



Statutory auditors' self-perception and their perception of audited companies and accountants. Behavioral research with the use of metaphors

MARTA NOWAK *

Abstract

The study investigates the self-perception of statutory auditors and their perception of accountants, the relationship between accountants and statutory auditors, and the perception of audited companies. The research presented in the paper has a behavioral character. The methods and subject are both derived from psychology, social sciences, and linguistic and cognitive sciences. The research takes a qualitative approach. It uses projection, metaphors, and narrative analysis. The findings show that accountants are perceived by statutory auditors mainly in the context of their hard work, the necessity to constantly learn, that they are cunning and used by other workers, and that they are underestimated by their superiors. Auditors characterize themselves as clever, hard-working, face problems of unstable and unclear regulations, and that they oppose an audited company's owners. Auditors have an organic, mechanistic, and systemic view of companies, perceiving them mostly in the context of different parts (organizational units) that work together.

Keywords: behavioral accounting, statutory auditors, accountants, audited companies, perception, metaphor.

Streszczenie

Autopercepcja biegłych rewidentów oraz ich postrzeganie audytowanych firm oraz księgowych. Badania behawioralne z użyciem metafor

W artykule badana jest autopercepcja biegłych rewidentów, postrzeganie przez nich zawodu księgowego, relacji między księgowym a biegłym rewidentem oraz postrzeganie audytowanych przedsiębiorstw. Badania przedstawione w artykule mają charakter behawioralny. Zarówno metody, jak i przedmiot badań pochodzą z psychologii, socjologii, lingwistyki oraz kognitywistyki. W badaniu przyjęto podejście jakościowe. Zastosowano projekcję, metafory oraz analizę narracji. Wyniki wskazują, iż księgowi postrzegani są przez biegłych rewidentów głównie w kontekście ciężkiej pracy, konieczności ciągłego kształcenia się, przebiegłości, bycia wykorzystywanymi przez innych pracowników firmy oraz niedocenianymi przez przełożonych. Rewidenci charakteryzują samych siebie jako przebiegłych, ciężko pracujących, napotykających często problemy niestabilnych i niejasnych przepisów oraz konfrontujących się z właścicielami audytowanych firm. Biegli rewidenci prezentują mechanistyczne, organiczne i systemowe rozumienie badanych jednostek, postrzegając je głównie w kontekście różnych współdziałających części (jednostek organizacyjnych).

Słowa kluczowe: rachunkowość behawioralna, biegli rewidenci, księgowi, audytowane przedsiębiorstwa, percepcja, metafora.

* Dr hab. Marta Nowak, prof. UE, Uniwersytet Ekonomiczny we Wrocławiu, ORCID: 0000-0002-0625-7988, marta.nowak@ue.wroc.pl



Introduction

The statutory auditors play a key role in assuring the true and fair view in financial statements. There is a huge amount of literature concerning accounting standards and performing this crucial role. However, there is a lack of behavioral studies analyzing the psychological and social aspects of performing a statutory audit. This gap is the motive for the research presented in this paper. The purpose of the study is to identify and explain statutory auditors' self-perception, their view of accountants, and the relationships between them and the audited companies. The research questions are as follows:

- How do statutory auditors perceive their own profession?
- How do statutory auditors perceive the accounting profession?
- How do statutory auditors perceive the relationship between themselves and accountants in the context of the performed audit?
- How do statutory auditors perceive the audited companies?

The study presented in the paper takes a behavioral approach. Consequently, it uses the methods and techniques emerging from sociological and psychological studies. As it applies projection, metaphors, and narrative analysis, qualitative methodology is used.

1. The role of metaphors in behavioral studies

According to Nonaka and Takeuchi (1994, p. 13), through metaphors, people put together what they know but cannot yet say. As Morgan notes (1980, p. 611), "the use of metaphor serves to generate an image for studying an object. This image can provide a basis for detailed scientific research based upon attempts to discover to which features of metaphor are found in the subject of inquiry." According to Lackoff and Johnson (1980, p. 195), "metaphorical concepts are those which are understood and structured not merely on their own terms, but rather in terms of other concepts. This involves conceptualizing one kind of object or experience in terms of a different kind of object or experience." Metaphors usually add new meaning. The phrase "time is money" gives insight into the value-creating attribute of time. The human mind is often compared to a computer by focusing on its "data-processing" role. Some tough negotiations are perceived in the military context. "Winning the budget battle" shows the difficulty in budgetary agreements and symbolizes the tensions between the different parties engaged in budget setting and budget approval. "Human capital" is not only a euphemism for employees. It underlines the importance of long-term relationships with personnel and the necessity to invest in human resources.

