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## ACCOUNTANTS ON THE STAMP: PUBLIC ACCOUNTING IN GLOBAL PHILATELY

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### ABSTRACT

*This article analyzes the institutional recognition of the accounting profession through the issuance of commemorative postage stamps by official postal services in countries such as Germany, the United States, India, Sri Lanka, and other countries. These philatelic tributes are understood not only as symbolic manifestations, but as discursive strategies that reinforce the social, ethical, and economic value of public accountants in a global context. This qualitative and documentary research is based on a historical and cultural analysis of the stamps issued from 1953 to 2025, respectively, highlighting their graphic content, their issuance context, and the impact they have on accounting communities. It examines how these visual recognitions reinforce professional identity, promote a sense of professional belonging, and validate the strategic role of public accountants in processes of control, transparency, and financial sustainability before society. It also demonstrates how the stamps constitute mechanisms of symbolic legitimization by the State, projecting an image of trust and respect for the profession. The study concludes that, beyond their postal function, these philatelic issues represent a testament to the social and cultural commitment to the accounting profession.*

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**KEYWORDS:** Public Accounting, Philately, Postage Stamps, Professional Recognition, Accounting Identity, Institutional Memory.

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## 1. INTRODUCTION

The history of humanity has largely been narrated through symbols and visual representations that capture moments, personalities, and professions that have contributed to the development of societies. One of the most representative forms of this practice has been philately, understood not only as a collecting activity but also as an official vehicle for cultural and social recognition. Postage stamps, when issued by state postal services, constitute an institutional form of homage and validation, and highlight aspects considered of high value to the nation (Coddington, 2004). In this context, the recognition of the accounting profession through postal issues in countries such as Germany, the United States, India, and Sri Lanka take on special relevance due to its symbolic significance and what it represents for the positioning of accounting in the social imaginary.

The issuance of a commemorative stamp dedicated to public accountants in the United States in 1987 marked a milestone in the history of the profession. This stamp was released to commemorate the centennial of the American Institute of Certified Public Accountants (AICPA), one of the most influential organizations in the regulatory and ethical development of the accounting profession globally. With a value of 22 cents, the stamp featured a depiction of a fountain pen and a sheet of columnar paper, along with the words "Certified Public Accountants" and the acronym "CPA" (Accounting Historians Notebook, 1987). Although it generated some controversy for depicting an image considered by some to be outdated, the act of recognition generated pride in the American accounting community, which interpreted the issue as a direct tribute to their professional work.

In 2018, India replicated this institutional gesture with the issuance of a commemorative stamp for the 70th anniversary of the Institute of Chartered Accountants of India (ICAI), which highlighted contemporary graphic elements and the national colors. This event was widely celebrated by the professional community and served to reinforce the collective identity and the profession's commitment to ethics and accountability (ICAI, 2018). Likewise, in 2025, Sri Lanka issued a stamp commemorating the 65th anniversary of the Chartered Accountants of Sri Lanka (CA Sri Lanka), highlighting the positive impact of chartered accountants on the country's economic growth and institutional transparency.

These stamps are not only symbolic expressions but can also be understood as institutional narratives

that project an image of respect, relevance, and commitment of the accounting profession to society. According to Arias and Gutiérrez (2015), "stamps create visual narratives of state power, representations of what is considered worthy of being remembered" (p. 43). From this perspective, it is essential to analyze the role of stamps as instruments of professional recognition and as discursive pieces that consolidate the identity of public accountants at the national and international levels.

This research aims to analyze the meaning, symbolic relevance, and impact of stamps issued in honor of the accounting profession, taking as reference the cases of Germany, the United States, India, and Sri Lanka. Through a documentary review and a historical-cultural analysis, it seeks to understand how these visual representations contribute to the valorization of the accounting profession in the context of state recognition policies. In this regard, it aims to contribute to the academic discussion on the social status of public accountants and their connection to symbolic and cultural processes such as philately, in an effort to better understand the mechanisms through which professions are legitimized in the public sphere.

This study offers an original contribution to the field of public accounting by incorporating a philatelic analysis as a methodological tool to explore the symbolic and cultural construction of the accounting profession on a global scale. Unlike previous works that have addressed accounting history through institutional or biographical approaches, this research adopts an interdisciplinary framework that brings together accounting, cultural studies, and visual communication theory. Philately, as both a state practice and semiotic device, enables the identification of patterns of professional legitimization, ideological representation, and public visibility of accountants across diverse national contexts. By focusing on postage stamps as artifacts of collective memory and state narrative, this article expands traditional theoretical frameworks and offers an alternative reading of accounting as a culturally mediated phenomenon, beyond its technical or normative dimensions. In this sense, the study fills a gap in the literature by situating the accountant not only as an economic actor but also as a symbol embedded within the public and cultural sphere.

## 2. THEORETICAL FRAMEWORK

Philately, beyond being a collecting activity, constitutes a means of visual and cultural

communication by the State. Postage stamps have traditionally been used as pedagogical and symbolic instruments to disseminate historical facts, pay tribute to notable figures or professions, and strengthen a nation's collective memory (Coddington, 2004). In the words of Arias and Gutiérrez (2015), "stamps configure visual narratives of state power, representations of what is considered worthy of being remembered" (p. 43). As Sangro (2011) suggests, philately can be understood as an auxiliary discipline of history, since postage stamps record events and facts relevant to society (pp. 27-28). Likewise, there are other perspectives that define it as a science or even as an artistic manifestation.

In this sense, the issuance of stamps commemorating professions becomes a gesture of institutional recognition. By being included in national postal systems, these professions become visible to the public as pillars of development, democracy, and governance. This type of recognition, although rare, consolidates the social image of those who practice these professions.

