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# The image of accountants: from bean counters to extreme accountants

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## Abstract

**Purpose** – The aim of this paper is to investigate the extent to which a profound change in the image of accountants can be seen in the discourse used in accounting software adverts that have appeared in the professional publications of the Chartered Institute of Management Accountants over the last four decades.

**Design/methodology/approach** – Methodologically, the paper draws from Barthes' work on the rhetoric of images and Giddens' work on modernity. By looking at accounting software adverts, an attempt is made to investigate the image of the accountant produced by the discourse of the adverts, and whether the image produced reflects a wide social change in society.

**Findings** – It was found that in the 1970s and the 1980s the accountant was constructed as a responsible and rational person. In the 1990s, the accountant was presented as an instructed action man. However, in a recent advert the accountant appeared as a more hedonistic person. Overall, the changes observed reflect changes in wider social practice from modernity, through high modernity, to hyper-modernity.

**Research limitations/implications** – The image of the accountants has implications for the development of the accounting profession. In particular, the move towards hyper-modernity, where empathy towards others and the virtues of self-discipline and fairness are not at stake, has implications for the trustworthiness of the accounting profession.

**Originality/value** – Although there has been some research into the image of accountants, particularly in the media and popular movies, extant works have mostly investigated how others perceive accountants and how accountants are generally portrayed. The paper however, places more stress on the construction of the image of the accountants when appealing to the accountants.

**Keywords** Accountants, Advertising, Advertising media

**Paper type** Research paper



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## Introduction

The role of the accountant is traditionally characterised by objectivity, emotional detachment, soberness and attention to fine detail. Accordingly, the stereotypical image of accounting as boring and accountants as uninteresting and dull seems to have become commonly held. However, more recently the accounting profession seems to have been promoting a rather different image of accounting and the accountant. For example, humorous websites have been established, including “Extreme-Accounting”, which is sponsored by the Chartered Institute of Management Accountants (CIMA)[1]. We have also witnessed searches for the funniest accountant in the Western world[2]. In this context, the reactions to an accounting software advert picturing a dominatrix, which appeared on the back cover of *Financial Management* in 2004/2005, is especially interesting. This advert has a very distinct image of a young woman in a red latex jump suit. She holds a black snakelike whip in her mouth, biting it hard; she wears black high-heeled boots; and her outfit shows several O-shaped signs. However, not everyone found this advert as amusing; a number of letters to the Editor of *Financial Management* described it as offensive and denigrating[3]:

I would like to express my concern about the Requisoft ads that are placed on the back cover of the magazine. I find their suggestive nature offensive. A professional organisation should not allow such material to denigrate its standing. Unfortunately, I have to tear off the back cover to avoid the embarrassment of having such images in my office (*Financial Management*, November 2004, p. 10).

This letter could be said to express a desire to protect the conservative image of the accounting profession. Such a conservative image projects a person who is respectable, accountable and, in particular, non-seducible. In a sense, the writer, Mr Wentworth could be said to be disciplining the profession by stating that this is not the way to behave, and that the advert in question should not appeal to a profession that wishes to be taken seriously. However, reaction to the critics of the advert was swift:

I would like to thank Jim Mirabel and Gary Wentworth (Letters, November) for perpetuating the dull, grey image that I have worked for years to shrug off. In future FM will take pride of place on my desk – face down of course” (*Financial Management*, December/January, 2004/2005, p. 13).

This second letter does not necessarily imply that its writer disagrees about the competence required of the accounting profession. Mr Sheldon appears to suggest that such competence does not have to prevent accountants from having a sense of humour. Nevertheless, from one perspective, the advert may be seen as a threat to the accountability and trustworthiness of accountants:

[...] it would be dangerous for accountants suddenly to be seen as flamboyant risk-takers, since this would conflict with their prudent and conservative characteristics (Smith and Briggs, 1999, p. 30).

But from another perspective, it may also be a problem if the image of accountants remains too conservative:

Without action there will be no heroes and accounting runs the risk of becoming regarded as a second class profession (Smith and Briggs, 1999, p. 30).

The dominatrix advert seems to challenge the traditional image of the accountant as an accountable and trustworthy person, and suggests a change from being conservative to being ultra-modern.

Researchers who have studied the portrayal of accountants in the media have identified both positive and negative images. For example, Robert (1957), Stacy (1958) and Cory (1992) found images of accountants in the printed media that characterised them as dull, sober and expressionless. Similarly, Beard (1994), Smith and Briggs (1999), and Dimnik and Felton (2006) also found the stereotype of the boring accountant in popular movies (e.g. the *Dinner Game*, 1998), but they also discovered a more diverse picture. Whilst movies generally portrayed accountants as honest, disciplined and respectful of the law (e.g. the *Moonstruck*, 1987), on occasions they were also portrayed as persons who can be unprofessional and prone to criminal behaviour (e.g. the *Circle of Friends*, 1999). Furthermore, accountants are sometimes characterised as being short-term oriented, single-mindedly concentrating on costs, and misunderstanding the purpose of business, all of which can lead to disaster for their companies (see Dimnik and Felton, 2006). However, in other instances, accountants have more recently been portrayed as adventurous outdoor types who are interested in action sports (see Bougen, 1994; Friedman and Lyne, 2001; Ewing *et al.*, 2001).

These previous studies have mainly investigated how people, who are not involved with the accounting profession, perceive the accountant as a person; they are not usually concerned with the work of accountants. Although the accounting software adverts analysed in this paper does not necessarily portray accountants *per se*, they are directed at the (management) accounting profession. As the aim of the advert is to encourage accountants to purchase the product, they have to reflect the role and values of accountants. Consequently, if the argumentation in adverts changes, we can infer that it reflects changes in the image of the (management) accounting profession, as recognised by the accountants themselves. This prompted us to investigate changes in the image of accountants through the discourse used in accounting software adverts which are directed to the (management) accounting profession, as they appeared in the CIMA journal over the past four decades[4]. We then reflected on whether these changes are specific to accountants, or reflect broader shifts in society. In particular, the following research questions are explored:

*RQ1.* What is the image of management accountants that is portrayed in the accounting software adverts appearing in the CIMA journal over the past four decades?

*RQ2.* Does the image constructed by these adverts reflect a change in wider social practices of our society?

In this paper, we are focusing on the social message contained in the text of the accounting software adverts, not their marketing effects. Whereas the mainstream marketing literature is generally concerned with how to communicate successfully with potential buyers (Rothschild, 1987), in focusing on the social message we are concerned with how the adverts shape the potential buyer, i.e. the accountant, as a consumer of accounting software. This is important since the social message (re)produces the image of the accountant and contributes to the construction of the social identity of the accounting profession (see Fairclough, 2003). However, it is

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beyond the scope of this paper to explore how and to what extent these images influence the social identity of the accounting profession

### Methodology

Below, we first describe our method for investigating the first research question: the image of accountants. We then outline the theoretical framework we use to address the second research question: whether the adverts reflect broader social practices. Finally, our selection of the adverts we analyse is explained.

#### *Exploring the images*

To investigate the image of accountants in the accounting software adverts, we will explore the discourses used in these adverts. By discourse we mean a specific language use or way of communicating within a certain perspective; such as neo-liberalistic discourse, new age discourse, scientific discourse, etc. The discourse used in the adverts produces an image of the accountant through the specific way it provides representations of the character of both the accountant and his working environment (Barthes, 1964; Fairclough, 2003).

