

Perceptions Of Accounting And Accountants According To Indonesian Musicians

Marko S Hermawan¹, Valentina Tohang², Rosaline Tandiono², Jordy D Kusuma Wardhana²

¹International Business Program, Management Department,
BINUS Business School International Undergraduate Program, Bina Nusantara University,
Indonesia

²International Finance, School of Accounting, Bina Nusantara University, Indonesia

Abstrak

Tujuan Utama – Sebagai bagian dari bidang akuntansi keuangan, riset ini bertujuan menganalisis persepsi profesi akuntansi dan profesi akuntan dari pandangan musisi Indonesia.

Metode – Penelitian ini menggunakan studi penelitian kualitatif untuk mengungkap pengalaman pribadi musisi Indonesia terhadap akuntansi mengenai gagasan kritik sosial yang relevan dengan mewawancarai sejumlah sumber primer yang dilakukan dengan cara wawancara semi terstruktur, tinjauan literatur, dan data analisis.

Temuan Utama - Menurut hasil penelitian ini, persepsi stereotip musisi Indonesia konsisten dengan penelitian sebelumnya tentang gambaran masyarakat umum memandang akuntansi. Berdasarkan temuan penelitian ini, musisi yang terkait dengan label rekaman memiliki pemahaman akuntansi yang lebih baik, meskipun faktanya dua dari tiga musisi yang berpartisipasi dalam wawancara penelitian tidak memiliki akuntan pribadi. Temuan ini membuktikan sebuah teori bahwa kurangnya pengalaman dalam akuntansi menjadi alasan musisi Indonesia belum membuat lagu yang berhubungan atau bahkan menggambarkan akuntansi dan profesi akuntansi.

Implikasi Teori dan Kebijakan - Teori ekspresi atau *theory of expression* adalah teori seni dan komunikasi yang menjelaskan bahwa seni dapat dijadikan sebagai alat komunikasi sehingga memungkinkan seni untuk berkomunikasi, tetapi pendapat tentang apa yang dikomunikasikan oleh seni berbeda. Musisi biasanya mengekspresikan perasaan mereka terhadap sesuatu dalam karyanya, tetapi tidak semuanya melepaskan emosinya.

Kebaruan Penelitian - Studi ini adalah yang pertama memiliki akses langsung ke musisi untuk memahami sikap mereka terhadap akuntansi dan akuntan yang tidak hadir dalam topik yang jarang dibahas ini.

Abstract

Main Purpose – As part of the financial accounting research, this paper strives to analyse the profession's perceptions of accounting and the profession that is accountants, more specifically according to Indonesian musicians.

Method - The paper presents a qualitative research study of unravelling the personal experience of established Indonesian musicians towards accounting that may be relevant to the idea of social criticism by interviewing a number of primary sources conducted in the manner of semi-structured interview, literature reviews, and data analysis.

Main Findings - According to this research, stereotypical perceptions of Indonesian musicians are consistent with previous research on how the general public views accounting. Based on this research's findings, musicians who are associated with a record label have a greater understanding of accounting, despite the fact that two of the three musicians who participated in the study's interviews did not have a personal accountant. The findings proves the theory, the reason Indonesian musicians have not made any songs that relate or even depict accounting and the accounting profession is because there is still lack of experience within the community.

Theory and Practical Implications - The theory of expression is a theory of communication and art, which explains that art communicates, but opinions are varied on what the art is communicating about. Musicians usually express their feelings towards something in their work, but not all of them are releasing their emotions

Novelty - This study is the first to have direct access to musicians in order to understand their attitudes toward accounting and accountant that is not present in this scarcely discussed topic.

Keywords: Accounting, Indonesian, Musicians, Perception

Corresponding author. Email. marko@binus.edu¹ vtohang@binus.edu² rtandiono@binus.edu³ jdkusumawardhana@gmail.com⁴

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INTRODUCTION

Music and Accounting are two disciplines that tend to have different fields of knowledge, even not related at all. Many studies assume that accounting has a relationship with financial, economic, and social sciences. Meanwhile, music has a diversity of aesthetics and art, and is related to the expression of a human feeling and the environment. However, several studies have begun to bring the two sciences closer, in which accounting and music have similarities in certain respects, especially with sociology and anthropology. Using the theory expression (Hospers, 1954), this paper seeks to explore the relationship between these two sciences more deeply, especially when it is associated with an accounting profession in certain context, such as, Indonesia. The specific field of accounting analysed in this paper is Financial Accounting.

The intersection of music and accounting can be found in the popular culture. According to Oxford Bibliographies, popular culture is the set of practices, beliefs, and objects that embody the most broadly shared meanings of a social system. It encompasses media objects, entertainment and leisure, fashion and trends, and linguistic conventions, among other things. Accounting has been portrayed and represented in various popular culture – film, music, and poem (Jacobs & Evans, 2012).

