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THE OCCUPATIONAL PRESTIGE OF ACCOUNTANTS

Introduction

Accountancy is one of the oldest professions in the accounting profession, found in almost every culture, surviving countless periods of history and economic and social change. People who performed accounting and bookkeeping tasks are mentioned in history books, such as the Pharaoh's scribe Luca Paccioli, a Franciscan monk who is also considered the father of double-entry bookkeeping, or Matthäus Schwarz, the accountant to the Fugger family. There is also material evidence of the existence of book-keeping, such as the Lower Mesopotamian clay tablets with records of temple revenues, the Inca skips, or the Hammurabi Code, which contains the requirement to keep records, to mention only the oldest. Two of the artistic elements associated with modern-day accountants are worth highlighting, such as the song "The Accountant's Dream" by the band Omega in 1976 and the 2016 film "The Accountant" directed by Gavin O'Connor. Recorders of economic events seem to have been and are everywhere and at all times.

Everyone has an opinion about Accountants, even those who have never met one in their lives. Of course, an opinion is always subjective, but the potential importance of summaries of different opinions, the views of key individuals, and the results of published surveys and research in influencing public opinion should not be underestimated.

In the present study, based on secondary research, we seek to answer the question of the perception and prestige of the accountancy profession in Hungary in the light of research. Our research is niche in that it focuses on a prominent occupation of a professional profession and examines it in a specific Hungarian cultural context, thus providing a basis for understanding the image of Accountants in the Hungarian cultural context and for comparing it with the image of Accountants in other cultures.

The prestige of the occupations

The word prestige means the recognition of something by others. In terms of occupations, it refers to the relationship between the occupations under study, their social recognition, and the establishment of rankings according to various criteria. Respondents make subjective choices in the interviews, and their own experience, expertise, and knowledge are reflected in the way they evaluate the occupations. In the theoretical summaries of the study of the prestige of occupations, Weber, Duncan, Blau, Treiman, Goldthorpe, Hope and Ganzeboom, and in Hungarian research, Lajos Lépold Jr. and Pál Léderer are most frequently cited in Hungarian studies. At present, however, there is no uniformly accepted content and methodology for occupational rankings, and pluralism is a feature of the field.

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The Accountant

Who is considered an Accountant in Hungary? The answer to this question is not simple, as the term "Accountant" is a generic term. The extent to which it is a common name for a wide range of occupations is illustrated in Table 1. The delimitation was primarily based on the Hungarian Standard Classification of Occupations. Browsing online job advertisements on the various platforms reveals a picture with even more variation.

FEOR'08	Occupations
1411	Accounting and financial services branch manager (Chief Accountant, Accountant and Tax adviser like a branch manager)
2513	Auditor and Accountant
3614	Accounting administrator
3652	Tax and duty office administrator (Municipal tax accountant)
4121	Accountant (analytical)
4129	Other accounting profession

Accountants occupations by FEOR'08 (Table 1)
Source: https://www.ksh.hu/docs/szolgaltatasok/hun/feor08/feorlista.html [2023.09.17.], own editing

It can be seen from Table 1 that managerial[1] and clerical[2] positions are also related to the field under study, as well as independent occupations and professions[3] that include accounting activities.

How does one become an Accountant? This question is much more difficult to answer today than it was a few years ago. Back then, we would have been certain that a degree in accounting would have been the basis for becoming an Accountant. However, the picture that emerged from our research, which started in 2019, is that employers no longer necessarily expect accountancy qualifications, or even tertiary qualifications, from Accountants.

According to Act C of 2000 on accounting, an entrepreneur is responsible for the management and administration of the accounting service, the preparation of annual reports, simplified annual reports, combined (consolidated) reports[4]

- companies shall contract the services of or employ natural persons certified as auditors or chartered accountants, holding professional qualifications, and, accordingly, holding a license (certificate) of entitlement to provide such services, or who made the notification referred to in Section 152/B; or
- companies shall contract the services of an accounting firm whose member or employee appointed to supervise and manage accounting services and draw up annual accounts is able to meet the requirements set out in previous notes.

