

Using COCA to Explore the Collocation of Accountant

Chunmei Lu

School of English for International Business
Guangdong University of Foreign Studies
Guangzhou 510420, China.

Abstract

Accountant plays a crucial role in accounting practices. This paper sets out to investigate the collocation of accountant by examining a 560-million-word Corpus of Contemporary American English (COCA). Building on the top 100 collocation list of accountant and dividing them into 5 categories, the result shows that: 1) in the category of Words Describing Accountant, chartered accountant (CA) and certified public accountant (CPA) are found to be two common certificates of accountants. Expressions like time-jump and former accountant reflect the job status of accountant, dull and balding accountant indicate the stereotype towards accountant to some extent; 2) in the category of Accounting Branches, tax, financial and forensic are mentioned from time to time in COCA, whereas the collocation of “managerial accountant” have no correspondence in COCA, reflecting not enough emphasize on managerial accounting from 1990 to 2017; 3) in the category of Corrective Careers, it’s not difficult to dig out that accountants usually have close connection with lawyer or attorney, banker, financial planner, auditor, financial adviser and actuary; 4) in the category of Firms & Organizations, it’s intriguing to explore the connections among the firms and organizations collocating with accountant, for example, Price Waterhouse and Coopers & Lybrand are shown separately instead of in the name of PricewaterhouseCoopers (PwC), revealing the historical development of an accounting firm by exploring COCA.

Keywords: Accountant, Collocation, the Corpus of Contemporary American English (COCA)

1. Introduction

Accountants mainly focus on “the needs for financial information, whether the decision makers are inside or outside a business or other economic entity.”(Needles, Powers & Crosson 2012: 2). It seems that the responsibility of accountants is to offer well-prepared quantitative information for internal and external users of enterprises under the guidance of certain principles. Nonetheless, accountants are confronted with a trade-off among the three accounting criteria in comprehensive accounting practices from time to time, including relevance, objectivity and feasibility, as not everything can be measured with a number clearly, like the goodwill. And if the accountants cannot balance the criteria well and expose some financial information with biases, the company would face great troubles, that the bankruptcy of Enron Corporation is a vivid example, from which we can view the significance of accountants to a company.

As Sinclair (1991: 115) suggests, “One aspect of collocation has been of enduring interest. When two words of different frequencies collocate significantly, the collocation has a different value in the description of each of the two words.” Collocation helps reveal the relationship between two words and reflects their connections.

In view of the significance of accountants in accounting practices and driven by the curiosity of finding out what is relevant to accountant, this paper thus aims to explore the collocation of *accountant* by using authentic data from a 560-million-word Corpus of Contemporary American English (COCA), “the first large, genre-balanced corpus of any language, which has been designed and constructed from the ground up as a ‘monitor corpus’, and which can be used to accurately track and study recent changes in the language” (Davies 2010: 447).

2. Related Studies of Accountant

In light of the key role accountant playing in accounting practices, numerous works with various types of researching angles have been studied:

Solomons (1991: 287) takes the position that “the task of accountants is to provide information as free from bias as possible that will be useful to decision makers (possibly including accountants themselves) who may be concerned with social and economic issues.” In developing the argument of accountants may sometimes failing to achieve the faithful representation of economic phenomena, Solomons also criticizes Radical Accounting, as represented by Tony Tinker’s *Paper Prophets*, and others who assert that accounting policies should be chosen for their supposedly desirable economic consequences rather than for their capacity to depict relevant phenomena faithfully. Solomons (1991: 294) expresses concern for the quality of accountants in concluding remarks, “neutrality in accounting may not always be easy to secure, but without it the credibility of accounting is endangered”. In response of Solomons’s criticism, Tinker (1991) begins by critiquing David Solomons’ concept of Representation Faithfulness—a quintessential correspondence theory of accounting knowledge—and proceeds to outline a philosophical alternative of praxis or practical reflexivity.

