

**Exclusive discount prices on wine! Exploring the semiology of the relationship between
CIMA and its members**

**David Crowther
University of North London
Stapleton House
277-281 Holloway Rd
London N7 8DB
UK**

Email: d.crowther@unl.ac.uk

Exclusive discount prices on wine! Exploring the semiology of the relationship between CIMA and its members

Abstract

This paper briefly charts the development of accounting during the Industrial Revolution and shows a mirroring of the development of the UK professional accounting bodies. This is used as a platform to consider the efforts made by one of these bodies, CIMA (in its current manifestation) to demarcate territory and establish its position alongside other professional bodies. The main argument of the paper, however, uses a semiotic analysis to consider the actions of CIMA in the present time. In doing so it argues that the employees of the institute are ignoring the needs of the members in their following of a cult of celebrity. The result, it is argued, is that the institute is in danger of losing its professional reputation – so long fought for – through a process of internally led deprofessionalisation.

Exclusive discount prices on wine! Exploring the semiology of the relationship between CIMA and its members

Introduction

Although the accounting profession can be considered to have existed since the 1850's, when the Institute of Chartered Accountants in Scotland was formed, few would dispute an argument that the profession has developed considerably since that time, as have the accounting bodies themselves. Moreover the origins of the accounting profession can be identified as stemming from various changes in the industrial landscape of the time.

Crowther & Carter (1998) have argued that the Copernican revolution can be considered as one of the events that constituted the Renaissance which essentially marked the ending of the Medieval period and the transition to the Modern period. This was marked by the placing of the Earth in its proper position and the placing of man as no longer central to the Universe.

At the same time it provided an explanation of man's place in the Universe which was both rational and predetermined. Thus the notion of the clockwork universe with every part precisely related to every other part was established and man could proceed on the basis of plans in the knowledge that cause and effect could be rationally determined and the future effect of present actions determined. Cartesian logic essentially followed from this

Copernican certainty but had the effect of placing man more significantly, if not more centrally, within the field of action. This Cartesian logic provided the underpinning for Classical Liberalism and its arguments that only the effects of the actions of an individual which affected him/herself were of significance within this rational world.

It is into this world that accounting was borne on the basis that there was a need to record the actions of the individual and their effects as a basis for the planning of future action. This need was brought about by the separation of the public and private actions of an individual

and the need to record, and account for, the public actions because of the involvement of others in these public actions. Thus the Medieval method of bookkeeping, with the indistinguishability of public from private actions, was inappropriate to this Modern world in which Capitalist enterprise was beginning to arise. Capitalism required the ability to precisely measure activities and this was the founding basis of management accounting. Indeed it has been argued (Sombert 1915) that capitalism would not have been possible without the techniques of double entry bookkeeping and its subsequent metamorphosis into management accounting. This accounting provided the mechanism to make visible the activities of all involved in the capitalist enterprise and to both record the effects of past actions and the expected results of future actions.

Thus from the late 1700's onwards there were a number of influencing factors on the development of accounting theory in the UK:

- Firstly, the Napoleonic Wars placed a huge financial burden on the UK. The government response to this was the introduction of taxes on income, including that of businesses. This new tax burden created an incentive for businesses to maintain detailed accounting records.
- Secondly, the coming of the railways in the early 1800's created the demand for substantial funding, beyond the resources of any individual. To satisfy this demand, companies were formed whose shares were sold to the wider public. Widespread ownership of shares in the railway companies meant that it was no longer feasible for all shareholders to be involved in the active management of the enterprise: this task was delegated to professional company managers. The separation of the roles of ownership and management

established a demand for accounting statements that would report on managers' stewardship of the enterprise.

- Thirdly, a need arose to offer protection to shareholders and creditors in their dealings with limited liability companies: The Joint Stock Companies Acts from 1844 onwards made this type of organisation common. Protection was offered in various forms:
 - in 1868 The Railways Act provided for a standardised form of financial statements and accounting methodology to be adopted by railway companies.
 - in 1879 it became mandatory for banks to have their accounts audited by independent accountants and this requirement was extended to all companies some twenty years later.
 - in 1908 the publication of annual accounts was made a legal requirement for all companies.