Metaphors can be used in projection methods. Their application can serve to give associations relating to a person, object, or situation. The projection of metaphors can be free, when respondents can give any metaphor, or it can be restricted to a particular

category. In the context of perceiving oneself, Woodside (2008) introduced the Forced Metaphor Elicitation Technique, and he employed the zoomorphic metaphor where people were compared to animals. This use was in accordance with Morgan's (1980, pp. 611–612) finding that “the most powerful use of metaphor arises in instances (...) in which the differences between the two phenomena are perceived to be significant but not total. Effective metaphor is a form of creative expression which relies upon constructive falsehood as a means of liberating the imagination.” Zoomorphic metaphors were successfully used for the purpose of investigating people's perception of themselves and others, as well as relations between them. Research by Pawłowska and Postuła (2014, 2016) explored the employer-employee psychological contract by applying this kind of metaphor, and it also investigated the perception of employers and employees by different groups representing “opposite sides”, such entrepreneurs, the unemployed, and management students. The research by Nowak (2018) investigated the same relationship perceived by accounting students (Nowak, 2018). In behavioral accounting research, the method has been applied to determine accounting students' perception of the job of an accountant (Nowak, 2017).

Metaphors are also widely used in organizational studies, with their analysis providing information on companies. The metaphors which are used to describe them usually give a huge view of the business concept. Through metaphors, we can investigate the business philosophy and the perception of the company. There are different and differentiated organizational metaphors. One of most popular is the machine, mentioned by many authors (e.g., Gergiadou et al., 2005; Walsham, 1991; Drake and Lanahan, 2007; Czerska, 2010, pp. 88–108), which reflects a mechanistic business philosophy. Another significant metaphor for organizations is the organism (e.g., Gergiadou et al., 2005; Walsham, 1991; Drake and Lanahan, 2007; Czerska, 2010, pp. 88–108), showing a more vivid image of the organization. A more sophisticated metaphor derived from life sciences which is used in organizational studies is the ecosystem. According to Mars, Bronstein, and Lusch (2017, p. 77), “the ecosystem metaphor can be a useful tool for understanding and predicting conditions that shape and influence organizational systems.” Page (2012, p. 29) argues that stem cells “are a useful metaphor for organizations.” He states that “an organizational identity based on the creation and circulation of value provides a common language that fosters an integrated organizational identity. The stem cell metaphor prompts a common understanding of what unites us as a coherent complex organization, across diverse individuals, teams, departments, dispersed geographic locations, other organizations in the environment and society” (p. 35–36). Organizations also are compared to brains (Gergiadou et al., 2005; Walsham, 1991; Czerska, 2010), which means keeping originations within the life sciences context, but it also amplifies the context with the information-processing aspect. There are also other metaphors connected with organizational politics, such as the power system (Czerska, 2010, pp. 88–108), the organization as a political system, or the organization as instruments of domination (Walsham, 1991; Gergiadou et al., 2005). Also, the game metaphor is used (Czerska, 2010, pp. 88–108), giving an idea of the risk of doing business.

There are even the popular organizational metaphors connected with the performing arts, for example, jazz improvisation (Lewin, 1998, p. 539; Carrasco, 2017) and the theatre (Thietart and Forgues 1995, pp. 705–726). In the literature on controlling, the ship is a significant metaphor for a company (Vollmuth, 1993). Some metaphors used in organizational studies are of great originality. The broom metaphor can serve as an example. As proposed by Lillrank (2002, p. 144), it “symbolizes the degree of repetition found in various types of processes. The stick-end represents the rigorous standards, and the opposite end represents creative, nonroutine chaos. The connecting parts in between illustrate semi-structured routines.” Each metaphor provides information on how the organization is perceived, and which aspects of doing business are crucial.

2. Research methodology and respondents

Brink (1993, p. 366) argues that using a metaphor “is not a third methodology, transcending qualitative and quantitative approaches, but an extension of the qualitative, narrative approach.” It reflects the research approach present in this study. It focuses on the main actors of processes that guarantee the true and fair view of financial statements – mainly the auditor and accountant – and of audited companies. The subjects of investigation are psycho-social phenomena.

The respondents of the research were statutory auditors. The research survey was distributed during the annual conference of the Lower Silesian division of the Polish Chamber of Statutory Auditors, which took place in Wrocław. Table 1 presents the research questions together with methods and techniques applied in order to address them. The respondents were acquainted with behavioral accounting research. The idea of the use of metaphors in the research was explained.

Table 1. Research process design

Number	Research question	Methods and techniques
1	How do statutory auditors perceive their own profession?	Projection, Forced Metaphor Elicitation Technique, narration analysis
2	How do statutory auditors perceive the profession of accountant?	
3	How do statutory auditors perceive the relationship between themselves and accountants in the context of a performed audit?	
4	How do statutory auditors perceive the audited companies?	One-choice option; metaphor analysis

Source: own elaboration.