Unfortunately, the popular culture tends to depict accounting and accountants negatively. Smith and Jacobs (2011) found that popular songs reflected the image of the accountant as both the facilitator and accoutrement of positions of wealth and privilege. They also found accountants were often portrayed to have the tendency of abusing their position of trust. Similarly, the role of accountants depicted in movies were often comically inept, dysfunctional misfits, professional and at times criminal experts (Beard, 1994).

Although prior studies provided linkage between music and accounting, none of the study directly converse with the person who created the music. By having a direct conversation with the musicians, one can understand better how the image of accounting and accountants are depicted by them. To achieve the objective, this study focuses on Indonesian musician.

The phenomenon of music in Indonesia which can be said to be "seasonal" where many musicians create their works according to the music market that is in demand in the community

(James & Walsh, 2018). Nevertheless, Indonesian musicians are also heavily influenced by Western musicians. This makes the phenomenon of accounting and accountants' depiction more interesting to be explored among Indonesian musicians. Western musicians are more open in portraying the negative image of accountants. On the other hand, by far, there are no Indonesian popular songs that portrayed accountants and their works. Based on this backdrop, this study's research questions are:

1. How do Indonesian musicians perceive accounting and accountants?
2. How would Indonesian musicians depict accountants and their role in their music?

To answer the above research questions, this study uses semi-structured interviews with several musicians in Indonesia. Semi-structured interviews allowed the researchers to have an in-depth conversation and explore 'the unexpected.' This study makes a contribution to the discussion of popular culture and accounting which currently is scarce (Jeacle, 2012). Secondly, this study is the first that have direct access to the musicians to understand their thought, feeling, and emotions toward accounting and accountants.

This happens because the musicians only use music as a source of profit. However, not all musicians are trapped in such an understanding. There are also musicians who create works based on anxiety and mental expression of the social reality that is happening (Poplawska, 2020). Usually they often make theme songs about social criticism of what is going on. Such as corruption, environmental pollution, violence and so on. It is musicians like this who use music as a medium to present social realities that exist in society. With their creativity, they try to make music as a tool for social control in society. In this case, the musicians use music as a medium to communicate (James & Walsh, 2018).

One of the musicians who uses music as a medium to convey social criticism and social control is Iwan Fals (Oktavia & Priatna, 2019). Iwan Fals is a musician whose name has become a legend in the Indonesian music scene. Iwan Fals can become a legend in Indonesia because the lyrics of the songs he composes are full of social criticism based on the problems that occurred at that time. Some of his works are Bento, Letters for People's Representatives, or Unloading. In the era of the 1990s the band Slank also often performed songs with the theme of social criticism, one of

which was the song *Gossip Jalanan* (Aryandari, 2021). Profession is a part of human life, especially in the big city in Jakarta, the largest and busiest city in Indonesia. The accounting profession is one of the most popular professions in the city of Jakarta with all the perceptions that are good or bad about a profession.

Accounting on the other hand, is a different subject. Accounting is the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results, including the principles and procedures that govern the system itself. In other words, accounting is a complex system for packaging and communicating information, much like the function of language. This is why it is as stated by Jeacle (2012), the subject of popular culture throughout the years has been relatively unexplored by accounting researchers. Studying the relation of accounting and popular culture is important, because research on the matter will not only benefit future accounting scholars, but also help the study of social sciences in the possible change of popular culture. Throughout the years, accounting and the accounting profession has been characterized in popular culture as a dull and boring job. As stated by Miley & Read (2012) regarding accounting in popular culture jokes, “the construction of the accountant is undoubtedly multi-layered but it is the characterization of the accountant as dull and boring, and has been the center of accounting scholarship”.

Furthermore in their paper, Miley & Read (2012) concluded that the stereotypical assumption of accountants in popular culture strikes a similar resemblance to the stock character of the professional man portrayed in *commedia dell'arte*, which is views the character as dull and boring, which aligns with popular culture stereotype. The world of social sciences have just recently dwelled in the realm of accounting, with the importance of converting the negative nuances of the accounting profession being the primary objective, as these researches regarding social sciences have proven to give powerful transformative effects towards subjects including accounting. “It acknowledges that which we have known and sought to establish: in the minutia of calculative practices and rigorous record keeping that constitute accounting lie powerful transformative effects”(Jeacle, 2012).

Common to assert that accounting is the language of business (McClure, 1983). Some accounting authors have even come far as to assume that the vocabulary of accountants have reached to such a degree of understanding that accounting itself could be considered as an art or a department of scientific knowledge (Avery, 1953).

