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“Breaking up the sky”

The characterisation of accounting and accountants in popular music

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Abstract

Purpose – This paper aims to present an examination of the characterisation of accounting and accountants in popular music. Some authors have considered the place of accounting in popular culture and the social perceptions of accounting and accountants. This research aims to advance this work by suggesting that music both offers a powerful insight into social perceptions of accounting, and serves both to reflect and reinforce these perceptions.

Design/methodology/approach – Songs featuring accountants were identified, which was verified by a search of song lyric databases using the search terms “accountant/s”, “accounting” and “accounts” and accounting terms. The lyrics were analysed on the basis of how the accountants or accounting activity were presented, and a taxonomy was established.

Findings – Some songs reflect the image of the accountant as both the facilitator and accoutrement of positions of wealth and privilege. The dark side of the image is the assertion that the accountant will abuse their position of trust. The final, and perhaps most sinister image, is that of accountants as the perpetrators of fraud and deception. It is concluded that these images of accountants and accounting illustrate that the accounting profession is facing a significant challenge in terms of its image and relationship to the public.

Originality/value – This study is the first to consider the characterisation of accountants/accounting in popular music. Recent representations have tended to characterise accounting and accountants in a particularly negative light. Accountants are presented as agents in the destruction of the environment, exploiters of the poor, accessories and agents of the wealthy and constructors of a “truth” that benefits the rich. Overall, the representation of accounting in music tends to fit the position adopted by many of the most critical accounting authors. A particular aspect of the oppressive role exercised by accountants and accounting in society is as the embodiment of, and advocate for, or even a metaphor for, a particular form of economic reason that progressively suppresses and destroys relationships, the environment and artistic creativity in the interest of financial gain.

Keywords Accounting, Popular music, Narratives, Characterisation, Accountants, Perception, National cultures, Australia

Paper type Research paper



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Introduction

Within contemporary Western culture, few institutions have the power or influence held by popular music. Following Czarniawska's (2008) exploration of the power of the novel to examine social perceptions of accounting and accountants, and Jeacle's (2009a) call for more research considering the relationship between accounting and popular culture, we propose an examination of popular music lyrics. Music potentially offers an even more powerful insight into social perceptions and serves to not only reflect, but also create, these perceptions.

Cultural theorists such as Bourdieu (1984) have argued that there is a strong link between aspects of both popular and “high culture” and social structures or practices. Bourdieu (1984) suggests that the production and consumption of cultural artifacts serve to create and sustain social distinction. Bourdieu (1984) showed that preferences for particular kinds of music and for particular singers reflected both educational levels and class standings. The more an artist is preferred by the less cultivated, the more he or she is rejected by the more cultivated. In addition, according to Bourdieu, the performance of music is also a marker of, and tool for, maintaining social status. Leming (1987, pp. 377-378) argued that the lyrics of contemporary popular music plays a critical role in socialisation of core values and attitudes among young people with over half of the individuals he studied reporting that song lyrics influenced their attitudes and thoughts on a particular subject. The relationship between music lyrics, social attitudes and behaviour is also recognised by the marketers who pay musicians and songwriters to mention their products in song lyrics (Herd, 2005).

Hopwood (1994) noted the manner in which accounting practices and terminology have entered everyday life. However, at the time of his writing, accounting research had under-emphasised the importance of the wider cultural and interpretative context of accounting. Hopwood (1994, p. 300) argued that:

[...] accounting is not automatically imbued with a public significance. That significance has to be created, shaped, sustained and managed, and this involves a vast array of other cultural and social practices. Architectural, artistic, culinary, ceremonial and many other everyday practices of the world in which we live are involved in creating the conception of accounting as we know it.

Further, Hopwood (1994, p. 301) noted that:

[...] as accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created and sustained. The tethering of accounting to the realm of the everyday becomes a significant area for study.

More recently, Jeacle (2009a) has echoed this call.

Several accounting studies have built on Hopwood's initiative and examined the association between accounting and aspects of everyday life. Beard (1994) examined depictions of accountants in films and argued that, given the size of film audiences, what occurs on film, including the depiction of accountants, is culturally significant. The same could be said to be true for popular music. Bougen (1994) examined the use of the “accountant” stereotype in the discourse of humour while Czarniawska (2008) examined the roles of accountants in novels, as did Maltby (1997). The influences of accounting on art (Gallhofer and Haslam, 1996), architecture (Jeacle, 2003) and on Georgian furniture design (Jeacle, 2005) have also been considered. More recently,

Jeacle (2009b) considered how examining the box office ledger of a UK cinema furthers our understanding of the relationship between accounting and popular culture.

In discussing fictional works, Guillet de Monthoux and Czarniawska-Joerges (1994, p. 9), argue that:

[...] fiction accomplishes the feat which organisation theory often misses: it combines the subjective with the objective, the fate of the individuals with that of institutions, the micro events with the macro systems.

Czarniawska (2008) argues that fiction can be a rich source of field material; material based on fact can literally be a source of field material while material that is “completely” fictional is useful because it transmits an image of an occupation at a particular place at a particular point in time. Perhaps more importantly, Czarniawska (2008) and Czarniawska and Rhodes (2006) claim that this image is propagated by its sources, influencing actual practices as well as career choices. The same influence and power could be said to be true for popular music, which makes an analysis of this nature important.

We are not aware of any studies that have analysed the characterisations of accounting and accountants that emerge from popular music. Popular music is arguably more pervasive than literature in the sense that one needs to choose to read a particular book in order to be influenced by its contents whereas one can encounter popular music in the supermarket, at sporting events or in one’s motor vehicle regardless of whether one actually likes a particular song or chooses to listen to it.

Lévi-Strauss (1969, p. 27) suggests that music is different to other forms of language and communication. He argued that music is myth coded in sounds instead of words and these sounds furnish a grid of signification, which filters and organises individuals’ lived experience. Further, Lévi-Strauss (1972, p. 5) suggests that music substitutes for experience and produces the pleasurable illusion that contradictions can be overcome and difficulties resolved. Based on this, Shepherd and Wicke (1997, p. 46) argue that while being part of culture, music has the power to alter and modify culture, and to allow individuals within a culture to draw meaning out of their lived experience.

There is reason to believe that the characterisation of accountants and accounting in popular music may have implications for the image and public perception of the accounting profession. As noted previously, Beard (1994) examined the relationship between popular culture and professional identity in her study of the depiction of accountants in films. More recently, Dimnik and Felton (2006) also studied the depiction of accountants in films. Margolick (1990, p. 27, cited in Beard, 1994) noted that television’s depiction of the legal profession had influenced public perceptions of the legal profession. The television series *LA Law* was credited with “... increasing applications to law school, for dominating classroom discussions there, and for disillusioning graduates once they discover how different the real world can be”. The idea that popular culture, as expressed through media such as film and music, shapes perceptions is important given the challenge to the legitimacy of the accounting profession and the need for the accounting profession to attract and retain quality staff in the face of a skilled labour shortage in Western economies.

Beard (1994, p. 317) wrote of the need for accounting academics to “... expand our field of vision and allow [ourselves] to embrace movies, and all other artifacts of popular culture, as legitimate and unavoidable sources of social commentary about

accounting”. Similarly, Gallhofer and Haslam (1996, p. 33) argued that in order to reach a wider audience, communicative media beyond the traditional annual report needed to be considered and that “accountants ought to consider the possibilities, for example, of accounting communication through stories, songs or plays. Changing the medium through which we communicate will have implications for what groups of people we can reach”.

The remainder of this paper is organised as follows. The next section provides a discussion of the importance of, and issues involved in, assessing the representations of accounting in the content of popular music’s lyrics. The third section is the main section of the paper. It reports an analysis of the characterisation of accountants and accounting in popular music and identifies a number of categories for analysis. The fourth section outlines the implications of the analysis and concludes the paper.

Examining the picture of accounting in the lyrical content of popular music

Popular music provides a means of teaching, influencing, and persuading people through narrative discourse, particularly through its lyrical content. Van Sickel (2005, p. 313) describes the ability of music to influence society as follows:

[...] thinkers at least as far back as Plato have recognised the persuasive power of music, including the power to convey desirable political and social attitudes. When lyrics are added to instrumental sounds, popular song becomes an even more potentially potent vehicle for the dissemination of political ideas. Not surprisingly, throughout Western history, rulers, social commentators, and political dissidents have routinely sought to employ both instrumental themes and song lyrics in order to foster desirable social and political attitudes and behaviours.

