



## Portrait of the Accountant in the Peruvian Literature according to José Antonio De Lavalle: The Accountant's Daughter (1893)

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### Abstract

**Objectives:** Peruvian literature presents among its first exponents José De Lavalle, catalogued as a traditionalist with a strong attachment and longing for the Spanish presence in Peru. His novel "La hija del Contador" (The Accountant's Daughter, 1893) provides us with a testimony of the image and personality of the accountant of his time. The article shows the dynamics of literature interrelated with history and accounting, the latter as the moral context of the character.

**Methods:** The qualitative, interpretative phenomenological method is used. It interacts with the literary piece with its own attributes assigned by the story, context and space. And from there, the author's intentions are reinterpreted considering the contributions of other Peruvian literary authors. Finally, the characteristics of the profile of the professional accountant are extracted.

**Results:** The first result is that the accountant's personality characteristics are associated with the verbs: to support, to sustain and to comfort. As characteristics of professional performance, his competence, teamwork and ethical independence stand out.

**Conclusions:** The image projected by a professional accountant according to the literature within the framework of Peruvian history is one of transparency and integrity. His character as a person can be read in his daily activities and in the decisions, he makes in his life. This journey into the past can remind accountants of the role they should model in the society of the 21st century, despite revolutions, wars, elections and the perpetual uncertainty of the future.

**Keywords:** Accountant's image, accountant's character, Peruvian literature, professional performance, José De Lavalle.

### صورة المحاسب في الأدب البيروفي وفقاً لخوسيه أنطونيو دي لافال : ابنة المحاسب (1893)

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#### ملخص

الأهداف: تعدّ الأدبيات البيروفية من بين أوائل ممثلها خوسيه دي لافي، المصنّف كاتباً تقليدياً يحمل ارتباطاً قوياً وحينئذٍ إلى الوجود الإسباني في بيرو؛ حيث توفر روايته لا هيجا ديل كونتادور "ابنة المحاسب (1893)" شهادة على صورة وشخصية المحاسب في زمنه. ويوضح هذا المقال ديناميكية التفاعل بين الأدب والتاريخ والمحاسبة وتمثل الأخيرة الإطار الأخلاقي للشخصية.

المنهجية: استُخدم المنهج النوعي التفسيري الظاهري؛ حيث يجري التفاعل مع العمل الأدبي عبر سماته الخاصة التي يحددها السرد، والسياق، والمكان. ومن هذا المنطلق، يُعاد تفسير نوايا المؤلف مع الأخذ بعين الاعتبار إسهامات كتاب آخرين في الأدب البيروفي. وأخيراً، تُستخرج سمات الملف الشخصي للمحاسب المبي.

النتائج: تتجلى أولى النتائج في ارتباط سمات شخصية المحاسب بالأفعال الآتية: أن يدعم، أن يستديم، أن يعزي. أما في سياق الأداء المبي، فتبرز كفاءته، وقدرته على العمل الجماعي، واستقلالته الأخلاقية.

الاستنتاجات: تعكس الصورة التي يقدمها الأدب عن المحاسب المبي في إطار التاريخ البيروفي قيم الشفافية والتزاهة. وتظهر شخصيته عبر أنشطته اليومية والقرارات التي يتخذها في حياته. إن هذه العودة إلى الماضي يمكن أن تذكر المحاسبين بدورهم النموذجي في مجتمع القرن الحادي والعشرين، رغم الثورات والحروب والانتخابات وحالة عدم اليقين الدائمة بشأن المستقبل. الكلمات الدالة: صورة المحاسب، شخصية المحاسب، الأدب البيروفي، الأداء المبي، خوسيه دي لافال.



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## Introduction

Being an accountant in our times could be associated with mental images of excessive conservatism, routine, boredom, evil, incompetence and even corruption, it seems that the positive elements of the entire legacy have been lost (Bougen, 1994).

Globally known financial scandals have involved accountants at all levels, not only in first world countries but also in Latin America. Even studies show that the ethics of accountants are questionable (Romero-Carazas et al., 2024). The image gained by the profession would therefore be reasonable, but this was not always the case. The so-called "founding fathers" of the U.S. accounting profession set a standard that has deteriorated over the years (Carnegie & Napier, 2010).