[1] Chief Accountant
[2] Administrator
[3] Auditor
[4] Act C of 2000 - on Accounting, translated by Netjogtár

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The Accounting Act therefore highlights the qualifications required to perform accounting functions. These professional qualifications are typically provided for economists by the ever-changing legislation.

The prestige of the Accountant occupation in Hungary

In 1980, the Hungarian Central Statistical Office[5] carried out a prestige survey of 41 occupations in the context of personal interviews involving 94 people. Accountants were ranked on to the 9th position.[6] Subsequently, in 1983 with the participation of 7,700 people[7], and in 1988 with the participation of 29,000 people, a prestige survey was conducted for 156 occupations[8] however, their detailed research tables are not available. Regarding accountants, it was revealed that their position in the ranking did not change in 1988 compared to 1983 and that this occupation did not belong to the most prestigious or least prestigious occupations either.

Title	Prestige	Income	Usefulness	Power	Education	Trendiness
Chief Accountant	5,16	5,21	6,59	4,89	4,32	6,17
Accountant	6,37	6,49	6,68	6,40	5,72	6,33
Best	*3,06*	*1,91*	*2,60*	*1,81*	*2,06*	*3,33*
Worst	*13,82*	*14,09*	*14,06*	*13,82*	*14,20*	*13,77*
Average	*8,00*	*8,01*	*7,99*	*8,00*	*8,01*	*8,00*
Median	*8,17*	*8,12*	*8,25*	*8,19*	*8,23*	*7,89*

Mikrocenzus 2016. – 13. Prestige of priority occupations (Table 2)
Source: https://www.ksh.hu/apps/shop.kiadvany?p_kiadvany_id=1040677 [2023.09.17.]
Own editing, collection and calculation

In the 2016 Microcenzus supplementary survey, the prestige of 173 occupations was assessed based on the opinions of more than 43,000 respondents, which was considered representative. Besides prestige, in addition to the four criteria already used in the past - income, usefulness, power and education - another one, trendiness, was included in the survey. These can provide nuances and additional information on the prestige of a given occupation. Respondents were asked to assign a number between 1 and 15 to each occupation for each criterion, with 1 being the most prestigious and 15 being the least prestigious.[9]

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[5] In the following: KSH
[6] HOSSZÚ Katalin: *Egy kísérleti presztízsvizsgálat tapasztalatai,* Statisztikai Szemle, 1980/12. 1202-1215.
[7] KULCSÁR Rózsa: *Első magyar országos presztízsvizsgálat eredményei*, Statisztikai Szemle, 1985/11. 1115-1126
[8] KULCSÁR Rózsa: *A foglalkozások presztízse*, Statisztikai Szemle, 1990/8-9. 651-658.
[9] CSÁNYI Gergely–GICZI Johanna: *Mikrocenzus 2016. – 13. A foglalkozások presztízse*, KSH, Bp. 2018. https://www.ksh.hu/docs/hun/xftp/idoszaki/mikrocenzus2016/mikrocenzus_2016_13.pdf

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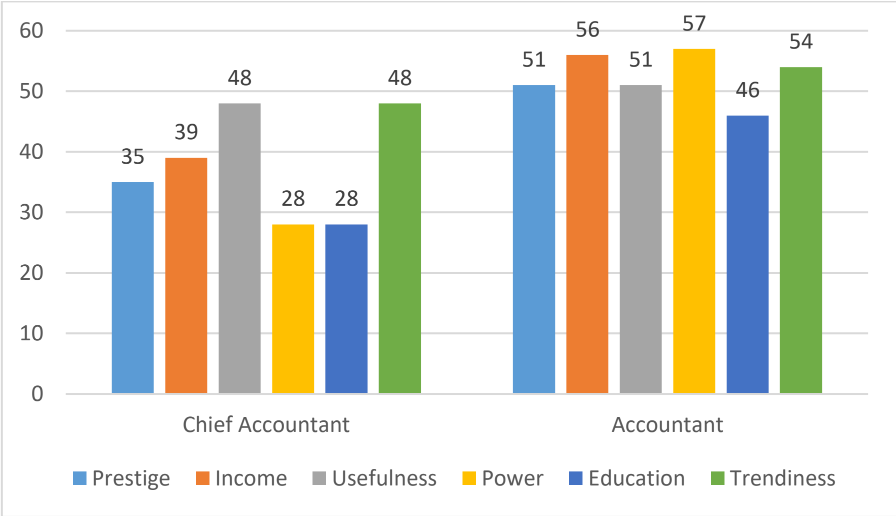