Public accounting plays a vital role in modern economic organization. It is the profession responsible for providing reliable financial information for decision-making, ensuring transparency in the use of resources, and protecting the public interest through audits and controls (IFAC, 2022). According to Tua Pereda (2009), "accounting information is not just a technical tool, but a means of accountability and economic justice" (p. 67).

In international contexts, public accountants have been key to strengthening fiscal governance, combating corruption, and fostering market confidence. Their member institutions, such as the American Institute of Certified Public Accountants (AICPA), the Institute of Chartered Accountants of India (ICAI), and the Chartered Accountants of Sri Lanka (CA Sri Lanka), have promoted not only technical excellence but also professional ethics and a commitment to sustainable development.

Recognition through postage stamps has materialized in only a few countries, which makes these cases valuable from a historical and sociocultural perspective. In 1987, the United States issued a stamp commemorating the AICPA's centennial, featuring an image of a fountain pen and a sheet of accounting paper, accompanied by the initials "CPA." Although the design was criticized by some for appearing outdated, the gesture had a great symbolic impact (Accounting Historians Notebook, 1987).

In 2018, India followed suit to commemorate

ICAI's 70th anniversary, introducing a modern design featuring the national colors and the institute's logo. This issue was widely reported in the media and celebrated as a recognition of the role of accountants in the country's economic modernization (ICAI, 2018). Finally, in 2025, Sri Lanka issued a stamp to celebrate the 65th anniversary of the Sri Lanka Accounting Association, reaffirming the profession's commitment to accountability.

These publications reflect an institutional desire to dignify the role of the public accountant and highlight their contribution to building fairer, more transparent, and efficient nations. As Rico (2011) points out, "symbolic representations have the power to shape social perception and strengthen the sense of professional belonging" (p. 94). In this sense, Reid (1984) and Jones (2001) highlight the importance of considering postage stamps as a valid source for historical study. In turn, various researchers have used this tool in multiple studies, including Hillger and Sokol (1988), Balfour (1988), Fazio and Rota (1995), Heilbronner and Miller (2004), Zhdanov *et al.* (2010), Pinto (2011), Dicati (2013), Martínez Reina and Amado González (2013), Pinto (2017), Pinto Cañón *et al.* (2020) and Martínez Reina (2021).

To deepen the understanding of the symbolic value of postage stamps representing the accounting profession, this study expands its conceptual framework by incorporating Roland Barthes's visual semiotics and Jan Assmann's theory of cultural memory. From a Barthesian perspective, stamps are signs charged with both denotative and connotative meanings that convey ideological messages in the public sphere, functioning as mechanisms for the construction of meaning beyond their postal utility (Barthes, 1964/1985). Simultaneously, following Assmann, stamps can be interpreted as cultural memory artifacts that condense historical, institutional, and professional narratives, contributing to the formation of collective identities (Assmann, 1995; Assmann & Czaplicka, 1995). Accordingly, this analysis approaches stamps as hybrid cultural products that operate simultaneously as historical documents, forms of professional propaganda, and visual devices of symbolic legitimization of the accounting profession. This theoretical integration enables a reading of stamps not merely as graphic representations, but as strategically configured visual expressions that embed the accountant within the official narratives of the nation.

### 3. METHODOLOGY

This study was conducted using a qualitative, documentary, and comparative approach, aimed at analyzing philatelic issues issued by postal services in different countries in honor of the accounting profession. Comparable methodological approaches can be found in previous research, such as that of García (2015), González (2016), and Reina (2021). The research is structured in three phases:

#### 3.1. Collection Of Documentary Sources

An exhaustive search for information was carried out through: Academic databases such as Google Scholar, Redalyc and Scielo, as well as the official archives of postal services and philatelic museums, such as the Smithsonian National Postal Museum (USA), the Department of Posts (India) and the Sri Lanka Philatelic Bureau in turn Institutional communications from professional accounting institutes (AICPA, ICAI and CA Sri Lanka) and official news and verified web sources, used to confirm the dates, motivations and designs of the stamps.

To ensure a rigorous qualitative analysis, this study employed a visual content analysis approach supported by a structured thematic coding system. The procedure involved first identifying a corpus of accounting-related commemorative stamps from national postal agencies and philatelic databases. Each stamp was then analyzed using an inductive coding process that allowed for the emergence of key themes, which were subsequently grouped into three major analytical categories: symbolism, historical and cultural context, and professional impact. The coding process was performed independently by two researchers to enhance reliability, followed by consensus-building discussions to resolve discrepancies. Symbolism was coded based on visual elements (e.g., institutional logos, national emblems, iconic objects); contextual variables included the year and rationale of issuance; and impact was evaluated in terms of how the stamp reflects the legitimization or visibility of the accounting profession. This systematic method allowed for thematic triangulation and interpretive depth in identifying how accountants are publicly represented across nations and historical periods.