When discussing the connection between academic and practicing accountants, Tomkins & Groves (1983: 364) hold the view that most academics undertake consultancy or other advisory work to some degree. According to their research, it is proposed that most academics do not often seem to use their practical experience in guiding their research in terms of topic coverage or method of investigation; at least not with respect to that published in leading academic journals. This leaves academic accountants wide open to the same sort of criticism that Blumer, Hill, etc. offered on sociologists who seek to employ the conventional scientific approach. The accountant management system has also been explored: Wilmshurst & Frost (2001) focus on the role of accounting and the accountant in the Environmental Management System (EMS) on the basis of a postal survey of chief executive officers (CEOs) and chief financial officers (CFOs) from the top 500 listed Australian companies. From responses to the surveys, they firstly documents the adoption of environmental accounting processes by respondent companies and secondly management attitudes as to the role of environmental accounting in these companies. The senior executives responding to the survey suggest that they believe the environment is an important issue, and recognize the need for a business response. However, there appeared to be limited participation of the accountant in the EMS, which suggests there is a gap between the aggregate observations of this sample and literature support with respect to the role of environmental accounting. It is suggested that this might reflect a lack of understanding of the potential role accounting and the accountant could (and arguably should) play as a member of the EMS team.

There are also scholars focusing the issue of gender and the construction of the professional accountant. Kirkham & Loft (1993) show how accountancy in England and Wales emerged from being an ill-defined commercial occupation into an established profession and the occupation of clerk was progressively downgraded and feminized were closely linked and reveal the important part played by gender. A particular focus of their research is the ways in which gendered discourses of professionalism were deployed by the early accountancy bodies to establish and legitimate the difference between, not simply accountants and women, but between accountants and men in related occupations, such as clerks and bookkeepers. By arguing that establishing this difference was crucial to the construction of the “professional accountant” and the “success” of the professionalization project, they draw a conclusion that by 1930, the “professional accountant” had come to be constituted, in part, as something that is “not a clerk or a bookkeeper” and, in part, as “something that is “not a woman”.

What perspectives people hold towards an accountant in different spots is an intriguing question. Dimnik & Felton (2006) study the accountant’s image in popular cinema, an influential medium that reflects and shapes social attitudes. By coding 168 characters on 41 characteristics, they use factor analysis to reduce these data to six factors and cluster analysis to identify five stereotypes: Dreamer, Plodder, Eccentric, Hero and Villain, finding out an increase in the representation of females, ethnic minorities, CPAs and CAs as movie accountants. Characters with CPAs or CAs are more likely to be Heroes than any other stereotype. Panozzo (1997) tries to discuss accounting, organizations and society. In view of the extensive deployment of theoretical and methodological resources it generates, doctoral training is taken as the point of departure for the exploration of the fragmented state of accounting research. The dominance of a mainstream within the North American disciplinary matrix is contrasted with an emergent “European” perspective whose vague identity is essentially to be found in the variety of methodological approaches brought about by different national traditions.

It is argued that differences in the institutional contexts in which accounting academics are trained and research evaluated frame fundamental conditions of possibility for the nature and content of accounting theorizing. Compared to the North American one, the construction of a European perspective appears to enjoy an institutionally determined anti-dogmatism allowing accounting research to elude the quest for “scientific” and rigorous knowledge.

The accountant stereotype is another heated topic. Bougen (1994) examines the phenomenon of an accountant stereotype as a widely reproduced representation of the accounting persona. In particular, it is concerned with how the stereotype is constructed within the discourse of humor. It argues that the accountant stereotype which on the face of it might appear as a relatively unambiguous characterization, constitutes in fact a complex configuration of images incorporating representations of the accountant, the bookkeeper, accounting and bookkeeping. This complexity is shown to underscore the significance of the stereotype and jokes about it, for those engaged in the practice of accounting. By examining different historical accounting contexts, the stereotype is also shown to be a fragile assembly of images, which can be subjected to transformation in different historical situations. Moreover, it concludes by addressing some of the issues which are currently reconstructing the accountant stereotype. Jeacle (2008) reveals that the accounting profession has long labored under the weight of the stigma of the accounting stereotype. Drawing on Goffman's work on stigma and impression management, Jeacle continues to examine the recruitment literature of the ‘big four’ accounting firms and six of the professional institutes in an attempt to unravel the techniques deployed by the profession to camouflage the spectre of the stereotype, revealing how the recruitment discourse, an important stage in the process of professional socialization, is used to construct an image of fun loving accountant.

Studies concerning the connection between academic and practicing accountants, the construction of accountant’s image, the reconstruction of accounting stereotype, gender of professional accountants, etc. have been dug out. Nonetheless, there’s still a lack of researches using corpus methods to explore the collocation of accountant, which turns out to be the aim of this study, using COCA to explore the collocation of accountant.