The fourth factor affecting the development of accounting was the establishment of the professional accounting bodies: The Scottish Institute of Chartered Accountants was founded in the 1850's and its English counterpart some thirty years later. The accounting profession helped to develop accounting conventions including the distinction between capital and revenue expenditure and the preparation of financial statements capable of independent and objective verification.

The emergence and proliferation of a discourse of accounting paralleled the shift into the modern age; the new epoch was to elevate the role of trade and industry. The unprecedented industrialisation that was to follow altered the axial dimensions of the social world

dramatically, and was to place Trade and Industry at the centre of the enlightenment.¹ The discourse of accounting was to become a Power/Knowledge discourse (see Foucault 1977), which as Bauman (1987: 11) comments,

‘Power/Knowledge denotes a self-perpetuating mechanism, which at a relatively early stage stops being dependent on the original impetus, as it creates conditions for its own continuous and ever more vigorous operation’

He elaborates further on this position by arguing that the perpetuation of Power/Knowledge discourses can take the following process,

‘Tools and products ennoble each other, and, once started, reinforce each other’s authority and supply reciprocal justification. The result is that both acquire a degree of independence from the social demand from which they invoke as their validity test’ Bauman (1987: 14)

The Archaeology of Management Accounting

Thus far however only the historical development of bookkeeping and financial accounting has been considered. The development of these preceded the development of management accounting. Cost accounting, the precursor of management accounting, appeared relatively late in the evolution of accounting systems but, just as financial accounting developed in response to the needs of its environment, so too did cost accounting emerge in order to

¹It is acknowledged that this assertion is Euro-centric, moreover we accept that the majority of the world’s population lead agrarian lives. The intention for making a sweeping statement, that clearly rests on a grand narrative, is to make the point that the Western enlightenment came from Europe but travelled everywhere, with it making its presence felt through multifarious means eg Slavery, Colonisation, spread of disease, the creation of capitalism.

satisfy different needs of business. Whereas financial accounting can be seen as concerned with controlling, recording and reporting upon transactions with, and to, stakeholders in the enterprise's external environment (primarily shareholders and other investors), cost accounting has traditionally been seen as an internal control mechanism. Johnson and Kaplan (1987) suggest that the development of cost management was influenced by the decision of nineteenth century entrepreneurs to arrange for processes, which had previously been organised and priced in the market, to be brought within the control of one organisation. For example, the process outputs for a textile business include spinning, weaving and finishing. In the past each of these activities had been carried out by separate craftsmen operating in their own right and with their process outputs being exchanged in the market via merchants. Entrepreneurs believed that bringing the various processes associated with a single activity, such as textiles, within the control of one centrally organised hierarchy would result in greater profits. In so doing, however, a need was created to control the efficiency of the processes when combined and to attach an internal price, or more precisely a cost, to the processes now performed within the hierarchy. These systems thus provided quasi-market metrics that enabled managers to gauge the efficiency of the economic activity taking place within the organisation.

This ability to measure efficiency was predicated in the certainty arising from the Copernican idea of the clockwork universe in which time was itself a certainty which could be measured. This point was argued by Sombert (1915) who stated:

‘Thought in economic activities then becomes more definite and conscious, in other words, more rational, and modern science has tended to make it so. But it has also helped to make it more exact and punctual, by providing the necessary machinery for measuring time.’