*Table 1: Analytical Matrix of Commemorative Stamps Related to Public Accountancy.*

Figure / Country / Year	Symbolism	Context Of Issuance	Professional Impact
Figure 1 / USA / 1987	Fountain pen nib, accounting paper, "CPA" inscription	Centennial of the AICPA; issued by the U.S. Postal Service	Dignifies the accounting profession; highlights its historical role in the American economy
Figure 4 / India / 2018	ICAI logo, Indian flag colors	70th anniversary of ICAI; official national ceremony	Reinforces the link between accountancy and national economic development
Figure 6 / Sri Lanka / 2025	CA Sri Lanka logo, commemorative first-day cover	65th anniversary of the institute; institutional and public event	Promotes accountancy as a pillar of integrity and transparency in emerging economies
Figure 9 / Egypt / 1969	Hieroglyphs, scribe figures, Ancient Egyptian motifs	Tribute to accountants of Pharaonic Egypt	Reconstructs the ancient origins of accounting as foundational to the state
Figure 10 / Egypt / 1996	Ledgers, audit tools	50th anniversary of the Egyptian Society of Accountants and Auditors	Highlights the modernization of the profession; strengthens institutional identity
Figure 11 / Japan / 1987	World Congress logo, global iconography	13th World Congress of Accountants in Tokyo	Emphasizes the global dimension of the profession and Asian leadership
Figure 12 / Australia / 1972	Congress symbols, multicolored design	International Congress of Accountants, Sydney	Represents Australia's role in advancing international accounting standards
Figure 13 / Ireland / 1988	ICAI emblem, modern design	Centenary of the ICAI (1888–1988)	Highlights both tradition and modernization of the profession in Ireland
Figure 14 / Cuba / 2019	Ascending graphs, institutional logo, sober tones	40th anniversary of the National Association of Accountants	Projects growth, confidence, and the future of the profession
Figure 15 / Paraguay / 2016	Academic and educational symbols, school crest	100th anniversary of the School of Accountants of Paraguay	Acknowledges the role of education in professional training
Figure 16 / Brazil / 1953	National accounting symbol, formal typeface	Official recognition of the accounting symbol in Brazil	Reinforces visual identity and symbolic status of accountants

Fountain: Own Elaboration

### 3.2. Content Analysis

Each philatelic issue was analyzed considering the following criteria: Year of issue and historical context, accounting institution honored, symbolic and graphic elements of the design, message and purpose declared by the issuing entities, reception and impact within the accounting profession and on public opinion.

This analysis was systematized through the development of a comparative table that allowed for the identification of common patterns, significant differences, and the symbolic value of each postage stamp. Based on the information

gathered and the comparative analysis, a critical reflection was developed on the social, professional, and cultural significance of these postage stamps, assessing their impact on the professional identity of public accountants.

## 4. RESULTS

Listed below are the seals verified in each country representing public accountants. Their presentation order was randomized, without affecting the criteria for representation or high degree of importance.

*Table 2: Global Philately Representing Certified Public Accountants*

Country	Year of Issue	Institution Honored	Reason / Event	Stamp Design	Impact or Significance
Germany / German Democratic Republic 1953	1953	Germany / German Democratic Republic	Germany / German Democratic Republic	It shows a woman working with an accounting machine, symbolizing administration and office work in the GDR era.	The history of women's roles has been a constant exercise in adaptation, resilience, and leadership. During and after World War II, millions of women around the world were forced to assume traditionally male roles, not only in medical and logistics fields, but also in administrative and accounting areas.
USA	1987	American Institute of Certified Public Accountants (AICPA)	Centenary of foundation (1887-1987)	Fountain pen and sheet of accounting paper with the initials "CPA"	The first and only imprint dedicated to accountants in the U.S. It generated professional pride and debate about the traditional image.
India	2018	Institute of Chartered Accountants of India (ICAI)	70th anniversary of ICAI	ICAI logo with tricolor background and accounting elements	National celebration; it highlighted the contribution of accountants to the country's economic growth.
Sri Lanka	2025	Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)	65th anniversary of the founding of the Institute	Commemorative design with symbols of the accounting profession and national coat of arms	He reaffirmed the strategic role of accounting in accountability and sustainability.
Other countries	1969- To Date	College of Public Accountants	Anniversary of the profession	Commemorative design with symbols of the accounting profession	National celebration of the profession.

Fountain: Own Elaboration

### 4.1. German Democratic Republic 1953

The image is from a postage stamp from the German Democratic Republic (GDR). The stamp, issued in 1953, shows a woman working with an accounting machine, symbolizing administration and office work during the GDR era. The design also includes a postal symbol, possibly indicating

the importance of communication and record-keeping in administrative activities. Although the image could be associated with accounting tasks, it does not specifically depict a public accountant, but rather an administrative or office employee performing record-keeping and accounting duties.



Figure 1: Commemorative Stamp of a Woman with Administrative and Accounting Activities.  
Fountain: Colnect, (2025).

#### 4.2. United States Postage Stamp - 1987

Issued on September 22, 1987, by the United States Postal Service, this stamp commemorated the centennial of the American Institute of Certified Public Accountants (AICPA), one of the most influential accounting institutions worldwide. The stamp had a face value of 22 cents and depicted the nib of a fountain pen and a sheet of accounting paper, accompanied by the inscription "Certified Public

Accountants (CPA)."

Although the design generated some controversy among some professionals who considered it to be too historical in its depiction, removed from modern tools like the computer, the issue was widely appreciated. It represented a way to dignify the work of the accountant, reaffirming their role within the American economic system and giving them a symbolic place among officially celebrated professions.