The role of music in shaping social and cultural attitudes has been seen clearly in more recent history from the use of hymns in church worship through to the anti-Vietnam War protest songs of the 1960s during the “flower power” movement of the late 1960s and the infamous “Summer of Punk” in the UK in 1977. These examples illustrate the multi-faceted influence of music. While lyrics in themselves can be influential and powerful (see, for example, Herd, 2005) and can function as a tool of social status and distinction (Bourdieu, 1984), Shepherd and Wicke (1997) draw on theories of psychoanalysis to illustrate that the combination of lyric and sound associated with music has a powerful influence on the unconscious and pre-verbal processes in a similar way to dreams. The idea that music impacts people differently to other cultural products is supported by the work on brain function which shows that music is processed in a different part of the brain to normal speech (Zatorre *et al.*, 2002).

Ricoeur (2003, p. 269) highlights how the power of poetic language that characterises literature and music creates a metaphorical truth through the creation of tension between the symbolic and the literal meaning of the metaphor. Ricoeur (2003, p. 247) argues that the power of the poetic language or metaphor comes from a pairing of meaning or sense and senses. He sees this as reflecting the sensual aspect of poetic language or in effect an experience of “virtual” life. The power of the metaphor is a “two-way” power as it is not just about the idea that lyrics about accounting “literally” represent accounting but also that accounting can become a symbolic metaphor for a set of values or behaviours. Walters (2004) drew on the work of Nietzsche (1999) to argue the capacity of metaphor to “harden” into truth. In this way, “metaphor” can attain the status of the proper (Kofman, 1993). This can potentially be problematic if accounting is being used as a metaphor for “negative” concepts. In considering the

portrayal of accounting in song lyrics, therefore, the analysis of lyrics of songs that mention “accounting” or “accountants” can become a diagnostic or “metaphorical” indicator for how accounting is seen and understood in contemporary society.

This study of popular music lyrics extends the existing literature on accounting and every-day life by exploring both the constructive and the reflective role of the lyrics. Lyrics both reflect how accounting is seen and understood in society and also reflect how accounting is also utilised as a short-hand or metaphor for ideas or attitude. This paper uses narrative analysis to examine the lyrical content of popular music that discusses accounting or accountants[1]. The lyrics of these songs are based on human perception and experience, and narrative analysis is a key way of analysing human experience (Polkinghorne, 1988; Clandinin and Connelly, 2000). Ideas of narrative and plots stem back to the work of Aristotle, who focused on the idea of a traditional or recurrent theme or narrative (mythos). More contemporary authors such as Todorov (1975) and White (1987) draw a distinction between “story” and “narrative” with White (1987) in particular seeing “narrative” (or trope) as a broader theme or idea in which individual historical stories can be enacted. However, other authors such as Boje (2001) and Barthes (1977) do not make this clear distinction between narrative and story. The approach taken in this paper is to treat story and narrative as interchangeable.

Czarniawska (1997) explicitly draws on Barthes (1977) and Czarniawska (1998, p. 2) reflects the same influence of narrative when she argues that:

[...] a narrative, in its most basic form, requires at least three elements: an original state of affairs, an action or an event, and the consequent state of affairs.

These elements are bound together by a plot. It is in the reconstruction of events and the development of a plot when the writer or, indeed, the reader is able to establish between the events some notion of causality that links such events (Nattiez, 1990). In analysing a narrative we may do so using a different device to that adopted by the initial author/s, but in doing so we are constructing a new text in which the source material and the device become material for subsequent analysis (Czarniawska, 1997).

Characterisations of accounting and the accountant

As noted above, this paper uses narrative analysis to explore the characterisations of accounting and the accountant that appear in popular music and to develop taxonomy for these characterisations. Songs featuring accountants were identified and this was verified by a search of song lyric databases using the search terms “accountant/s”, “accounting” and “accounts” and accounting terms (for example, “ledger”, “balance sheet” etc.). To verify the lyrics, we have matched the lyrics across multiple databases, and also listened to the songs to verify the lyrics where possible[2]. This paper does not claim to have compiled an exhaustive list of popular songs featuring accountants. Some songs that mention accountants or accounting in their lyrics have not been included here, because the reference to accounting or accountants was fleeting and/or inconsequential to the song’s lyrics. Songs included in the analysis feature either accounting or the accountant as the topic or, more commonly, mention accounting or the accountant in a way that is of consequence to the lyrics. Using this rule, we identified twenty songs for analysis. Given this small sample size, we frame our analysis as being exploratory in nature, and potentially paving the way for further research in the area.

Most of the songs identified had been written or released in the last twenty years and all except one had been written or released since 1965. Their portrayals of accounting or the accountant are varied. As part of our analysis, we classified these songs into six groups or fields, while acknowledging a measure of overlap between these fields: the accountant as stereotype/object of satire; accounting as a servant of capitalism; accounting as a tool of oppression; the accountant as a “cultural intermediary”; accounting as a status symbol; and the accountant as scandal-maker. A list of the 20 songs by category appears in the Appendix. Some of the analytical categories reflect themes that have emerged from previous literature while others are a response to new themes identified in the songs studied.

The accountant as stereotype/object of satire

Bougen (1994) noted that early, basic stereotypes of accountants portray the accountant as dull, boring, and unimaginative – descriptions that can be considered offensive. The songs in this category are consistent with this portrayal and all are humorous in intent. As Bougen notes, humour can be a means of exploring and articulating beliefs – in this case, about the accounting profession.

The 2005 film *The Producers* was based on the hit musical of the same name. The musical was created by adding songs to the 1968 film of the same name. The song *I Wanna Be a Producer* features in both the musical and the film. Written by Mel Brooks and sung in the film by Matthew Broderick, who plays accountant Leo Bloom, the song focuses on the drudgery of being an accountant. Much is made in the song of Bloom’s unhappiness with his work and his desire to do something more exciting; in this case to be a producer in the theatre. This view of the accountant as leading a joyless or lonely life was previously noted by Beard (1994), in films such as *The Bridge on the River Kwai*, *The Apartment*, *The Adding Machine*, and *Carnal Knowledge*. As Leo’s fellow accountants sing of their own unhappiness in the background, Leo sings of his career as follows: “I spend my life accounting, with figures and such, to what is my life amounting? It figures, not much”.

In this case, given that the lyrics are part of a musical, they do not stand alone; however, the lyrics still fit the classic narrative structure. An original state of affairs (as described by Czarniawska (1998)) is depicted which is based on the elements of the traditional accounting stereotype. Leo is presented as a dull, almost lifeless character who is working as an accountant, while his real ambition to be a producer lies dormant. The song also includes references to the accountant’s visor and pencil. Typically, in the style of the “bean counter”, Leo’s keen eye for detail extends to being able to identify the brand and type of the pencil in the song. In this illustration, the image of the accountant working as a “faceless” cog in an economic machine (Czarniawska, 2008) is reinforced by the accountants working in rhythm (and chanting about their unhappiness) in the background. The justification of the action to be taken (wanting to become a producer) is picked up in the story of *The Producers*, which shows how Leo shifts from an embodiment of the dull and boring accountant to achieve his ambitions to become a successful Broadway producer (the future state of affairs). Accounting – the original state of affairs in the narrative – represents a soulless existence and the death of ambition and dreams.

The song *1985*, released by US band Bowling for Soup in 2004, represents a similar narrative to *The Producers*. The current life of the song’s protagonist, Debbie, is

juxtaposed against the life she imagined for herself back in 1985. The information that “Debbie just hit the wall, she never had it all, one Prozac a day, husband’s a CPA” reflects the mundane nature of Debbie’s existence. The reference to Debbie’s husband being a CPA in this lyric implies that this, in itself, is a source of dissatisfaction and represents repression and unfulfilled dreams. Like Leo Bloom in *I Wanna Be a Producer*, Debbie dreams of a more fulfilling life. Rather than being married to a CPA and having the “average life” (in the words of the song) that go with this, Debbie reflects on her dreams of dating a member of the 1980s British pop band Duran Duran. In these narratives, being an accountant, or being married to one, is a metaphor for a safe, boring, and ultimately unfulfilled life.