For analyzing and understanding this discourse, and hence the meaning of the adverts, we were inspired by the work of Roland Barthes (1964), although we have adopted a more post-structuralist approach[5]. Barthes' work involves an analysis of both the iconic and the linguistic parts of the text. Although for purposes of analysis, the two parts are explored separately, their meaning can only be interpreted by taking these two parts together.

To analyse the iconic part of the advert, Barthes suggests that we should explore it at two different levels. The first level is the denotative level, which is the literal or non-coded message – i.e. the “what it is” that we see. The second level is a connotative level, which is the symbolic or coded message. We retain the term non-coded for “what it is”, although we would argue that as such there is no denotative level with a non-coded message – even the literal message is coded (Eco, 1968). The coded or symbolic iconic message requires an interpretation and an understanding (i.e. a reading) of the signs included in the photograph. Thus, there is a double articulation where signs are expressed in other signs[6]. By reading the possibly diverse signs as a coherent whole, the symbolic message can be interpreted; i.e. the meaning of a sign can be determined in the context of the other signs. For example, in the “gain without pain’ advert (see later) there is a sign of a carrot, which can be the sign of different things, such as food, sex, reward, etc.

Every icon is infused with meanings, and every reading of an icon will mobilise several genres and discourses, each corresponding to a discourse practice comprising a set of social practices and techniques. However, the linguistic message in the accompanying text can also constrain the interpretation of the iconic message. As such, the linguistic message is both anchored in, and anchors the iconic message; it directs the reader towards the intended meaning of the icon. The text can also impart its message through the image, making the image and text mutually complementary (Barthes, 1964).

To analyse the discourse and hence the meaning of the linguistic part of the advert, we concentrate on the formal textual and rhetorical elements of the text[7]. In particular, we look at its composition and argumentation, its use of vocabulary and semantics, including metaphorical features, “loaded” vocabulary and words belonging

to particular social domains, and the grammar and meaning relations between sentences, including such features as schemes of words, passive/active sentences, modality (commitment), grammatical mood (declarative, interrogative or imperative), etc. Together these forms of linguistic analyses construct the discourse and genre characteristics of the text, and provide the basis for characterising and interpreting the linguistic message of the advert.

In seeking a more integrated interpretation, we are bringing together the iconic and textual parts of the advert to explore the types of discourse[8] on which the advert draws to represent the character of the accountant and his working environment. Here, our focal point is the interaction between the message of the advert and other discourses. This more “macro” level of analysis enables us to examine how and to what extent the message of the advert relates to specific discourses applied in the social domain of management accounting.

Reading an advert requires an understanding of the practical, cultural, national and aesthetic knowledge invested in the advert (Barthes, 1964); i.e. the relation of the image to the network of discourse practices through which it is produced. Although we interpret the signs in the adverts in the context of other signs and discourses, other interpretations are possible. We do not claim that there is one and only one interpretation of any advert; the more open the text and iconic part of an advert, the greater the number of possible interpretations. As the adverts we analyzed changed over the years, from large chunks of texts to more iconic messages[9], the interpretation of the later adverts is more open. However, we do not see this as a methodological problem; rather this is a reflection of discourse practices that contributes to changes in the image of the accountant.

The discourse of the accounting software adverts merges with the marketing discourse of the advertisers. As a discourse is (re)produced through the interaction between different actors within a social domain, this merging of discourses is an unavoidable condition for undertaking discourse analysis. However, the focus of our analysis is not on how the advert is designed from a marketing point-of-view, but on the following three interrelated dimensions of the adverts’ reproduction of the image of the accountant:

- (1) the text’s construction of the social context;
- (2) the implied character of the accountant; and
- (3) the features of the accounting software.

Methodologically, we are not too concerned with the influence of the marketing discourse. As the adverts appear in the CIMA journal, they will inevitably be affected by CIMA’s discourse practice, and this forms a part of the discourse of accounting and, hence, of the image of the accountant.

As the communicative context of adverts is unique, generalisations cannot be made from the discourse analysis. Hence, our aim is not to make “quantitative” judgements about the spread of new images, rather it is to explore the nature of the changes in these images. By relating each advert to wider discourse practices, we can explore whether the adverts are drawing on other discourses within the management accounting domain, and thereby gain knowledge about the wider acceptance of the discourse.

#### *Analysing the wider social practice of images*

To address the second research question, i.e. whether the changes in the image of the accountant reflects broader shifts in society, we explore the way in which wider social

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praxis interacts with the images (re)produced by the adverts. In general terms, the image of accountants is embedded in the ideological underpinnings of how to create order and how to behave in the social domain (Barthes, 1964). Consequently, we need to reflect on the wider notions of social order which are implied in the advert. For this purpose, we will draw on the sociological theory of Giddens (1990, 1991), which describes the contours of three forms of wider social practices: pre-modernity, modernity and high-modernity. However, we found that the sociological theory of Giddens was not sufficient to explain the more recent developments seen in adverts. Therefore, we also draw on Lipovetsky and Charles (2005) to outline the contours of the social practices of hyper-modernity. The focal point of the sociological analysis of Giddens (1990, 1991) and Lipovetsky and Charles (2005) is changes in the Western society of structures and means to obtain social order and the implications for the individual's life and self-identity. These three dimensions of analytical focus are consistent with the focus of our analysis. That is, given the focus of our analysis, the adverts' construction of the social context, the implied character of the accountant, and the features of the accounting software, we focus on the thoughts and ideas embedded in the following three dimensions of social praxis:

- (1) social structures;
- (2) the individual's life and self-identity; and
- (3) the assumption of obtaining control.

#### *Selecting the adverts*

The CIMA journal is produced for accountants, and it discusses mainly accounting methods and other aspects of management accounting; i.e. the readers are mostly accountants and the subject matter is management accounting. We analysed accounting software adverts in the CIMA journal over the period from 1975 to 2007, and so we have adverts from four different decades. In this paper we will discuss in detail one advert from each of these four decades. We started in the mid-1970s, as this was when accounting software was beginning to emerge. Initially, we had looked at the CIMA journal from 1965, but there were no adverts for accounting software before 1975. Furthermore, in five years from 1975 the CIMA journal had very few adverts of any type. But from around 1980 the number of adverts began to increase, including adverts for accounting software.

Two members of the research team worked through each issue of the CIMA journal over the period studied, and 25 accounting software adverts were selected for closer examination by the entire team. This resulted in the selection of nine adverts for detailed analysis. These adverts were selected as they illustrated the broad themes of the articles, which were published in the journal at the particular time. From the late 1980s there was a massive increase in the number and variety of adverts in the CIMA journal. However, the general features and the discourse of these adverts were broadly similar. As mentioned above, we have selected four adverts to analyse in this paper – one from each of the four decades; space restrictions prevent us from including more[10].

After completing the discourse analysis of the selected nine adverts, the CIMA journal was again reviewed over the period 1975-2007 to identify if alternative adverts were more illustrative of the discourses in the four decades. This review gave no impression that selecting other adverts would have significantly affected our

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perceptions of the changes in the image of accountants, as represented in our chosen accounting software adverts.

The remainder of the paper is structured as follows: in the next section we present our analysis of four adverts selected from the CIMA journal over the period 1975-2007. In the subsequent section, we review the results of the discourse analyses of the images of the accountant and reflect on the way they interact with the changes in wider social practices. In the final section, we conclude our analysis and put the results into perspective.