Mikrocenzus 2016. – 13. Rankings of Chief Accountant and Accountant Occupations (Figure 1)
Source: https://www.ksh.hu/apps/shop.kiadvany?p_kiadvany_id=1040677 [2023.09.17.]
Own editing and data collecting

In this survey, the occupations of Accountant and Chief Accountant were included. It can be seen from the data in Table 2 that both occupations scored above average for all criteria. Furthermore, it can be seen that Chief Accountants are more valuable than Accountants in each of the rankings established.

From Figure 1 it can be seen that, based on the rankings resulting from the scores - since neither occupation is worse than 57 and a third of all would be 58 - both occupations are in the top third. This suggests that Chief Accountants and Accountants are perceived by respondents as useful members of society.

Since 2016, there has been no new data collection by KSH on the subject, but two studies were published in Statistical Review 2023 to refine and rethink the ranking of occupations. One of the studies used a specific methodology to establish a so-called "general prestige score" for occupational groups, based on 2016 data, with a maximum of 100 points.[10] These scores were calculated from the five criteria assessed alongside prestige and thus included in aggregate, thus allowing the hierarchy of occupational main groups to be established.

[10] HUSZÁR Ákos–HAJDÚ Gábor–SIK Endre–NAGY Réka Klára: *A presztízs és forrásai – Új magyar foglalkozási skálák,* Statisztikai Szemle*, 2023/1. 5–29.* In Hungarian: HUSZÁR et al. (2023)

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FEOR'08	Overall prestige	Income	Usefulness	Power	Education	Trendiness
141 Heads of units assisting business activities	69	71	54	71	72	71
251 Finance and accounting professionals	59	70	41	68	60	65
361 Finance, economics administrators	63	69	49	70	63	69
365 Government administrators	62	52	58	70	62	56
412 Accounting occupations	62	61	59	61	66	62

Calculated scores based on Huszár et al. (2023) (Table 3)
Source: https://osf.io/yxcuv/ [2023.11.17.]
Own editing, collection and calculation

Based on the prestige, the most valuable occupational group has a score of 83 and the least valuable 15 in the list of 116 items created using the new method. Table 3 shows that the aggregate prestige score is between 59 and 69 for the Accountants occupational groups. According to this findings, occupational groups that include Accountants are among those in the first third considered more valuable. Based on their scores, they are ranked in the 14th, 25th, 26th, 27th and 30th positions.

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Abstract

A KÖNYVELŐ PRESZTÍZSE

Jelen tanulmányunkban szekunder kutatásra alapozva arra keressük a választ, hogy vajon milyen a könyvelői foglalkozás megítélése, presztízse Magyarországon a kutatások tükrében. A kutatásunk hiánypótló abban a tekintetben, hogy egy professzionális szakma egyik kiemelt foglalkozását a könyvelői foglalkozást állítja a középpontba és annak az adott, magyar kulturális közegben történő vizsgálatára fókuszál, ezáltal alapot teremt a szakmában dolgozóknak a róluk alkotott kép megismerésére, valamint alapot teremt más kultúrákban hasonló foglalkozást végzőkről alkotott képpel történő összehasonlításra. A szekunder kutatásunk eredményeként megállapításra került, hogy a könyvelő munkakör az elmúlt közel 50 évben a presztízs kutatások szerint a társadalom számára nagy hasznossággal bíró tevékenység, amely stabilan tartja helyét a rangsorokban.

Kulcsszavak: foglalkozás presztízse, könyvelő, főkönyvelő, foglalkozások rangsora, presztízs