Perhaps the most unusual example of references to accountants was in Paul Kaplan’s parody of the folk-blues ballad about a railway-man John Henry, titled “Henry the Accountant”[3]. Versions of the original John Henry song have been around since the early 1900s and were based on the “hammer songs” sung by construction crews and prison chain-gangs. The story goes that John Henry was a construction worker known as a “steel-driver” for the C&O railway. When a salesman came to the camp boasting that his steam-powered machine could out-drill any man John Henry took him on and beat the steam drill in a race, driving 14 feet to the drill’s nine. However, he died shortly after from exhaustion or stroke (Hempel, 1998). One interpretation of the original is as a protest song against the poor conditions, the unjust dismissal and the advent of the steam drill. Paul Kaplan’s folk-blues version of the song appropriates the tune and the narrative structure from the original; however it tells the story of Henry the accountant whose great ability was in mental arithmetic. He was challenged by a man with a calculator. Henry the accountant outpaced the calculator when the batteries died. However, “the terrible strain had been too much for his brain, so he laid down his glasses and he died”. Paul Kaplan concludes that after burying Henry that “when their checks don’t clear, they always shed a tear for the last human being who could add”. Kaplan’s version has a clear element of irony in that his hero is the small and insignificant accountant (in contrast to the physical giant represented by John Henry (Hempel, 1998)) and therefore “much of the humour of his parody comes from contrasting the physicality of John Henry the construction worker with the desk-bound mental work of Henry the accountant” (Kaplan, 2010).

These songs present a narrative of the accountant (and those who choose to live with them) as dull, boring, and unimaginative. As Bougen (1994) noted in his paper about accounting and humour, this stereotyping can be taken in two ways. First, the depiction of accountants as dull, boring, and lifeless can be considered offensive, inappropriate, and damaging to the profession. Briggs *et al.* (2007) argue that the prevailing public image of accountants as dull and boring needs to be challenged. Recent publicity and advertising from the professional accounting bodies would seem to indicate that some effort and expense is being devoted to challenging the boring image of accountants in the context of the shortage of skilled accounting professionals in Western economies (Jeacle, 2008). The second view about this stereotype espoused by Bougen (1994) is that to be regarded as dull and boring is an asset. Concern for detail and impartiality, characteristics that could be seen to go hand-in-hand with dullness, might enhance the trustworthiness, credibility, and effectiveness of the accountant, and therefore be considered an important part of securing the legitimacy the profession holds. Therefore, a tension exists between efforts to ensure the social

legitimacy of the profession and the recruitment of future members (Briggs *et al.*, 2007). As Jeacle (2008) notes, a difficulty associated with the “dull and boring” characterisation of the accountant is “self-perpetuating recruitment”, whereby those who have the attributes required to challenge the traditional stereotype are dissuaded from joining the profession because of the stereotype.

The “taxman”

One example of the relationship between accounting, music and taxation is the children’s song *Baa Baa Black Sheep*, which is also the earliest example in our study of the characterisation of the accountant or accounting in popular music. This is quite a different form of narrative as the seemingly innocent children’s song provided a way of proclaiming truth in a manner that ensured those responsible were less likely to be punished by the authorities for their views (Jacobs, 2005; Roberts, 2003).

The narrative of this song was based on the fact that in the feudal period of the Middle Ages, farmers were required to give one-third of their income (wool) to their local lord (the “master” in the song lyrics), who would in turn pass one-third of it to the king and another third to the church (the “dame”) while keeping one-third themselves (“the little boy”). While public complaint about the injustice of the situation could result in the death or imprisonment of the complainant, who could object to a children’s song? From a narrative perspective, the original state was the little boy (and his sheep) having the wool and the event was the loss of the wool. Any action of accounting (if it could be termed such in this case) was in removing the wool from the little boy and passing it to the master and to the dame; assisting excessive taxation and exploitation.

In more recent times, the song *Taxman*, written by George Harrison, appeared on the 1966 Beatles album *Revolver*. The song represented Harrison’s complaint about the excessive amount of tax he and his fellow Beatles were paying at the time as residents of the United Kingdom. Harrison’s anger at the oppressive tax regime is evident in these lyrics “Should five per cent appear too small, Be thankful I don’t take it all, Cause I’m the taxman”. Harrison concludes by listing all the activities that could be taxed including driving, sitting, walking and even feeling the cold.

Explaining his motivation for writing the song, Harrison was quoted as saying:

I had discovered I was paying a huge amount of money to the taxman . . . In those days we paid 19 shillings and six pence out of every pound (there were 20 shillings in the pound), and with supertax and surtax and tax-tax it was ridiculous – a heavy penalty to pay for making money (The Beatles, 2000, p. 206).

Towards the end of the song lyrics, Harrison noted that even in death, one cannot escape the taxman, due to the existence of death duties. As is the case for *Baa Baa Black Sheep*, *Taxman* appears to have been a means by which the songwriter could voice his disapproval of the UK tax regime in a fashion that allowed his band to avoid negative publicity associated with making statements about their taxation situation. The narrative indicates the power that the accountant (in this case, the “taxman”) holds through the mechanism of the state. While accountants as individuals are stereotyped as boring and dull, as part of the state institution of tax collection (or even private institutions, in the case of *Baa Baa Black Sheep*), they acquire a more powerful, threatening and potentially unjust disposition. If the accountant is the “boring” guardian of financial resources, s/he is also the agent of the state and the state taxation system. This is consistent with the work of Boden (1999), who implies that the

accountant may be both the explicit and implicit agent of the state taxation system because it is the institutional requirements for taxation collection that motivate most small businesses to seek the services of an accountant.

Accounting as a servant of capitalism

Music was used to depict the legitimating role of accounting in the 1990 song *Blue Sky Mine* by Australian band Midnight Oil. The song refers to the blue asbestos mine at Wittenoom in Western Australia. The lyrics were inspired by Ben Hills's 1989 book on the topic, *Blue Murder* (Dodshon, 2004). The mine was owned by Australian Blue Asbestos (ABA, later renamed Micalco), which is referred to as the Blue Sky Mining Company in the song lyrics. The company was a wholly-owned subsidiary of the Colonial Sugar Refining Company (CSR) ("the sugar refining company" in the song lyrics) that began operations in the 1940s (Hills, 1989). According to Haigh (2006, p. 61):

[...] thus it was that CSR ... plunged alone into one of Australia's greatest industrial and occupational health disasters ... and [became] a byword for the horrors of asbestos poisoning.

Haigh (2006) argues that the engineering challenges of the Wittenoom mine had been underestimated to the detriment of the miners' safety. Hills (1989, pp. 22-23) made these comments about the conditions in the mines:

Down the mine the dust from drilling and blasting the asbestos was bad enough, but in the mill it was blinding. 100-watt light bulbs hanging from the ceiling of the tin shed looked like candles, one worker recalls. When you walked in, you had to get within a couple of feet of a man to recognise him, because their faces were coated with [asbestos] dust like pancake make-up. In later years the management did provide little masks for the workers, but the men couldn't wear them because within minutes the filters would choke up with dust and breathing would become impossible. They didn't know, of course, that the dust they were breathing could kill them. So ignorant were they of the dangers that one worker recalls his mates using strands as dental floss after they had eaten their lunch on a table so coated with dust that you could write your name in it. CSR never told its workers what it knew of the dangers of eating and breathing those lethal fibres.

The song's narrative is presented from the viewpoint of a worker at the mine with an important dilemma. The worker is being sent into an unsafe situation (the asbestos mine) and has become ill as a result, but he has to continue to work in order to feed his family. The song's second verse is significant to this paper – "The candy store paupers lie to the share holders, they're crossing their fingers, they pay the truth makers, the balance sheet is breaking up the sky". The meaning of the term "candy store paupers" is ambiguous. However, from the context of the song, it could reasonably be inferred that it refers to CSR's directors or senior management[4]. The second and third lines refer to the role of accounting in these events. The CSR directors pay the truth-makers and "the balance sheet is breaking up the sky". Taking the second and third lines together, it appears that the term "truth makers" refers to either CSR's accountants or external auditors. The narrative action is that the asbestos mining operations were given "legitimacy" because of their perceived financial value as articulated by accounting. The result of this, according to the song lyrics, is catastrophic because "the balance sheet is breaking up the sky". It is through the use of accounting numbers, according to the lyrics at least, that the Blue Sky Mining Company and its parent

company, the sugar refining company, were able to justify the continued operation of the mine, the result of which was the “breaking up” of the sky in the form of social and environmental disaster. Wittenoom became a ghost town following the mine’s closure in 1966 and negative publicity concerning the levels of airborne asbestos fibres recorded in the town in subsequent years. In the 1980s, the National Health and Medical Research Council of Australia estimated that by the year 2020 as many as 2,000 people would have died from asbestos-related illnesses resulting from blue asbestos mining at Wittenoom (Hills, 1989).