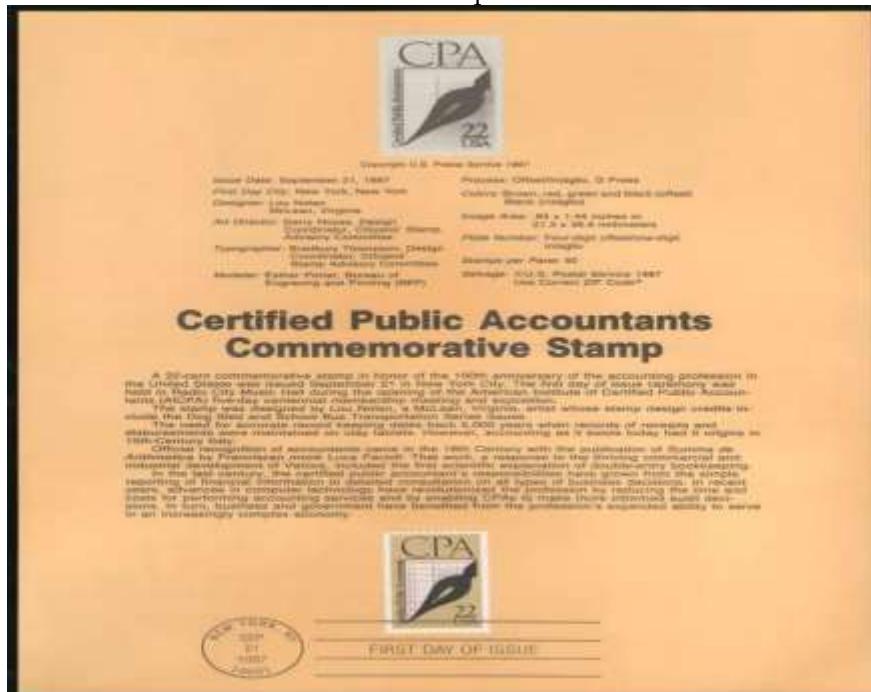


Figure 2: Certified Public Accountants Commemorative Stamp.  
Fountain: Mystic Stamp Company- America's Leading Stamp Dealer (2025)



*Figure 3: Certified Public Accountants Commemorative Stamp.*  
Fountain: Mystic Stamp Company- America's Leading Stamp Dealer (2025).

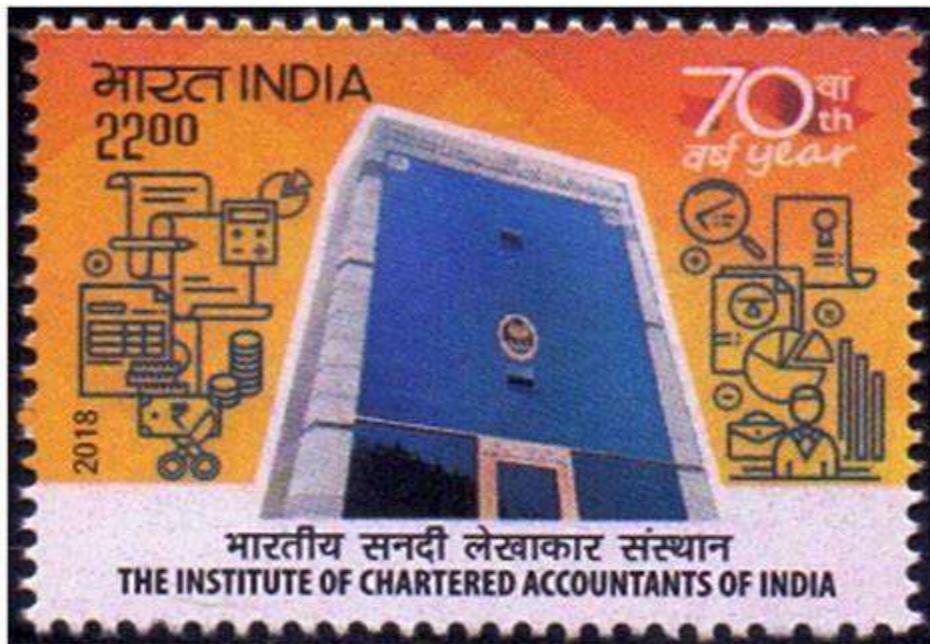
This item is a matted and framed genuine unused U.S. postage stamp honoring Certified Public Accountants (CCAs). This U.S. postage stamp was issued on September 21, 1987, to honor the accomplishments of members of the American Institute of Certified Public Accountants. The American Institute of Certified Public Accountants has over 330,000 members serving in government, industry, education, and private practice. The organization has grown from simple reporting of financial information to detailed consultation on all types of business decisions. This is the perfect item for anyone in this profession. The stamp is an unused U.S. postage stamp issued on September 21, 1987. The gilt frame shows light wear; otherwise, the piece is in excellent condition. Glass on the front and back. Comes from a smoke-free/pet-free home. Will combine shipping and give at least a 50% discount on the lowest calculated shipping cost of each additional item. Please check with me before checkout for the lowest S&H. Returns: To receive a full refund of your purchase price less shipping costs, this item must be returned, at the buyer's expense, no later than 30 days after receipt.

Shipping: Items will be shipped within 1 business day after receiving confirmation that PayPal receives payment. Payment: Due within 3 days of auction end.

#### 4.3. India Stamp - 2018

To mark the 70th anniversary of the Institute of Chartered Accountants of India (ICAI), the Indian government, through the Department of Posts, issued a commemorative stamp featuring the ICAI logo and representative colors of the national flag. This issue not only celebrated the institutional existence of ICAI but also reflected the accountants' commitment to India's economic development.

The stamp was launched at an official ceremony, in the presence of national authorities, highlighting the importance of the public accountant as an agent of transparency, financial control, and sustainable development. The stamp's symbolism linked the professional legacy with national pride, strengthening the public image of the accountant.



*Figure 4: Commemorative Stamp with The ICAI Logo.*  
Source: India Post Stamps (2018).

### The Institute of Chartered Accountants of India

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by the Chartered Accountants Act, 1949 for regulating the profession of Chartered Accountants in the country. It is noteworthy that the Act came into force from 1st July, 1949 even before the Constitution was adopted by India. The creation of the Institute was a very important step in the progress of the profession. The Indian legislature placed a great responsibility on the Council of ICAI expecting them to establish standards of professional efficiency and professional integrity.