### **The discourse of accounting software adverts**

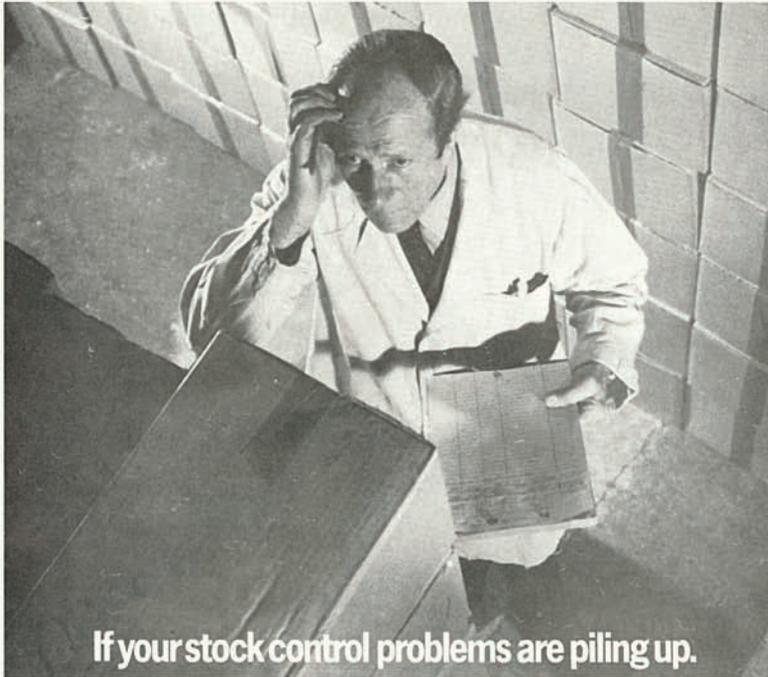
In this section, we present the discourse analyses of four accounting software adverts which appeared in the CIMA journal between 1975 and 2007. In our textual analyses, we examined all the textual features described earlier, but here we include only those features which are of particular relevance to the specific advert. All the adverts adopt a conditional deterministic scheme, i.e. if you buy x, then you obtain y. Given that the aim of the adverts is to convince an accountant to buy the product, this is not that surprising. However, this rather general marketing discourse is not the focal point of our paper. We are interested in the following dimensions that construct the image of the accountant:

- the social context;
- the character of the accountant; and
- the feature of the software product.

#### *Obsolete man advert*

From the mid-1960s to the mid-1970s, the dominating message of the software adverts published in the CIMA journal was that in order to become efficient, man needed help from machines. The adverts claim that manual work can be made easier with the help of such technology as copying machines, calculators, punch cards, etc. Figure 1 depicts an illustrative advert from this period. The advert was published in *Management Accounting in May, 1975*, and the producer (the sender/advertiser) is a company called Computer Power. This company provides computer services and specialises in management information for businesses. The advert concerns Computer Power's solution for stock control, but it also refers to a range of other accounting services; for example, general accounting, payroll and salary, and invoicing packages. The advert is in black and white; but this is not unusual as colour was not used in the CIMA journal until the early 1980s.

*Context – obsolete man creates problems:* The advert is set around a situation of an obsolete man. In particular, the iconic message of the advert shows a photograph of a real person in his working environment. The person is a middle age male wearing a dark suit and over this is a white overall. He looks worried. He is surrounded by boxes piling from floor to ceiling above his head. The empty stock register that he is holding in his left hand indicates he has problems in controlling the situation. He has not yet started to register the items in stock and it seems overwhelming for him to carry out the work manually. One gets the impression that the reason for the person's worries is that the work is too much for him, and he does not have a solution as to how to control the situation; hence he is obsolete.



### We'll cut them down to size.

Stocktaking's quite a headache for him; but if he has a problem your management have even bigger ones. They will find it difficult to obtain up to date and meaningful information to rationalise stock control and they'll be concerned if the firm's liquid assets are tied up in slow moving stocks. Then there's the sheer weight of work for your Accounts Department—paperwork—controlling the ins and outs of stock flow—keeping accurate records.

How are you going to cope with it all—the workload and the need for quick positive information? Computer Power has the answer in their Stock Accounting and Control Service.

We'll handle all your stock control problems—keep stock ledgers and do replenishment order calculations—highlight below minimum and above maximum stocks—give movements and balances at cost, standard or selling price—cost and analyse issues—provide stock reports with opening stocks, receipts, issues, adjustments and closing stocks. There are also special variations like stock profiles analysis, balance checking on movements and order suggestions.

Computer Power provides a complete range of business accounting systems. Your payroll, purchasing, sales and stock control records can be linked to provide a complete and integrated accounting service. We also have specialist services for distribution control, production control, investment accounting, rent accounting and trade associations.

Computer Power, an NCB subsidiary, is experienced in providing essential management information at all levels of commerce and industry. A facility can be provided for each customer with all information given in businessman's language—not technical jargon. We are a computer service organisation that talks business.

**It's easy to change to Computer Power**

To: R.A. Hitchcock, Managing Director, Computer Power H.O., Cannock, Staffs, WS11 3HZ. Telephone: Cannock 2511. Telex: 339638.

- Please send me your Stock Accounting and Control Brochure.
- General Accounting brochure
- Payroll and Salary and Personnel Service Brochure
- Sales and Purchase Accounting and Invoicing Brochure
- Businessman's Guide (tick where applicable)

Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_



**COMPUTER POWER**  
A COMPLETE BUSINESS SERVICE

With service centres covering: Scotland, North East, North West, Yorkshire & Humber, East Midlands, West Midlands and South, Wales & South West. Computer Power is a member of Computing Services Association.

The body of text anchors this interpretation. It informs us that the person in the image is a stock-taker and that he has problems with how to go about the work. However, although this situation creates problems for him, it will cause even greater problems for management. In particular, the first sentence of the text emphasises: . . . *but if he has a problem your management have even bigger ones*. The consequences of the lack of proper stock information are further elaborated by two chains of conditional propositions, both of the form *if condition X, then condition Y*:

- (1) if we use manual stock control, then management will have incorrect information for rational decisions, and if they have incorrect information the company's liquid assets will be tied up in slow moving stocks; and
- (2) if manual stock control is used, it means that an enormous amount of work has to be done by the accounting department.

As a form of argumentation, the conditional proposition is deterministic. The phrase "...management have even bigger ones" shows that hierarchically management problems are placed above the problems that the man on the shop floor is experiencing.

On this basis, we conclude that the iconic message and the text draw on an obsolete man discourse. It follows a logic which suggests that if the stock problem created by the obsolete man is not solved, there will inevitably be more serious problems for both the accounting department and the management. The argument of the obsolete man is also supported by the metaphorical language: stock control problems are piling up. The image of the piled-up boxes and the worried and possibly confused man is a metaphorical expression of the problem.

*The accountant as responsible:* In the second paragraph, the advert makes the reader – i.e. the accountant – responsible for solving these problems by raising the rhetorical question: How are you going to cope with it all – the workload and the need for quick positive information? It is the accountant's superiors, your management, that have the real problems, and the accountant is made responsible for solving them as well. Overall, we witness an appeal to the accountant's sense of duty in solving these problems, and to a certain degree it also appeals to his fear of his superiors encountering problems; problems that he could have spared them by making the right decision. It follows that the advert draws on a discourse of duty and ethics, where hierarchically management is ranked above the employees (including the management accountant).