Thus, this 'fixity' placed capital at the centre of the Copernican universe, with various groupings of workers being fixed in space around this centre. This was of particular importance for the development of management accounting as early cost management systems emphasised the need to control the level of input resources consumed per output unit. This was particularly true of labour, as a unit of resource consumed, because labour normally comprised the greatest factor cost of production in any nineteenth century industrial organisation. Different industries developed control measures to serve their own particular requirements: thus for example railways used cost per ton-mile while distributors / retailers used gross margins and stock turnover. Johnson and Kaplan describe how other organisational and procedural changes that were occurring in the late nineteenth and early twentieth century spawned cost accounting developments to serve the needs created by these changes. Procedural changes included the emergence of scientific management, which gave rise to F.W.Taylor's notion of "one best way" of utilising labour and material resources, measured in terms of physical units. Henry Ford's factory, which began the mass production of the Model T in 1913, marked the triumph of Scientific Management.

The exacting temporal practices of Scientific Management (see Clark 87) were resonant with key features of management accounting, for instance, the natural evolution of this concept was to ascertain the standard cost of a process and the concomitant comparison of variances between actual and standard performance. The first description of a system of standard costing and variance analysis is generally ascribed to G. Charter Harrison. Organisational changes in the form of vertically integrated, and later divisionalised, businesses also led to the development of innovative forms of accounting. Thus for example return on investment (ROI) was developed in order to be used centrally in vertically integrated firms to guide decisions on capital allocation between various activities. At a later date, when divisionalised

businesses delegated the responsibility for using capital efficiently to managers, ROI also came to be used to judge local performance. Similarly flexible budgets were developed to assess and control business units subject to variations in output.

Thus the budget, probably the most widely used management accounting tool (Buckley and Mckenna 1972), has been developed in order to depict an organisation's plan in quantitative terms (Hart 1987). Financial models have been increasingly used to produce and test the strength of proposed budgets. In order to construct such models it is necessary to define the various processes within the organisation and detail causal relationships between the factors within the financial information, this ability only arising because of the assumed certainty of the world and man's place therein. Emmanuel, Otley & Merchant (1990) suggest that the typical assumptions made within management accounting are that there is a predictable and stable external environment, that individuals' behaviour is predictable and mechanistic and also that the accounting data used as input is accurate. Given these assumptions it is implicitly possible for a model to accurately predict the future from a given set of inputs. Furthermore Emmanuel et al. (1990) note that financial packages are set up so that historical data can be input and analysed in an attempt to extract the relevant relationships that have previously been present. These same relationships, which are assumed to continue to be appropriate into the future, can then be used to project the financial position of the organisation. Accounting, as used in this manner, fails significantly however to recognise the argument of Popper (1957) regarding the poverty of historicism and the inability to use analysis of past behaviour as a predictive model for the future.

Accounting thought can be considered to be based largely on ideas of causality, rationality and separability (Dent and Ezzamel 1987) which leads to the prescriptive nature of

accounting models. As such these models have been used as tools to identify and adjust controllable variables to purposefully influence an organisation's future position. Common to all accounting techniques which are generally accepted in practice is a shared epistemology, which is located within the rational-economic discourse of modernity. Appropriating the laws of natural science, management accounting seeks to present a knowable, predictable, and hence calculable future. Thus, the modernist reason of accounting journeys into the future and then back again, bringing with it information that allows 'rational' managers to make 'logical' decisions. Thus, transcendently, the reality of organisational performance tomorrow is reduced through accounting techniques to an algorithm today. For this to be a tenable position the procedures that constitute accounting must be able to capture the future, and this supposes that it can be predictably modelled. Such an assertion rests upon the notion of a degree of stability in the external environment, thus occluding the possibility of future ruptures, and unforeseeable contingencies. Furthermore, it assumes a constant, objective reality.