Since its inception in 1949, the ICAI has come a long way as an autonomous regulator of accounting and auditing profession in line with its role defined under the Act. It has been in the forefront of propagating sound and resilient accounting and auditing practices. The role of ICAI as a National Standard Setter and as an educator has been the hallmark of its existence.

Since 1949, the profession has grown by leaps and bounds in terms of membership and student base. Starting with a handful of about 1700 members, the strength of the Chartered Accountant fraternity today, has grown to over 2.70 lakh members. On the education front, the ICAI began with mere 259 students and today about 7.25 lakh active students are a part of ICAI.

ICAI is the second largest accounting body in the world with a strong tradition of service to the Indian economy. It has achieved recognition as a premier accounting body for maintaining highest standards in technical as well as ethical areas and for sustaining stringent examination and education standards.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants

Act, 1949 and the Chartered Accountants Regulations, 1988. The Council is composed of 40 members of whom 32 are elected by the members and remaining eight are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance, Ministry of Commerce and other stakeholders.

In terms of the Act of 1949, the President is the Chief Executive Authority of the Council. The Secretariat of the ICAI is headed by the Secretary who is in-charge of the office of the ICAI as its Executive Head. The activities of the ICAI can be broadly divided into regulatory, standard setting, disciplinary and education and training.

The Institute functions under the administrative control of Ministry of Corporate Affairs, Government of India. It has its headquarters in New Delhi and 5 Regional offices in Chennai, Kanpur, Kolkata, Mumbai and New Delhi. It presently has 163 branches spread all over the country. In addition, it has also set up 31 chapters outside India and an overseas office in Dubai.

The ICAI is often called upon by various regulatory / statutory authorities of India on issues related to the profession and otherwise. Several Departments of the Central and State Governments of India approach the ICAI for utilizing the services of Chartered Accountants for advice on economy in expenditure, development of control mechanism over public funds and optimum and effective cost of funds. Members of the ICAI contribute to public interest and national growth with the motto of Independence, Integrity and Excellence.

Department of Posts is pleased to issue a Commemorative Postage Stamp on The Institute of Chartered Accountants of India.

#### Credits:

Text	: Based on information received from proponent
Stamp/FDC/Brochure	: Sh. Kamleshwar Singh
Cancellation Cachet	: Smt. Alka Sharma

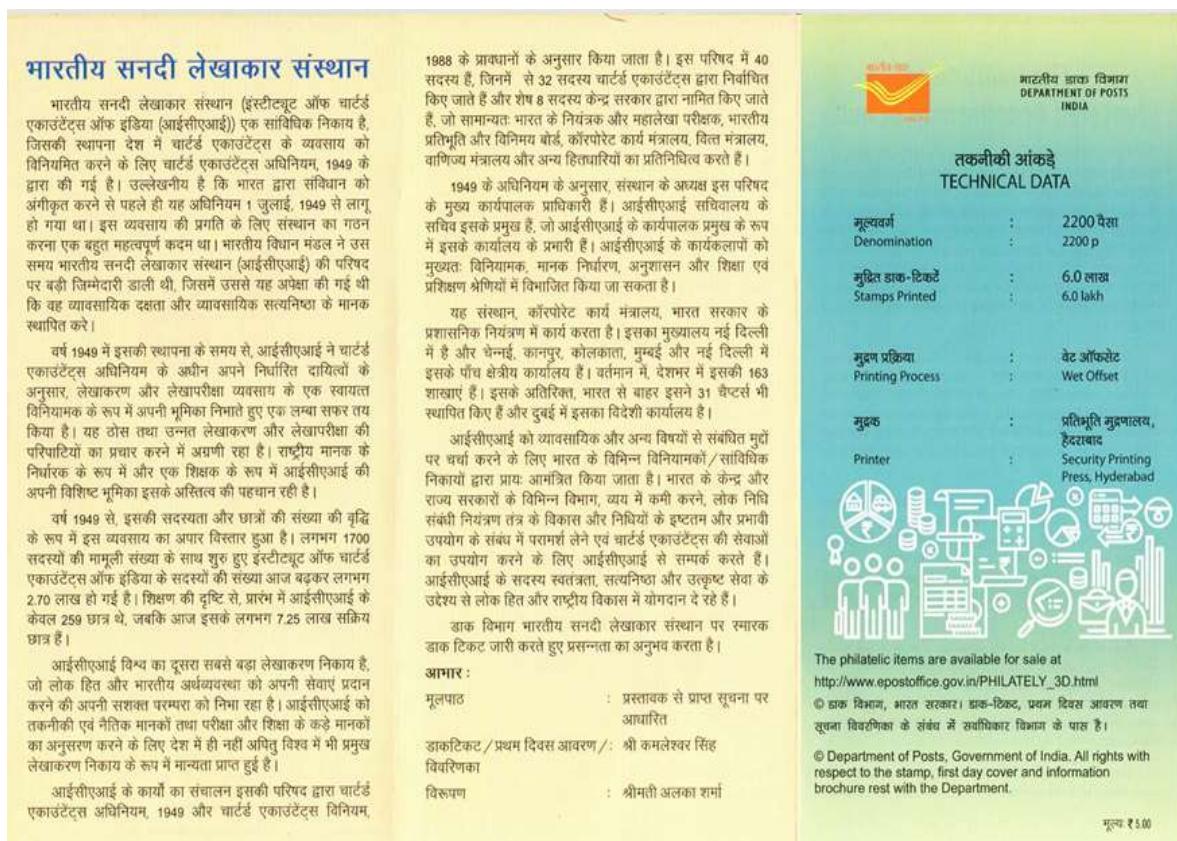
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THE INSTITUTE OF  
CHARTERED ACCOUNTANTS OF INDIA



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**Figure 5: The Institute of Chartered Accountants of India.**  
Fountain: Mintage World. (2018).