*Computer Power as a personified solution:* Not very surprisingly, the advertiser, Computer Power, can solve these problems. This is emphasised in the next two lines of text, which are placed at the bottom of the image, and which are also formulated as a conditional proposition: If your stock control problems are piling up, then We'll cut them down to size. The conditional proposition again creates the impression of determinism; the solution is certain. This is supported by the use of the modal verb will: will cut them [the problems] down to size, . . . will handle all your stock problems. The modal verb will expresses a high level of commitment and an action oriented attitude on the part of the advertiser, which creates the impression that the goal will be reached without a doubt. Furthermore, Computer Power is the antithesis of the obsolete man, and constructs a sort of hierarchical dualism whereby Computer Power is above the human brain. It draws on a discourse of technology in which the obsolete man is replaced by the computer: a discourse that was very much present at this period of time.

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Most of Computer Power's products were claimed to provide correct and timely information, although the accountant had to make it decision-oriented. The promise is that if you buy the software, information processing will be more efficient. Nevertheless, the system is able to connect to "businessmen" on their own level. Thus, both the company and the system are personified:

[...] all information given in businessman's language – not technical jargon, ...talks businessman's language and ...easy to change to.

In this way, the advert merges a progress through technology discourse with a human relations discourse.

*Conclusion:* Summing up, the advert promotes information technology, using the discourse of the obsolete man. It promises increased efficiency through technological progress. The right action is to change from the obsolete man to Computer Power. The Computer Power software will provide complete and accurate information to meet the needs of the company's management. On this basis, we conclude that the advert draws on the discourse of progress through technology. However, with its focus on personal interaction, it offers technical support for information production in a personalised and non-systemic way. Also, the accountant is made personally responsible; he is constructed as the one responsible for providing accurate information and for taking the right decision to solve the obsolete man problem. Consequently, the advert also draws on discourses of personal relationships, duty and ethics. As such, the accountant is constructed as the person responsible for solving the problem in a personalised way – by buying Computer Power.

### *Chess game advert*

In the late 1970s, the focus moved from the obsolete man to the qualities and facilities of the software systems themselves. It seems that the idea of the obsolete man had become widely accepted, and so another focus was needed. So the emphasis changed, with software for all types of activities: general ledgers, inventory management, production control, invoicing and purchasing, asset control, and budgeting. The technical features and the integration of the systems were highlighted. Although the overall message remained the same – technology supports efficiency – now we see a move away from references to manual work and to an emphasis on the mental aspect of work, with software providing timely information for rational decision making, planning and control by managers. An example of such an advert is provided in Figure 2.

*Context – business as a competitive game in a closed world:* The advert begins, not with a practical problem, but with a systems problem. Essentially, the advert depicts a chessboard where three important pieces (the white queen, a white bishop and a white knight) are missing from the part of the board closest to the reader. The perspective of the reader is that of a person sitting at a table playing chess. However, the chessboard is turned to the right, away from the reader, as if the reader has pushed the chessboard away. This signals that the reader has decided not to take part in the game without having all the pieces. There is no picture of computers or of computer users. The iconic message is purely symbolic, without ties to the cognisable world. Here, chess can be interpreted as symbolic of business as a competitive game. Furthermore, as chess is often linked to mathematical and logical reasoning, the image suggests scientific thinking and implies that winning in business is about scientific thinking.



# THE COMPLETE PURCHASING SYSTEM FROM MSA



**Y**ou wouldn't start a competitive game of chess with half of your pieces missing, yet many companies conduct their business using software packages which lack vital facilities.

Unlike most purchasing packages, MSA's system provides ALL the facilities you're ever likely to need. Other mainframe systems have their limitations, which may reduce your ability to buy effectively. Our system automates the entire buying cycle, providing the co-ordination and control which is so vital. From initial requisition to the receipt and inspection of goods, MSA's system places a wealth of realtime information at your fingertips. It incorporates an attention to detail which reflects our in-depth understanding of the buying function. For example, supplier performance can be evaluated by price, quality and delivery, not just for the company as a whole, but right down to individual component level. Of course, our system has the flexibility to match all your existing buying procedures, as you would expect from the world's leading independent applications software company.

Needless to say, our realtime Purchasing System integrates fully with other MSA packages such as Manufacturing and Accounts Payable. When you choose any MSA system you are investing in the future, so it's reassuring to know that we have the financial resources to provide the service and support you expect in the years to come.

For more information about MSA's Purchasing System or a copy of our Software Evaluation Handbook, please complete the coupon or ring Barbara Carpenter right now on (0628) 39242.

MSA (Management Science America) Ltd., MSA House, Cedars Road, Maidenhead, Berks SL6 1SA.

Management Accounting, May 1985

I would like more information about MSA's Purchasing System

I would like a copy of MSA's Software Evaluation Handbook

Name \_\_\_\_\_

Position \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

Tel: \_\_\_\_\_

Figure 2.

Source: *Financial Management* – CIMA (July/August, 1985, backpage)

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The chessboard is a quadrant which can be taken to represent the world with its four cardinal directions. However, the quadrant creates a protective fence around the world and signals a closed view (of this world). This implies that the reader is doing business in a closed system. In sum, the chessboard places the reader in the middle of a definitive game governed by rational thinking. However, the reader seems to have a major disadvantage, as some pieces are missing on his side of the chessboard. Consequently, the reader has declined to start the game.

The linguistic message anchors the image. The headline confirms that the chess game and the missing pieces are metaphors for business competition and software packages respectively. The missing pieces symbolise a lack of vital facilities in many software packages. However, the software offered by the advertiser (MSA) does not have pieces missing. As the game of chess involves logical thinking, we conclude that the advert, by representing the problem in this way, draws on a rationalistic discourse of the subject.

*The accountant as an intelligent rational man:* The first line of the text repeats the iconic message: that the reader refuses to play the competitor's game. Furthermore, the text starts by addressing You: i.e. the accountant as the reader, and informs you that you will not commit yourselves to the game: You wouldn't start a competitive game of chess with half of your pieces missing. By expressing knowledge about what the reader will do, the advert creates a closeness between the advertiser and the reader, i.e. the advertiser knows the reader. The negative stance of the reader, You wouldn't, presumes an intelligent reader who will not start the business game with some pieces missing. Furthermore, the sentence yet many companies conduct their business using software packages which lack vital facilities formulates a sort of antithesis. The reader is constructed as hierarchically above people in those other companies; i.e. the reader is more intelligent than others. And since the reader is intelligent, he will reject an incomplete system – he is a rational thinker. He chooses the system not because of technological determinism, but because he is smart. Again, we see that in representing the reader the advert draws on a rationalistic discourse.

*The system provides detailed information for rational decision making:* The part of the text, which describes the features of the software, emphasises that MSA's software has all the pieces necessary to win the game: provides all the facilities. It constructs itself as hierarchically above other software packages through the use of antithetical terms: Other systems have their limitations. As also promised by the obsolete man advert, this package offers progress through technology that replaces manual work. However, the system has changed; whereas in the obsolete man advert the software provided the information to rational decision makers, the software offered in this advert controls operational decision making: automates the entire buying circle, providing the co-ordination and control which is vital. Furthermore, the text emphasises that the system also provides detailed information: attention to detail . . . in-depth understanding and supplier performance can be evaluated by price, quality and delivery . . . right down to the individual component. It implies that the system draws on comprehensive and detailed information for rational decision-making. This rationalistic discourse of full information for rational decision making has inter-textual relations to many management accounting texts from the 1960s to the beginning of the 1980s, when increasingly advanced mathematical models were being developed to provide optimal solutions to business problems, including purchasing and production planning.