In order to address questions 1–3, the projection method was applied, and the forced-metaphor elicitation technique was used. The respondents were asked to associate the accountant and statutory auditor with the animal of their own choice and explain their proposal of metaphors. The same type of projection method – including the forced animal metaphor – has been used in a number of studies that investigated diverse types of relationships and perceptions. Among them was research on the perceptions that management students, managers, and the unemployed have of employers and employees (Postuła and Pawłowska, 2014; Postuła and Pawłowska, 2016) and the image of contemporary accountants in the eyes of accounting students (Nowak, 2017, 2018). In order to address question 4, a second step was taken – a list of metaphors to describe organizations was given. The participants had to choose one of them. The list of organization metaphors was adapted from the literature, so the most powerful metaphors (machine, organization, brain, computer, power system, game) were used. The respondents also had the possibility to give their own recommendation.

Thirty-four properly filled questionnaires were returned by the respondents. The group was predominantly (74%) female, which is shown in table 2.

Table 2. Statutory auditors taking part in research

Gender of respondents	Number of respondents	% of respondents
Female respondents	25	74
Male respondents	9	26
Total	34	100

Source: own elaboration.

Apart from the typical demographic question concerning the age of the respondents, a question about their experience in the statutory audit was also formulated. It related to when the respondents obtained the right to perform the statutory audit independently.

Table 3. Respondents' age and experience in statutory audit

Average age	60
Average experience	26

Source: own elaboration.

It can be noticed that both the average age and length of experience are quite high. The explanation is that older auditors more often participate in the annual meetings of their chamber. This might be for the following reasons:

- 1) The older auditors have a greater awareness of the difficulties and problematic issues in performing an audit in different organizations, branches, business sectors, etc. Therefore they appreciate the possibility to share their experience with other auditors.

- 2) The older auditors are more willing to share and exchange their experience because their social responsibility and willingness to help others (especially colleagues in the profession) is greater.
- 3) The older auditors, more than the younger ones, perceive their professional meetings as an opportunity to socialize within their peer group and be part of the auditor's society.
- 4) Younger auditors often work in large companies which provide their own auditor training, as opposed to the more-experienced auditors who usually run their own companies.
- 5) Younger auditors more often work in groups of their peers, so they do not have a great need for meetings with bigger groups of auditors.
- 6) Younger auditors need a day off and permission from their bosses to take a free day to participate in the conference.
- 7) Due to the generation difference, younger auditors more than older ones think in terms of competition, so they are not willing to share their knowledge with anyone.
- 8) For the same reason, younger auditors do not want to exhibit any doubt or questions about their work as they are afraid of being perceived as unprofessional.

Moreover, the older auditors appear to be more altruistic and helpful. Therefore they take part in research more willingly. The same observation can be done referring to the fact that 74% of respondents were female, as women tend to be more helpful than men. The long experience of respondents is probably a consequence of their age as obtaining full rights to perform individually statutory audit needs time to pass all the necessary exams and internships in accounting companies.

Previous job experience can influence the respondents' perception of the work of an accountant. An auditor who was previously an accountant perceives the job not only by its outcome, but he or she also knows the peculiarities of performing that job. Therefore, a question was also asked about their experience as an accountant. It turned out that 91% of the respondents were acquainted with the position as they had previously performed this role.

3. Research results

3.1. Accountants, auditors and their mutual relationship in the perception of statutory auditors

The self-perception of statutory auditors and their perception of accountants and the accountant-auditor relationship (the subject of the research, defined in questions 1–3) is defined by zoomorphic metaphors and their explanation, as presented in Table 4. Interpreting the material takes into account the metaphors themselves, but the most important contribution is elaborated based on a narrative analysis of the explanations of the metaphors.

Table 4. Zoomorphic metaphors to describe accountants and auditors, and their explanations

Respondent no.	Metaphor for accountants	Justification of the proposed metaphor for accountants	Metaphor for statutory auditors	Justification of metaphor for statutory auditors
1	owl	Competencies, diligence, accuracy, rightfulness, intelligence, firmness	Podhale sheepdog	Competent, friendly, good organizer, hard-working, likes law and order and has a special feeling for "rams" ^{a, b}
2	hamster	Resourceful, busy, trying to secure the future, sometimes running on a wheel ^c	yak	Shouldering bigger and bigger burdens which he has to carry on to the target
3	ant	Works hard, is unappreciated, poorly-paid, they are disposable	fox	Sniffs around, is clever, will find everything
4	ant, monkey	As hard-working as ant, works in a team for the common good/success (understood as fair and reliable [accounting] books); at present, shared services centers based on procedures cause automatism and exclude thinking; people without a degree in accounting become employees in such centers; such people are not able to solve atypical problems which do not appear in procedures, so they just copy the learned activities – like a monkey in the circus	bee	They go from one area of the audit to another area of the audit, from one company to another (from flower to flower ^d), they carry the materials from the audit (pollen) to the audit company (beehive) where the audit report will be signed by the key auditor (the queen bee)
5	beaver	Hard-working, having hard work to do; inept	mouse	Can go anywhere, clever
6	elephant	Exhibits learning skills, reasoning skills, and sympathy skill	dolphin	Capable of transforming abstract information
7	horse	He carries more than he can, and the driver (employer) frightens him with the whip	bat	He is slightly myopic and partly deaf but finds fault in everything ^e – older auditors such as me ☺
8	chameleon	Adapts to different environmental conditions in different areas of action. Both he and the company adapt to legal solutions and he adapts the company's actions to make them legal.	No metaphor given	
9	monkey	imitation	lion	Effectiveness of actions, master and ruler
10	owl	Silent, calm	owl	Silent, calm.