In short, as music is considered as the language of emotions, Accounting is the language of business in itself. Based on the statements mentioned above, “there is reason to believe that the characterization of accountants and accounting in popular music could have implications for the image and public perception of the accounting profession” (Smith & Jacobs, 2011, Ahn & Jacobs, 2018).

The accounting profession's prestige and legitimacy are based on accountants' technical skill as well as their ability to portray a public image of themselves as "ethical experts". In other words, the role of accountants in the economy is contingent on their ability to maintain a reputation for high ethical standards and a reputable image in the community at large. As a result, in order to fulfil their role, accountants must not only conduct ethically, but also be perceived as so by the general public (Caglio & Cameran, 2017). Recent economic occurrences and situations have proved that accountants' problematic behavior can have an impact on everyone, including those who have no direct contact with them. Furthermore, it is reasonable to assume that if public confidence in the accounting profession is low, this may deter entrants who seek a well-regarded profession, or, worse, may encourage individuals with lower ethical standards to choose accountancy as a career, resulting in a profession that does not meet public expectations (Caglio & Cameran, 2017).

1. The Theory of Expression

The theory of expression is a theory of communication and art, which explains that art communicates, but opinions are varied on what the art is communicating about. According to (Todd, 1989), “Expression is examined from the viewpoint of communication theory, and it is argued that a proper understanding of expression involves an integrated description of both performance and perception”. Therefore, we can assume that expression is a form of communication that involves the emotions of the creator according to the creator’s perception regarding the subject in question. According to (Hospers, 1954), he explained that expression theories usually speak of the emotions that are being expressed by the artist, thus the phrase “expression of feelings” is there.

Hospers (1954) though, also explained that people often confuse between expressing something and releasing emotion. This is important to note because artists such as musicians do usually express their feelings towards something in their work, but not all of them are releasing their emotions, as what people might suggest. In his terms, art that has a sense of expression usually is a reflection of what the artist is feeling, which is

part of releasing emotions, although there are some works of art that are created by the release of emotions.

2. Accounting and Accountant in Indonesia

It is important to focus on the types of professions that are in the scope of accounting to better understand the stereotypical implications that surround the profession. In the implementation that is carried out, someone who has a profession as an accountant is adjusted to the existing accounting field. Accountants are people who have the necessary expertise in accounting and/or people who work in the accounting sector. There are several classifications of accounting professions in Indonesia. Of course, this profession is based on the specifications of the work being performed. It will also add to existing career references and increase career paths for professionals. According to Christiawan (2002) the accounting profession in Indonesia can be divided into several professions, namely:

1. **Financial Planner:** a financial planner must have adequate abilities and pursue this profession. One way to become a financial planner that must be done is by doing an internship at a company, which is engaged in financial planning. Then you can take a certification as a financial planner that will be given by the related institution.
2. **Credit Analyst:** companies engaged in finance, such as banks, finance institutions or leasing, are places where a credit analyst is needed. The main task carried out is to analyze the ability of prospective credit seekers. In this case, to make loan repayments, namely the principal cost of the loan and the existing interest. It takes skill that is vital for a credit analyst. And the company really needs a credit analyst.
3. **Financial Analyst:** in carrying out their work, require financial reports. Then the report is analyzed under conditions and assessed based on the ability of the company in the future. The essence of financial analysis is winning identification, providing predictions in business. Then a financial analysis will provide a way out to minimize risks to the business.
4. **Business Analyst:** the business analyst profession provides an understanding in analyzing the business needs of individuals or companies. And provide practical solutions with the listening skills of a

business analyst. A certified business analyst will produce and recognize abnormalities in the company. And ensure a company runs well as a whole according to its business vision.

5. **Professional Accountants:** a professional accountant works in certain industrial fields such as the steel industry, mining, health and distribution. For large companies, a professional accountant is someone who already has experience. And it relates to the preparation of existing financial reports in companies where professional accountants work.
6. **Professional Auditor:** there are two kinds of auditors, namely internal auditors and external auditors. For internal auditors, an auditor works for the company specifically. Meanwhile, external auditors work at a company that provides audit services independently. In doing work as an auditor, you must pay attention to the financial statements of a company. Whether the company report is in accordance with financial accounting standards or not.
7. **Accounting Software Consultant:** the job of an accounting software consultant is to focus on business processes and their implementation. By collecting user requirements, designing business processes, analyzing the company, and applying it to accounting software such as Accurate Online. A software consultant must have the ability to recognize business processes in an industry or company and make the accounting software that is introduced as a solution to the company's needs as much as possible.