It is in the next section of the lyrics that the reason for the behaviour of the Blue Sky Mining Company and, by extension, the sugar refining company is revealed, when the lyrics make clear the primary objective of the Blue Sky Mining Company (at least in the eyes of the songwriters) is to maximise profits regardless of the social or environmental costs. The resolution or conclusion of the narrative is that it is the mine – the “hole in the ground” – that is valuable, rather than the people. The same conclusion is also presented by Hills (1989) who dedicated his book, on which the song is based, to “. . .the men, women and children of Wittenoom who will die because CSR Ltd put its profits before their lives”. Ironically, CSR recorded a profit from its asbestos mining operation for only five years from 1956. By the time the mine closed, it had accumulated losses of around \$A2.5 million (Hills, 1989).

The song was a Top 10 hit in Midnight Oil’s home country of Australia as well as being popular overseas. The accompanying video clip featured the band and victims of asbestos-related illness who had worked or lived at Wittenoom. These images received mass exposure due to the song’s popularity on American music television network MTV (Dodshon, 2004), meaning the image of accounting as legitimising unsound corporate practices that cause social and environmental destruction reached a mass international audience.

The song conceptualises accounting as “truth-making” by portraying it as falsely legitimising the activities of CSR, a company which, as the song implies, was more concerned with profits than worker safety. In addition, the song presents accounting as an instrument of oppression. The worker is powerless; he is aware of the adverse health effects of his work at the mine but is forced to continue working there because he needs the income (“if I work all day on the Blue Sky Mine, there’ll be food on the table tonight”) and is in no position to challenge the authority of the Blue Sky Mining Company, which is using accounting as a tool to ensure the continued operation of the mine. Accounting is being used as a servant of capitalism (Tinker, 1980), which is oppressing the mine workers. The balance sheet becomes a metaphor for corporate greed and indifference to social and environmental concerns, of valuing an environmental hazard over people.

Linda Eder’s song *Big Time* (1997) also refers to accounting as a tool of the powerful. However, her song has a less openly political focus than the Midnight Oil song as she notes that “To get to the big time you need big time looks, a shady accountant who can cook the books”. The song emphasises the accountant’s role in providing a false legitimacy. The ability of individuals to make “the big time” is seen as dependent on the ability of the accountant to “cook the books”. Therefore the “truth” of wealth and power requires the handiwork of a shady accountant. In this context, there are overtones of the accountant as status symbol. The accountant is the means to reach not only an exalted position in society but also the accessories or accoutrements

that go with this position. Portrayals of accounting reports and practices as an objective and unbiased means of measuring economic reality (Potter, 2005) are replaced in these songs with depictions of accounting as a biased means of measuring an entity's financial position to deliberately convey a false reality. In Eder's song the accountant has become both the means to, and a metaphor for, deception and fraud.

The third song in this group is satirical in nature and is part of a ten-minute sequence featuring accountants from the 1983 Monty Python film *The Meaning of Life*. This scene was analysed in Beard's (1994) study of accounting in the movies and is noted for the refrain "It's fun to charter an accountant, and sail the wide Accountant sea". The lyrics are produced in full in Beard (1994) and so are not reproduced here. The style of the lyric is in keeping with the Monty Python sense of the ridiculous. One interpretation that is possible here is that of Beard (1994), who suggests that the satire in the scene in which this song features does not target accountants themselves. The accountants are portrayed in generally positive terms, and a sense of fun is ascribed to being a member of the profession. Beard (1994, p. 309) claims that in this scene the "...old bookkeepers are portrayed as real people acting out their stereotypic fantasies in character. In other words, their dreams of empowerment, expressed in the only terms they are familiar with, accounting, are nothing less than a reflection of their profound humanity".

However, it could be argued that Beard (1994) misses the central point of this humour, as the power of satire generally and of this scene is particular is the inversion of the expected; a practice which was central to the Monty Python style. The juxtaposition or contrast of the expected exists because accountants are not a group an audience would expect to be pirates and adventurers, and even then the scope of the adventure does not extend beyond the Accountant-sea. In this way, the work of the Monty Python team can be seen as reinforcing the existing stereotype of the boring accountant while satirising it. To this end, this song could be considered for inclusion in the "accountants as stereotype/object of satire" category.

However, a third interpretation of this lyric is possible. The idea of being able to "charter an accountant" to "explore the funds off-shore", could lend itself to an interpretation of this lyric as the accountants themselves being pirates/robbers for hire. On this basis, it could be argued that the lyric portrays accountants as "hired guns" who can be brought in to exploit loopholes and derive sources of funds for corporations and indeed themselves. An obvious inference that can be drawn from a group describing themselves as "fairly incorruptible" is that the group is presumably, by definition, also partly "corruptible"[5].

Our findings are consistent with prior research positioning accounting as a device that can be used to provide a "truth" to legitimise capitalist activity. Hooper and Pratt (1995, p. 10) argue that accounting is part of a discourse, the power of which resides in creating a "regime of truth" that legitimises as true that which could not previously be said to be either true or false. "Discourse" in this context can be defined as "...a set of linked and historically confined ideas, embedded in texts, utterances, and practices, that concern procedures for finding, producing, and demonstrating 'truth'" (Hooper and Pratt, 1995, p. 10). Foucault (1980, p. 93) argued that "relations of power cannot themselves be established, consolidated, nor implemented without the production, accumulation, circulation and functioning of a discourse".

Hines (1988) provided a beautiful illustration of how accountants do not merely reflect an underlying reality but also play an active role in constructing and

maintaining that reality. Potter (2005) noted that accounting could be used as a legitimating device and a linguistic device. With respect to the former, Potter (2005, pp. 269-270) notes that many accounting theorists “. . . have concerned themselves with the legitimating capabilities of accounting. These authors typically depict the accounting craft as influential in the development of rationalised societies, identifying accounting as an important means by which organisations respond to environmental pressures to enhance their legitimacy”. With respect to the latter, Potter (2005) notes that many researchers have portrayed accounting reports and practices as an objective and unbiased means of measuring economic reality (see, for example, Churchman, 1971; Hines, 1988, 1992; McSweeney, 1997). Similarly, Skaerbaek (2005) argues that accounting annual reports are primarily used to legitimise a company’s actions and strategies.

Accounting as an instrument of oppression

The ability for accounting to be a tool of oppression rather than decision-making or social betterment is another theme reflected in music lyrics. One example is a 2005 song by rap artist Royce Da 5’9” (real name: Ryan Montgomery) entitled *Politics*, where he suggests that he has been “accounting for unaccountable rap problems”. Here, the problem is that the accountant is making money of the rap music. He goes on to say that “The ice watch on the sleeve of the white collar, Leanin’ like the Pisa tower, he’s in power, Standing on top of the black bottom”. In rap jargon, “ice” can mean either drugs or diamonds. In this narrative, the combination of the accountant “counting his rap dollars” and the presence of the ice (diamond?) watch “on the sleeve of the white collar” suggests that the accountant is getting rich at the expense of the black rap artist. This seems to be the basis of the unaccountable rap problem described by Royce Da 5’9”. The final chorus of the song explains the situation “It’s politics my nigga”.

This narrative indicates that the dream of wealth and equality remains just a dream because even when the black rap artist has success; it is the accountant who gets the wealth. Accountants are represented as the embodiment of, and a metaphor for, the oppression of the black – which is described as “politics”. The action of the accountant in Royce Da 5’9”’s lyrics is not to serve the public but as a breach of a duty of care and abuse of power. More broadly, the lyric could perhaps be considered as referring to the accountant controlling the artist in terms of having power over the artistic choices made by the artist. This theme is explored in more detail in the section “The accountant as a “cultural intermediary””.

At a broader social level, a number of songwriters have claimed that the power of the accountant has expanded to the extent that the proper order of society has been perverted. Steve Earle’s 2002 song *Amerika v.6.0* is very critical of the growing power of accountants in American society and, interestingly, the role reversal of accountants playing doctors and doctors playing accountants. Earle suggests that, “Back at the hospital, we got accountants playin’ God and countin’ out the pills”. This narrative can be seen as a broader critique of the role of the accounting profession in society. The starting point of the narrative looks back to an earlier time when accountants focused on financial issues and doctors on the practice of medicine. However, according to the lyric, something has gone wrong with American society and the medical professionals, who are supposed to have a primary concern with patient welfare rather than money, have abandoned their duty in order to focus on financial gain and “cutting deals”.