Table 4 cont.

Respondent no.	Metaphor for accountants	Justification of the proposed metaphor for accountants	Metaphor for statutory auditors	Justification of metaphor for statutory auditors
11	Dog (of a gardener) ^f	He will not take something and will not let others take it; subordinated to his boss	hawk	Bumps into his prey, likes to exhibit his "power" to his prey and find some justification for that; likes to look down on everything
12	ox	He works as hard as an ox drawn to the treadmill	horse	Pulls the wagon with unstable legislation
13	Working ox ^g	He has to know everything, he is responsible for everything, he works 24 hours a day	Two-humped camel	He has to carry everything, including the lack of a properly functioning law
14	owl	Works alone, often to the small hours	elephant	His (auditing) sign is most visible and biggest among all the signatures
15	kitty	Gentle for a long time, even sucks it up – until the moment he bears his claws ^h	fox	He has to get to know all the hole before he sits
16	No metaphor given	dog	Servitude	
17	camel	Work for another department of the company, taking on his hump more than can be carried	owl	Using one's own brain in a higher range than can be understood
18	bee	Serves other employees and departments of the company, and the business environment	gazelle	Knowledge of legislation belonging to different legal areas (running skills)
19	fox	Cleverness, experience, skilled orator	bear	Calmness, self-control, knowledge, and aware of his own power
20	fox	Astuteness, creativity, skills of defending his stand (including creative accounting and fraud), underappreciated	ram, sheep, dog	Apparent independence, obstinacy in goal-realization, directing one's work always for the advantage of ordering party; running at the lead or in the sheepfold
21	ant	Hard-working; repeats work which is monotonous and repetitive; looked down on	fox	Artful, clever, searching for the hidden errors
22	horse	It is such hard work	falcon	To see notice?
23	bear	Apparently sluggish, is powerful though, he must "bellow" at his boss or his colleagues; he is often calm but capable of acting in a fast manner	fox	Because of his knowledge, he is clever and Experienced; he knows where to search and how to get data; he is not a tricky little fox ⁱ

Table 4 cont.

Respondent no.	Metaphor for accountants	Justification of the proposed metaphor for accountants	Metaphor for statutory auditors	Justification of metaphor for statutory auditors
24	ant	Ant's work, monotonous continuous; a lot of work	fox	Clever, finds his own solutions and weak points of his enemy
25	owl	wise	sniffer dog	Recognition of the risks of an activity, errors, etc.
26	Owl, Fox, eagle	Someone who is well-educated, wise, calm, and has knowledge of different fields	owl fox, eagle	Someone who is well-educated, wise, calm and has knowledge of different fields
27	owl	Perceptiveness, persistence	fox	cleverness
28	ant	Hard-working and resourceful	sniffer dog	Searches for dangerous areas, risk, fraud, errors
29	ant	Precise, hard-working	fox	clever
30	fish	Can be caught	owl	Observes and observes; a wild animal in the jungle
31	fox	How to bend the rules in order to do accounting	sniffer dog	To search for the accountant's tricks
32	donkey	Must pretend to be stupid	Even bigger donkey	Must perfect his skills all the time
33	rhinoceros	Awful, according to my conviction; resistant to change, conservative, acerbic in communication	hawk	Confronts the resistant company-owners
34	chameleon	The necessity to adapt to legal and organizational changes	eagle	Looks at the company's problems with the correct perspective

^a As the answers from respondents were obtained in Polish, the author provides the Polish original for the parts of the text which are idiomatic and where a translation cannot reflect the full context of Polish justification

^b In Polish, the original version is: lubi łąd i porządek a w szczególności barany. In Polish, 'baran' is a ram, but it is also used to describe someone who is stubborn and persistent, and although he knows he is making mistakes, he persists in doing it. When somebody is described as a "ram" (baran) in Polish, it's like calling him/her an idiot (ty baranie = you ram = you idiot; co za baran = what a ram = what an idiot).

