is in Greek, besides it is occurred by the combining of the words “meta” and “pherein” meaning “to carry” and “to load” respectively (Arslan, 2008: 259). It is replacing a commonly used concept in place of an uncommonly used one to explain the second concept by means of the first one therefore metaphor is making a substitution (Uçma, 2010: 126). Metaphors include information transfer from a well-known field to a new and unknown one generally (Tsoukas, 1991). They are supposed as tools used to explain how the life, environment, events and objects are perceived by the people via different similitudes (Cerit, 2008: 694).

The study is prepared to clarify the “accounting” perception of the students taken accounting courses in Community College or Business School in Yalova University by using metaphors. To this end, metaphor questionnaires including a single open-ended question are applied to 159 students. The results are subjected to content analysis and owing to the fact that 39 of the questionnaires could not create metaphors; the study evaluated on 120 questionnaires. Most common metaphors created by the students participated in the study are identified as mathematics, calculator, puzzle and jigsaw puzzle.

Keywords: Metaphor, Accounting.