The birth of the accounting profession

It is into this environment that the accounting profession emerged with the establishment of the Institute of Chartered Accountants in Scotland, which was soon to be followed by the other accounting bodies. From their inception these bodies sought to base themselves upon the notion of the Medieval Guild with membership being obtained through an apprenticeship system. Indeed it is only relatively recently that the Institute of Chartered Accountants in England and Wales ceased to charge students for this apprenticeship and commenced offering salaries instead. Thus enrolment into the membership of any one of these bodies

requires a form of apprenticeship as part of the initiation ritual into the secrets of professional knowledge. It is through the use of this knowledge that Accountants represent themselves, both to their own membership and to external consumers of the services of accountants, as impartial purveyors of truth regarding organisations and their activities. Furthermore accountants, through their use of accounting language, constitute themselves as able to represent a 'true and fair view' of organisational activity and existence. Alongside this self-constitution resides a consequent implication of immutable, incorruptible, unchanging professional standards through an impartial application of accounting standards according to the 'best practice' of the time. It is through their ability to claim jurisdiction over the territory of the depiction of organisational activity through the use of accounting language (Abbott 1988), while at the same time excluding others from this territory that accountants have eminence as a profession. This successful claim of jurisdiction over the territory is based upon their successful ability to organise themselves as a profession (Armstrong 1987). Implicit within this claim over the territory is a tacit acceptance that accountants serve their 'industrial' masters in recording organisational activity while recognising that these masters must purchase the services of the profession in order to achieve this recording. Thus there exists an implicit understanding that the demands from industry for the purchase of the services of accountants will remain constant, as only accountants are able to undertake accounting work.

In this respect the accounting profession seeks to liken itself to the venerable professions of law and medicine. These professions however have the protection of law in the practise of their skills whereas accounting has only limited protection in this regard. Thus accounting might be considered to have failed to achieve societal acceptance as one of the venerable professions. It has nevertheless attained pre-eminence in the industrial and commercial

world. This pre-eminence has been attained largely at the expense of the engineering profession through its usurpation of the control of the labour process (Armstrong 1985), and through the acceptance of cost allocation rather than technical expertise as the determinant of output (Abbott 1988). At the same time management through monitoring rather than involvement in operations (Armstrong 1991) became the norm, due primarily to the increasing size of organisations, and this facilitated the contest between engineers and accountants to be decided in favour of accountants.

A history of CIMA

From the outset the accounting work performed by or for organisations was however divided into that performed by gentlemen and that performed by employees. Gentlemen belonged to the Institute of Chartered Accountants in England and Wales, or a comparable regional body, and undertook financial accounting and reporting and auditing. In doing so they were concerned with the protection of other gentlemen – the shareholders of an organisation – and the safeguarding of their assets. Management accounting stemmed from the control functions of an organisation: hence it was of a lesser status and suitable only to be undertaken by employees of the organisation. It is for this reason that the recognition of management accounting as part of the accounting profession which needed a similar body to imbue it with professional status did not take place until a considerable period of time after the establishment of the other accounting bodies. Indeed it was not until 1919 that the Institute of Cost and Works Accountants was formed with the declared objective of *providing the range of information needed to plan and control a modern business*². Significantly the

² See the CIMA website: <http://www.cima.org.uk/>

ICWA was not a body which was granted a Royal Charter and had no pretensions of providing management accounting, seeing its role at that time as providing cost information. There was no pretension that members of this body ranked as professionals alongside the gentlemen of the ICAEW.

It is only within the last 30 years that this body has sought to rank itself alongside the other professional bodies and to claim expertise in an area which is increasingly central to organisational accounting. Thus in 1975 the body was granted a Royal Charter and changed its name to the Institute of Cost and Management Accountants as a reflection of its desired increase in status and changed emphasis in its desire to claim ground previously occupied by the ICAEW amongst others. Significantly this granting of a Royal Charter was delayed for a period of time by the protestations of that institute that this would imply comparability.

Since this time the cost accounting function of the institute has been relegated to anonymity when in 1986 the institute changed its name to its current form as the Chartered Institute of Management Accountants, thereby *recognising the importance and commercial relevance of management accountancy*³. A further change took place in 1995 when its members ceased being known as Cost & Management Accountants (ACMA / FCMA) and became known as Chartered Management Accountants (ACMA / FCMA), thereby ranking equally alongside Chartered Accountant members of the ICAEW and all other UK accounting bodies.