^c In Polish: czasem biegnący w kołowrotku

^d In Polish: z kwiatka na kwiatek

^e In Polish: nie dowidzi, nie dosłyszy, ale się czepia

^f In Polish: pies (ogrodnika)

^g In Polish: wół roboczy

^h In Polish: Łagodny przez długi czas, nawet się podlizuje, do czasu, bo potem chętnie pokazuje pazurki

ⁱ In Polish: nie jest liskiem-chytruskiem

Source: own elaboration.

The most popular zoomorphic metaphors for accountants are owls (in relation to knowledge and wisdom), ants (associated with hard work), foxes (for their cleverness) and chameleons (for their adaptation skills). The analysis of the narrative justifying the metaphors for accountants used by auditors shows that there are several manners in which auditors characterize accountants. The aspects which are mentioned are intellectual, professional, and ethical qualities, flaws, work specificity, work disadvantages, behavior, and treatment by others.

In the view of the auditors, accountants possess many intellectual qualities. They are wise, intelligent, clever, artful, well-educated, creative, and they have great learning capability. Their professional skills include accuracy, responsibility, working for the common good, and adaptability to the environment, legal demands, and organizational issues. Ethical qualities, such as rightfulness are underlined as well. Nevertheless, some auditors notice accountants' flaws, such as being resistant to change, too conservative, and impolite during communication. Also, they are able only to copy learned activities and act automatically.

The work of accountants is perceived as monotonous, hard, and often repeatable. According to the auditors, there are serious disadvantages to being an accountant, such as doing the work of other departments of the company, working alone until the small hours, huge responsibility, the necessity to take a lot on their shoulders, being forced by the employer to do more than is possible, and being poorly-paid. Accountants are perceived as being calm and precise, but also show that they are in a hurry. The way in which accountants are treated by other employees is seen as disadvantageous. They are subordinate towards their boss, looked down on, and are treated as easy to replace. However, some of the auditors pointed out that sometimes an accountant can also show his strength.

In relation to their own profession, the auditors mainly used zoomorphic metaphors such as the fox (exhibiting cleverness), dog (esp. sniffer dogs, associated with searching for mistakes and tricks, or sheepdogs, associated with caring for other, less intelligent creatures), and wild birds (associated with seeing thoroughly, able to see the bigger picture and from a different perspective) such as the falcon, eagle, hawk and owl.

Analysis of the explanation of the metaphors shows aspects such as professional and intellectual qualities, tasks, actions, responsibilities, behavior, and position. The professional qualities declared by statutory auditors are data management and risk-searching skills. Also, statutory auditors, according to their self-description, are clever and intellectual. They possess skills such as abstract thinking. Their skills are consistent with the demands characteristic of the job, e.g., seeing the audited company objectively and the necessity to constantly develop their knowledge.

From the explanations of the proposed metaphors, it can be deduced that auditors perceive themselves as performing an important role and possessing great power. They acknowledge the significance of the statutory auditor's approval of the financial statement. Nevertheless, they also understand the place of a single auditor in the audit team or audit company.

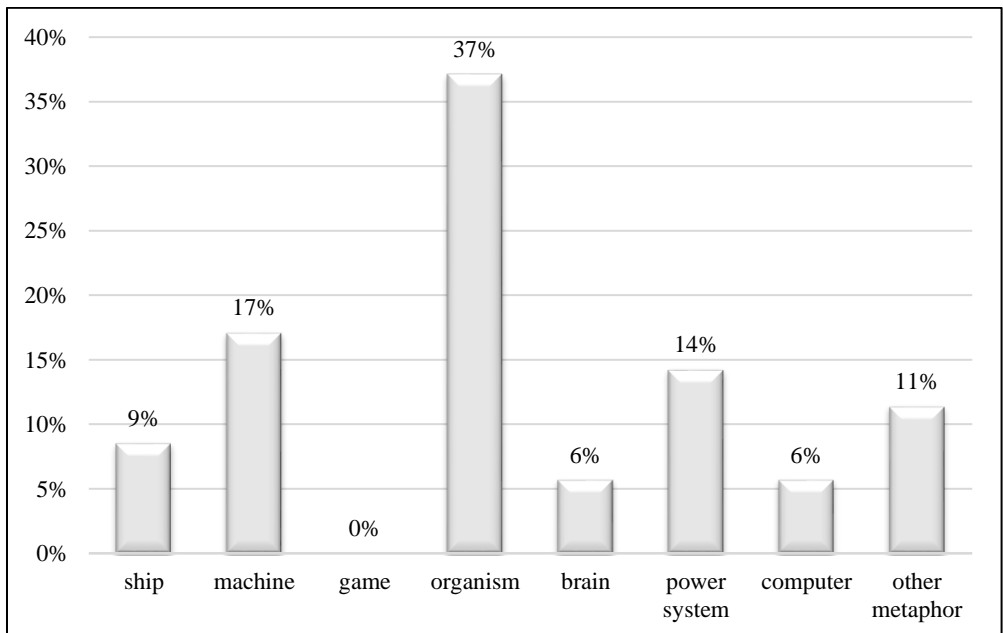
According to the statutory auditors, most of their job disadvantages are a consequence of legal issues. The problems in audits are related to unstable and unclear regulations and their unskillful or cunning application in audited companies.