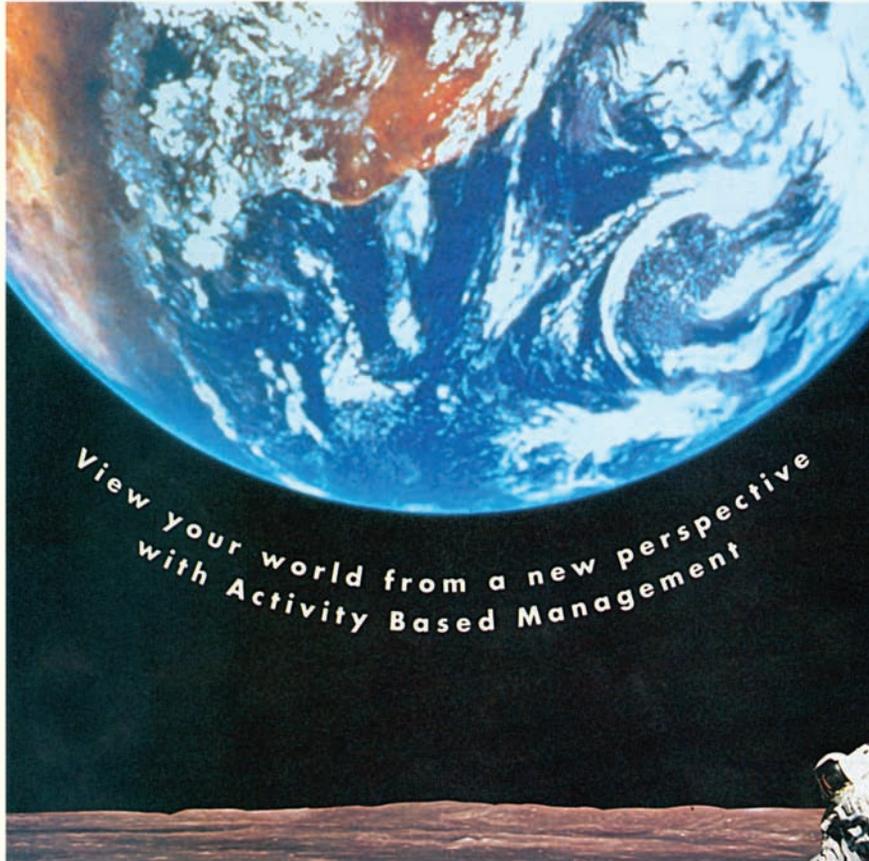
*Conclusion:* These inter-textual relations suggest that the image draws on a rationalistic discourse. A rationalistic approach to management involves establishing organisational order through rational planning and control, and providing objective information for rational decision-making (see Ryan *et al.*, 2002). From such a decision-making perspective, conducting business resembles a competitive chess game, and to win the game you need a computer system that provides you with accurate, detailed and timely information that can be used to make the right decisions. In the advert we witness a predilection for accuracy and detail in information for decision-making. The overall message is that systems that provide you with complete information for decision-making make your business competitive and profitable. It constructs the reader, the accountant, as a smart person who subscribes to this discourse. Decision alternatives can be evaluated through rational thinking; i.e. through better systems and logic, rather than through empirical evidence. What is crucial for any business is to acquire the most complete and rational system.

*Man on the moon advert*

Although the rationalistic discourse of modernity is still visible in management accounting of today, other discourses have emerged since the late 1980s. More specifically, in the 1990s accounting software adverts in the CIMA journal began to draw more and more on signs from other discourses, with the iconic messages acting as a relay to the linguistic messages. The technology is taken for granted and the appeal of the adverts is directed more towards accountants' non-rational, or emotional, side. In particular, an adventurous discourse gradually begins to develop. For example, Figure 3 depicts an advert that draws on a discourse of adventure. The advertiser is QPR (Quality Processes Results), a company that provides management and accounting software, and the advert draws on a very positive notion of technology. The advert focuses on activity-based management, but it also offers other management tools.

*Context – adventure and exploring the globe:* The iconic message does not depict any specific problem, but provides the context of globalisation and technological advancement. In particular, the iconic part of the advert shows a section of the globe: planet Earth. It is a picture of the Earth taken from (presumably) the moon. It gives the impression that there is more to see; this is only one way of looking at the Earth. At the bottom, right-hand corner we (the viewers) can see an astronaut standing on the moon. This perspective places the viewer, the accountant and/or the business manager, in the position of an astronaut who is able to see the Earth from a new perspective: the global perspective. The recognisable code, with the image of the Earth being far from detailed, is that it is important to have an overview of your possibilities and also that these possibilities are not restricted to your immediate surroundings. The iconic message of the image oozes success – man triumphantly conquering the moon with the help of new and advanced technology which offers new perspectives and new achievements. Overall, it draws on a discourse of scientific adventure and exploration.

*Challenging the accountant to explore:* The iconic message suggests that the accountant is an astronaut exploring the business world and the linguistic message anchors this iconic message. In contrast to the previous adverts, the text is fragmented and does not have a storyline. However, it offers a management tool that provides a new and more active perspective on doing business. It addresses the viewer, i.e. the accountant, as a consumer and tempts him to take action. Specifically, the body text



What could a new perspective do for your business? Open up new markets? Reveal fresh business opportunities? Allow you to examine new and better ways of working? CostControl for Windows offers powerful new perspectives, quickly and accurately. Sophisticated Activity-Based Costing and Management software provides the information you need to boost efficiency and cut costs. Precisely model organisational operations, cost flows and 'what if' scenarios. Simulate a wide range of business strategies. Make the decisions that will take your business forward. For a free information pack, call us on 0181 744 0041.

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Title \_\_\_\_\_  
Company \_\_\_\_\_  
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For \_\_\_\_\_ Phone \_\_\_\_\_  
To: Q.P.R. UK Ltd., FREEPOST, SEAD059, Twickenham, TW1 388

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E-mail: [info@qpr.uknet.com](mailto:info@qpr.uknet.com), <http://www.qprtools.com>



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starts with the rhetorical question: What could a new perspective do for your business? This is very similar to the question shop assistants ask as they approach customers: "What can I do for you?" However, in the advert it is not a question about what I as a person can do for you as a person, but what a perspective can do for your business. As such, the subject is not personal. This first rhetorical question is in turn answered by three further rhetorical questions; each phrased as an imperative, with the implicit subject being the new perspective: Open new markets? Reveal fresh business opportunities? Allow you to examine new and better ways of working? These imperatives emphasise the action orientation of the tool. Adjectives such as new, fresh and better are presented together with opportunities that contribute to a vision of a promising renewal. The purpose of the rhetorical questions is not to elicit answers, but to obtain affirmative or negative responses. As a dynamic manager it is difficult to say no to new markets, to new business opportunities and to examining new ways of working. Overall, the advert draws on a discourse of action and exploration in the business world.