3. Method

3.1 Corpus Data: COCA

The Corpus of Contemporary American English (COCA) is composed of more than 560 million words in 220,225 texts, including 20 million words each year from 1990-2017. The most recent addition of texts (Jan 2016 - Dec 2017) was completed in December 2017. For each year, the corpus is evenly divided between the five genres of spoken, fiction, popular magazines, newspapers, and academic journals. The texts come from a variety of sources: The first one is Spoken (118 million words), including transcripts of unscripted conversation from more than 150 different TV and radio programs. For example, All Things Considered (NPR), Newshour (PBS), Good Morning America (ABC), Today Show (NBC), 60 Minutes (CBS), Hannity and Colmes (Fox), Jerry Springer, etc). Fiction (113 million words) is the second source of the texts in COCA, which involves short stories and plays from literary magazines, children’s magazines, popular magazines, first chapters of first edition books 1990-present, and movie scripts. Popular Magazines is made up of 118 million words. Nearly 100 different magazines, with a good mix (overall, and by year) between specific domains (news, health, home and gardening, women, financial, religion, sports, etc). A few examples are Time, Men’s Health, Good Housekeeping, Cosmopolitan, Fortune, Christian Century, Sports Illustrated, etc. The fourth one is Newspapers (114 million words), consisting of ten newspapers from across the US, including: USA Today, New York Times, Atlanta Journal Constitution, San Francisco Chronicle, etc. In most cases, there is a good mix between different sections of the newspaper, such as local news, opinion, sports, financial, etc. Academic Journals (112 million words) includes nearly 100 different peer-reviewed journals. These were selected to cover the entire range of the Library of Congress classification system (e.g. a certain percentage from B (philosophy, psychology, religion), D (world history), K (education), T (technology), etc.), both overall and by number of words per year. (<https://corpus.byu.edu/coca/>)

3.2 Analytical Procedure

The present study follows three steps: search the collocations of *accountant* in COCA (Step 1); interpret the searching result of accountant’s collocation in COCA (Step 2), and conduct a top 100 frequency list of the collocations of *accountant* for further analysis (Step 3).

Firstly, to search the collocations of *accountant* in COCA, we need to enter the page of searching for collocation, click the “Collocates” button as Figure 1 indicates. “COLLOCATES display” refers to finding out “what words occur near other words, which provides great insight into meaning and usage.” (<https://corpus.byu.edu/coca/>)



Figure 1. Enter the page of searching for collocation

After entering the page of searching for collocation, input *accountant* in the section of “Word/phrase”. Then “select the “span” (number of words to the left and the right) for the collocates. Use + to search more than four words to the left or right, and 0 to exclude the words to the left or right. If you don't select a span, it will default to 4 words left and 4 words right. The direction of the collocates and the length of the “span” between the “node word” and the collocates is quite important. For example, consider the collocates of accountant (n): 4 words to the left, 2 words to the right, 4 words to the right, and 4 words left / 4 words right.” (<https://corpus.byu.edu/coca/>). Figure 2 presents this process clearly, and this study employ the initial setting of the collocation span, that is 4 words left and 4 words right, which can find out more collocation compared to the span of 1-3 words left and 1-3 words right.

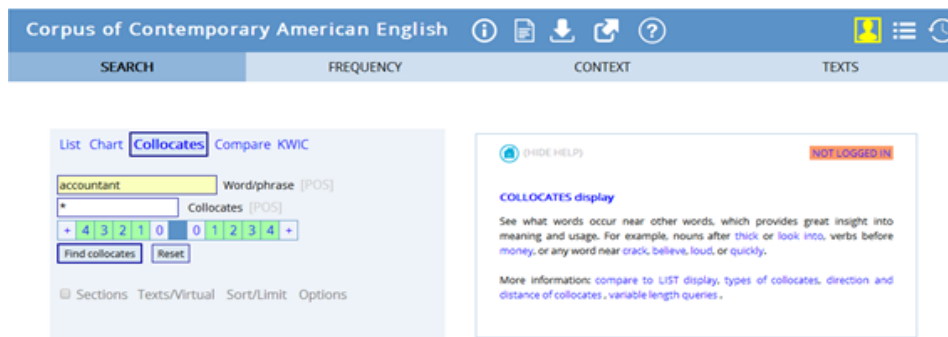


Figure 2. Input *accountant* and searching for collocation

Next, click on the button of “Find collocates” and the results are shown as Figure 3 presents.

