

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

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Abstract

The study is prepared to clarify the accounting perception of the students taken basic 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 195 students. The results are subjected to content analysis and owing to the fact that 75 of the questionnaires could not create metaphors; the study is evaluated on 120 questionnaires. According to the results of questionnaires 37 metaphors are constituted. The most common metaphors created by the students participated in the study are identified as mathematics, calculator, puzzle, scales and jigsaw puzzle. Reasons expressed for the metaphors reveal that accounting perception is related to 10 themes. The most comprehensive ones are the themes which meaning as “accounting is consisted of mathematical operations” and “going through the stages is essential to reach the result in accounting”.

Key Words: Accounting, Metaphor, Cognitive Level.

Introduction

Metaphor is derived from the word “metapherein” which is in Greek, occurred by the combining of the verbs “meta” and “pherein” meaning “to carry” and “to load” respectively (Arslan, 2008: 259). It is forming relationship with a word having another meaning by using similarities to explain a concept, word, term or event better (Aydın, 2004). Metaphor 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). They generally include information transfer from a well-known field to a new and unknown one (Tsoukas, 1991). Metaphors 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).

If a concept, word, term or event is symbolized with another concept, word, term or event; that means metaphor is used. There may exist little similarity between two different objects but identifying one of them well facilitates us to understand the other better. As a sample; people saying “The heart works like a pump.” to explain the working of the heart, are using pump metaphor which is well known comparing to heart.

The base of studies prepared related to metaphor in social sciences is consisted of “Contemporary Metaphor Theory” explained by Lakoff and Johnson (1980) in their publication named as “Metaphors: We with Live by”. While studies about metaphor were

only in literature science before 80s; as a concept metaphor began to exist in the center of interdisciplinary applications in cognition and communication studies after Lakoff and Johnson's study (Uçma, 2010: 124-126). The studies related to metaphor in accounting field have been existed recently as in the most of the other social sciences (Amernic and Craig, 2009; McGoun and others., 2007; Meyer, 1984; Walters-York, 1996; Walters-York, 2004).

Metaphors are suggested to play an active role in the creation and transmission process of the meaning in accounting texts also they are suggested to be discussions group that make up the mentioned texts (Walters-York, 1996: 48-49). According to Walters-York (1996); metaphors improve fluency and strengthen the accounting texts also make the statements which can not be explained in any other way easier, to express in aesthetic, cognitive, and pragmatic levels. In this regard; many accounting terms as doubtful debts, accumulated depreciations, fixed/variable costs, liquid assets, fixed assets, equity, responsibility center, profit sharing and goodwill are samples for metaphor usage (Uysal, 2001: 57).

Metaphors are means of perception (Arnett, 1999) and they express a cognitive-way understanding (Lakoff ve Johnson, 1980). Therefore; metaphors are benefited for perception survey about a statement, concept, event or anything else. There exist many studies to understand the perceptions of individuals which are intended to determine many things like events, concepts, professions such as teachers, police, cinema, administration etc. by metaphors. But there has not been any similar study about accounting perception in Yalova province of Turkey thus it is targeted to identify the accounting perceptions of individuals by metaphors in the study.

The Objective of the Study

The objective of the study is to reveal how accounting is perceived in cognitive level by the students taken basic accounting courses in Community College or Business School via metaphors.

The Methodology of the Study

The study targeting to reveal the accounting perception of the students taken basic accounting courses in Community College or Business School in Yalova University by using metaphors is applied to 195 students. In this respect; questionnaires including open ended questions which have been used in similar studies (Cerit, 2006; Kabadayı, 2008; Ocak & Gündüz, 2006; Ünal, Yıldırım & Çelik, 2010; Sarı, 2010) are benefited to allow the source group to express their perceptions about accounting by metaphors. It is requested from the students to complete the sentence expressed as "Accounting resembles to because" in the questionnaire. In addition to the questions related to demography such as gender, education and age; metaphors as any existence tangible or intangible, living or unliving or anything else is acquired from the source group via the sentence to complete mentioned above while obtaining data. Consequently; data necessity is gathered from the students participated in the study.

Analysis of the Data

The metaphors used by the participants are subjected to content analysis and because of the fact that 75 of the questionnaires could not create current ones; the rest (120

questionnaires) are evaluated. The names of metaphors created for accounting and their reasons are computerized to obtain primary data afterwards they are read and evaluated to obtain themes to gather similar metaphors. Therefore primary data are organized and patterns of the data are tried to be defined.