The ICAI was established on July 1, 1949, as a statutory body under the Chartered Accountants Act, 1949, which was introduced to regulate chartered accountancy in India. It is the second largest professional accounting and finance body in the world and the sole regulatory body for financial auditing and the accountancy profession in India. It sets accounting and auditing standards to be followed by Indian companies. It also issues Internal Audit Standards (IAS) and Corporate Affairs Standards (CAS) for Chartered Accountants. These standards are formulated in collaboration with the Government of India, the Reserve Bank of India, and the Securities and Exchange Board of India.

Chartered Accountants must strictly adhere to the Code of Ethics and professional standards, or else disciplinary action will be taken. Only a chartered accountant can become a statutory auditor of a company under the Companies Act of 2013. To become a member of the ICAI, one must pass extremely tough exams and undergo three

years of practical training. (ICAI. 2018)

#### 4.4. Sri Lanka Stamp - 2025

The most recent issue is from Sri Lanka, in conjunction with the 65th anniversary of the Chartered Accountants Institute of Sri Lanka (CA Sri Lanka). This stamp, accompanied by a commemorative first day cover, highlights the commitment of accountants to accountability, auditing, and public integrity. Although it was launched in 2025, its planning reflects a coordinated institutional process that seeks to enhance the profession and raise awareness of its impact on public administration and the private sector.

This type of recognition is especially relevant in emerging economies, where institutional trust and financial transparency are key to economic development. The issuance also strengthens the sense of belonging and professional pride among members of the accounting profession.



*Figure 6: Sri Lanka Stamp.*

Fountain: CA Sri Lanka Launches Commemorative First Day Stamp Cover to Celebrate 65th Anniversary. Newswire. (2025, January 8).



*Figure 7: Sri Lanka Stamp.*

Fountain: Ca Sri Lanka Launches Commemorative First Day Stamp Cover to Celebrate 65th Anniversary. Newswire. (2025, January 8).



*Figure 8: 65th Anniversary with The Launch of a Commemorative Philatelic Cover.*

Fountain: The First Copy of The Commemorative First Day Stamp Cover Being Presented to Ca Sri Lanka President.

Marking a historic milestone, the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) celebrated its 65th anniversary with the launch of a commemorative First Day Cover on 2 January 2025. During the ceremony, the first copies of the cover were handed over to CA Sri Lanka President Heshana Kuruppu; Vice President Tishan Subasinghe; three senior members; and the Executive Director Lakmali Priyangika by the Director of the Philatelic Bureau, LGN De Silva, in the presence of Council members, past Presidents, and the Senior Public Relations Officer of the Philatelic Bureau, C.N. Munasinghe. This event highlights CA Sri Lanka's pivotal role in strengthening the country's financial system and promoting high professional standards since its establishment by an Act of Parliament in 1959. The issuance of the commemorative envelope pays tribute to the institution's enduring legacy as the national accountancy body and the apex professional body for the accountancy industry in Sri Lanka. Newswire. (2025).

#### 4.5. Other Countries

Additionally, in other countries, various institutional organizations have issued stamps commemorating Public Accountants.



Figure 9: Commemorative Stamp of The Public Accountant.  
Source: Accounting Stamps Catalog, Stamp-Store. (2025).

#### 4.7. Commemorative Stamp for the 50th Anniversary of The Egyptian Society of Accountants & Auditors

Year of issue: 1996

Topic: 50 years of the Egyptian Society of Accountants & Auditors

Face value: 15 (in Egyptian currency, EGP or as applicable)

This stamp was issued in 1996 to commemorate the 50th anniversary of the Egyptian Society of

#### 4.6. Egypt

##### 4.6.1. Commemorative Stamp: Accountants Of Ancient Egypt

Year of issue: 1969

Country: Egypt

Topic: Accountants of Ancient Egypt

Face value: 20.00 (in Egyptian currency)

Drilling: 11 1/2 x 11 Comb

Stamp type: Commemorative

Dimensions: 43.00 x 26.00 mm

SID (Seal Identification System): 607449

##### Description:

This stamp was issued in 1969 in Egypt to commemorate the ancient Egyptian accountants, who played a fundamental role in managing the resources of the pharaonic state. These accountants were responsible for keeping meticulous records of taxes, tributes, natural resources, and trade, using a rudimentary but effective accounting system based on hieroglyphics and other visual records.

The seal's design likely includes visual elements related to Ancient Egypt, such as hieroglyphics, tablets, or figures depicting accountants of that era.

Accountants & Auditors. Founded in 1946, the Society is one of the leading professional organizations of accountants and auditors in Egypt, playing a crucial role in the development of accounting and auditing in the country.

The seal design features symbols related to the accounting profession, such as ledgers and auditing tools, and may include specific details about the firm or graphic elements that represent its history and achievements.



Figure 10: Commemorative Stamp Of The Public Accountant.  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

#### 4.8. Japan

##### 4.8.1. Commemorative Stamp of the 13th World Congress of Accountants

Year of issue: 1987  
Topic: 13th World Congress of Accountants  
Face value: 60 (in Japanese currency, yen or as applicable)

#### Description:

This stamp was issued in 1987 to commemorate the 13th World Congress of Accountants, held in Tokyo, Japan. The Congress brought together accounting professionals from around the world, providing a forum for the exchange of ideas, discussion of best practices in accounting and auditing, and the advancement of the accountancy profession globally.