	CONTEXT	FREQ	ALL	%	MI
1	AN	1039	1852478	0.06	3.86
2	PUBLIC	165	240263	0.07	4.15
3	CERTIFIED	162	6438	2.52	9.35
4	LAWYER	92	33017	0.28	6.18
5	CHIEF	66	72904	0.09	4.55
6	TAX	64	84259	0.08	4.30
7	FORMER	61	131738	0.05	3.59
8	WORKED	45	93935	0.05	3.64
9	FINANCIAL	42	72774	0.06	3.90
10	N.Y.	39	6382	0.61	7.31
11	&	39	108341	0.04	3.22
12	MARSH	30	5307	0.57	7.20
13	ATTORNEY	30	46828	0.06	4.05
14	MCLENNAN	28	501	5.59	10.50
15	RETIRED	28	22001	0.13	5.04

Figure 3. Output of the collocation of *accountant*

Secondly, interpret the searching results of the collocation of *accountant* from Figure 3. There are four parameters shown on the table heading. The first one is “FREQ”, standing for the frequency of each collocation of *accountant*. “ALL” goes to the total frequency of the word itself in COCA. “%” means the ratio of the frequency of each collocation of *accountant* to the total frequency of the word itself in COCA, just as “FREQ”/“ALL”. The last one is “MI”, i.e., mutual information, measure as “the only way to calculate the strength of a collocation. A MI-score of 3 or higher can be taken to be significant” (Hunston, 2002: 71). Take the word “public” for instance. Appearing 240,263 times in COCA, “public” collocates with our target searching word *accountant* for 165 times, which accounts for 0.07 of the ratio of “FREQ”/“ALL”, and the MI-score of “public” is 4.15, which is higher than 3, indicating this word and accountant’s collocation is significant. What’s more, original context for each collocation of *accountant* can be viewed if clicking on the blue horizontal rectangular.

Thirdly, conduct a top 100 frequency list of the collocations of *accountant* for further analysis.

4. Results and Analysis

4.1 Collocation of Accountant in COCA

The top 100 collocates of *accountant* (noun) in COCA is shown in Table 1, which consists of 2,591 collocations of *accountant* in total.

Table 1. The top 100 collocates of *accountant* (noun) in COCA

Rank	Collocates	Freq.	Rank	Collocates	Freq.
1	an	1039	51	IRS	6
2	public	165	52	stern	6
3	certified	162	53	hiring	6
4	lawyer	92	54	38	6
5	chief	66	55	Calif	6
6	tax	64	56	studying	6
7	former	61	57	Waterhouse	5
8	worked	45	58	Mossad	5
9	financial	42	59	self-employed	5
10	N.Y.	39	60	specializes	5
11	&	39	61	broker	5
12	Marsh	30	62	Laurie	5
13	attorney	30	63	complained	5
14	McLennan	28	64	Corp	5
15	retired	28	65	time-jump	4
16	forensic	26	66	Lybrand	4
17	SEC	26	67	Causey	4
18	N.J.	23	68	Coopers	4
19	firm	23	69	mild-mannered	4
20	hire	22	70	31-year-old	4
21	accountant	20	71	29-year-old	4
22	planner	19	72	25-year-old	4
23	Cantor	18	73	accountants	4
24	Fitzgerald	17	74	Marino	4
25	adviser	15	75	middle-aged	4
26	hired	15	76	part-time	4
27	corporate	14	77	dull	4

Continued table 1. The top 100 collocates of *accountant* (noun) in COCA

Rank	Collocates	Freq.	Rank	Collocates	Freq.
28	chartered	13	78	specialized	4
29	engineer	13	79	Md	4
30	Enron	12	80	1972	4
31	12	81	Va	4
32	CPA	11	82	physician	4
33	banker	11	83	volunteer	4
34	consult	11	84	Feenaghty	3
35	assistant	11	85	Herdman	3
36	agent	11	86	Slott	3
37	partner	11	87	Goins	3
38	advice	10	88	Southfield	3
39	bookkeeper	9	89	actuary	3
40	Andersen	9	90	35-year-old	3
41	securities	9	91	40-year-old	3
42	consultant	9	92	balding	3
43	trained	9	93	Ruiz	3
44	price	8	94	Weston	3
45	longtime	8	95	Rockville	3
46	auditor	7	96	Zack	3
47	Turner	7	97	hires	3
48	junior	7	98	brother-in-law	3
49	Schindler	6	99	beau	3
50	treasurer	6	100	Frazier	3

From Table 1 above, except from the indefinite article “an”, “public” shares the highest collocates with *accountant* (n=165), and “certified” ranks the second (n=162). What’s more, the top 100 collocates of *accountant* in COCA could be divided into 5 main categories, including Words describing Accountant, Accounting Branches, Correlative Careers, Firms & Organizations and Others, as Table 2 displays. The category of Words Describing Accountant owns the highest frequency (n=568) among all the categories, the category of Correlative Careers also contributes certain amount of collocation of *accountant* to COCA (n=264). Firms & Organizations and Accounting Branches ranks No. 3 and No. 4 in the frequency list of collocation of *accountant*. Other collocations of *accountant*, involving the name of places, name and number, fall to the fifth categories: Others.

