The fictional portrayals of Accountants in *The Office*

“Of the top ten most-downloaded [tv shows on Netflix], seven were different seasons of *The Office*” (Lieberstein 1). *The Office* is consistently one of the most watched television shows on Netflix. This show is a mocumentary comedy series showing a small range paper supply company from the early to late 2000’s. *The Office* proves to be another cultural object that inaccurately portrays accountants, with movies like *The Office Space* showing a nerd heavy world and *The Accountant* showing a glamorized world. In my research I looked at *The Office* through ethics, embezzlement, fraud, and Hollywood’s affect. There are many ways to look at Kevin in the television show but ethically is a great place to start.

Throughout the show Kevin is one of the least ethical characters he illegally gambles, steals from the company, and steals from his friends. In the modern accounting world, a huge part of the job is having integrity. Many companies even host ethics seminars to power home this point to employees. The first lens I hope to explore is that of an accountant in the business world. The source is written by a current Certified Public Accountant Kevin Blada. On his company website he writes about integrity stating integrity is measured by “doing what is right” (Blada 1). In the scene in which Kevin Malone is fired it shows that he was balancing books up with a made-up number called a Kelevin. Oscar tells the new accountant that Kevin use to say, “a mistake plus Kelevin will get you home by seven” (S9E23 9.00). Clearly Kevin is exhibiting
unethical work throughout the show as he is using principles that don’t abide by the Generally Accepted Accounting Principles. It would be one thing if he didn’t know how to balance the books but, Kevin is purposefully using a made-up symbol to get out of work early. Had Kevin tried to work at a different firm this day in age there would be zero chance he would be hired due to his unethical principles. Not only is he unethical when working on accounting, but he is also shown stealing from his friends Darryl and Andy in a boardgame. Kevin Blada believes one of the keys to accounting now is integrity and good ethics. He runs his business in hope to make money yet become a positive role model in the business world. Had Kevin followed these traits he would have been a much better accountant and a greater person from it.

The reason that the ethics are so important is because of the Enron – Arthur Anderson scandal. Enron and Arthur Anderson were two of the largest companies in the late twentieth century, their collapses caused one of the most radical shifts in accounting laws since the great depression. In his article “S.E.C. Leader Sees Outside Monitors for Auditing Firms,” Stephen Labaton analyzes how one of the largest accounting firms in America collapsed due to corporate misconduct. In short, these companies collapsed because Arthur Anderson cooked Enron’s books. This allowed the company to embezzle money and lie to stockholders for years before being discovered. In the episode title the convict, Kevin asks an ex-convict who now works for Dunder Mifflin by the name of Martin. In this clip Kevin looks at the convict startled and nervously shakes his head in agreement. Then the camera cuts to an interview with Kevin. Where he states, “I asked Martin to explain to me three times what he did, because it sounds an awful lot like what I do here, every day” (S3E9 9.00). While he is speaking you can see the anxiety on his face as he realizes he has been committing insider trading over the last couple of years. This show takes place a couple years after the scandal occurred, which is interesting on
how they portray Kevin’s corruption. After the incident the Securities and Exchange Commission created much stricture laws for public firms (Dunder Mifflin is publicly traded). Usually a publicly traded company will be audited every year by a public accounting firm like an Arthur Anderson. These companies should notice these mistakes when they are auditing however, a couple key events could cover up Kevin’s illicit activities. First, the Scranton branch absorbs the Stamford branch messing with the books. This could throw off the auditor as many more clients were added on. Second, the companies parent company underwent bankruptcy and the Dunder Mifflin branch was bought out by a separate printer company named Saber. These large ownership changes could have covered up Kevin’s “mistakes”.

Kevin is portrayed throughout the show as a simpleton even believed to have special needs at one point by an HR rep however, he might be a secret genius. A YouTube video conspiracy theory created by Screen Rant brings to life a convincing argument that Kevin is a secret genius. If we look through the lens of what Kevin’s actions bring, we can get a new look at Kevin. Looking at both the previous scenes Kevin says he partakes in insider trading. Insider Trading can bring in a huge amount of revenue if completed successfully. Also, after he is fired, Kevin starts a bar which is extremely successful. It’s pretty hard to start a business without being somewhat smart and having money. Throughout the show Dunder Mifflin goes from nearly closing to becoming the only thing successful about the company. However, if Kevin was stealing from the company or merely changing number’s he would be caught eventually due to the strict laws of the Securities and Exchange Commission. The video believes that Kevin takes money out gambles with it and places the money back into the company holding onto the profit. This is possible as Kevin himself says he won a Texas Holdem championship at one point. An outside auditing firm would not be able to check this as all the money was eventually returned
until maybe he got lazy and eventually was fired for taking money without return. Although this seems crazy, looking through the show the logic mostly works out. The illegal activity wouldn’t even be able to be noticed by an outside auditor. Although this sounds crazy it is exactly something a Hollywood portrayal would bring of an accountant.

Hollywood tends to overdramatize everything. Bill Schult Delves into these fallacies in his article *Hollywood Portrayals of Accountants*. This article brings to life three main clichés that Hollywood presents when talking about accountants in movie and television. The first misconception is bean counters, which are people who “work more often with numbers” rather than other “People” (Schult 1). It claims that while in some cases being a bean counter is true accountants need to have very good communication skills. The second misconception present is “they are technologically inept” (Schult 1). Many believe accountants are technological inept when in reality they are very good with computers. Due to the fact they must be able to work applications like word and excel everyday. The last misconception is that accountants are not risk takers. In reality if accounts see a payout, they are very willing to take a risk. *The Office* represents these three clichés. First, Oscar is the bean counter; He is always butting into conversations with the word, actually. Kevin is the technologically inept one, as throughout the show he asks for help when working his computer. Lastly, Angela isn’t a risk taker. Phillis Vance tells Dwight Angela isn’t a risk taker and Andy isn’t a risk. Hollywood tends to generalize, and *The Office* is no exception.

Although on the surface *The Office* appears to be a simple story about a mocumentary series following a paper supply company, it is so much more. Looking through different lenses we can draw different conclusions from the show. However, it is made by Hollywood and should be taken with a grain of salt using real world examples the show can draw many conclusions
about Kevin the accountant. Although he is shown as unethical in his business practices, he is truly an evil genius. It can be inferred that not only is Kevin performing insider trading, but he could have gone as far as cooking the books, embezzling money, and even illegally gambling to misguide stockholders. All of these by themselves could put you in jail however, Kevin plays the role of a simpleton to get away with crime after crime. In reality this would be very difficult to do with the Generally Accepted Accounting Principles and the Securities and Exchange Commission looking for these illegal actions. However, the show serves its purpose as being an entertaining and successful comedy series on Netflix and other streaming services for years to come. If you look behind the logic of Kevin’s crimes, he would not be able to get away with it in today’s society. Yet, the publics fear of the Enron and Arthur Anderson scandal still leads to paranoia to this day via film and television. Accountants are like American’s they are diverse and no two are alike. So, next time you watch a Hollywood book or film try not to generalize to much.
Work Cited


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