*A system for simulating strategies and boosting efficiency:* The headline of the advert, placed in the black space between the Earth and the astronaut, emphasises that the message is action oriented. Thus, it is phrased as an imperative: View your world from a new perspective with activity-based management. Placed in space, beyond the Earth, the implied action is adventurous and tempting. However, the headline also indicates that you travel with activity-based management; i.e. the software will take you to the moon and from there you can observe your world through activity-based management. Thus, the accountant is not placed in the narrow context of his day-to-day work, but in an adventure universe. The viewer, the accountant, is invited to join this adventure. QPR software is the travel agency which offers a well-planned and controlled trip. The astronaut's trip to the moon, which is made possible and controlled by technology, is used as an analogy for business activities, which are controlled by activity based management.

The concept of activity-based management clearly has inter-textual relations with the strategic cost analysis literature. This literature draws attention to the notions of competitive forces and competitive advantage (e.g. see Porter, 1985). According to Porter, competitive advantage can be achieved either through lower costs or through product differentiation. To identify competitive advantage, one must take a disaggregated view of the firm – what Porter calls the value chain. In line with this, various accounting tools emerged to facilitate the creation of competitive advantage. One such tool is activity-based management and a particular type of activity based management, strategic activity based management, is similar to strategic cost analysis. Strategic cost analysis uses the principles of activity based costing (see Kaplan and Cooper, 1998) to allocate costs to value creating activities and links these costs to the added value for customers of each activity, which it then compares with the performance of competitors. Another use of activity-based management is in operational management accounting, which is similar to functional analysis. This explores ways of driving competitive advantage and continuous improvement. It is about taking action and driving the business; it is not about thinking and deciding. Thus, the advert draws on a discourse of action to secure competitive advantage.

Such a discourse is used in the part of the advert that describes features of the software. The software program entitled CostControl, which encompasses Sophisticated Activity Based Costing and Management software, contains some of the traditional features of accounting, such as providing the information you need, descriptions of cost

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flows and simulation programs. As such, it appears a rather analytical discourse. However, what is noticeable is that although the focus is still on information provision, it is not information for rational decision making, but information to . . . boost efficiency and cut costs; hence the name CostControl – which is essential in the competitive universe. Furthermore, this part of text includes a chain of imperatives emphasising the system's instructive and action orientation: Precisely model organisational operations. Simulate a wide range of business strategies. Make the decisions that will take your business forward. In this way, the software becomes the acting subject, not at the operational level as in the chess advert, but at the strategic level.

*Conclusion:* The advert brings together a discourse of action and exploration in a competitive business world with a discourse of a broad and systematic perspective. The Earth, placed in an infinite universe, symbolises the world of business. It is not the closed system of the chess game advert. Nor is there detailed and complete information for decision-making. There are places we see only partially and places we do not see at all; implying that we have incomplete or no information. Nevertheless, in this advert we are offered a perspective that emphasises action. Thus, the image of the accountant changes from one of a passive, responsible information provider and rational thinker, to one of an action-oriented businessman. The advert recognises the disaggregated view advocated by the strategic management accounting tools developed during this period, and by so doing challenges the 1970s notion of a complete model for optimal decision-making. Although the new software utilises the same costing logic, it is not concerned with detailed, complete and accurate information for optimal decision making, rather it seeks to support a strategy of gaining competitive advantage. There is no closed and objective business space, but instead a space for competitive action. The discourse practice of scientific management with complete information for rational decision-making is more or less beaten, at least for practical purposes.

In this advert we witness the development of an action hero. The image of the astronaut adds a heroic dimension, but the proposed solution is rather controlled. Although the activity based management software will take your business forward, it does so through a technically controlled business agent who is instructed by the conceptual logic of activity based costing to follow a certain path. Nevertheless, the advert draws on a discourse of competitive advantage in which the accountant is constructed as a somewhat adventurous business agent. This competitive advantage discourse has been visible since the late 1980s. Generally, there has been a move from systems that provide information for managers to make decisions and towards systems such as activity-based management and the Balanced Scorecard that implement various prescriptions which are claimed to show managers how to achieve order and success in their businesses.

#### *Gain without pain advert*

In the 2000s, the images in the accounting software adverts move into more extreme forms of “getting one's kicks”. Mountain climbing, racing cars and sadomasochistic associations (as in the dominatrix advert) all appear to catch the attention of the reader and potential buyers of software products. Another rather extreme concept, which appeared during the same period as we saw the dominatrix image, is the concept of becoming successful without any personal qualifications or effort. Figure 4 depicts an example of an advert that uses this concept. It is produced by ALG software and focusses on activity based costing, although ALG also offers a range of other

The advertisement features a large, vibrant carrot with green leafy tops, centered against a light green background. The carrot is oriented vertically. To the right of the carrot, the text "(no stick)" is written in a large, white, sans-serif font. Above the carrot, the text "ABC | Big Carrot | No Stick" is written in a smaller, white, sans-serif font. Below this, there is a paragraph of smaller white text: "The benchmark for ABC is a 50% increase in net margin. A big carrot. With our web-based solutions, we eradicate all the discomfort, no search, no stick and no pain. You'll be getting ahead in no time. Many of the world's most respected organizations are working with us enjoying the benefits right now. For a quick assessment of how ALG's cost and profitability solutions could help transform your bottom line, call 01565 687010. You'd be an aa not too." The ALG logo is positioned at the top left and bottom right corners of the advertisement.

Call ALG Software on **01565 687010** or visit [www.algsoftware.com](http://www.algsoftware.com) today for more information

**Source:** *Financial Management* – CIMA (June, 2005, pp. 18-19)

Figure 4.

performance management software. The composition of the advert is based on the advertiser's assumptions regarding the viewers' ability to associate symbols with accounting concepts.

*Context – hedonistic enjoyment:* The iconic message of this advert portrays a large bright orange carrot, with its rosette of dark green leaves, placed against a light spring green background. The carrot is a well-known metaphor for rewards and is widely used in both the strategy and business literatures. The metaphor of the carrot is almost always coupled with the metaphor of the stick. The carrot refers to rewards for behaviours that achieve the desired goals, and the stick is used for punishing behaviours that are not coherent with these goals. The viewer sees not just a carrot, but a perfect carrot. It is straight and clean, the colours are bright, even the rosette of leaves is without blemish. The impression is that the carrot is hovering, waiting for the viewer to pick it up and eat it. It does not even need washing and peeling. The reward is there, ready to be collected.

The absence of the stick symbol implies that the viewer can gain the rewards without real effort. This is supported by the size of the carrot and the impression of its closeness to the viewer; this suggests a large reward is available for the viewer. When printed in the CIMA journal this advert extended over two pages and covered approximately the bottom 1/3 of both pages. The image is positioned very slightly to the left, with the headline and text below the bottom part of the carrot. In the headline we find three keywords:

- (1) ABC;
- (2) big carrot; and
- (3) no stick.

These three keywords are each separated by a short line. Below the upper part of the carrot and the green leaves, we find the words (no stick) in a much larger font than the rest of the text. The concept of no stick is emphasised as it appears twice in the headline. The text anchors the iconic message and the keywords. It tells us that The benchmark for ABC is a 50 per cent increase in net margin. A big carrot. The message is clear: if you implement ABC, you will be highly rewarded – and without real effort. From this we conclude that the advert suggests a clever accountant who does not have to do much work to gain considerable benefits; the system works for him. As such, it draws on the cultural values of hedonism.