Table 2. Frequency of Each Collocation of *Accountant* in COCA

Category	Frequency of Each Collocation of <i>Accountant</i>	Total frequency of each category
Words describing Accountant	public (165); certified (162); chief (66); former (61); retired (28); corporate (14); chartered (13); CPA (11); bookkeeper (9); junior (7); self-employed (5); time-jump (4); mild-mannered (4); middle-aged (4); part-time (4); dull (4); specialized (4); balding (3)	568
Accounting Branches	tax (64); financial (42); forensic (26)	132
Correlative Careers	lawyer (92); attorney (30); accountant (20); planner (19); adviser (15); engineer (13); banker (11); assistant (11); agent (11); consultant (9); auditor (7); treasurer (6); broker (5); accountants (4); physician (4); volunteer (4); actuary (3);	264

Continued table 2. Frequency of Each Collocation of *Accountant* in COCA

Category	Frequency of Each Collocation of <i>Accountant</i>	Total frequency of each category
Firms & Organizations	Marsh & McLennan (28); SEC (26); firm (23); Cantor Fitzgerald (17); Enron (12); Andersen (9); securities (9); IRS (6); Price Waterhouse (5); Corp (5); Coopers Lybrand (4);	144
Others	an (1039); worked (45); N.Y. (39); & (39); N.J.(23); hire (22); hired (15); ... (12); consult (11); partner (11); advice (10); trained (9); price (8); longtime (8); Turner (7); 38 (6); Calif (6); hiring (6); Schindler (6); Stern (6); studying (6); complained (5); Laurie (5); Mossad (5); 31-year-old (4); 29-year-old (4); 25-year-old (4); Md (4); specializes (5); 1972 (4); Causey (4); Marino (4); Va (4); 35-year-old (3); 40-year-old (3); beau (3); brother-in-law (3); Goins (3); Feenaghty (3); Frazier (3); Herdman (3); hires (3); Rockville (3); Ruiz (3); Slott (3); Southfield (3); Weston (3); Zack (3);	341

4.2 Categories of the Collocation of *Accountant* in COCA

First four categories of the collocation of *accountant* in COCA would be discussed in this section, which involves Words Describing Accountant, Accounting Branches, Correlative Careers and Firms & Organizations:

4.2.1 Words Describing *Accountant*

Example (1-3) displays two types of professional accountant, chartered accountant (CA) and certified public accountant (CPA). The phrase “chief accountant” combines two basic meanings of “chief”, “main or most important” as well as “highest in authority, position, or rank” according to Macmillan Dictionary (example 4). “Acquiring the services of an accountant or bookkeeper” in example (5) reveals people’s perception towards accountant, which is almost the same as the title of bookkeeper, especially under the guidance of double-entry bookkeeping system in accounting practices.

- (1) Alan quit his position at the *chartered accountant's* firm to take on the full-time job of managing the publicity, investors, and lawyers. (COCA_2008_FIC_Analog Science Fiction & Fact)
- (2) The board also heard an audit report from *certified public accountant* Mark Turnley about the fiscal year ending June 30, 2014. (COCA_2015_NEWS_Pittsburgh Post-Gazette)
- (3) But how does a *certified public accountant (CPA)* attain the competence a client relies on every year? Our informal conversations with tax accountants suggest that their professional training is less than ideal. (COCA_2002_ACAD_Social Studies)
- (4) In July 1526 Matthaus Schwarz, a 29-year-old *chief accountant* for the mighty Fugger family of merchants from Augsburg, commissioned a naked image of himself as fashionably slim and precisely noted his waist measurements. (COCA_2011_ACAD_History Today)
- (5) One of your best investments early on may be in acquiring the services of an accountant or *bookkeeper*, as well as in purchasing books or attending seminars that can teach you bookkeeping basics. (COCA_2005_MAG_Essence)

Example (6-10) shows the words describing job status, expertise and characters collocate with *accountant*. From the expressions of dull and balding *accountant*, we may find that people sometimes hold a stereotype towards accountant as they mainly work with numbers.