History can give us a clue as to how the accountant's image, personality traits and professional performance developed. But it is through literature that we can see history in motion. Through the novel the characters come to life again and we see them walking, talking, making decisions in the context of their culture.

Popular culture manifests its perception of reality through written and visual media. Among the written media, novels and journalistic news stand out. Novels contribute to our understanding of the construction of accounting stereotypes and the social origins of accountants (Evans & Fraser, 2012).

Research results on written content (between 1970 and 1995) continue to show accountants as bean counters, only with different nuances (Friedman & Lyne, 2001).

At the level of accounting and literature, the dynamics between reality and fiction have been identified in a clear bilateral relationship. In such a way that the image of the accountant has been obtained from novels, to which prejudices such as the monotony of the profession, the relativity of the financial result or concealment have been attributed (Grajales Quintero, 2009).

It is appropriate to ask at the level of early Peruvian literature what image of the accountant has been generated from reality. For this purpose, we have identified a novel from the end of the 18th century that presents not only the physical features, but also the character and work performance of an accountant. The diplomat, historian and writer José Antonio De Lavalle y Arias de Saavedra leads us through the look of the Lima society before the independence of Peru to this encounter.

"The Accountant's Daughter" represents the ideas of the conservative elite. The plot is set during the Spanish colonial times in Peru (18th century). The novel reconstructs the colonial context with melancholy, with a sense of loss and longing as a result of the modernization of the republic (Carrillo-Jara, 2021).

The interpretative phenomenological method is used to briefly explore the author's social context. On the novel, the social situation in which the plot unfolds, its characters, the interaction between the main characters, to finally obtain the personality characteristics of the accountant and his professional performance are explored.

## 1. Literature Review

### 2.1. Construction of professional image in Literature

The construction of the professional image in the literature is presented as a multifaceted phenomenon, determined by the interaction between identity formation, the tensions generated by role discrepancies and the particularities of cultural contexts. Through its narratives, literature not only investigates and problematizes these dimensions, but also acts as a mirror reflecting prevailing social attitudes.

With respect to identity formation, the literature does not only take into consideration the physical and social image (Haynes, 2012), but also the social and historical contexts (Mokhachane et al., 2023). It should be taken into account that the professional image has two facets: one comes from self-perception and the other is the one actually perceived by third parties (Vough et al., 2013).

Literature has addressed the image of professionals from different perspectives, including tragic outcomes. (Dias & Aquino Gomes, 2021). However, the representation of professional roles in the literature may also reflect broader societal attitudes and critiques (Geng, 2017).

Finally, it is important to take into consideration that the professional image is also determined by cultural and historical contexts, even more so in the context of war (Feres, 2009). In any case, it is emphasized that literature influences the reader's mind by constructing images of people, professions and even cultures (Matthews & Tung, 2022).

In this sense, the contribution of the literature on the image of the professional accountant enriches the contemporary debate on professional identity, offering critical perspectives that feed the understanding and redefinition of this evolving concept.

**2.2. Key elements in the construction of a literary character**

In order to evaluate the professional image based on literary aspects, a model of seven characteristics is proposed. These characteristics, descriptions and the corresponding authors are presented in Table 1.

**Table 1. Keys to character building**

<b>Element</b>	<b>Description</b>	<b>Authors</b>
Author. Narrative control	Presentation through the narrator's point of view and speech/thought representation.	(Culpeper & Fernandez-Quintanilla, 2017)
Social context of the novelist	Use of stereotypes and author identity to shape professional image. Linguistic devices that indicate social identity	(Peterson, 2004)
Social and cultural context of the novel	Influence of cultural and historical environments	(Babini, 2012)
General aspects of the novel	Use of images and illustrations to reinforce professional image	(Babini, 2012; Othman et al., 2012)
Social interaction of the characters	Relationships and interactions that build professional dynamics. Impact on other characters and the narrative.	(Jayakumar et al., 2022; Witczyk, 2018)
Personality characteristics and motivations	Determined by personality traits, which may evolve throughout the narrative. The motivations behind a character's actions, such as concern for others or power, significantly influence his or her image.	(Jayakumar et al., 2022; Young et al., 2008)
Professional Features	Degree of direct or indirect representation of professional qualifications	(Culpeper & Fernandez-Quintanilla, 2017)

**2. Results**

**2.1. The autor**

To appreciate Lavalle's work (1833-1893) it is necessary to approach their way of interpreting their known reality through history and through their writings. In this regard, Carrillo-Jara (2021) quoting Riva-Agüero defines him as a "conservative", a fervent "Hispanophile" and a sincere Catholic.