Accountants, who, it is implied, care for little other than money, now control the health system. The message of this narrative fits the growth of economic reason and rationality described by Gorz (1989), where social and socialising aspects of life are suppressing and ultimately destroyed. Taking this perspective, economic calculation serves as a substitute for value judgment (Power, 1992). From Earle's lyrics, accountants are the embodiment of economic rationality and (at least jointly with doctors) agents in the demise of America, where values are falling by the wayside in the name of economic rationalism. From the metaphorical perspective accountants care little for values and issues other than profits and at worst are actively reducing social and relational aspects of life to a financial value.

This narrative of unease at the progressive power and influence of economic rationality as embodied by accountants is also provided in Tim Rice's lyrics in the 1982 Elton John song *Legal Boys* from the album *Jump Up*. The song documents the breakdown of a relationship between two lovers. The blame for the acrimonious nature of the breakdown is attributed to the accountant of one of the lovers. The song's lyrics commence with the lines: "Your accountant called this morning, there was springtime in his heart, he couldn't wait to tell me, how he'd pulled our lives apart". In this narrative, considerable power is ascribed to the accountant. Rather than merely representing one of the lovers in the management of their joint financial affairs, the accountant is seen as having acted to reduce the relationship to a financial value. What is more dismaying, perhaps, from the point of view of the accounting profession, is the manner in which the accountant in the song exercises his power. Rather than the stereotypical view of the accountant as dull and boring, as presented in songs such as *I Wanna Be a Producer* and *1985*, the accountant is depicted as a cruel tyrant who appears to find joy in exacting misery on others through the use (misuse?) of his power. The accountant, in reducing the social relationship to its economic base, brings about its destruction. Accountants become a metaphor for the end of relationships and the reduction of all relationships to their economic value.

Sandi Thom's 2006 hit song (Number 1 in the UK and Australia) *I Wish I was a Punk Rocker* has some similar elements. Her song features a protagonist reflecting on an earlier, simpler time, one not so dominated by economic rationality. While she laments a number of issues such as the growth of computers, motor vehicles and the decline of the radio, she is also critical of the growing control of financial interests as embodied by the accounting profession. She sings "When music really mattered and when radio was king, when accountants didn't have control, and the media couldn't buy your soul". The role of the accountant in these lyrics can be interpreted in two ways, depending on what it is that accountants are seen to control. If the lyric intends that the accountant has control over society in general, this could refer, like the other songs in this section, to accounting as an instrument of progressive economic rationalisation. There is also a longing expressed for a simpler society and the same concern reflected by Rice in *Legal Boys* about the reduction of all aspects of life to their economic value. The line "when accountants didn't have control" can also be read in conjunction with the previous line to refer to accounting's effect on the music industry. This issue is explored more fully in the next section.

The songs in this section reflect a broad theme of accounting being used as a device to favour some groups within society over others. This point is consistent with prior research that has considered this issue. Reflected in the literature of the professional

accounting bodies and in the taken-for-granted reality of most accountants is the belief that accounting assists people’s decision-making and generally contributes to the betterment of society. However, critical researchers have challenged this assumption (see, for example, Tinker, 1980). They assert that accounting often functions to benefit certain groups in society and disadvantage others. Authors such as Gallhofer and Haslam (1996) have argued that accounting has the emancipatory potential to reverse these disadvantages, but critical authors have tended to present accounting as a tool for oppression and even genocide (Neu, 2000a, b; Funnell, 1998, 2001).

The accountant as a “cultural intermediary”

One interpretation of Sandi Thom’s lyrics from *I Wish I was a Punk Rocker* is as a challenge to a record industry perceived to be controlled by accountants. This concern has also been expressed by a number of other high profile musicians. Dave Crosby, a member of the Byrds and Crosby, Stills, Nash and Young, has been quoted as saying that:[w]hen it all started, record companies – and there were many of them, and this was a good thing – were run by people who loved records . . . They got in it because they loved music . . . Now record companies are run by lawyers and accountants . . . The people who run record companies now wouldn’t know a song if it flew up their nose and died. They haven’t a clue, and they don’t care (PBS Frontline, 2004). The sense here is of accounting control stifling creativity. Simons (2000) recognised the tension between profits, control and growth by noting that management accounting systems need to act as a means of preventing management from innovating in ways that present unnecessary risks to the organisation. In the case of artistic pursuits such as music, this becomes difficult. Creativity and innovation lie at the heart of artistic pursuits yet music industry firms are profit-maximising entities like any other that have management control systems which seek to protect the firm from unnecessary risk. There is a likely tension between creativity and management control in the recording industry. This is implied in Crosby’s comments and is obvious in the 1985 song *MTV – Get off the Air* by The Dead Kennedys, where the accountants are described as “tin-eared” and “graph-paper brained”. In this song the accountants have taken control of the recording industry. The consequence of this (from the songwriter’s viewpoint) is that “safe” and “populist” artist and song choices are made at the expense of creativity and innovation. The portrayal of the accountant is overwhelmingly negative; expressed both by the adjectives used (“tin-eared”, “graph-paper brained”) and the overall sentiment that accountants misuse their status and industry power to the detriment of the artists, fans, and the quality of the music itself. Accounting has destroyed music.

There are also echoes of accounting as a servant of capitalism and as an instrument of oppression. “Safe” musical choices are given legitimacy due to their mass appeal and positive impact on the firm’s financial position. Artists outside the mainstream (such as the Dead Kennedys) feel oppressed because their music is overlooked by record companies and music television networks (such as MTV, which is mentioned in the song’s title and elsewhere in the lyrics) in favour of music perceived to have broader market appeal. In this context, accountants can be seen as the trustees of risk management, as described by Power (2004, 2007). In an attempt to insulate the organisation from both financial and reputational risk, accountants steer the industry towards “sure” or “safe” bets and away from originality and innovation. The irony is

that the very image of the boring and risk averse accountant has equipped them to play this role. While this risk averse stance is beneficial in most settings, it is ultimately destructive in an industry built on creativity, originality, and innovation.

In this way, accountants are being viewed here as “cultural intermediaries” (Negus, 2002). The term “cultural intermediary” is drawn from Bourdieu’s (1984) work on “the new petite bourgeoisie”[6]. A cultural intermediary is defined by Negus (2002) as being a worker who comes in-between the producer and the consumer of cultural artifacts. Negus (2002, p. 505) considers how the accountant can be viewed as a cultural intermediary as follows:

Accountants are key intermediaries who are called upon to deploy their given expertise at moments when uncertainty (or risk) is pervasive; when senior executives (in the music or film industry) are unclear how to judge the creative abilities of the staff they have appointed; when corporations need to assess their portfolio of artistic assets . . . or when a company involved in cultural production is assessing their attempts to construct or imagine the public as a market . . . They are involved in the construction of what it is to be “commercial” at any one time, often retrospectively, and they are engaged in mediating many of the values through which aesthetic work is realised (Negus, 1995, 1998).

In the context of the Dead Kennedys song, it is the accountant who is clearly acting as the “cultural intermediary” of Negus’s definition, determining what is “commercial” and effectively acting as a barrier/blocker between the production of alternative, less safe musical choices and their consumption by the mass market.

It is useful in this context to consider the role of this song and the context potentially leading to its creation. The Dead Kennedys, while being a popular band with an international following, were, as a punk band, not part of the musical mainstream. The Dead Kennedys were not seeking mainstream appeal, and thus not making their records for a mainstream audience. The stereotype of the accountant as being staid and part of the establishment was in keeping with the band’s anti-establishment ethos, and arguably could be considered to have been targeted to reach a fan base with anti-establishment tendencies. In this sense accountants were both being criticised directly and were also being utilised as an archetype or “mythic shorthand” for the establishment.

However, despite the fact that they did not seek to be part of the mainstream, the Dead Kennedys were a popular punk band of the 1980s. Accordingly, their records (and the messages contained within), were still able to reach a broad audience, regardless of whether some of those buying the records (or listening to records owned by others) would have been the band’s intended audience. As noted earlier, such is the pervasive nature of music, relative to film or novels. Like film and novels, the artist cannot control who consumes the product; however, unlike film and novels, often the consumer of music has limited control over their own consumption. When a song is played in a supermarket, or a taxi, or at a sporting event, or in an elevator, or at a party, the listener has little choice but to consume the product, serving both to undermine the status of accountants and to reinforce the stereotype.