Thus CIMA has constantly mutated in order to demarcate its territory and area of expertise and has changed its name from the Institute of Cost and Works Accountants to the Institute of Cost and Management Accountants to its current form as the Chartered Institute of Management Accountants to reflect this demarcation of its knowledge. Indeed most

³ See the CIMA website: <http://www.cima.org.uk/>

professional accountants would argue that the development of accounting theory has been driven by the desires of accounting professionals (Lee & Parker 1979). This is despite the arguments (see for example Johnson & Kaplan 1987, Tinker 1985) that accounting no longer serves the needs of its masters (ie industry) and society at large. At the same time as such accounting theory has developed the profession itself has developed such that that the rules of accounting are determined primarily by the accounting bodies, to one of which all practising accountants must belong in order to define themselves as accountants. The war of attrition fought by the various accounting professional bodies between themselves in response to external pressures and in a desire for primacy in certain areas of accounting knowledge has been charted by Crowther, Carter & Brignall (2001). For CIMA this battle has been won and:

'That's why, for the fifth successive year, CIMA was voted the qualification of choice for employers, and why 68% of UK employers surveyed by Robert half International in 2000 – more than ever before – prefer CIMA.

*We keep this top slot by maintaining our business relevance. Continuous revision of our services ensures members and students have access to the skills and knowledge they need for success.'*⁴

It is the intention of this paper to explore this changing relationship between CIMA, as a professional accounting body, and its members through a semiotic analysis of its activities.

⁴ From CIMA Annual Review 2000 p4.

A semiology of professional activity

Semiotics has been defined simply as 'the study of signs' (Guiraud 1975). This description however must be viewed as being overly simplistic. In actual fact semiotics can be considered to be the study of the creation of the symbolic and its subsequent signification. Thus Saussure (1966) defines semiotics as 'a science which studies the life of signs within society'. Semiotics can therefore be considered to be a study of communication and more particularly the study of communication acts or events – a study of the message itself and its relationship with the recipient of that message. According to semiotic theory therefore communication is determined by the interrelationship between the message itself and the recipient of that message. In this respect therefore, as Derrida (1978) argues, the writer of the message ceases to have any significance once the message has been written, as interpretation is entirely determined by this interplay between the message and its recipient and this provides a mechanism for the construction of a semiology of the relationship under analysis.

This semiotic analysis is based upon the premise that such interactions take place upon a stage, labelled the semiotic stage (Crowther 2001). For this analysis the semiotic stage is considered to be the vehicles for communication between the institute and its members – in other words, primarily its professional magazine and website. It is on this stage that CIMA, as a professional accounting body manages both its relationship with its members and its relationship with the external world. Indeed it has recently relabelled its website as **cimaglobal** to reflect its concern with the wider business environment. Whilst both sets of relationships should be important, particularly in the global environment in which CIMA members are located in 156 countries around the world, the question of the primacy of one of these two relationships poses an interesting question. It is at this juncture that a semiotic

analysis reveals some interesting features of the current organisation, its activities and its objectives.

One aspect of the activity of the institute is concerned with professional development – an important issue for all practising management accountants. CIMA organises a wide range of courses which it markets under the name of CIMA Mastercourses; indeed it advertises that over 100 such products are offered during 2001 while in 2000 over 4000 people attended these course⁵. An examination of the offerings from this suite of courses shows that while many are concerned with technical accounting issues there are a significant number which are concerned with either general business management issues or with providing basic financial training for non-accountants. Both of these are of course important issues for a professional accounting institute. Further examination of the offering however shows that the target market for these courses is claimed to be ‘CIMA members or non-members worldwide’ thereby reflecting the global nature of the institute. The vast majority of these courses are however held in London with the remainder held at other locations within the UK. This does not present quite such a global picture and shows overseas members of the institute to be at a serious disadvantage. Furthermore these courses are offered on an in-house basis and this seems to provide one of the real motivations for offering such a range of training courses – education for profit. This by itself, in a competitive training market, is not an unreasonable approach as any profit made from this activity can be expected to benefit the members of the institute in other ways.