In spite of the above, Lavalle took a public position of vital importance in the republican life of Peru, as a member of the Peruvian diplomatic mission that traveled to Chile to mediate in the conflict between that country and Bolivia. After the war in 1883, he sacrificed his political future by accepting to negotiate the Treaty of Ancon with Chile (Cam, 2019). Thus, he is considered a worthy patriot who did not abandon his duty during the war years.

In the field of literature, Lavalle is considered one of the most significant authors of Peruvian literature for not following the standards of imitation but for creating his own paths (Gálvez, 1915, quoted by Velásquez Castro 2004). Likewise, rather than being properly included in the group of romantic novels, he is considered a writer belonging to the style of literature known as "late costumbrista" (Tamayo Vargas, 1992, quoted by Velásquez Castro 2004).

Table 2 shows Lavalle's previous works prior to the work analyzed in this article.

**Table 1. Previous works by José De Lavalle**

<b>Novel</b>	<b>Publication</b>	<b>Plot of the work</b>
Review of the novel "Julia" by Cisneros (1861)	Published in No. 42 of "La Revista de Lima" on 15 June 1861.	He shows a direct correlation between the development of society and the novel genre: social life is the source that inspires the novelist. He demonstrates his firm conviction of the antagonistic character of the widespread pamphlet novels and the novels produced under the conventions of high literature. He presents three observations to Cisneros' novel: a) the characters' characters are not properly marked, b) there are abundant scenes that are not transcendent and forced, c) he should have insisted more on the representation of the local color of the city (Lima).
"Salto Atrás" (1889)	First published in "El Rímac" (issues 1, 2, 3, and 4; Lima, 16, 23, and 30 November and 7 December 1889).	An elderly marquis, in order to ensure the survival of his titles and assets, decides to marry and ensure the survival of his titles and assets in his own offspring. The bride, a young woman, is raped by a black slave and as a result of the event has a son who is considered a legitimate child. Years go by and the bastard son procreates a son, he is born completely black and the truth hidden for twenty-five years is revealed. The young marquis kills the newborn, renounces all titles and inherited property, and secludes himself as a friar in the church. The narrator focuses on the dishonor that it meant for a woman to have a black child, but leaves aside the attitude that, as a woman, she can assume. In this way, discrimination, silence and exclusion are configured.

Source: Taken from (Lavalle, 1889; Velásquez Castro, 2004; Viera Mendoza, 2022)

## 2.2. Social context of the novelist

After the war with Chile, Peru went through a period of economic and political reconstruction. With a country over-indebted and in moratorium of the external debt (Rengifo Carpio, 2023), literary work constitutes an escape valve from social pressure.

As it happens in the literary corpus of countries going through conflicts of national importance, writers take us by the hand to dreamed universes, imaginary promised lands that distill milk and honey. This is not a different case from the one Lavalle approaches us with when he subliminally indicates the final purpose of his work:

[...] with the good humor of those happy times in which there was money and tranquility to have fun, without revolutions, wars, elections, or the perpetual uncertainty of the future, which disturbed the peace of mind, and all enjoying this delightful climate, in which neither cold hurts, nor heat suffocates, nor rain threatens, nor tempest frightens, and in which it seems that a perpetual happiness should reign and give the right to happiness (Lavalle, 1893).

This purpose revealed by the author makes the reader his accomplice in a journey to the past. He invites you to relive the times of happiness, when money and tranquility were part of the daily menu.