The accountant as status symbol

The theme of the songs in this category is perhaps best exemplified by a quote from Beach Boys founding member Brian Wilson, who wrote in his autobiography “[I]f I wanted cash, from \$100 to \$1,000 – whatever I needed – I called my accountants and

asked for an amount. Theirs [the accountants] was a number I could call from a coma-like state” (Wilson, 1991, p. 5). Wilson’s view is of the accountant as almost a mobile banker ready to provide a seemingly endless supply of personal finance to the artist regardless of the circumstances.

This view of the accountant subverts that presented in the previous section. Rather than being oppressed, the sheer financial wealth of the musicians discussed in these lyrics allows them to transcend accounting. Instead, the artists present a narrative in which they have attained the ultimate status symbol; rather than having to work for an accountant, they “own” the accountant. In this sense, having an accountant working behind the scenes taking care of the artist’s finances is the ultimate form of class expression. Consistent with the popular idea of celebrities as the “new royalty”, the artists in these songs present themselves as being “above” the ordinary members of society, who take responsibility for their purchases and pay their own bills. Like royalty, these artists don’t have to carry money or worry about such issues. Their financial wealth allows them to hire someone else – the accountant – to do this on their behalf. In this context the accountant is relegated to the role of the “advocate” or “spender”. Lightbody (2000, p. 156) defines this as being “. . . generally responsible for delivering services which directly support the objectives of the entity”. In this case, the entity is the artist. Clearly, the accountant is subordinate.

In lyrical form, this theme emerges in the song *Juicy* from the 1994 album of late rap artist Notorious B.I.G. entitled *Ready to Die* where he says “Phone bill about two G’s flat, No need to worry, my accountant handles that”. The song contrasts the earlier poverty of the musician with his newfound riches, which has allowed him to accumulate a wealth of material possessions (including electronic games systems, large screen televisions, a new leather sofa, and a limousine with a chauffeur) and an accountant. The lyrics reflect the idea that the accountant assumes financial responsibility for the artist; providing a financial safety net that will protect the artist regardless of his personal spending habits. The artist has run up a \$2,000 telephone bill but has no cause for alarm because his accountant is in control of the situation. A similar sentiment is expressed in the song *Hollywood*, where the US band The Clarks note, “I’m living in the hills, my accountant pays my bills”.

The theme is taken to extremes in songs such as Joe Walsh’s 1978 song *Life’s Been Good* (which was a top 20 single in both the US and the UK) and Accept’s 2002 song *Rich and Famous*. Walsh’s song expresses this sentiment where, “I live in hotels, tear out the walls, I have accountants pay for it all”, while the German heavy metal group Accept sang “I got myself accountants to handle my affairs, managers – lawyers – insurance on my hair”. The 1983 Frank Zappa song *Cocaine Decisions* also notes the ability of the movie producer to attain a level of status that transcends the status of the accountant. He sang “You are a movie business guy, you got accountants who supply”. In this case what the accountant supplied was the money for trips to Acapulco. These songs satirically reflect on the obscene wealth of artists that allows them to dissociate themselves completely from the ramifications of their own financial decisions. The consequences are left to the accountant regardless of the ridiculous nature of the spending – houses bought sight unseen, hotel rooms destroyed, expensive music videos rarely seen. Gorz (1989) describes the disintegration of the working class and the rise of a professional élite of information workers on the one hand and the unemployed on the other. In these songs, the artists portray themselves as moving to a

status beyond the professional elite. In the sense presented by Bourdieu (1984), the consumption of “accountants” by these musicians served to establish their social status as being above the accountants that they “own”.

The accountant as scandal-maker

Accounting researchers have devoted considerable attention to the accounting scandals that have engulfed organisations such as Enron, Parmalat and Worldcom in recent years (see, for example, O’Connell, 2004; Arnold and De Lange, 2004; Knechel, 2007). O’Connell (2004) argued that the high-profile nature of such cases has severely tarnished the reputation of the accounting profession. Given the high-profile nature of such cases, it is perhaps not unexpected that aspects of these scandals are captured in song, providing the basis for a new and potentially most destructive metaphor from the perspective of the accounting profession.

Although it is different from the other songs discussed in this paper, the song written by James Hecker, a Houston-based auditor for Arthur Andersen, was still very influential. His song (which, it must be noted, he insisted had no basis in reality) was revealed in the 2002 court testimony and it describing the relationship between Arthur Andersen and Enron. It was set to the tune of the 1970s hit song *Hotel California* by US band the Eagles (Schepp, 2002). The song was considered compelling evidence by US Justice Department attorney James Buell in the Government’s obstruction case against Arthur Andersen. Mr Buell argued that it foreshadowed future problems at Andersen, of which the firm was aware when the song was written in 1995 (Schepp, 2002). The song describes Enron as an aggressive client that manipulated Arthur Andersen’s accountants in order to maximise Enron’s reported performance (Landsman, 2003). Schepp (2002) noted that Mr Hecker’s version of the song included a verse that suggests that the Arthur Andersen employees, who were at the beck and call of Enron, realised that their work might be breaking the law – “I’ll bust my butt and then I’ll bust rocks”. Schepp also noted Mr Hecker’s version of the chorus “They livin’ it up at the Hotel Cram It Down Ya, When the [law]suits arrive, bring your alibis”. Rogers (2002) reported Mr Hecker’s song ending with the line “I had to find the entries back, to the GAAP we had before... You can audit anytime you like but we will never bleed”. As Landsman (2003) noted, the song portrays Enron as a client that exerted heavy pressure on its auditors to issue favourable audit reports regardless of the “reality” of the situation. Although Mr Hecker indicated that his song had no basis in reality, the song lyrics seem to reflect the nature of the relationship between Arthur Andersen and Enron, as evidenced by subsequent testimony at the Arthur Andersen trial. O’Connell (2004, p. 734) described Enron’s corporate culture as “destructive” and commented on “...the apparent acquiescence to it [Enron’s culture] by its auditors, bankers, lawyers, regulators, and advisers”.

There is some overlap in our analytical categories between the narrative of the accountant as a servant of capitalism and the accountant as scandal-maker. In the case of Mr Hecker’s song (and subsequent testimony in the trial), it appears that pressure was placed on Arthur Andersen to endorse a false “legitimacy”, or a false perception of the “truth” of Enron and its financial performance. More recently, Clark (2006) reported that a musical about Enron had been written by award-winning writer Mark Fraser featuring “...a series of off-colour versions of hits from Broadway shows”. It sets to music a memo from Enron vice-president Sherron Watkins to Enron’s Board, which read “I am incredibly nervous that we will implode in a wave of accounting scandals”.

The implication of this is that with the post-Enron emphasis on the accountant as the scandal-maker, the image of the accountant as a constructor of economic “reality” may have been undermined.

Another song portraying accountants as scandal-makers is *Martha Stewart*, written about the US celebrity homemaker and media personality of the same name. The song appeared on the 2004 album *Reagan Baby* by US band Ross Golan & Molehead. Martha Stewart was found guilty in 2004 of charges relating to the obstruction of a federal investigation of Stewart’s sale of shares in biotechnology firm ImClone, just prior to the public release of news of a regulatory setback that caused the company’s share price to decrease. The song’s lyrics put the blame for this obstruction of justice squarely at the feet of the accountants: “Found secret files of bad accounting in shredded piles, as pressure mounted, so did denials, evidence will drag those criminals to face the man in trial”.

As in the case of Hecker’s song, the complicity of accountants in enabling others to break the law is strongly emphasised. The idea of “accounting as a servant of capitalism” is also present here. It is through non-disclosure (the shredding of financial records that prevents their being used as evidence) that the accountant is able to construct a false “truth” or legitimacy that enables those who wish their activities to escape closer scrutiny to do so. It is the growing public awareness of accounting’s power to create and convey a false “truth” which is so detrimental to the public acceptance of accounting.

Discussion

The aim of this paper was to analyse the characterisation of accountants and accounting in popular music. This was an extension of existing literature, which explored how the public significance of accounting is sustained. While work has been done on accounting in humour, movies, comedy, and literature, little attention has been paid to the pervasive and psychologically significant field of music. Popular music is important because of the profound influence that it has had in both reflecting and shaping culture throughout history. Popular music teaches, influences, and persuades people through narrative discourse. This study used narrative analysis to examine the lyrical content of popular music about accountants and accounting.