Figure 11: Commemorative Stamp of The Public Accountant.  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

The stamp's design likely reflects representative elements of the event, such as the Congress logo, the figure of an accountant at work, or global symbols that indicate the event's international character.

#### 4.9. Australia

##### 4.9.1. Commemorative Stamp: International Congress of Accountants

Year of issue: 1972  
Country: Australia  
Topic: International Congress of Accountants  
Face value: 7 (in Australian currency, AUD or as applicable)  
Color: (multicolor)  
Drilling: (drilling)



*Figure 12: Commemorative Stamp of The Public Accountant.*  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

This stamp was issued in 1972 to commemorate the International Congress of Accountants, held in Sydney, Australia. The congress was a key event in the history of international accounting, bringing together accountants from around the world to discuss the advancements of the profession, establish new standards, and improve global accounting practices.

#### 4.10. Ireland

##### 4.10.1 Commemorative Stamp: Institute of Chartered Accountants in Ireland (1888-1988)

Year of issue: 1988  
Country: Ireland  
Topic: 100 years of the Institute of Chartered Accountants in Ireland  
Face value: 24.00 (in Irish currency, IEP or as

applicable)

Color: Multicolor

Drilling: Comb 14 x 15

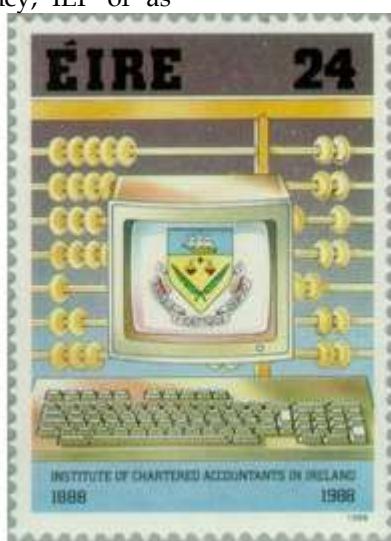
Print type: Offset lithography

Stamp type: Commemorative

Dimensions: 30.00 x 40.00 mm

SID (Seal Identification System): 96470

This stamp was issued in 1988 to commemorate the centenary of the Institute of Chartered Accountants in Ireland (ICAI), founded in 1888. Throughout its history, the ICAI has been instrumental in the regulation and professionalization of accounting in Ireland, influencing the development of accounting practices both nationally and internationally. The stamp reflects the importance of this organization in the history of Irish accounting.



*Figure 13: Commemorative Stamp of The Public Accountant.*  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

The design features visual elements that symbolize both the tradition and modernity of accounting in Ireland, using bright colors and graphic details that capture the institution's centenary.

#### 4.11. Cuba

##### 4.11.1 Commemorative Stamp: 40th Anniversary of The National Association of Accountants

Year of issue: 2019

Topic: 40th Anniversary of the National Association of Accountants

Face value: 85 (in Cuban currency)



*Figure 14: Commemorative Stamp of The Public Accountant.*  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

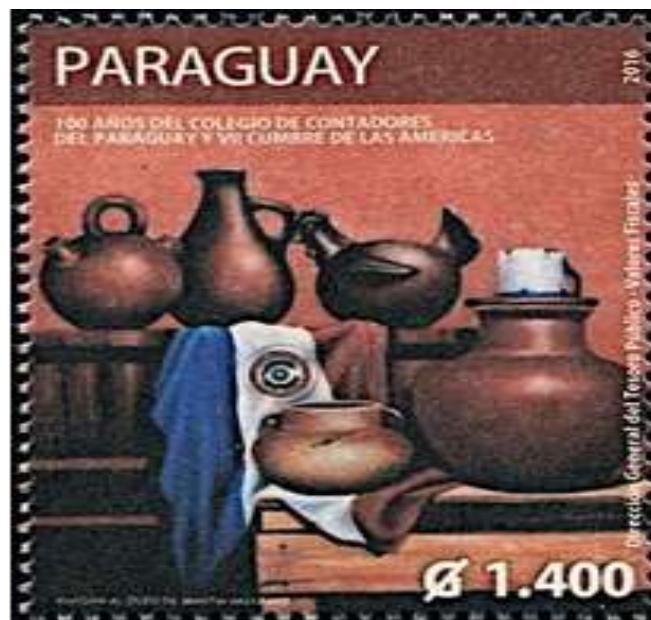
The seal's background combines blue and gray tones, evoking seriousness, confidence, and professionalism, while a soft glow behind the logo suggests a projection into the future. Behind the logo, commercial elements unfold with ascending lines, illustrating the economic growth and evolution of the profession in Cuba over four decades.

#### 4.12. Uruguay

##### 4.12.1. Commemorative Stamp: 100 Years of The School of Accounting of Paraguay

Year of issue: 2016

Stamp type: Commemorative



*Figure 15: Commemorative Stamp of The Public Accountant.*  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

This stamp was issued in 2016 to commemorate the 100th anniversary of the School of Accountants of Paraguay, an educational institution that has trained generations of accounting and auditing professionals in the country. Founded in 1916, the school has been instrumental in the development of accounting in Paraguay, contributing to the professionalization of the sector and the implementation of accounting and tax standards in the country.

#### 4.13. Brazil

Commemorative Stamp: Accounting Symbol

Year of issue: 1953

Country: Brazil

Topic: Accounting Symbol

Face value: 1.20 (in the Brazilian currency of the time, the cruzeiro)



*Figure 16: Commemorative Stamp of The Public Accountant.*  
Fountain: Accounting Stamps Catalog, Stamp-Store. (2025).

This stamp was issued in 1953 in Brazil to commemorate the Accounting Symbol, which represents the accounting profession and its importance in the world of business and economics. The symbol in question is a visual element that has been used to identify accounting as a formal discipline, responsible for managing, analyzing, and auditing the finances of both individuals and companies.

