

HOW IS ACCOUNTING PERCEIVED IN COGNITIVE LEVEL? A STUDY BASED ON METAPHOR¹

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Abstract

The study is prepared to clarify the accounting perception of the students taken basic accounting classes in Community Colleges 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 the study is evaluated on 120 questionnaires and 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.

At the end of the study; Pearson Chi Square Test is benefited to seek any relationship between the metaphors and perceptions of male/female participants or participants from community colleges/business school and it is concluded that there is no relationship between education or gender and the metaphors created.

Key Words: Accounting, Metaphor, Cognitive Level, Pearson Chi Square Test.

1. 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 (Aydn, 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 one better. As a sample; people

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saying, “The heart works like a pump.”to explain the working of the heart, are using pump metaphor which is known better 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 study titled as “Metaphors: We with Live by”. While studies about metaphor were only in literature 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). So 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).

Metaphor is suggested to play an active role in the creation and transmission process of the meaning in an accounting text also metaphors are supposed to be the 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 they make the statements, which can not be explained in any other way easier, 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 seek for the perceptions of individuals by metaphors, intended to determine many things like events, concepts, professions such as teachers, police, cinema, administration etc. But there have not been existed satisfactory amount of studies about accounting perception related to Turkey in the literature thus it is targeted to identify the accounting perceptions of individuals by metaphors in the study.

2. The Objective and Methodology of the Study

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

The study is aimed to reveal the accounting perception of the students taken basic accounting classes in Community Colleges or Business School in Yalova University by using metaphors. In this respect; questionnaires including an open ended question are applied to 195 students as it is done in similar studies. The mentioned studies (Cerit, 2006; Kabaday , 2008; Ocak & Gündüz, 2006; Ünal, Yıldırım & Çelik, 2010; Sar , 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 are acquired from the source group via the sentence to complete mentioned above. Consequently; necessary data is gathered from the students participated in the study.

3. Analysis of the Data and Findings

The questionnaires acquired from the participants are subjected to content analysis and because of the fact that 75 of them could not create significant metaphors; the rest (120 questionnaires) are evaluated. The names of the 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. Thus; the primary data are organized and patterns of them are tried to be defined. 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 (Business School)	55	45,83
	Associate Degree Program (Community Colleges)	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	Sudoku	2	Fabric	1
Calculator	10	Flywheel	2	Research	1	Season	1
Puzzle	9	Flowers	2	Honey	1	Spider Web	1
Scales	8	Balance	2	Lace	1	Money	1
Jigsaw Puzzle	7	Dominoes	2	Equation	1	Salad	1
Life	6	Memory Card	2	Eyeglasses	1	Chain	1
Computer	5	Photo	2	Carpet	1	Octopus	1
Tree	5	Maze	2	Light	1		
Building	3	Machine	2	Woman	1		
Order	3	Art	2	Camera	1		

37 metaphors 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 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 participants 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) and etc.

Herein; it is aimed to make a comparison between the metaphors created and statuses such as “gender” or “education”. In order to acquire a healthier comparison via Pearson Chi Square Test; some of the metaphors are combined due to the themes used to clarify the metaphors. Thus; “memory card” (f:2) is supplemented to “computer” (f:5) so the frequency of the metaphor “computer” is assumed as 7. The other supplementations and assumptions are shown below in Table 4.

Table 4: Supplementations and Frequency Assumptions

Supplementation	Frequency Assumption
“memory card” (f:2) to “computer” (f:5)	“computer” (f:7)
“balance” (f:2) and “order” (f:3) to “scales” (f:8)	“scales” (f:13)
“life” (f:6) to “calculator” (f:10)	“calculator” (f:16)
“building” (f:3), “maze” (f:2), “sudoku” (f:2) and “jigsaw puzzle” (f:7) to “puzzle” (f:9)	“puzzle” (f:23)

In spite of the list above; all of the metaphors included in the same themes are not combined because all of them do not remind one another usually e.g. honey, flowers and woman.

Hence; the metaphors are grouped as mathematics (f:26), puzzle (f:23), calculator (f:16), scales (f:13), computer (f:5), tree (f:5) and others (f:23) consequently.

Hypotheses are formed about existence of any relationship between the metaphors created and perceptions of male/female participants or perceptions of participants from community colleges/business school.

H_a: There is no relationship between gender and the metaphors created.

H_b: There is no relationship between education and the metaphors created.

Pearson Chi Square Test including 95% confidence interval is used to analyze the hypotheses and eventually the results are shown below:

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	8,437	6	,208
Likelihood Ratio	8,904	6	,179
N of Valid Cases	120		

The first hypothesis is not rejected and it is concluded that there is no relationship between gender and the metaphors created.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	8,871	6	,181
Likelihood Ratio	10,843	6	,093
N of Valid Cases	120		

Similarly, the second hypothesis is not rejected either and it is concluded that there is no relationship between education and the metaphors created.

4. Conclusion

The study is prepared to reveal the accounting perception of the students taken basic accounting classes in Community Colleges or Business School in Yalova University by using metaphors. Thus; metaphor questionnaires are applied to 195 students but 75 of them are not evaluated due to the fact that they could not create metaphors. The gathered data indicated that 37 metaphors are created and the most common one is “mathematics” metaphor 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 the 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 the students besides the last themes are expressed as “accounting is the repetition of the same transactions” and “accounting means money”.

At the end of the study; Pearson Chi Square Test is used to seek any relationship between the metaphors and perceptions of male/female participants or perceptions of participants from community colleges/business school. Due to the fact that the hypotheses are not rejected; it is concluded that there exist no relationship between education or gender and the metaphors created.

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