Surprisingly, although other studies provide proof for the usability of projection techniques and applying zoomorphic metaphors to investigate relationships (e.g., Postuła and Pawłowska, 2014; Nowak, 2018), the justification of the metaphors in the presented study actually provides little information about the accountant-auditor relationship. The relational aspect in the narrative refers mainly to the relationship between the auditors and the audited companies, their owners, or the managers. Most of the description referring to relationships is actually connected to the relationship with the company owner. Moreover, the relationships within the auditing company or auditing team are mentioned. However, some information emerges from the narrative that provides an explanation of the chosen metaphors. The relationship is perceived as very asymmetric. The auditors think that their role is to spot accountants' mistakes and to avoid being tricked by them.

3.2. Statutory auditors' perception of audited companies

The second part of the study aimed to investigate how statutory auditors perceive audited companies (addressing question 4). Figure 1 depicts the popularity of various metaphors for organizations among statutory stakeholders. The choice refers to the audited companies.

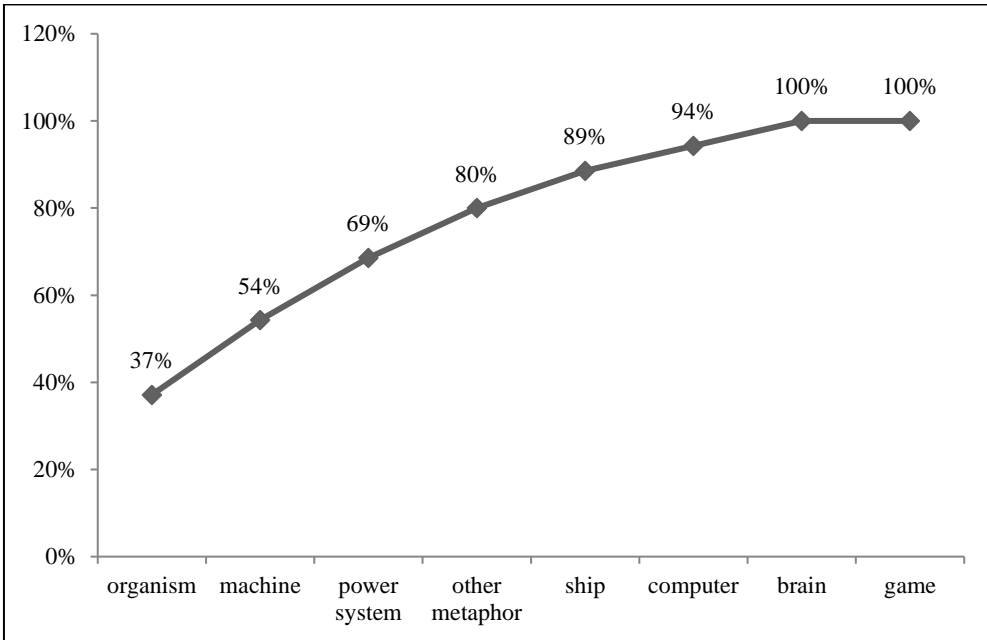
Figure 1. Statutory auditors' choice of given metaphors



Source: own elaboration.

As Figure 1 shows, the most popular metaphor for audited organizations is the organism (selected by 37% respondents), followed by the machine (17%), a power system (14%), other metaphors proposed by respondent (11%), the ship (9%), and finally, computer and brain (6% each). The metaphor of a game was not picked by anybody. The cumulated choice of metaphors (depicted in Figure 2) gives more insight into the auditors' general perception of audited companies.

Figure 2. Cumulated choice of metaphors according to their popularity among statutory auditors



Source: own elaboration.

It can be observed that auditors perceive the organizations that they audit as a set of co-related units that should work together. The high number of people choosing machine, organism, and power system is proof of that. Also, it should be stressed that Pareto analysis shows that these metaphors constitute almost 70% of answers. Therefore, cooperation and connection between different organizational units are seen as the most important aspects of the functioning of a company. Astonishingly, very little interest is given to the data-processing aspect, represented by the brain and computer metaphors. This is somewhat surprising because the main task of accounting is to generate and organize data, and the main role of an external statutory audit is to verify the data generated within the company. The zero-popularity of the game metaphor shows that auditors do not perceive or accept the situation in which decisions in a company

are made haphazardly. It also shows their differentiation from other business professionals, such as marketing people, who often think of it as a "market game." The respondents who did not accept any of the metaphors as being the best proposed such metaphors as chaos, a train, a loader (machine), or comfortable shoes.