Again, in the work, he addresses the reader directly:

"friendly reader",

"Perhaps you, Mr. reader, will be of a different opinion",

"How is it? Did he tell you that the girl was pretty? No? Well, you may know that the young Marquis of San Tadeo was not of your opinion",

"as the reader who has had the patience to follow this story this far already knows"

“[...] Perhaps you yourself will be happy if you find yourself in such a case [...]”,  
 “why do you imagine, Mr. reader... can't you guess... do you give up?... ¡¡¡”,  
 “perhaps the pious reader will exclaim”,  
 “the reader will not miss”,  
 “I leave it to the reader to calculate”.

This ex professed closeness of the author invites the readers to leave their present for a moment and transports them to the years where in that same land they walked with joy and security. It is not a land occupied by the army that won the war but the safe land of childhood, at least the childhood of those who could read the novels and had time to remember, by the way.

### 2.3. Social context of the novel

Peru in times of viceroyalty presented a very rigid society whose composition was to maintain the dominance of one class over the others. Defined as a feudal society, its class organization was expressed through the hierarchy of classes and castes (Tord Nicolini & Lazo García, 1984).

Table 3 shows the hierarchy during the viceroyalty. It is worth noting that within the nobility, there are orders and distinctions.

**Table 3. Social hierarchy in the Viceroyalty of Peru**

Caste	Sub type	Features
Manorial (Colonial nobility)	As usual	No noble titles. Its members were recognized by the title of "Don".
	Lineage	Derived from noble ancestry
	As usual	Obtained by purchase. White, the exercise of a public function, the enjoyment of a comfortable economic situation, the dedication to an intellectual work, the habitual fulfillment of virtuous actions and also the factual recognition that the public consensus gave him.
Plebeian		The average status of citizens, such as artisans, small merchants. It included white farmers who, on their own initiative, dedicated themselves to this purpose.
Slave		Related to modalities of exploitation, from paid labor to total slavery.

Source: Own elaboration, based on Tord Nicolini & Lazo García (1984).

### 2.4. General aspects of the novel

The novel *La hija del contador* (1893), is classified as a costumbrista novel that expresses the nostalgia for the colonial social order after the war with Chile (Carrillo-Jara, 2021).

The novel situates the reader in the years seventeen hundred and something at the height of Spanish rule in Peru. With the explicit description of real places in the city of Lima, as identified in Table 4.

**Table 4. Citation of streets of Lima in novels**

Street date in novel	Event narrated in a novel	Current and historical reference
Alameda de los Descalzos	Near the house of Melchor Orozco, accountant	Built in 1609. It adjoins the Patrocinio beaterio (1688) and the Chapel of Santa Liberata (1716). In her the Convent of the Barefoot is erected (1596). Concurred mainly by the

Street date in novel	Event narrated in a novel	Current and historical reference
		limeños for the celebrations of San Juan and of the Porciúncula.
Calle Santa Apolonia	To pick up the religious Mr. Bravo	Block 3 of Jr. Lampa. In the street was the family chapel of Hernando de Santa Cruz y Padilla, accountant of the Tribunal Mayor de Cuentas and Familiar of the Holy Office.
Colegio San Martín	College of the characters: Tadeo Henostrosa and Melchor Orozco.	Street that later took the names of San Martín and Aduanas. Block 5 of Ayacucho Jr. and later Antonio Miro Quesada Jr. The school was subsidized until 1771 after which it was transferred.
Corcobado	First appointment of the character: Tadeo José de Henostrosa y Albornoz, at the Regent's House.	Block 4 of Jr. Cuzco. In this street lived Manuel Antonio de Arredondo y Pelegrín, also called "Casa del Regente" (Regent's House).
Monastery of Jesús María	Monastery where the character took the bridal veil: Lucía Orozco y Paredes	Block 1 of Jr. Moquegua. Nicolás Ayllon founded a beaterio that became the Monastery of Religiosas Capuchinas.

Source: Taken from (Bromley Seminario 2019; De Lavalle (1893)

### 2.5. Social interaction of the characters

The novel presents two segments of the society of the XVIII century, with full presence of the hierarchies of the Spanish society, such as the characters with titles of nobility in contrast with the characters that do not possess them. It is understood that the viceroyalty of Peru is the one that held more titles of nobility (65 of marquis, 32 of count and 1 of others, total 118) above other viceroyalties like that of Cuba (104) or Mexico (103) (Rizo-Patrón, 1990).