3. Stereotypical Perspectives of Accounting and Accountants

As researched by Richardson et al. (2015) and Albu et al. (2011) study, traditional perception of accountants up to recent pop cultural references regarding accounting has been relatively divided, with popular culture perception of accounting being more towards a negative opinion of accounting, being depicted as dull and boring, being the object of satire, instrument of oppression, and accountants as scandal makers, Jacobs & Evans (2012) just to name a few. stereotypical traits are also affected negatively by modern popular culture movies, being depicted as sinister and manipulative as well as deceitful and

fraudulent (Boylan et al., 2018). Despite the negative views though, there are also quite a few positive views on accounting, being the bookkeeper and scorekeeper, which means an accountant is considered a methodical, conservative and a trusted person, and a view where accountants are seen as a guardian, being an ethical, professional and versatile individual (Richardson et al., 2015).

4. Public’s Stereotypical Perspective on Accounting and Accountants

From prior research, it has been hypothesised that individuals choose their occupations based on society’s stereotypical representation of that career (Byrne, 2012, Semyonov, Ziv-El, Krumhuber, Karasik, & Aviezer, 2019). Accounting is important in a country’s economic growth as it governs the very fabric of the economy itself, which is bookkeeping of assets, liabilities, and equity as well as forecasting in order for a country’s economy to thrive. Numerous studies have been conducted regarding the public’s perceptions towards accounting, including in Indonesia. A study conducted by Lestari & Yadnyana (2013) revealed that according to accounting students in Udayana University in Bali, student’s perception regarding the accounting profession does have a positive impact towards their interest in becoming a public accountant.

This is important, as the more positive a students' stereotypical assumptions towards the accounting profession, the better the chances that the accounting perception will be deemed as a profession that the students would pursue. A more recent study on students' perception, a study in Ireland found that key factors that influence students’ perspectives are from subjects in schools, factual media, and their teachers, which ultimately made the students to perceive that accounting and the accounting profession to be boring, definite, precise and compliance driven (Byrne, 2012).

Research done by Richardson et al. (2015) and Wells (2019), the researchers categorized stereotypical perceptions of accounting by examining existing research to identify the image of accounting and the accounting profession. Based on the research, there are two criteria that correlates with the perception of accounting that creates four subtypes representing a positive view (Scorekeeper and Guardian) and a negative view of accounting (Bean counter and Entrepreneur) (Magon & France, 2018). The two basic Interpretation categorizations are: bookkeeper and business professional. Further analysis revealed that there are four primary dimensions which are Ethics and Sociable, Skill and Service, that are used as a basis

for these subtypes. In short, the image of ‘Scorekeeper’ is rated higher compared to the ‘Bean counter’ on ‘Ethics and Sociable’, and the ‘Guardian’ is rated higher compared to the ‘Entrepreneur’ on ‘Ethics’ (Meier, Esmatyar, & Sarpong, (2019). According to research done by Boylan et al. (2018), these are common stereotypes of accountants in public perception, listed in the table below.

Table 2. Summary List of Common Stereotypes of Accountants in Public Perception from Peer-Reviewed Articles

Stereotypes			
Dull	Uncreative	Trusted	Boring
Socially inept	Obsessive	Accurate	Weak
Precision	Detailed	Managerial	Passive
Conservative	Vigilant	Prudent	Corrupt
Disciplined	Shallow	Articulate	Ethical
Critical judgement	Analytical	Introverted	Honest

Based on the table, accountants have been perceived both positively and negatively. the positive opinion is based on the professionalism of accountants in the business world, which has been stereotypically perceived as a honest, ethical and trusted individuals just to name a few, whereas the negative opinions derives from media portrayals of accountants, viewed as dull, deceptive and lifeless (Richardson et al., 2015), which also backs up Richardson et al. (2015) study. Furthermore, according to Boylan et al. (2018) study, prior to corporate scandals which erupted throughout the world, opinion towards accounting has been perceived relatively positive, in which auditors are perceived as trustworthy individuals. After the scandals though, stereotypical perceptions have been negative with the public perceiving auditors as deceitful and fraudulent. “The traditional image of accountants is the one of beancounter, associated with such views as introverted, cautious, methodical, shy, timid, and boring”(Albu et al., 2011).

5. Musician's Stereotypical Perspectives of Accounting and Accountants

Music is a way for musicians to express their feelings or emotions towards a particular subject, giving hidden meanings in the songs to reflect their perceptions towards the subject. Moreover, music cannot be separated from its historical journey, based on its country of origin (Digli, 2019, Balluchi et al., 2021). In terms of accounting and the accounting profession, musicians have quite a mix of perceptions on the matter. Lyrics both reflect how accounting is seen and understood in society and also reflect how accounting is also utilised as a short-hand or metaphor for ideas or attitude (Smith & Jacobs, 2011). This is important, as the matter includes insights into the social perceptions of accounting, thus could have a potential to reinforce any bad perceptions towards accounting. An example of a musician's perception could be seen in Mel Brooks' song "I Wanna Be a Producer" created in 2001 for the film "The Producers", which perceives an accountant from the eyes of a character by the name of Leo Bloom (played by Matthew Broderick).