Although it was not obligatory to justify the chosen or proposed metaphor, some respondents offered a justification. Their explanations of the selected metaphors are as follows:

- ship: "it goes from the borderline of taxation law to the borderline of lawlessness";
- machine: "it often breaks down";
- brain: "at least the company should be like one";
- machine: "it converts all the data; sometimes it gets stuck; the problem is to make a good product";
- power-system: "a shogun and serfs and vassals."

An interesting observation is that although the organism is the most popular selected metaphor, no explanation for it is given. It shows that statutory auditors perceive this metaphor as obvious and that it needs no explanation. The explanations of metaphors recommended by the auditors themselves are as follows:

- loader (machine): "takes the burden on its 'shoulders' and shifts it further";
- comfortable shoes "until they start to cut the feet".

No explanation was offered for the train and chaos metaphors. However, it should be stressed that chaos is a metaphor that exists in organizational studies (e.g., Thietart and Forgues, 1995).

Conclusions

This research was conducted in a behavioral paradigm, and a qualitative approach was taken. Both the research subject (perception) and methods (projection, metaphors, narration) are the domain of behavioral sciences. The methodology that was used proved to be useful for investigating issues such as statutory auditors' perception of accountants, the self-perception of auditors, and their perception of audited companies. However, it turned out to be insufficient in determining the statutory auditors' perception of their relationships with accountants.

The research contributes to the knowledge of statutory auditors' self-perception and their perception of accountants and audited companies. To some extent, it also provides information on how statutory auditors perceive the relationship between them and accountants, audited companies, and the owners or managers. Auditors think that accountants possess proper knowledge, have learning skills, are clever and cunning, copy known solutions, and are generally underappreciated by managers and company owners. The self-perception of statutory auditors focuses on the necessity to cope with unstable and unclear legislation, being cleverer than accountants and company owners,

knowing their position within audit companies, and doing hard and difficult work. The statutory auditors perceive audit companies mainly in an organic, mechanistic, and systemic manner. They associate organizations mainly with different parts (organizational units) working together.

The research presented in this paper shows that accountants are perceived differently by statutory auditors and accounting students (who plan to work as accountants in the future). According to the students, accountants possess many intellectual qualities, such as wisdom, knowledge, and intelligence, and they have personality attributes such as calmness, self-control, and meticulousness. Moreover, accountants are characterized by a specific workstyle, such as thoroughness and concentration on detail. Also, there are physical aspects of their work, such as constantly looking at a computer monitor. Additionally, there are specific job demands, such as being precise, taking different elements into account, and flexibility. The accountant's position in a company is perceived by some students to be underappreciated and by other students as giving the employer the possibility to dominate. The work quality of accountants is defined by a lack of errors. According to the students, accountants' tasks include focusing on problem-solving and having everything under control. Wisdom was the students' first association with accountants and the most popular projected metaphor was the owl, the symbol of wisdom. Some physical aspects of the way an accountant looks were also mentioned (glasses, wide forehead), as well as some attributes (e.g., money), and the physical aspect of work (working while sitting, motionlessness) (Nowak, 2017, pp. 252–263). In contrast to the students' view of accountants, the perception of this group by auditors is not so enthusiastic (but still mainly positive) and they point out more flaws and disadvantages of their position (such as working hard until very late at night, doing somebody else's job, and being responsible for everything). Moreover, the auditors do not concentrate on such 'trivia' as the accountant's appearance nor physical aspects of his/her job.

Language and cultural issues constitute a limitation of the study. Kövecses (2008, p. 55) distinguishes "two kinds of dimensions along which metaphors vary: the cross-cultural and the within-culture dimension." In this study, the first of them occurs. The responses were collected in Polish among Polish statutory auditors. Therefore, some information could be lost in translation because of linguistic problems (idioms) and cultural peculiarities, like the different association of animals in countries such as Poland and Anglo-Saxon countries.¹

Further studies should investigate other accounting-related professions, such as managerial accountants or controllers. Also, the perspective should be changed and reverse phenomena should be analyzed. Questions about how accountants perceive auditors and how auditors are perceived in audited companies should be addressed.

¹ The question of translation problems is analyzed in many papers written mainly by researchers who specialize in linguistics and philology. An example might be an analysis of different translations of Dostoevsky's "The Brothers Karamazov", showing the change of the word "soul".