This paper explores the idea of metaphor and the symbolic role of accountants. It is interesting to understand how accounting is perceived by the public, and music lyrics provide some measure of insight into that question. However, the role of accounting as a metaphor in music is evident when the question of what accounting is used to portray or reflect is raised. Therefore, the use of accounting in music lyrics both portrays and further reinforces existing stereotypes. While we acknowledge that popular musicians are probably more likely to write a song to criticise rather than to praise accountants, the representations of accountants in music lyrics does appear to go beyond the satisfaction of personal vendettas.

Based on both the existing literature and new themes which emerged from the lyrics, this study developed a number of categories into which the characterisation of accounting and accountants could be classified: the accountant as stereotype/object of satire; accounting as a servant of capitalism; accounting as a tool of oppression; accounting as a “cultural intermediary”; accounting as a status symbol; and the accountant as scandal-maker. Several of these categories represent an original contribution to our understanding of the cultural and symbolic significance of accounting.

From our analysis it became evident that the image of the accountant had shifted over time. It has changed from the humorous, almost benign stereotype of *The Producers* (although, *I Wanna Be a Producer* was written recently, the original story was written in the 1960s) and the satire of Monty Python, to a view of the accountant as the embodiment of economic rationalism – someone who provides economic or financial “legitimacy” to questionable individual and corporate activities. Gorz (1989, p. 122) states that “...economic rationality itself is formalised into calculation procedures and formulae inaccessible either to debate or reflection”. In this way, economic (or accounting) calculation is a substitute for value judgment (Power, 1992).

In some settings, the accountant is portrayed in a slightly more positive light. The accountant is portrayed as a commodity, a status symbol that can be bought to act as a personal banker to a star client. This is evident in songs such as *Ready to Die*, *Life’s Been Good*, *Hollywood* and *Rich and Famous*. The artists in these settings transcend the professional elite described by Gorz (1989) and occupy (according to their own lyrics) a level of status typically afforded to royalty, where carrying money and taking care of financial obligations is not required.

The song *Politics* is perhaps the most insightful in this category. The artist, Royce Da 5’9”, indicates that despite his wealth and the power this appears to bring, it is the accountant who still holds the real power. Despite having sufficient wealth to seemingly be above caring about his finances, Royce Da 5’9” is aware of a class system in which the accountant retains the ability to act against the artist’s best interests.

In other songs, (e.g. *Legal Boys*, *Blue Sky Mine* and *I Wish I was a Punk Rocker*), the connotations are even more negative. Again, the power of the accountant is made evident, although in this case neither the artist nor society in general is a beneficiary of this power. The lyric “the balance sheet is breaking up the sky” is perhaps the most succinct illustration of this. Instead, the accountant is portrayed as an agent of evil who wields his/her power to the detriment of society (*I Wish I Was A Punk Rocker*); causes relationship breakdowns (*Legal Boys*); or, worst of all, causes social and environmental collapse (*Blue Sky Mine*). From this perspective, accountants have both a functional and metaphorical role. Accountants both act to reduce and metaphorically represent the reduction of relationships, art, music, and the environment to an economic value. However, accountants also work to manage risk, and to mediate the transfer between the production of cultural artifacts by creative artists and their consumption in the market. They metaphorically represent risk management and a rejection of the creative, original and therefore uncertain, in favour of the tried, the safe, and the populist. Importantly, accountants are not only characterised by these ideas but have also become a metaphor for them. This duality to metaphor may prove to be a significant problem for the accounting profession and also be particularly difficult to change. Indeed, it could be an explanation of why some images of accountants have been so resistant to change (Jeacle, 2008).

Another shift in the perception of accountants reflects the corporate scandals of the early twenty-first century. The song *Martha Stewart*, the Enron musical, and the parody of *Hotel California*, all illustrate a swing toward an even more negative portrayal of accountants. In this context, the accountant is portrayed as a highly corruptible individual who can be used by corporations to provide a false legitimacy to corrupt activities. This paper illustrates that the image of the accountant as reflected in popular music is more multi-faceted and ambiguous than that described in earlier

literature. Accountants are boring and mundane objects of humour, exploiters of the weak, servants of capitalism, accessories of the wealthy, shorthand for the establishment, destroyers of artistic creativity and purveyors of corruption. While few of these images are particularly positive they are not necessarily consistent and are constantly changing. Therefore it will be interesting to see how/whether the more recent global financial crisis will impact on characterisations of the accountant in popular music, and indeed, popular culture more generally.

“Breaking up
the sky”

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Conclusions and implications

The narratives analysed in this paper reveal a very negative characterisation of accountants and accounting. It is reasonable to acknowledge that public art in general and popular music in particular is more commonly used for approbation rather than commendation[7]. The appearance of business managers in song lyrics almost entirely reflect cases where a particular musician has been “robbed”. In fact it might be rather unrealistic to expect songs in praise of accountants beyond the efforts of professional accounting associations. However, the representation of accountants in popular music was not unitary but multi-faceted, and popular music together with other forms of popular media such as film and TV both create and sustain particular stereotypes. The implications of this study’s findings for the accounting profession are that their public image is not good. As noted previously, Briggs *et al.* (2007) argue that accounting is suffering from a legitimacy crisis in the wake of the recent accounting scandals. The results of this study appear to support this notion. In her study of accounting and gender in fiction, Czarniawska (2008) concluded that society needs to change its outmoded views on gender and that accounting would adjust accordingly. This context is different. There is arguably no reason why society should change its perceptions of accountants. In the Enron, Worldcom, and Parmalat cases, the negative publicity afforded to the profession was, at least in part, deserved. While it is still not clear exactly what impact these social perceptions will have on the legitimacy of the accounting profession, it must be some cause for concern given the difficulties of recruitment and the challenges to the profession’s standing. Given this negative turn, accounting cannot afford to simply adjust to society’s perceptions as a loss of legitimacy may result in a loss of membership. Perhaps the most disturbing aspect is not just the metaphors used to describe accounting but the fact that accounting is no longer a metaphor for being boring and reliable, but increasingly being used as a metaphor for being evil and exploitative. In particular, accounting has come to indicate the reduction of the social, relational and creative aspects of life to a dollar value and thereby the destruction and devaluation of these very aspects of life. The images of accounting as portrayed in these lyrics are predominantly negative and therefore it seems that some artists within the music industry are cynical about the profession’s claims to act in the public interest. If these views represent a more widely held view it is likely that many of the privileges and benefits historically held by the accounting profession will be eroded. In addition, the narratives contained within these artists’ songs retain their ability to influence and persuade listeners.

There is some evidence that professional associations and firms are attempting to counter the negative images of the accounting profession outlined in this paper. Careful marketing is being used in an attempt to rebuild trust in the profession. While few of the firms use songs with lyrics, they often use classical music and artistic imagery in

their advertising. One example was the 2007 PricewaterhouseCoopers advertising TV advertising campaign which with a combination of modern-art style photographic shots and dramatic operatic style background music states that “together we can change the way the world builds, thinks, moves, works, grows, plays, heals and learns. Join us – together we can change the world”. Clearly, there has been some effort on the part of the firms to enhance their image and alter the public perception, not only through music, but through means, such as recruitment literature and advertising (Jeacle, 2008).

The attempt by accounting firms to reinforce an association with high culture and artistic imagery is consistent with Bourdieu’s (1984) notions of the consumption of cultural items to build social distinction. However, in an attempt to build that status and distinction the accounting profession might be alienating broader society. The ubiquitous and pervasive nature of popular music means that no element of society is immune to its influence.