*Negation of efforts and achievement:* The text suggests that the software is a guaranteed road to considerable achievement; . . . transform[ing] your bottom line. The system negates the discourse of a behavioural stimulus-response, which says that when you achieve, you will be rewarded. The traditional control model of management control textbooks assumes that when you work hard, you will be rewarded (e.g. Anthony and Govindarajan, 1998; Merchant, 1985). This advert, however, offers great rewards from simply buying the software; i.e. without the hard work. With our web-based solutions, we eradicate all the donkeywork, so there's no stick and no pain. You'll be galloping ahead in no time. The reference to donkeywork draws on the notion of a person trying to persuade a donkey to move by hanging a carrot in front of it. It follows that this advert is constructed as an antithesis to the "fair contract" idea in management discourse that links rewards to individual efforts and achievement.

It should also be noted that the reference to ABC has inter-textual relations with the strategic and activity based management discourses discussed in the analysis of the

man on the moon advert. As ABC is mentioned without further explanation, the competitive advantage discourse, also mentioned earlier, seems to be taken-for-granted.

*The enjoying accountant:* The textual message gives the impression that the accountant's work has been replaced by a system. The accountant does not have to do anything, just sit there and enjoy the fruits of the system. Overall, the message follows the scheme: if you buy the system, you gain without pain. This discourse is supported by the use of such positive terms as carrot, galloping ahead, enjoy and benefits. The more negative possibilities are negated by the use of the word no: no pain and no donkeywork. Although there is no explanation of the nature of ABC, there is a reference to other users, the world's most respected organisations, which are using the software and now enjoying the benefits. The punch line of the advert, You'd be an ass not to, implies that the reader is more than stupid if he does not buy the offered solution. Again we witness a discourse of utility maximisation, which consider the management accountant as stupid if he does not get anything out of the business game.

*Conclusion:* This advert draws on a hedonistic discourse, which suggests that it is possible to achieve endless pleasure without any kind of oppressive effort. The advert claims that the software has reached a stage where everything is automatic; not only the information processing, but also the process of implementing the conceptual framework. In some respects, this draws on the discourse practice of traditional management control where rewards were based on results. However, here the accountant does not have to do anything – apart from buying the software, of course. Apparently, subordinates will conform without resistance, and consequently the business will generate higher profits and the accountant will receive a higher bonus/salary. The accountant is invited to join the hedonistic club of pleasure and enjoyment seekers, while the system does the work. This discourse of personal utility maximisation does not form a visible part of the discourse practice of mainstream management accounting, although it is very much present in the discourse practice of finance.

### **Images and wider social practices**

Over the past four decades, the discourse of accounting software adverts, and hence the image of the accountant, has changed significantly. New representations of the social context, the character of accountants and the features of the management accounting system have emerged. The context has changed from practical operational business problems to problems of system completeness, competitive advantages in a global context, and most recently to endless enjoyment. The emphasised qualities of the accounting software have changed from providing information for rational decision making, to integrating diverse management perspectives, and most recently to doing the "donkeywork". Also, the character of the accountant, as portrayed in the adverts, has changed from a responsible and then rational person, to an instructed action-man and more recently a hedonistic individual (see summary in Table I). The changing discourses of these adverts reflects changes in wider social practice from (pre-)modernity to high-modernity and to hypermodernity; as will be further discussed below.

#### *Change in wider social practices*

The obsolete man advert (1975) indicates a move into the social practices of modernity (Giddens, 1991, p. 15). The indication of what Giddens (1991) labels modernity is not

	The context	The system	The accountant	Wider social practice
Advert 1, 1975	Problem of obsolete man	Providing information for asset recording and control	Responsible	Pre-modernity and modernity
Advert 2, 1985	Closed competitive business game	Tool for optimal decision making	Intelligent and rational decision maker	Modernity
Advert 3, 1997	Globalisation and obtaining competitive advantages	Integrating new perspectives: action tool for cost cutting	Consumer of management prescriptions, and instructed action man	High-modernity
Advert 4, 2005	Hedonism	Doing the donkey work	Enjoying, utility maximization	Hyper-modernity

**Table I.**  
Comparative overview of the core properties of the adverts

only in the discourse of technology[11], but also in the presentation of information processing as a systemic activity that is separate from the doing/making of things. More specifically, modernity differs from pre-modernity in that social space and interactions are “distant from any given situation of face-to-face interaction” and are reconfigured in abstract systems – such as expert systems and symbolic tokens (Giddens, 1990, p. 18). Accordingly, stock control is not managed through faith in a person (and his locally developed routines), but is achieved through expert systems of stock control. However, although non-personalised systemic interaction is present in the advert, it is still accomplished in a personalised way, which implies that some features of pre-modernity remain. In pre-modernity, the notion of space was linked to localised activities and personal interaction. The most important dimensions of control in pre-modernity were social monitoring and the individuals’ self-monitoring governed by moral pre-requisites. The advert focuses on personalised relations and responsibilities, as well as the use of the accounting software, which suggests that elements of the social practices of both modernity and pre-modernity are present. Nevertheless, the advert does seem to mark a move towards the core of the wider social practices of modernity, albeit an early form that retains personalised interactions.

With the scientific and rational man discourse embedded in the chess game advert (1985) we clearly witness the social practices of modernity (Giddens, 1990, 1991). Science and the notion of the rational individual underpin the ideal management models of modernity. It is assumed that science can provide securely founded knowledge of both the natural and the social worlds; and should replace personal judgements which are subjective and should therefore be avoided in processes of knowledge production (Giddens, 1991, p. 21). Instead, we trust in expert systems and impersonal principles, such as production planning systems. The issues, on which the chess advert focusses, the problem of systems, theoretical modelling, objective information for decision-making, and rational thinking, are all key features of the social practices of modernity. Rather profoundly, this advert advocates the potential of modern science and the individual’s use of rational reflection to reach his goals.

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The discourse of the man in the moon advert (1997) indicates a further move – this time towards high-modernity. Paradoxically, in high-modernity the thoroughgoing reflexivity of modernity actually undermines the certainty of knowledge production in all sorts of social activities, including natural science. However, even though the knowledge claims of modernity are questioned, the thoughts and ideas of modernity are still very much in use. The issues on which the man in the moon advert focusses, globalisation and rapid technological innovation involve an increasing distantiation of social interactions, a constant flow of opportunities and increasing uncertainty – all of which are features of high-modernity. We see in this advert a rather rationalistic, yet disaggregated accounting discourse. Although the discourse of scientific management is starting to be questioned (at least implicitly), an analytical discourse remains. Nevertheless, a world which involves radical doubt, uncertainty and a constant flow of choices affects the construction of the person.

The thoroughgoing reflexivity, not only challenges the predictability of the future and the expert knowledge of the individual, but also “extends into the core of the self” (Giddens, 1991, p. 32). A person’s self-identity is constituted through a reflective process which involves aspects of the unconsciousness. This self-reflection, however, does not take place in a closed space; it interacts with the possibilities created through the wider social changes. In the context of high-modernity, the man in the moon advert portrayed the image of an accountant who is a daring and thrill-seeking explorer. Thus, the adventurous and action oriented individual, rather than the rational man, will be included in the accountant’s self-reflection on “who he is and can become”. The advert both challenges and guides the accountant to become an action man, rather than simply being an analytical thinker. The linguistic features of the advert extend the image of the accountant, but at the same time the accountant’s work is still rather strictly constrained. Consequently, in this advert there are elements of high-modernity, with the accountant looking for challenge, but being disciplined by the system.