⁵ Source <http://www.cimaglobal.com/>

*'Take advantage of your CIMA membership today with CIMA privileges. As a CIMA member you can now save on a diverse range of products and services, as well as regular special offers available exclusively for you.'*⁶

A relatively recent introduction to the CIMA portfolio of activities is what is known as CIMA Privileges. This consists of a range of products and services which are offered to both members and students and upon which savings can be made. These include such things as finance, insurance and financial planning but also includes such things as discounted theatre tickets, car rental, mobile phones, shirts and wine. The logic of these offers is that discounted prices are available to institute members in that same way as such discounts are offered to members of other clubs. In many respects this aspect of CIMA activity therefore is a parody of membership of an exclusive club. CIMA is not unique in this respect as this providing of such benefits is available to members of other clubs such as the Automobile Association, or to people possessing a Barclaycard or reading the Sunday Times. Each purports to offer the benefits of membership of an exclusive club, in the manner of the gentlemen's clubs of the nineteenth century but of course they are all simulacra. As Baudrillard (1981) would argue such a club is a simulacrum - there is no original. The concept of such exclusivity has however attained a life of its own through the resurrection of the myth of its origin and authenticity. It can therefore be considered to have attained hyperreality through becoming more real than reality.

The offers provided through CIMA Privileges are however only available to UK members – possibly because of problems with negotiating supplies to other parts of the world or possibly because this global institute is still firmly located within the Western hegemony of Anglo-

⁶ from <http://www.cimaprivileges.com/>

Saxon supremacy. Alternatively it may be that the increasing number of non-accounting people employed by CIMA from within the media and public relations arena find such offers of exclusivity desirable and therefore assume that others will also. The reality is of course that each of these exclusive offers are available – probably to every single CIMA member – from a variety of other equally exclusive sources. It may however simply be a mechanism for boosting the income of the institute which can then be utilised in other ways for the benefit of members but such schemes in general provide a minimal income stream from a significant amount of administrative effort, and therefore cost. The question also remains as to whether or not this is something which members want – or does it merely dilute the professionalism of the institute at a time when this professionalism is under threat from the variety of sources identified by Crowther et al (2001)?

For many years CIMA has published a profession magazine, known in 2000 as Management Accounting and, during 2000, in volume 78 of its publication cycle. For some reason during 2000 this magazine stopped being published and members instead received a magazine titled Financial Management. Apart from both magazines being published by CIMA and having the same editor there is no obvious connection between the two magazines, with even the ISSN number being changed, with the volume and issue series being abandoned. Indeed Management Accounting was deemed to be the magazine for members and students of the institute while Financial Management has been styled ‘a major business management magazine’⁷ with no obvious reference to the needs of its members. The student section has been removed and published as a separate magazine CIMA Insider, thereby effectively removing these students from participation in the events of the institute promulgated through the magazine. While the magazine itself addresses some issues of significance to accountants

⁷ From CIMA Annual Review 2000

this emphasis is much less than previously with the implication that members are now more concerned with success in the City, consultancy and aspiring to management positions than with the technical concerns of accounting. This reflects the concerns of the big accounting firms (see Crowther et al 2001) and the Institute of Management (whose magazine this one now resembles greatly) but not necessarily the concerns of members who have not been consulted about this change.

Deprofessionalism from within?

As a professional guild the role of CIMA is designed to protect its members and their area of expertise, in part through restricted access to membership. This is important to the maintenance of the elite status of members which the institute has sought to achieve. The above analysis however leads to the conclusion that CIMA is no longer solely a professional association of accountants specialising in management accounting. Indeed it is questionable whether CIMA even seeks to represent its members rather than to lead them to where its paid employees desire to be positioned. At one level this intention appears to be the positioning of the institute (and thereby its salaried staff, many of whom are marketing and journalistic people rather than accountants) on a global stage. At another level the replacement of technical issues by human interest stories has the effect described by Bourdieu (1998: 51) as depoliticising and 'reducing what goes on in the world to the level of anecdote or scandal'. In this world it is celebrity which matters rather than professionalism and this is a route which the employees of CIMA seem to wish to follow. It is argued here that this celebrity status is attached to those employees rather than to the members of the institute; furthermore it is argued that this has the effect of deprofessionalising the institute and reducing the elite status

of its members through the repositioning of the institute as little more than a business club with rather more rigorous conditions for entry than applies to other such clubs. Inaction by members seems to be allowing them to do so.