- (6) In 1978, home builder and *former accountant* Zuckerman had a life-changing experience. (COCA _2011_NEWS_USA Today)
- (7) *Time-jump Accountant* was his official title, but Peter knew the unofficial reason the Guild had sent him was to ensure the moody, unreliable painter they? (COCA _2010_FIC_Flirting with forever)
- (8) Employees who have already traveled this road say it may be worth consulting an actuary or *specialized accountant*. (COCA _2002_NEWS_New York Times)
- (9) Ann was waiting on a marriage proposal from a *dull accountant* she had been dating for a while now. (COCA _2013_ FIC_The engagements :a novel)
- (10) A juror named Sandra, a secretary close to retirement, shook her head in disgust. Her caramel-colored hair didn't budge. Jim, a *balding accountant*, pressed his lips together. (COCA _2016_FIC_ Lethal beauty : a Mia Quinn mystery)

4.2.2 Accounting Branches

Just as Sinclair claims (1991: 110), “things which occur physically together have a stronger chance of being mentioned together.” Among the top 10 collocating words of accountant, “tax” and “financial” ranks No.6 and No. 9, both are two important divisions of accountants, see example (11). Forensic *accountant* is also one type of accountant (example 12).

- (11) RIVERA: How do you hold it up?
 Ms-TALBERT: By the way, speaking of Boogie...
 RIVERA: You -- you mentioned the royal family earlier, Joanna. Fergie, maybe not officially a member anymore, but didn't -- weren't there nude photos of Fergie?
 Ms-COLES: Yeah, that's absolutely right. There were pictures of her -- well, topless, actually, frolicking in a pool in the South of France with her...
 RIVERA: Uh-huh.
 Ms-COLES:... her *tax accountant*, her *financial accountant*. Maybe it was, you know...
 RIVERA: Well, maybe April 15th was coming up. (COCA _1998_SPOK _ Ind_Geraldo)
- (12) Baly is what is known as a *forensic accountant* -- meaning that he gathers and analyzes financial data for use in legal disputes. Many CPAs prefer the term “litigation- services consultant,” because “forensic” smacks too much of decaying corpses, bullet fragments and film noir gumshoes with rumpled trench coats. (COCA _1994_NEWS_San Francisco Chronicle)

4.2.3 Correlative Careers

Lawyer seems to be the most co-occurring profession with accountant, the fragment of novel in example (13) vividly illustrates such co-occurrence of two professions, even though Marder is secretly rich, lawyer and accountant still know the amount of his wealth.

- (13) Although born into modest circumstances, Marder was rich, secretly rich, through a stroke of luck so absurd that Marder had never accepted it as his due, making him different from nearly every other rich person of his acquaintance: wealth without feelings of entitlement was something of a rarity, in his experience. That he still worked at all, and in a profession not noted for excess remuneration, was a bit of uncharacteristic deviousness, a cover story. Only his *lawyer* and his *accountant* knew how much he was worth. (COCA _2013_FIC_The return: a novel)

Besides from lawyer, there're also other professions co-occur with *accountant* from time to time. Attorney is the second frequent profession co-occurred with *accountant*, sometimes it's a synonym with lawyer (example 14) but sometimes it contains the meaning of agent of specific realm (example 15). Bankers co-occur with *accountants* too (example 16). However, even though a financial *accountant* provides quantitative financial information for internal and external users, it does not equal to a financial planner, adviser or auditor (example 17-19), who co-occurs with *accountant* sometimes. Investment broker and actuary also collocate with *accountant* (example 20-21).

- (14) If money is of primary importance to you, and you don't much care what you do to earn it, then be an orthodontist, investment banker, *accountant* or *attorney*. (COCA _2009_ACAD_Writer)
- (15) The Watsons say they met with an *estate attorney* and an *accountant* to work out their plan and are transferring the operation of the farm from father to son. (COCA _2012_NEWS_USA Today)