...

I spend my life accounting
With figures, and such
(Unhappy)

To what is my life amounting
It figures, not much
(Unhappy)

I have a secret desire
Hiding deep in my soul
It sets my heart afire
To see me in this role
I want to be a producer
With a hit show on Broadway

...

From the song it could be seen that the character portrayed in this song perceives the accounting profession as a dull and boring profession and seeks to become a producer to find a better source of happiness in his work life. This in return reflects the musician who created the song, Mel Brooks' perception on accounting follows the stereotypical perceptions on accounting. "Accounting - the original state of affairs in the narrative - represents a soulless existence and the death of ambition and dreams"(Smith & Jacobs, 2011). As researched by Jacobs & Evans (2012), the perceptions of accounting could be categorized into 7 different

lyrical depictions. These depictions are accountants as a stereotype/object of satire, taxation, accounting as servant of capitalism, accounting as an instrument of oppression, accountant as "cultural intermediaries", Accountants as status symbols, and accountants as scandal makers. The song "Baa Baa Blacksheep" is one of the earliest example of the connection between accounting and music as well as taxation, as it depicts the situation in the middle ages where farmers are required to give one-third of their income to the local master and another one-third to the church, leaving one third to themselves.

Another change in public understanding of accountants represents the early twenty-first century's corporate scandals. The album Martha Stewart, the Enron musical, and the Hotel California spoof all show a trend toward a more negative depiction of accountants. The accountant is represented in this sense as a highly corruptible entity who can be used by companies to provide a false legitimacy to corrupt activities (Smith & Jacobs, 2011). The phenomena analyzed in this thesis reveal a very negative characterization of accountants and accounting. It is reasonable to admit that public art in general and popular music in particular have been used more often for approval than for praise.

This study replicates from Smith & Jacobs (2011) but the object chosen is musicians in Indonesia, which is different from the research of Smith & Jacobs (2011) which conducted research on musicians in Australia. The purpose of this study is to empirically test and analyze differences in perceptions of musicians in Indonesia regarding their views on accounting and accountants. In Jacobs & Evans (2012) research, They analyzed the Beatles' song "taxman". In the mid-1960s The Beatles had changes in complexity on the writings of their songs. Based on George Harrison's reflection in the 1966 song "taxman", The song represents the protest against the UK taxman as discussed in Smith & Jacobs (2011) research. The song Taxman represents an undeniably negative picture of the tax man and the government as a bully. It needs to be noted that some 40% is to go to the UK Inland Revenue for tax purposes, which for some, even musicians, it's relatively high in terms of tax.

RESEARCH METHODS

This research is a Qualitative method of research. Qualitative research is a type of research where the examiner is a key instrument in the research. Qualitative research is mostly used to examine the conditions of natural objects. Qualitative research is research that intends to investigate a phenomenon by analyzing behaviour, perception, motivation, action, etc. of the research subjects in a holistic manner, and is translated to a form of words and language. Qualitative research aims to explain a phenomenon in depth, as the research relies on the collection of data in a more in-depth, careful, and thorough way is better.

This research is Interpretive research, as this research tries to understand the context of perception, where the researcher “focuses on the complexity of human sense-making as the situation emerges”. Interpretive research sees a fact as something interesting in understanding social meaning (Baxter & Jack, 2008). According to interpretive research, a fact is a specific and contextual action that depends on the meaning of some people in a social sphere. Descriptive means to tell or express meaning (Green, 2014). While interpretive is the presence of impressions, opinions, and views related to the interpretation. Interpretive descriptive research discusses the problem with clear descriptions based on the ability of the researcher's understanding to express the intentions contained in the object of his research (Saunders et al., 2009). So the type of descriptive interpretive research is a type of research that tries to describe or tell the opinions or views that exist in the object of research (Sekaran & Bougie, 2016).

This research was conducted in Jakarta by directly conducting interviews with musicians who are domiciled in Jakarta. This research was conducted from March to June of 2021. Primary data is data taken directly by researchers to the source without any intermediary. Researchers seek and find data to inform both interviews and direct observations in the field (Baxter & Jack, 2008). Hammersley (2018) argues that the words and actions of people who are observed or interviewed are the main source of data. Primary data sources are sources of data obtained by digging up original sources directly from respondents, recording the main data sources through interviews or observations obtained through the results of combined efforts of viewing, listening and asking activities. Primary data sources are data obtained by researchers directly from the research location through observation and interviews. In this study, researchers used observational data collection techniques to observe perceptions about

accounting and accountants from musicians. Using interview data collection techniques to interview well-known musicians. In this study, the informants are musicians from different generations and genres who are quite well-known in Indonesia and have quite productive musical works and a large list of listeners. Due to scheduling, sickness, and other hindrances, the researcher was able to collect data from 6 different musicians.