The seal design features the representative symbol of accounting, perhaps accompanied by elements such as ledgers, calculators, or financial charts, symbolizing the role of accounting in structuring finance and the economy.

The stamps analyzed show that symbolic recognition of the accounting profession is not a common practice, which increases its representative value when it occurs. Issuing a stamp honoring a profession is a way to publicly legitimize its historical, social, and economic importance. These stamp issues contribute to: Strengthening the professional identity of the public accountant and connecting the accounting practice with citizenship and national memory. Furthermore, these stamps serve as pedagogical tools that can be used in teaching the history of accounting, both nationally and globally.

A critical review of the philatelic corpus reveals

significant omissions and biases in the representation of the accounting profession. While some stamps include female figures such as the one issued in the United States in 1987 the majority favor male, institutional, or gender-neutral imagery that reproduces a traditional and androcentric narrative of the field. Similarly, racial diversity is virtually absent, reflecting a lack of acknowledgment of the contributions made by accountants from ethnically diverse communities. Regarding technological evolution, many stamps rely on classical symbols such as fountain pens, ledgers, or numerical columns, overlooking contemporary elements linked to digitalization, information systems, or artificial intelligence. This absence not only reflects an anchoring in historical models but also suggests a symbolic resistance to change, which contrasts sharply with current advances in the accounting profession. Therefore, these stamps must be interpreted not only as tributes but also as ideological artifacts that reveal the tensions between tradition, social visibility, and professional transformation.

## 5. DISCUSSION

The use of postage stamps as a means of recognizing the accounting profession raises a relevant debate about how public accountants are symbolically represented and how this

representation has evolved over time. Stamps issued in different countries not only celebrate the importance of this profession but also reflect the tensions between tradition and modernization in the public perception of accounting.

The US stamp issued to commemorate the centennial of the American Institute of Certified Public Accountants (AICPA) in 1987 features a traditional image: a fountain pen and a columnar sheet, elements associated with manual accounting methods (Accounting Historians Notebook, 1987). However, this representation has been criticized by some accountants, who believe it reflects an outdated view of the profession, unsuitable for the current context of digitalization and automation. According to Coddington (2004), "the use of old symbols can generate a misperception of the profession, disconnected from the technological realities of the 21st century." This debate highlights the need for visual representations of professions to adapt to technological and economic changes.

In contrast, the stamp issued by India in 2018, commemorating the 70th anniversary of the Institute of Chartered Accountants of India (ICAI), reflects a more modern and dynamic representation. It integrates the national colors and elements that symbolize both tradition and innovation. As Kumar (2018) points out, "the visual representation of modern accounting reflects not only technological advances but also the growth of the profession within the global economic context." This stamp underscores how accounting in India has managed to adapt to the demands of a globalized market, incorporating new technological tools into its practices.

The 2025 Sri Lankan stamp, issued in honor of the Chartered Accountants of Sri Lanka (CA Sri Lanka), highlights the importance of accounting in economic development and transparency. The graphic representation highlights the positive impact of chartered accountants on financial stability and institutional trust. According to Arias and Gutiérrez (2015), "postage stamps not only reflect historical achievements but also project the future aspirations of the professions they represent." This approach reinforces the idea that accountants are not only technical experts but also key agents in building transparent and accountable societies. Consequently, in the historical context of other countries, it is analyzed that chartered accountants are represented on commemorative stamps.

In this sense, the debate surrounding these stamps not only concerns tradition versus modernity, but also how visual representations of professions

contribute to their public perception. While some advocate for preserving traditional symbols, others believe it is essential for the profession to modernize its representation to align with current technological and social transformations. The evolution of these stamps reflects how public accounting has been recognized over time, adapting to the needs and expectations of contemporary societies.

## 6. CONCLUSION

The issuance of commemorative stamps honoring public accountants is a symbolic yet powerful recognition of the fundamental role of accounting in society. These stamps, far from being mere collector's items, become cultural expressions that elevate the public image of accountants and integrate them into the national narrative of each country.

An analysis of the postage stamps issued in honor of the profession reveals that these symbolic gestures are much more than mere commemorations; they represent a public validation of the crucial role that accountants play in society. The issuance of these stamps not only highlights the historical and cultural value of accounting but also highlights the tensions between tradition and modernization of the profession, with significant implications for how society perceives the practice of public accounting.

Stamps are not only a means of commemorating past achievements, but also serve as a vehicle for projecting professions into the future. As Arias and Gutiérrez (2015) point out, "stamps reflect not only what has been, but what we aspire to be, and in this case, accounting must be represented in a way that integrates both its tradition and its capacity to adapt to the future." This process of symbolic representation becomes a powerful tool for consolidating the profession's identity in the collective imagination and for projecting the vision of a guild that is not only technical but also has a direct impact on society.

In this sense, it is important to reflect on the role of public accounting not only as a profession of financial control and auditing, but also as a discipline that contributes to transparency, ethics, and social justice. Stamps issued in honor of public accountants are, ultimately, a way of revaluing their essential role within the economic and social structures of countries. Through these symbolic gestures, governments not only validate the historical importance of accounting but also send a message about their commitment to ethics and fiscal responsibility, fundamental elements for the development of transparent and equitable societies.

Furthermore, the use of postage stamps as a

means of recognition is not common, which gives even more value to this type of gesture. Unlike other professions that may receive similar tributes, stamps dedicated to public accountants are a tangible reminder of the impact this profession has on

economic stability and general well-being. Future research can analyze new representations of accountants through Chatgpt images and other graphic representations emerging with artificial intelligence.

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