Table 5 shows the conformation of the house of the families of the Marquis and the Accountant.

**Table 5. Composition of the Marquis' and the Accountant's house**

Cited character	Marquis Family		Accountant's Family	
	Main character	María Mencía de Albornoz y Vicuña de Henostrosa.	Marquesa viuda de San Tadeo	Melchor Orozco
Main character	Tadeo José de Henostrosa y Albornoz.	Son of María Mencía. Between 20 and 21 years old at the beginning of the novel.	Lucía Orozco y Paredes	Daughter of the accountant, she lost her mother at a very young age.
Deceased relative of the main character	Marqués de San Tadeo Henostrosa	Deceased spouse	Lucía Paredes	Deceased wife. Daughter of the deceased don Eustaquio.
Servants	María	Maid of Maria Mencia	Tomasa	Mulatto, Melchor's maid.
Servants	Pedro	Servants of María Mencía		

Cited character	Marquis Family		Accountant's Family	
Servants	Juan	Servants of María Mencía		
Watchman	Julián	Watchman		

From table 4 in agreement with table 2 it can be established that María Mencía de Albornoz belonged to the Señorial de Linaje class, as is emphasized by her physical description:

High, clear forehead; large, deep blue eyes arched by very fine eyebrows; sharp nose; thin lips; abundant blond, flowing hair (De Lavalle, 1893, p. 33).

And likewise, the physical features of his son, the young marquis:

Among them was a young man, apparently twenty-one to twenty-two years of age, tall, slender, with a clear forehead, blue eyes, thin lips, dressed in a black velvet coat, chaps and breeches, black silk stockings, shoes with steel buckles, epaulettes, buckles and swords of the same metal, He wore an embroidered red cross embroidered on his chest, which stood out against the black background of the velvet, and was wearing a red ribbon hanging from a buttonhole of his jacket, with a red cross embroidered on his chest (De Lavalle, 1893, p.36).

Likewise, the character of Melchor Orozco, the accountant, could also be placed in the Señorial caste, but in the "De Costumbre" group. His ethnic traits also demonstrate this:

[...] an old man, his eldest, apparently a decade old, tall and thin, with a noble and gentle physiognomy, his head covered with a vicuña wool cap and dressed in a brown cloth coat and breeches, miniature velvet dungarees, gray wool stockings and cordovan shoes with silver buckles [...] (De Lavalle, 1893, p. 43).

The accountant's daughter could shed more light on the ethnic traits that confirm the location of the protagonists in the social order:

[...] the face was round, the color white and pink, the mouth small, the lips red and fresh; as for the nose, it is necessary to confess that it was what is called in Lima a natita; and as for the eyes, which were not very large: they were neither black, nor brown, nor blue, nor green, but of an indefinable color, which gave them a singular and charming expression: the ears were each a little oyster shell of Ostend; and her small round head was profusely populated by a splendid blonde hair with golden highlights, which she wore parted by an imperceptible parting, running from the forehead to the nape of the neck and gathered in two thick braids, which almost, almost, reached her ankle; the feet were like those of a Lima girl, and shod as they were, with very white cotton stockings and black cordovan chapincitos [...] (De Lavalle, 1893, pp43-44).

Then defined the social aspects, we are confronted in the novel with the interaction of two young men belonging to a rigid Lima society. Both under the social class of the nobility, but one of the lineage groups and the other of the group obtained by custom.

At this point in the discourse, it is understood that the profession of the accountant was one assigned to the nobility, for which training and education were designated for the privileged of the nobility.

In this regard, the author makes it clear that both Marquis Tadeo and the accountant knew each other when they were children and had the same education, only separating for the purposes of the social group, one to exercise his position of nobility and the other for his accounting profession:

Although he was a great friend of your father's, although his elder by some years; he was a child of this neighborhood and together they were in the friend, in the classroom and in the school of San Martin. When they left it, Don Melchor entered as a meritorious in the court of accounts and your father went on to occupy the place in society that corresponded to his class (Lavalle, 1893)

Finally, it should be noted that education in colonial times developed a system characterized by being elitist, using scholasticism as the main method for indoctrination in teaching (memorization, verbalism and coercive) and evangelization for the learning of Christianity, with the objective of ideological domination of the serf-Indian caste (Castro Arroyo & Flores Muñoz, 2018).