Some professional bodies have attempted to use popular music to remake their image. CPA Australia has run an advertising campaign with the tag line “imagine what a CPA could do for your business”. Many of these advertisements utilise modern music, young people and exciting international destinations. The clear message is that the accounting profession is dynamic and exciting and offers exciting travel opportunities. The advertisements could also represent an attempt by the profession and firms to attract a different “type” of person to profession, by appealing to more creative, innovative individuals. Advertisements by the Institute of Chartered Accountants in Australia reflect similar themes. While these advertisements would seem to directly challenge the negative images and metaphors reflected by the lyrics described in this paper, it is clear that the some efforts can also be subverted or could open the profession to ridicule. Ernst & Young used a version of *O Happy Day* as the basis for one of their recruitment videos, substituting the traditional lyrics with “When Ernst & Young, showed me a better way”. There are several examples of video clips, which can be found on YouTube, which have altered the lyrics to provide a less complimentary critique of Ernst & Young. Perhaps even more unusual is the KPMG corporate song with a chorus of “KPMG, we are as strong as can be, the team of power and energy, we go for the Gold, together we hold, to our vision of global strategy”. Although there are spoof documentaries on-line based on this song, there is arguably little need to satirise this as the song is amusing enough in its own right. Additionally, the somewhat dubious venture into rap music by the Hong Kong Institute of CPAs with the song “*Tute in the House* and its chorus “I wear a suit, I belong to the ‘tute’ serves to illustrate that attempts to manage the public image of accounting are fraught with challenge. These observations are consistent with those of Jeacle (2008, p. 1296), who found that the recruitment literature of the Big 4 accounting firms and professional bodies has, in recent times, been used to “camouflage the spectre of the [traditional] accounting stereotype” and in its place “. . .construct an image of the trendy and fun loving accountant”.

It is interesting to compare the rebranding exercise conducted by the accounting profession with the experience of other professions. There is no evidence of similar activities on the part of the medical profession and advertising by the legal profession is generally limited to self-promotion by personal injury litigators. The presentation of the medical profession in music lyrics are generally positive with the doctor being the

one you go to if you have difficulties and need to “get better”. The number of songs which are focused on, or directly reference, doctors and lawyers substantially exceed the few focused on accountants[8]. Most songs did not present lawyers in a positive light. In rap lyrics, the incompetence of the lawyer is blamed for the “imprisonment” of the rapper and lawyers are often mentioned in songs about divorce and separation.

Clearly, accountants are not the only professional group to be criticised in music lyrics and there are far more songs about both the medical and legal professions. However, the lyrics that do address the profession or practice of accounting provide an important insight into how accounting is perceived by the public, and the processes or mechanisms by which that myth is sustained. Clearly, efforts have been made by the professional accounting bodies to alter this public perception. Perhaps with a growing emphasis on product placement in songs, the next stage will be to pay professional musicians to write more positively about accountants and to wear the CPA, CA or professional firm branding (Herd, 2005). The tension here is between maintaining a conservative but high-status association with classical music and art and embracing a lower-status but more popular and innovative image associated with modern music and culture.

In this paper we note that popular music can influence social and political attitudes and behaviours (see, for example, Van Sickle, 2005). Therefore, popular music has the ability, through accounting-related lyrics, to both reflect and shape societal conceptualisations and expectations of accounting and the accountant. This is of particular importance given the shortage of experienced public accountants in many Western labour markets (see, for example, Vigilante, 2004; Gray, 2005), issues related to attracting and retaining quality accounting staff (Briggs *et al.*, 2007) and research into accountants’ commitment to their profession (see, for example, Hall *et al.*, 2005). Briggs *et al.* (2007) argue that accounting is suffering from an ethical crisis in the face of the numerous accounting scandals of recent years. Such comments suggest that accounting may have a credibility or legitimacy problem and that the significance of how accountants are viewed within society extends beyond recruitment and retention effects.

Various authors, including Carnegie and Napier (2007), Deegan and Rankin (1996), and Deegan (2002) refer to legitimacy theory, and particularly social contract theory, in explaining the relationship between the accounting profession and society. Specifically, Carnegie and Napier (2007) and Deegan and Rankin (1996) argue that when there is a severe breach of an implicit social contract by members of the profession, not only do other members of the profession suffer as a result, but such a breach could be met with the “termination” of the social contract. Carnegie and Napier (2007) argue that the behaviour of Arthur Andersen staff in the Enron case may have been a sufficiently serious breach of the implicit social contract that this contract was “terminated”. In light of such comments, it is important to address the issue of how accounting and the accountant are perceived in society as this provides a marker for the social perception and legitimacy of the accounting profession.

Popular culture – in this case, popular music – provides a valuable lens through which issues of social perception and legitimacy can be examined. However, we acknowledge that our analysis, given the small number of songs available to review, is somewhat exploratory in nature. We believe that the examination of popular culture and its relationship to accounting remains a fruitful area for future research. One such

area that would be worthy of investigation, given this study of popular music, and Beard's (1994) and Dimnik and Felton's (2006) studies of cinema, would be to consider the portrayal of accountants on television[9]. Like popular music, the images provided by television are pervasive in nature and consumed by a mass audience, meaning that such an analysis could provide an interesting comparison to prior research.

Notes

1. We acknowledge that the instrumental sounds contained in music (i.e. the elements of the song beyond the mere lyrics) will also play an important part in the influence and assimilation of the message associated with the lyrics. However, we are not in a position within the scope of this study to evaluate that influence. For this reason, we restrict our analysis to song lyrics.
2. The source of the lyrics is identified in the Appendix.
3. We thank an anonymous reviewer for drawing this song to our attention.
4. Personal correspondence with one of the song's writers and Midnight Oil lead singer, Peter Garrett, of 22 January 2007 indicated that the phrase was included as a general, rather than a company-specific, critique which fitted the flow of the lyric. At this point Garrett has recently changed career from musician to politician.
5. We thank an anonymous reviewer for pointing out this alternative explanation.
6. Bourdieu (1984, p. 359) describes the "new petite bourgeoisie" as follows: "The new petite bourgeoisie comes into its own in all the occupations involving presentation and representation (sales, marketing, advertising, public relations, fashion, decoration and so forth) and in all the institutions providing symbolic goods and services ... and in cultural production and organization which have expanded significantly in recent years".
7. We thank an anonymous reviewer for making this point.
8. Numbers vary by database, but as an example, on 15 March 2010, www.stlyrics.com indicated that there were 512 matches for the search term "doctor" alone, and 161 matches using either "lawyer/s" or "legal" as a search term.
9. We thank an anonymous reviewer for this suggestion.

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Appendix

Song title	Author	Year	Performer	Source
<i>Accountants as stereotype/object of satire</i>				
Henry the accountant	Paul Kaplan	1982	Paul Kaplan	E
I wanna be a producer	Mel Brooks	1968	From the film – “The Producers”	D
1985	J. Allan, J. Reddick and M. Scherr	2004	Bowling for Soup	A
Taxman	George Harrison	1966	The Beatles	A
Baa baa black sheep	Unknown	Unknown		Trad
<i>Accounting as a servant of capitalism</i>				
Blue sky mine	Midnight Oil	1990	Midnight Oil	A
Big time	J.F. Murphy and F. Wildhorn	1997	Linda Eder	A
Accountancy shanty	Monty Python	1983	From the film – “The Meaning of Life”	Beard (1994)
<i>Accountants as an instrument of oppression</i>				
Politics	Ryan Montgomery	2005	Royce Da 5'9"	B
Amerika v.6.0	Steve Earle	2002	Steve Earle	A
Legal boys	Tim Rice/Elton John	1982	Elton John	A
I wish i was a punk rocker	Tom Gilbert/Sandi Thom	2005	Sandy Thom	B
Accountants as “cultural intermediaries”				
MTV – get off the air	Jello Biafra	1985	The Dead Kennedys	A
<i>Accountants as status symbols</i>				
Juicy	S. (Puffy) Combs, J. Mtume, J.C. Olivier and C. Wallace	1994	Notorious B.I.G	A
Hollywood	S. Blasey, R. Hertweck, G. Joseph and D. Minarik	1996	The Clarks	B
Life's been good	Joe Walsh	1978	Joe Walsh/The Eagles	A
Rich and famous	W. Hoffman, P. Baltes, S. Kaufmann, U. Dirkschneider and Deaffy	2002	Accept	A
Cocaine decisions	Frank Zappa	1983	Frank Zappa	A
<i>Accountants as scandal-makers</i>				
“Hotel mark-to-market” (The Enron Song)	J. Hecker	2002	–	Schepp (2002), Rogers (2002)
Martha Stewart	R. Golan	2004	Ross Golan & Molehead	C

Note: A = www.lyricsfreak.com, www.sing365.com; B = www.mldb.org, www.sing365.com; C = www.lyricsdownload.com; D = www.stlyrics.com, www.songlyrics.com; E = www.songlyrics.com; Personal correspondence with the song's writer, Paul Kaplan
Source: Kaplan (2010)

“Breaking up the sky”

Table I.
Lyrics reviewed and categorised

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