- (16) Go over the numbers with an *accountant* and *banker*. Gain perspective by brainstorming trends, issues and problems with other business owners and a board of outside advisers. (COCA _1991_MAG_Changing Times)
- (17) Another specialist, Cincinnati certified public *accountant* and *financial planner* David Foster, estimates that on top of their pension and Social Security, the Haddens must have \$726,000 in savings to retire in 1995 and maintain a \$50,000-a-year life style. To amass that amount, they would have to work for 10 more years and save \$2,500 a month. (COCA _1991_MAG_Money)
- (18) I asked friends, especially strong women I considered role models, to recommend an insurance agent, a *financial adviser*, an *accountant*, and a mortgage officer to walk me through everything. (COCA _2012_MAG_Redbook)
- (19) Sales figures were verified using the companies' tax returns and financial statements (audits or reviews prepared by an outside *accountant* or *auditor*) for 1997, 2000, and 2001. (COCA _2002_ MAG_Inc.)
- (20) Though she looked a lot like one of the Pussycat Dolls, Jane was an *accountant* and *investment broker*. (COCA _2008_FIC: Knock' em dead :[a Finley Anderson Tanner mystery])
- (21) If you have younger employees, a custom-designed defined-benefit plan will allow you to put away big bucks for yourself, and little for them. But it can cost \$2,000 to \$5,000 to design such a plan and \$1,000 to \$3,000 in annual *actuary* and *accountant* fees to maintain it. (COCA _2002_MAG_Forbes)

Nonetheless, there are professions co-occurred with accountants in COCA but having little connection with accountant (example 20-21).

- (22) You can be an *accountant*, an architectural *engineer*, a business administrator, a computer programmer, a court reporter... (COCA _2011_ FIC_New England Review)
- (23) At minimum, urges Bishop, you should have on file the names and telephone numbers of your parents' *physician*, attorney, *accountant*, investment adviser, insurance agent and any other important service provider. (COCA _2001_MAG_Town and Country)

4.2.4 Firms & Organizations

- (24) Marsh & McLennan Cos. Inc., the world's largest insurance broker, business consulting and professional services provider and Cantor Fitzgerald, an innovative global financial services firm are firms co-occur with *accountant* (example 24-25).
- (25) Amenia Rasool, 33, New York, N.Y., accountant, *Marsh & McLennan Cos. Inc.* (COCA _2002_NEWS_Associated Press)
- (26) - Shannon Lewis Adams, 25, New York, N.Y., fixed income accountant, *Cantor Fitzgerald*. (COCA _2001_NEWS_Associated Press)
- (27) Price Waterhouse and Coopers & Lybrand did not complete merger into PricewaterhouseCoopers (PwC) until 1998 (example 26-27).
- (28) Wang started as an accountant with *Price Waterhouse*, moved to a paper company, then to Xerox. (COCA _1995_NEWS_San Francisco Chronicle)
- (29) When Aware's first compilation CD came out, in 1993, Latterman quit his job as a certified public accountant with *Coopers & Lybrand* in Boston. (COCA _1996_MAG_Inc.)
- (30) SEC refers to the U.S. Securities and Exchange Commission (example 28), owning quasi-legislative power, quasi-judicial power and independent practice right. Andersen, used to be a leading accounting firm worldwide, however, it was trapped in the Enron fraud and went bankrupt due to auditing cheat (example 29).
- (31) Chief accountant in the SEC's enforcement division and co-chairman of the SEC's Financial Fraud Task Force. (COCA _2002_NEWS_USA Today)
- (32) Before joining *Enron* in 1996, Glisan worked at *Coopers & Lybrand* and *Arthur Andersen*. He received his bachelor's and MBA degrees from the University of Texas at Austin. *Andersen* was *Enron's accountant*. (COCA _2002_NEWS_San Francisco Chronicle)

5. Conclusion

So far we have studied the collocation of *accountant* in COCA. A schema of *accountant* in COCA has been summarized in Figure 4.