In other respects it has been argued (Carter & Crowther 2000) that accountants are enacting their own deprofessionalisation through allowing the subjugation of accounting knowledge to the discourse of celebrity. The analysis in this papers however argues that accountants (or at least CIMA accountants) are enacting their own deprofessionalisation by allowing their profession institute to become subverted into little more than a business club.

References

- Abbott, A., *The System of Professions* (London; University of Chicago Press; 1988)
- Armstrong, P, 'Engineers, management and trust', *Work Employment & Society* Vol 1 NO 4 1987 pp 421-440
- Armstrong, P, 'Contradiction and social dynamics in the capitalist agency relationship', *Accounting Organizations & Society* Vol 16 NO 1 1991 pp 1-25
- Baudrillard J (1988); in Poster M (ed); Jean Baudrillard: Selected Writings; Cambridge; Polity Press
- Bauman, Z. (1987) *Legislators and Interpreters*, Cambridge: Polity Press.
- Bourdieu P (1998); On television and journalism; trans P P Ferguson; London; Pluto
- Buckley A & McKenna E (1972); Budgetary control and business behaviour; *Accounting & Business Research*, Spring 1972, 137-150
- Carter C & Crowther D (2000); Unravelling a profession: the case of engineers in a British Regional Electricity Company; *Critical Perspectives on Accounting* Vol 11 No 1 pp 23-49
- Clark, P (1987); *Anglo-American Innovation*; Berlin; Du Gruyter.
- Crowther D (2001); *A Social Critique of Corporate Reporting*; Aldershot; Ashgate Publishing (forthcoming)

- Crowther D & Carter C (1998); Copernican metonymy and management accounting; Management Accounting Research Group Conference; Aston, Sept 1998
- Crowther D, Carter C & Brignall S (2001); The accounting profession in the new millennium: a profession in crisis?; paper presented at EAA Conference; Athens; April 2001
- Dent J F & Ezzamel M (1987); Organisational Control and Management Accounting; in Ezzamel M & Hart H (eds), *Advanced Management Accounting - An Organisational Emphasis*; London; Cassell Educational
- Derrida, J. (1978), *Writing and Difference*, trans A. Bass, (London; Routledge & Kegan Paul).
- Emmanuel, C., Otley, D. & Merchant, K. (1990), *Accounting for Management Control*; London; Chapman & Hall
- Foucault M (1977); *Discipline and punish: The birth of the clinic*; trans A Sheridan; London; Allen Lane
- Guiraud, P. (1975), *Semiology*, (London, Routledge & Kegan Paul).
- Hart, H (1987) "Planning in the Short Term", in Ezzamel M & Hart H (eds), *Advanced Management Accounting - An Organisational Emphasis*; London; Cassell Educational Limited.
- Johnson ,H. T. & Kaplan, R. S., *Relevance Lost: The Rise and Fall of Management Accounting* (Boston, Mass; Harvard Business School Press 1987)
- Lee, T. A. & Parker, R. H., *The Evolution of Corporate Social Reporting* (Sunbury, Middx; Thomas Nelson & Sons; 1979)
- Popper K (1957); *The Poverty of Historicism*; London; Routledge
- Saussure, F. de (1914, 1966), *Course in General Linguistics*, trans W. Baskin, (New York, McGraw-Hill).
- Sombart, W. (1915); *The Quintessence of Modern Capitalism*, New York, E P Dutton & Co
- Tinker, T., *Paper Prophets: A Social Critique of Accounting* (London; Holt, Rinehart & Winston; 1985)