The quality of research results is influenced by the quality of the research instruments. In qualitative research, the researcher becomes an instrument or research tool. In other words, in this study the researcher becomes a research instrument. In qualitative research the researcher becomes a research instrument or tool. Researchers must be validated to see the readiness of researchers. Researchers as an instrument must be validated, by understanding qualitative research methods, mastering the field under study and ready to enter the field. In this study, the researchers went directly to the location to interact with musicians in Indonesia.

In order to check the validity of the data, certain processes and techniques are needed which include: Credibility, Transferability, Dependability, Confirmability.

1. Credibility

Determination of credible or trustworthy qualitative research results from the perspective of participants in this study. From this perspective, the purpose of qualitative research is to describe or understand the phenomenon of interest from the participant's point of view, where the participant is the person who judges the validity of the credibility of the results of this study. The strategies to increase the credibility of the data include the extension of observations, research persistence, triangulation, discussions with colleagues in the company, analysis of negative cases and member checking.

2. Transferability

Transferability refers to the level of power of qualitative research results to be generalized or transferred to other contexts or settings. From a qualitative perspective, transferability is a person's responsibility to make generalizations. In this case, we as qualitative researchers can improve transferability by doing the work of describing the research context and the assumptions that are central to the research. Those wishing to transfer research results to a different context should be

responsible for making decisions about how the transfer is reasonable and acceptable.

3. Dependability

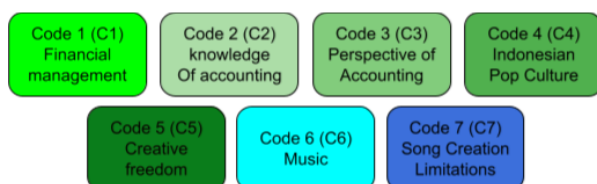
Dependability emphasizes the need for us as researchers to take into account the changing contexts of current research. We as researchers are responsible for explaining the changes that occur in the setting and how these changes can affect the approach to research in this study.

4. Confirmability

Confirmability or objectivity refers to the level of strength of research results confirmed by others. There are a number of strategies to increase confirmability. We as researchers document the procedures for checking and rechecking all research data. In this case other researchers can take on a role of “devil's advocate” towards the research results, and this process can be documented. Where researchers can actively explore and describe negative examples that contradict previous observers. This research will complete our research proposal with data so that further processes can be carried out, namely deepening data analysis so that the expected research results will be obtained where these results will be concluded and can provide appropriate recommendations.

The coding process was conducted by using a software called Quirkos, where the data collection method done in this research managed to finish 6 (six) interview sessions. The interview sessions were then translated into 6 transcripts, from which the coding process is done. The transcripts were later scanned for potential codes, which resulted an initial amount of 7 (seven) codes which are shown in the figure below:

Table 3. Initial codes



From these codes, each code will be assigned to specific themes in order to answer the research questions previously discussed. The first

theme is called Musician’s Capacity (T1), as this theme’s aim is to know the general view of accounting from the eyes of the musicians. The theme consists of codes C1, C2, and C3. The second theme will be addressed as Adaptation Limitations (T2), as this theme aims to describe the reasons why Indonesian musicians are reluctant to brush the topic of professions, especially the profession of accounting in their work. The Codes that will consist of T2 will be Pop Culture (C4), Creative Freedom (C5), and Song Creation Limitations (C7). Music (C6) was not included because it generally included the musicians' explanations regarding their background, opinions of local musicians and their own definition of music, which the researcher later deemed irrelevant for this research. The supporting factors will be the code that illustrates the current conditions, issues, and the perspective of musicians towards accounting and accountants, in which they will be interpreted and compared with the literature to answer the research question of:

“How do Indonesian musicians perceive the accounting profession?”

and

“Why are there no examples of Indonesian music that depict the accounting profession?”

RESULTS AND DISCUSSION

1. Respondent Profile and Demographic

This study presents 6 respondents as resource persons, it is important to know the background profile of the informants for the purposes of analysis to make it more objective because the profile is one of the important aspects that can affect the perception of answering from the respondents.