Findings

The data about demographic characteristics of the participants are shown in Table 1.

Table 1: Demographic Characteristics of the Participants

Characteristics		Frequency (f)	Percent (%)
Gender	Male	52	43,33
	Female	68	56,67
Education	Undergraduate	55	45,83
	Associate Degree Program	65	54,17
Age	17-20	67	55,83
	21-23	42	35,00
	24-26	7	5,83
	27-29	2	1,67
	30-?	2	1,67
Total		120	100,00

37 metaphors are created by 120 questionnaires evaluated. The most common ones are observed as; mathematics metaphor by 26 students, calculator (10), puzzle (9), scales (8), jigsaw puzzle (7), life (6) respectively. The acquired data about the metaphors created are shown in Table 2.

Table 2: Metaphors Created by Participants

Metaphor	(f)	Metaphor	(f)	Metaphor	(f)	Metaphor	(f)
Mathematics	26	Baby	2	Art	2	Woman	1
Calculator	10	Flywheel	2	Sudoku	2	Camera	1
Puzzle	9	Flowers	2	Research	1	Fabric	1
Scales	8	Balance	2	Honey	1	Season	1
Jigsaw Puzzle	7	Dominoes	2	Lace	1	Spider Web	1
Life	6	Memory Card	2	Equation	1	Money	1
Computer	5	Photo	2	Eyeglasses	1	Salad	1
Tree	5	Maze	2	Carpet	1	Chain	1
Building	3	Machine	2	Light	1	Octopus	1
Order	3						

37 metaphors created by participants are subjected to content analysis so they are grouped in 10 themes due to the reasons expressed by the students. The separation of the mentioned themes including the metaphors created by participants (n=120) is shown in Table 3.

Table 3: Themes Including the Metaphors About Accounting

Themes	Frequency (f)	Percent (%)	Metaphors
Accounting is a recording activity.	7	5,8	Computer (5), Memory Card (2)
Accounting is consisted of mathematical transactions.	26	21,7	Mathematics (26)
There exist balance and order in accounting.	13	10,8	Balance (2), Order (3), Scales (8)
Accounting displays the status of the business.	5	4,2	Photo (2), Eyeglasses (1), Light (1), Camera (1)
Accounting is consisted of complex and related transactions.	13	10,8	Tree (5), Octopus (1), Flywheel (2), Dominoes (2), Spider Web (1), Salad (1), Chain (1)
Passing through the stages is required to achieve the result in accounting.	29	24,2	Research (1), Building (3), Puzzle (9), Lace (1), Equation (1), Carpet (1), Maze (2), Art (2), Sudoku (2), Jigsaw Puzzle (7)
Accounting requires hard working.	8	6,7	Honey (1), Baby (2), Flowers (2), Woman (1), Machine (2)
Accounting is consisted of computation transactions continuously.	16	13,3	Life (6), Calculator (10)
Accounting is the repetition of the same transactions.	2	1,7	Fabric (1), Season (1)
Accounting means money.	1	0,8	Money (1)

As it is seen from Table 3; the most common theme acquired from the metaphors created by the students is “passing through the stages is required to achieve the result in accounting” (f:29, % 24,2). The other themes are respectively ranked as; “accounting is consisted of mathematical transactions” (f:26, % 21,7), “accounting is consisted of computation transactions continuously” (f:16, % 13,3), “accounting is consisted of complex and related transactions” (f:13, % 10,8), “there exist balance and order in accounting” (f:13, % 10,8), “accounting requires hard working.” (f:8, % 6,7) and “accounting is a recording activity.” (f:7, % 5,8).

Conclusion

The study is prepared to reveal the accounting perception of the students taken basic accounting courses in Community College or Business School in Yalova University by using metaphors. Thus; metaphor questionnaires are applied to 195 students but 75 of them

are not evaluated. The gathered data indicated that 37 metaphors are created and the most common one is “mathematics” metaphors created by 26 participants. The others are ranked as calculator (10), puzzle (9), scales (8), jigsaw puzzle (7), life (6), computer (5), tree (5) and etc.

Due to the reasons expressed by participants; 37 metaphors are separated in 10 themes for content analysis and the mentioned themes are identified respectively. The most common ones are ranked as “passing through the stages is required to achieve the result in accounting” and “accounting is consisted of mathematical transactions” by students besides the last themes are expressed as “accounting is the repetition of the same transactions” and “accounting means money”.

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