### 2.6. Personality characteristics

The first reference to the accountant is made by the character María Mencía de Albornoz when she tells her son:

This kind of work requires a man knowledgeable in accounts and papers; but also, a man of complete trustworthiness, and I had searched in vain for such a man until today (De Lavalle, 1893, p.39).

Likewise, there is evidence of Melchor Orozco himself on order as a virtue and at the same time his mentoring approach to the young Marquis when he recites his phrase:

[...] and I note with pleasure that you are a person of wisdom and judgment, although you are young. Order is the basis of fortune; without order and economy there is no fortune to suffice. I always preached it this way to my good Tadeo (De Lavalle, 1893, p. 48).

Throughout the novel, Melchor Orozco's personality traits are obtained. Table 6 presents these traits with the evidence in the novel that supports them, as a way of interpreting the actions he does or does not do.

**Table 6. Personality characteristics detected**

<b>Perceived personality traits</b>	<b>Evidence in the novel</b>
Adverse to change	Follows the rules and does not encourage changes in thinking.
Self-controlled	When he talks to the young Marquis about the marriage proposal with his daughter.
Good	With the attention of your home
Communicative	When he converses with the young Marquis when he first meets him.
Trusted	When he invites the young Marquis to work in his house.
Believer	In his house he set up an image of Our Lady of Mount Carmel, with an oil lamp.
High focus	Focused on order.
Honest	Statement by María Mencía
Naive	For not perceiving his daughter's interaction with the young Marquis.
Friendly interaction	When he meets the young Marquis
Does not use humor	There is no dialogue that evidences it.
Obedient to the rules	Social and cultural rules
Optimist	Willingness to solve problems
Methodical organization	For the shelves and distribution of their papers.
Uncreative	In the search for solutions to unforeseen events
Responsibility	For performing his work contracted by María Mencía
Sensitive to feelings	His relationship with his daughter reveals his feelings as a father.
No economic interests	Does not indicate the amount of your services
Sociable	From when I was a neighborhood kid
Calm temperament	When conversing with the young Marquis
Political dealings	Formal treatment at all times

The denouement of the novel is the consensual decision by the accountant that his daughter should take the path of consecration to God:

The good old man did not inquire into the cause of such a sudden determination, which was already well known to him, limiting himself to supporting, sustaining and comforting her (Lavalle, 1893).

The verbs attributed by the author to the accountant show the commitment of the father that he assumes in clear

obedience to the social order of the time. Indeed, in those years women considered the cloister as a safe and dignified place for her to live honestly if she became single or widowed. This includes the social problem related to the difficulty of finding a husband suitable to her social position (Herrero Sánchez, 2017).

Support, sustain and comfort, verbs that we can also see modeled in the life of the accountant when he makes the decision to retire and dedicate himself to the care and education of his daughter after the death of his wife.

### 2.7. Professional characteristics

During the development of the novel, the character Melchor Orozco's education and experience as an accountant is evident. The characteristics of his personality flow in the same way towards the tasks he performs. His competence, teamwork and ethical independence stand out. Table 7 shows the characteristics perceived in the character of the accountant in his facet as a professional.

**Table 7. Professional characteristics of the accountant**

Perceptions about work	Evidence in the novel
Education	High level of education. He studied at the Colegio San Martin alongside noblemen such as the Marquis Tadeo.
Accounting	Good theoretical and practical handling of accounting. Clarifies a receipt as an account receivable.
Social Power	Ability to influence others with regard to their competence. When giving initial guidelines for the work.
Ethical independence	Ethical and transparent behavior in indicating to Marquis Thaddeus what should be done with the accounts.
Competence	Recognized accountant in the social milieu: "Retired comptroller of the Royal Court and Audiencia Real de Cuentas y Particiones de Lima". "
Commitment	Dedicated and tidy with his papers at home.
Skills	Writing and classification of documentation: "Labeled documents written in clear and beautiful handwriting" "Use of colored ribbons for probate settlement"
Social Status	Medium. Lived in a populated area and satellite to Lima (near Alameda de los Descalzos).
Health	Healthy
Experience	Career as a meritorious member of the Court of Auditors.
Group work	Visit to the Marquesa for specific consultations and teaching the young Marquis how to manage the accounts.

