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## **Enron Cartoons: Accounting in the Spotlight**

**Michael John Jones**

University of Bristol, UK

Michaeljohn.Jones@bristol.ac.uk

**Patricia Stanton**

University of Newcastle, Australia

Patricia.Stanton@newcastle.edu.au

### **ABSTRACT**

A sample of editorial cartoons following the wave of accounting scandals in the US culminating in the collapse of Enron and the demise of Andersen were examined to explore the portrayal of accounting and accountants in these political cartoons. While the examination revealed what cartoonists had to say about accounting, accountants and auditing, the purpose was to ascertain the stereotypes conveyed. Although the cartoonists working from established preconceptions of accounting and accountants redefined and reshaped accounting stereotypes, the image of the male accountant has survived. As social critics, the cartoonists focused on the salacious aspects but neglected to address the consequences for business institutions, although several cartoonists highlighted the consequences on employees and stockholders. They may be cartoons but they leave the profession with little to laugh about.

**Keywords:** Accounting stereotypes, Cartoons, Enron