The iconic message of the gain without pain advert suggests that we have moved beyond high-modernity into a hyper-modernity, which is characterised by a psychologistic and hedonistic culture. As defined by Lipovetsky and Charles (2005), hyper-modernity “is a liberal society characterised by movement, fluidity and flexibility, detached as never before from the great structuring principles of modernity, which has been forced to adapt to the rhythm of hypermodernity so as not to disappear” (Lipovetsky and Charles, 2005, pp. 11-12). In hyper-modernity individuality and self-centredness are much more extreme than in high-modernity. It involves a degree of individualism whereby human beings are governed by endless pleasure and attention. The individual does not tend to control himself, but instead let’s himself go. Hyper-consumption and hyper-narcissism becomes the norm. Hyper-consumption involves people consuming “for their own pleasure rather than out of rivalry with others” (Lipovetsky and Charles, 2005, p. 11). The hyper-narcissistic individual is “. . . a Narcissus who presents himself as mature, responsible, organised, efficient and flexible” (Lipovetsky and Charles, 2005, p. 12). However, the paradoxes are rather obvious:

- Narcissus – mature?
- Narcissus – efficient?
- Narcissus – flexible?

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The gain without pain advert suggests a universe where pleasure is available for management accountants, without requiring any effort from them. Whereas the man in the moon advert was about competitive advantage in a global context, the gain without pain advert evokes a hedonistic lifestyle in which the accountant can engage in hyper-consumption, without any self-discipline. Here we see a personality type that does not recognise norms, and consequently previous control tools are obsolete. In place of discipline through norms and social control, the new governance tools appeal to seduction, endless pleasure and to those virtues that pay.

The gain without pain advert promises more power and pleasure to the management accountant if he possesses the new technology. Traditional management techniques are still used to control employees – i.e. to make them more efficient. However, it is the employees who are controlled (and constrained), while the accountants consume, are stimulated, and enjoy pleasure (gain) without pain. The advert promises to control others, without either self-control or pain. The software is the means of accessing these privileges. In particular, the advert suggests an asymmetry in the power structure between those who are in possession of the disciplining technologies and those who are not. The 50% increase in net margin, promised by the advert, is not obtained through the accountant's efforts; instead it can be assumed that it will be earned by those who are controlled by the software. Hence, in the era of hyper-modernity empathy towards others and the virtues of self-discipline and fairness are not at stake.

### **Conclusion and perspectives**

On this basis, we conclude that the image of the accountant as produced by the analysed accounting software adverts has changed over the last four decades. In the 1970s and 1980s, we witness a responsible and rational accountant, providing information for rational decisions making. In the beginning of the 1990s, the emerging discourse constructed a more adventurous and powerful image of accountants, as daring and thrill-seeking explorers. The accounting discourse is still rather rationalistic, yet more disaggregated. Albeit, the more recent gain without pain advert draws on a hedonistic discourse, which suggests that pleasure is available for management accountants, without requiring any effort from them. Replacing discipline, prescribed norms and social controls, the idea of seduction and pure pleasure becomes an important disciplining tool. This change in the image of the accountant follows a change in the wider social practice from (pre-)modernity to high-modernity and more recently into hypermodernity.

It is beyond the scope of this paper to explore how and to what extent these images influence the social identity of the accounting profession. However, our analysis does raise some concerns. In particular, this recent move to a hedonistic discourse appealing to the accountant, and hence hyper-reality, causes us to question not only the appropriateness and social fairness of management accounting and control systems, but also the trustworthiness of management accountants. Is it appropriate for the management accountant profession to encourage free consumption by one group of employees, while increasingly tightening the disciplining techniques for other groups of employees? Obviously, this has implications for the trustworthiness of the management accounting profession. Will the groups of employees who are disadvantaged by such systems trust management accountants? A more

complicated question, however, is whether it is possible for anyone to trust a person who actively supports such systems. A hedonistic attitude only takes one's own pleasure into account, and if such a discourse is promoted by top management, it could lead to disastrous consequences where everyone puts his own pleasure first and no one looks out for the long-term interests of the business (e.g. Enron). Can a management accountant be trusted – not only by lower level employees, but also by top management? While the first part of the question is related to a political debate around the accountant's role in relation to the allocation of resources among social groups, the second part of the question relates to the role of the management accounting profession and image that it seeks to promote.

It may also be argued that to a certain extent adverts, such as the two more recent analysed in this paper, foster a sort of hyper-reality that does not exist. Maybe the adverts are only teasing the accountants with dreams of adventurous or hedonistic lifestyles. Maybe objective, sober and emotionally detached accountants need to get away from their day-to-day reality by dreaming about challenges or endless pleasure. In order to address such issues we need to further research the order of discourse of the practitioners of management accounting.

#### Notes

1. [www.extreme-accounting.com](http://www.extreme-accounting.com) (2007) "Extreme-Accounting: a new phenomenon that pushes accountants to their limits – and beyond!"
2. See, e.g. [www.accountantsarefunnytoo.com](http://www.accountantsarefunnytoo.com) (2007) and [www.icwales.icnetwork.co.uk](http://www.icwales.icnetwork.co.uk) (2007).
3. See the "Letters" section in *Financial Management*, November 2004 and December/January 2004/2005.
4. CIMA's professional journal is distributed each month to its members, academics and other readers. The journal changed its name in 1999 from *Management Accounting* to *Financial Management*. To avoid confusion, we call this journal the "CIMA journal" throughout the paper.
5. Barthes (1964) took a structuralist approach to semiotics (de Saussure, 1960), whereas this paper takes a more post-structuralist approach. However, Barthes (1964) analytical framework was path breaking and influenced many other scholars, not only those within the paradigm of structuralism. Consequently, his thoughts are applicable beyond structuralism. More specific, in our approach we recognise that the meaning of a sign such as a word is formed by social conventions. The meaning of a sign can change depending on the textual context in which it is used. There are some rather durable language conventions, yet some changes in meaning of signs are produced in various discourse practices (Jørgensen and Phillips, 1999). The flexibility of meaning does not imply that a sign can mean just anything. Even if we do not know what is absolutely right within a particular language game, we know what is absolutely wrong (Eco, 1999). Additionally, if a sign could mean just anything communication would not be possible.
6. The assumption that there are only two levels is a reduction (see Eco, 1968), but this is accepted here since it is sufficient for the purposes of our analysis.
7. As the focus of Barthes (1964) work was the function of the linguistic message and not techniques for linguistic analysis, we will draw on various techniques from the areas of rhetoric and linguistics (Fairclough, 2003).
8. Barthes (1964) does not specifically use the term discourse (see Fairclough, 2003); however, he refers to such things as "paradigmatic articulation" and "specific meta-comes" which align quite closely to the notion of discourse.

9. The development from large chunks of text in adverts to a focus on the iconic message is a general trend, which started more than 50 years ago. Also, we see a movement from information about the product to the symbolic value of the product (Frandsen *et al.*, 2004).
10. We decided not to include an analysis of the advert with the dominatrix (mentioned earlier), as another advert of that period provided a clearer illustration of the prevailing discourse (see gain without pain advert).
11. The use of machinery in production processes is only one dimension of modernity (Giddens, 1991, p. 15).

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