## 3. Discussion

### 4.1. Personal aspects

The image of the accountant presented by De Lavalley is the result of his interpretation of the work of the professional accountant in the author's context. The results obtained in terms of personality characteristics differ from those of the author (Restrepo Quintero et al. (2021), when this rather attributes a negative image to the accountant (crisis of confidence in the accountant's professional work).

Similar works on the stereotype of the professional accountant taken from Portuguese literature report the accountant as: modest men; professionals trained in the task; people with little creativity, conservative and not very energetic; good

financial managers and honest; servants of the client, being of an affectionate and sentimental character (Leão et al., 2019). In this regard, it does corroborate what was found in Peruvian literature. In this case, the Portuguese literature is based on two works, published in 1867 and 1873. These are then similar conclusions for works published in similar years, although in different contexts.

A different approach presents Carnegie (2021) when he approaches the character of the blind accountant in Saramago's work, "Blindness". In that novel the accountant is represented as calculating, evil in the circumstances, that is, as a villain. This reinforces the concept that society has of the accountant in current times, without this meaning generalization. On the other hand, if there is evidence from the Argentine literature on an ethical approach of the public accountant that provides hope for the profession and its due attention in our times (Grajales Quintero & Usme Suárez, 2023).

#### **4.2. Temporal aspect**

Pristine research obtained from medieval literature, such as Dante Alighieri's *Divine Comedy*, shows accountants portrayed in a negative light, associated with usury and excessive rationality (Carungu & Molinari, 2022). However, by the time of Giovanni Boccaccio's *The Decameron*, the image had changed to a more positive representation, showing accountants as reliable, familiar and prestigious members of society (Carungu & Molinari, 2022). This representation is consistent with the research in the Peruvian literature presented.

The duality that is present in understanding the professional accountant in the Middle Ages is also evident in contemporary times. That is, we have a professional with a meticulous and mundane nature and at the same time, honest and successful (Caglio et al., 2019). In the results obtained in the research, the honest, sincere and friendly aspect of the accounting profile is more important.

Compared to studies over the past 40 years, it is evident that the promotional materials of professional accounting bodies increasingly emphasize commercial values, multidisciplinary services and high remuneration, reflecting broader marketing trends (Picard et al., 2014).

Therefore, the representation of the professional accountant has varied over time, showing a duality in its characterization. In medieval literature, both negative and positive images are evident. This duality is maintained in contemporary times. However, in recent decades, the perception of the accountant has been oriented towards commercial and multidisciplinary values.

#### **4.3. Differences with the Middle East**

In contrast to the results obtained, historically, accountant work has occupied important religious positions in some Muslim societies (bin Nik Abdul Ghani et al., 2012). Although, as in the case of Peruvian culture, some countries in the Middle East experienced an era of foreign colonialism (Aburous & Kamla, 2022; Altaher et al., 2014). This caused historical and cultural conditioning factors that have an impact to this day, such as language.

As in the Peruvian case, and with a view to the future, the accountant's image must evolve towards a global profile that allows him/her to interact effectively with colleagues from different countries, become familiar with international accounting standards and adapt to the context of an increasingly integrated and globalized economy (Gallhofer et al., 2011).

#### **4. Conclusions**

There is no separation between being and doing. It is not about a professional who in the intimacy of the home and with his loved ones and friends is one way and in the professional practice behaves in a different way. The character is integral and accompanies him wherever he goes, with whomever he meets and, in all circumstances, of course in his professional performance.

The personality characteristics that stand out are integrated to the verbs: to support, to sustain and to comfort. The accountant behaves this way with his daughter and also in his professional practice. The vocation for service and excellence is highlighted. On a purely professional level, his competence, teamwork and ethical independence stand out

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