Respondent	Gender	Age	Experience (year)
1	Male	58	1963-present
2	Male	34	2008-present
3	Male	58	1986-present
4	Male	55	1987-present
5	Male	56	1982-present
6	Male	24	2016-present

Finding 1: Musician's Capacity

Musicians nowadays have lots of revenue streams to collect their money from, as there are lots of streaming platforms as well as income from stage performances and income from record labels, which sell their record CDs and other merchandise. To keep record of these cash flows, these musicians can opt for a professional accountant to do their bidding or they can do it themselves. From the 6 (six) interviews, it is found that the number of musicians who hire a professional accountant and who do not hire a professional accountant is equally divided, with Respondents 2, 3, and 4 having a personal accountant, and Respondents 1, 5, and 6 not having a personal accountant. From the 3 (three) musicians who do not use the expertise of a professional accountant, 2 (two) of which are not affiliated with a record label. This brings to the conclusion that awareness and knowledge of the importance of accountants for these musicians are higher in musicians who are affiliated with a record label than from those who are not affiliated with a record label. musician 1 explained that he had no use of a personal accountant because the revenue he collected from stage performances is still insufficient in order to afford a personal accountant, and that his method of calculating is enough to manage his finances.

Respondent 5 explained his situation back in his era in the 1980s - 1990s where most musicians back then were rarely familiar with the importance of financial management. Due to the situation, most of these musicians did not understand the importance of accounting and accountants in their financial management until it was too late. He further stated that they did not even have managers to manage their activities and job scheduling. This claim is also backed up with Respondent 3's statement where he stated that the modern management of the Indonesian music industry has just been recently developed. Respondent 5 concluded that he felt that he should have hired or requested a personal accountant for his group, as he saw lots of his fellow musicians of his generation continued to progress to create more work and money whereas despite his expertise in banking management, he was not as successful as other musicians of his generation.

The musicians who do use personal accountants on the other hand, had personal accountants because they ultimately had personal accountants assigned to them from their respective record labels. Respondent 2 is affiliated in 2 active bands, in which both bands have their own personal accountant. He also shared his past experience

creating his second band, where he was the one responsible for recording and journalizing all of the band's finances, but due to his busyness with other projects as well as experience from his first band in hiring a personal accountant, he then proposed and hired for the band a personal accountant. he further expressed that accounting is a boring subject, but financial reporting is an important aspect in the line of business, and someone has to do it, in this case, him.

"It is a boring subject if we are talking about accounting. Fun fact, I was the one who handled all the transactions and all the finances that happened within "laleilmanino". But with the passage of time and I have other stuff to do, in the end we decided to hire a professional to do the reporting as before, I was the one doing the reporting every month - Respondent 2."

For the musicians who do have a personal accountant, it is evident in the interview that managing their finances is not their primary objective, as what is most important for them is how much money will they be able to use for personal expenses. These musicians also give their accountants authority in allocating their finances for investment and cash flow for their business as they realize that accountants have the expertise to allocate them, which is a knowledge they do not have.

"How much I should separate for taxes, investments, etc. is all handled by my accountant. What is most important for me is after all those calculations, how much money do i have left to spend - Respondent 3."

As some of these musicians do not only receive income from their music, some of them have used the help of accountants for their personal businesses. Musician 4 does not only create music, but also owns his own music school.

"I do have a personal accountant, where his job is to help me in jobs with a third party such as with labels, publishers, aggregators, etc. I also have another accountant that helps account and helps the cash flow of my music school for all its branches - Respondent 4."

It is thus clear that some of these musicians were unwilling to have an accountant to manage their finances as they are afraid of hiring a third party to handle their finances, either due to their lack of knowledge about accountants, lack of confidence to hire an accountant, or simply because

not being able to trust someone having the authority to manage their finances as Respondent 6 believes. This implies that Respondent 6 thinks that an accountant needs to be trustworthy in order to do their job, aside from having a good track record. Respondent 1 also gives an insight musicians would still contemplate depending on how much money they are able to generate. Lastly, the remaining musicians thus prove that having more knowledge about the importance of the accounting subject greatly affects their wealth and in their financial management, thus deeming accountants more in a positive way.

One of the main objectives of this research is to see how musicians perceive accounting and the accounting profession. Based on the interview question given to the musicians, there are 15 stereotypical assumptions that they use to describe an accountant, presented in the table below.

Table 4. Musician’s perceptions on Accountants.

Musician perception s			
Precision	Obsessed with numbers and counting	Behind the desk	Not flexible
Afraid of change	Fraudulent	Stiff	Responsible
Dull/Boring	Exciting	Organized	Financially stable
Smart	Cheap	Trustable	

Based on the results of the interview, the perceptions that these musicians gave are mostly in a negative way (afraid of change, dull/boring, obsessed, fraudulent, cheap, behind the desk, stiff, not flexible). Out of the 15 stereotypical assumptions, 4 stand out, which are precision, obsessed with numbers, dull/boring, and fraudulent. These stereotypical assumptions stand out as more than 1 musician perceives accountants in that way. It was found in the research that the musicians mostly assume that accountants are people who love counting numbers and mathematics, as according to them, accountants will always deal with numbers. Respondents 1, 4, and 5 all share the same opinion on this, explaining

with similar descriptions such as accountants having a hobby of counting numbers, having the knowledge to count the numbers, and because it is also their job to be associated with numbers.