References

- Adamiecki K. (1925), *Stanowisko inżyniera jako kierownika zakładów wytwórczych*, Naukowa Organizacja Pracy, I Zjazd Polski, Komitet Wykonawczy Zrzeszeń Kół Naukowej Organizacji Pracy w Polsce, Warszawa.
- Brink T.L. (1993), *Metaphor as Data in the Study of Organizations*, "Journal of Management Inquiry", 2 (4), pp. 366–371.
- Carrasco R.I. (2017), *Retomando la Metafore del Jazz para el Desarrollo y gestion del talent en la Organización*, "Palermo Business Review", 16, pp. 75–82.
- Cornelissen J.P. (2004), *What Are We Playing At? Theatre, Organization, and the Use of Metaphor*, "Organization Studies" 25 (5), pp. 705–726.
- Czech A. (2008), *Adamiecki's Metaphors of Organization*, "Economics&Management", 4, pp. 5–14.
- Czerska M. (2010), *Rola i znaczenie metafor w naukach o organizacji i zarządzaniu*, [in:] M. Czerska, A. Szpitter (eds.), *Koncepcje zarządzania*, C.H. Beck, Warszawa, pp. 87–112.
- Drake D.B., Lanahan B. (2007), *The Story-Driven Organization*, "Global Business and Organizational Excellence", May/June 2007, 36–46.
- Gergiadou Y., Puri S., Sahay S. (2005), *The Rainbow Metaphor. Spatial Data Infrastructure Organization and Implementation in India*, "International Studies of Management and Organization", 35 (4), pp. 48–70.
- Kóvecses Z. (2008), *Universality and variation in the Use of Metaphor*, [in:] N.-L. Jahannesson, D.C. Minugh (eds.), *Selected Papers from the 2006 and 2007 Stockholm Metaphor Festivals*, Stockholm University, Stockholm.
- Lakoff G., Johnson M. (1980), *The Metaphorical Structure of the Human Conceptual System*, "Cognitive Science", 4, pp. 195–208.
- Lewin A.Y. (1998), *Jazz Improvisation as a Metaphor for Organization Theory*, "Organization Science", 9 (5), pp. 539–562.
- Lillrank P. (2002), *The Broom and Nonroutine Processes. A Metaphor for Understanding variability in Organizations*, "Knowledge and Process Management", 9 (3), pp. 143–148.
- Mars M., Bronstein J., Lush R. (2014), *Organizations as Ecosystems: Probing the Value of Metaphor*, "Rotman Management", Winter, pp. 73–77.
- Morgan G. (1980), *Paradigms, Metaphors, and Puzzle Solving in Organization Theory*, "Administrative Science Quarterly", 25 (4), pp. 605–622.
- Nonaka I., Takeuchi H. (1995), *The Knowledge-Creating Company*, Oxford University Press, New York.
- Nowak M. (2017), *Postrzeżenie roli współczesnego księgowego. Badania z zastosowaniem metafory zoomorficznej*, "Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach", 341, pp. 252–263.
- Nowak M. (2018), *How Do Accounting Students Perceive Employer-Employee Relation? Qualitative research With Usage Of Zoomorphic Mataphor*, "Humanities and Social Sciences", 23 (4), pp. 235–247.
- Ostanina-Olszewska J., Despot K.S. (2017), *When Soul Is Lost in Translation: Metaphorical Conceptions of Soul in Dostoyevsky's Original Bratia Kramazov (The Brothers Karamazov) and its Translations into Polish, Croatian and English*, "Cognitive Studies"/"Études cognitives", 17, pp. 1–16.
- Page S.W., (2012), *Stem Cells as Metaphor. Implications for Organizations and Organizational Development*, "OD Practitioner", 44 (2), pp. 29–36.
- Pawłowska A., Postuła A. (2014), *Pracownik i pracodawca – wykorzystanie technik projekcyjnych w badaniu postrzeżenia wzajemnych relacji*, "Problemy Zarządzania", 12 (1/45), pp. 30–49.
- Postuła A., Pawłowska A. (2016), *Pracownik i pracodawca w perspektywie studentów zarządzania – wyzwania dla edukacji menedżerskiej*, "Studia i Materiały", 2 (22, cz. 2), pp. 131–145.
- Thiéart R.-A., Forgues B. (1995), *Chaos Theory and Organizations*, "Organizational Science", 6, pp. 19–42.
- Volmuth H.J. (1993), *Controlling. Planowanie, kontrola, zarządzanie*, Agencja Wydawnicza Placet, Warszawa.

- Walsham G. (1991), *Organizational Metaphors and Information Systems Research*, "European Journal of Information System", 1 (2), pp. 83–94.
- Woodside A.G. (2008), *Using the Forced Metaphor-Elicitation Technique (FMET) to Meet Animal Companions within Self*, "Journal of Business Research" 61, pp. 480–487.

Acknowledgements

The author thanks Jadwiga Szafraniec, PhD, the chair of Lower Silesian division of the Polish Chamber of Statutory Auditors for the opportunity to conduct data-collection during the annual statutory auditors' conference.