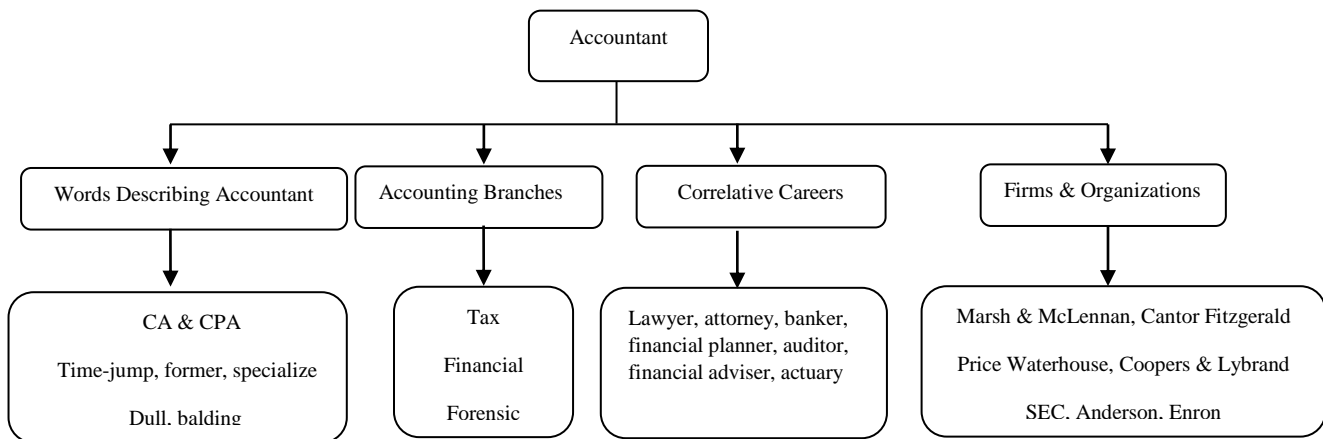


Figure 4. A Schema of *Accountant* in COCA

Accountants take the responsibility of “supplying the information decision makers need to make reasoned choices among alternative uses of scarce resources in the conduct of business and economic activities.” (Needles, Powers & Crosson 2012: 2)

By studying the top 100 collocates of *accountant* in COCA and dividing them into 5 categories, we have found that: Firstly, in the category of Words Describing Accountant, chartered accountant (CA) and certified public accountant (CPA) are found to be two common certificates of accountants. Expressions like time-jump and former *accountant* reflect the job status of *accountant*, dull and balding accountant indicate the stereotype towards *accountant* to some extent. Secondly, in the category of Accounting Branches, tax, financial and forensic are mentioned from time to time in COCA, whereas the collocation of “managerial accountant” have no correspondence in COCA, reflecting not enough emphasize on managerial accounting from 1990 to 2017. Thirdly, from the category of Corrective Careers, it’s not difficult to dig out that *accountants* usually have close connection with lawyer or attorney, banker, financial planner, auditor, financial adviser and actuary. Fourthly, in the category of Firms & Organizations, it’s intriguing to explore the connections among the firms and organizations collocating with *accountant*, for example, Price Waterhouse and Coopers & Lybrand are shown separately instead of in the name of PricewaterhouseCoopers (PwC), revealing the historical development of an accounting firm by exploring COCA.

Acknowledgement: This study is a part of the research project “Translating Metaphors in *the Wealth of Nations*: A Corpus-based Study (18GWCXXM—28)” funded by Guangdong University of Foreign Studies.

References

- Bougen, PD. (1994). Joking apart: The serious side to the accountant stereotype. *Accounting, Organization and Society*, 19(3), 319-335.
- Davies, M. (2010). The Corpus of Contemporary American English as the first reliable monitor corpus of English. *Literary and Linguistic Computing*, 25(4), 447-464.
- Davies, M. (1990-2017). *The Corpus of Contemporary American English (COCA)*. <https://corpus.byu.edu/coca/>
- Dimnik, T. & S. Felton (2006). Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organization and Society*, 31(2), 129-155.
- Hunston, S. (2002). *Corpora in Applied Linguistics*. Cambridge: Cambridge University Press.
- Kirkham, LM. & A. Loft (1993). Gender and the construction of the professional accountant. *Accounting, Organization and Society*, 18(6), 507-558.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- Needles, B., Powers, M. & S. Crosson. 2012. *Principles of Accounting (12th edition)*. South-Western Cengage Learning.
- Panozzo, F. (1997). The making of the good academic accountant. *Accounting, Organization and Society*, 22 (5), 447-480.
- Sinclair, J. 1991. *Corpus, Concordance, Collocation*. Oxford University Press.
- Solomons, D. (1991). Accounting and social change: A neutralist view. *Accounting, Organization and Society*, 16 (3), 287-295.
- Tomkins, C. & R. Groves (1983). The everyday accountant and researching his reality. *Accounting, Organization and Society*, 8 (4), 361-374.
- Tinker, T. (1991). The accountant as partisan. *Accounting, Organization and Society*, 16 (3), 297-310.
- Wilmshurst, T. & G. Frost (2001). The role of accounting and the accountant in the environmental management system. *Business Strategy and the Environment*, 10, 135-147.