Respondents also believe that accountants are precise people, with Respondents 1, 3, and 4 believing that accountants have to be precise. They agree that accountants cannot afford to be inaccurate, as their work will reflect a company or organization’s financial report, even record labels, which determines whether the company is suffering from a loss or a profit, how much to pay for the taxes, etc.

In summary, these findings align with the research done by Boylan, Mastriani, & Boylan (2018), as cited from Begoña, Cristina del & María-del-Mar’s (2017) research, presented in table 2. Having similar results or words that have similar meaning between them, it is safe to say that accounting stereotypes are present even in the minds of Indonesian musicians.

Finding 2: Adaptation Limitations

When asked about Pop Culture, the musicians all expressed that the Indonesian Pop Culture including music is rapidly expanding, with some of the more experienced musicians explaining that lots of experiments from young musicians have been implemented in such a way that the Indonesian pop music scene is seen to be reverting back to the 1990’s era of music. Regardless of this, all of the musicians agree that the pop music scene revolves around western pop culture, as it is the reference of all pop culture throughout the world. The musicians further explained that despite the influence of western culture, Indonesia has its own unique popular culture, as Indonesia’s culture is still very rich as quoted from Respondent 4:

“In essence, the pop culture in Indonesia revolves around western pop culture as it is the reference for all pop culture in all parts of the world. That means that western culture will definitely always be liked, including in Indonesia. Indonesian people also like Indonesian music, but only ones that could be counted as pop music, or in other words, music that contains things that they can relate to - Respondent 4.”

In short, the musicians do agree with the inevitable influence of western pop culture into the Indonesian pop culture scene. The musicians feel that in the current stage of the music industry, all types of music could be considered as pop culture,

including indie music. This is because of the communities that support the artists as well as streaming platforms that help publish and promote the musician's artwork.

Interviews with these musicians gave a wider perspective as to why there are no such works in Indonesia that depict accountants in music, even though there are examples of accounting and accountants depicted in a song such as the folk song "Baa Baa Blacksheep" and The Beatles' song "Taxman". Musician 1 explained that it is interesting to make songs that imply an occupation within it, but some musicians including himself would rather make music that is generally accepted to his listeners, or in other words, songs that would sell easily. He explained that based on his knowledge, topics that include patriotism, jobs and even kids songs are uninteresting to the public eye, therefore, unprofitable. This aligns with Respondent 5's statement regarding record labels, which is a big reason that musicians would not create songs that depict occupations, especially accounting, is because they are afraid that the record labels as well as the producers won't accept it being published. He further explained though, even if the record label approves the song, a reason behind the absence of accounting related subjects in Indonesian music is because in creating music, the musician usually have some sort of experience regarding the topic they are trying to write, which in Indonesia, experiences like ones depicted in western music is still quite rare.

CONCLUSION

The findings in this research concluded that the stereotypical perceptions of Indonesian musicians align with prior research regarding the public's perceptions of accounting, with new information regarding a musician's perspective where having experiences with accounting and/or accountants do greatly affect their understanding and stereotypes of accounting. Based on the findings, it is also found that musicians who are affiliated with a record label have more knowledge over accounting, with 2 of the 3 musicians interviewed in this research not having a personal accountant. It is also important to note that although the musicians interviewed seem to have quite an understanding about accounting and the accounting profession, even explaining about how some accountants in the music industry are the ones who determine whether a work is sellable, only few ever talk about the experiences they had with accounting related subjects. This brings us to the second section of the findings, which tries to

explain why there are no depictions of accountants in Indonesian music. Based on the findings, creative freedom was not an issue, despite this being an issue in the past with government oppression and some instances of public and religious restrictions in the musician's creative freedom. The musicians pointed out that most of their creative hindrance in the past is due to the record labels. But following the trend in the music industry as well as the growing diversity in the Indonesian pop culture, record labels are more open to musician's ideas and creative freedom as compared to love songs as the only option. Thus, it is concluded that creative freedom and Indonesian pop culture is not an issue for most Indonesian musicians. As explained in expression theory, expression is a form of communication that involves the emotions of the creator according to the creator's perception regarding the subject in question. In Hospers (1954) research, he also explained that the expression theory speaks of the emotions that are being expressed by the artist, thus the phrase "expression of feelings". The findings proves the theory, as the musicians interviewed in this research mostly believe that the reason Indonesian musicians have not made any songs that relate or even depict accounting and the accounting profession is because there is still lack of experience within the community, which includes the musicians themselves. When asked about why they have not created such works, the musicians all agree that it is because they lack the experience on the matter, thus no although it could be an inspiration subject for these musicians to dive into.

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