



THE UNIVERSITY *of* EDINBURGH

Edinburgh Research Explorer

Accounting and everyday life: towards a cultural context for accounting research

Citation for published version:

Jeacle, I 2009, 'Accounting and everyday life: towards a cultural context for accounting research', *Qualitative Research in Accounting & Management*, vol. 6, pp. 120-136.

Link:

[Link to publication record in Edinburgh Research Explorer](#)

Document Version:

Peer reviewed version

Published In:

Qualitative Research in Accounting & Management

Publisher Rights Statement:

This is an Author's Accepted Manuscript of the following article: Jeacle, I. 2009, "Accounting and everyday life: towards a cultural context for accounting research", in *Qualitative Research in Accounting and Management*. 6, p. 120-136. The final publication is available at <http://www.emeraldinsight.com/10.1108/11766090910973894>

General rights

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact openaccess@ed.ac.uk providing details, and we will remove access to the work immediately and investigate your claim.



**Accounting and Everyday Life: Towards a Cultural Context for
Accounting Research**

Ingrid Jeacle

The University of Edinburgh Business School,
William Robertson Building, 50 George Square, Edinburgh EH8 9JY

Tel.: + 44-131-6508339; fax: + 44-131-6508337.

E-mail address: ingrid.jeacle@ed.ac.uk

Ingrid Jeacle is a Reader in Accounting at the University of Edinburgh.

Accounting and Everyday Life: Towards a Cultural Context for Accounting Research

Abstract

Purpose

The purpose of the paper is to set out a research agenda for the study of accounting and everyday life. Reiterating Hopwood's (1994) seminal call, the paper stresses the importance of the everyday for furthering not only an understanding of accounting practice, but also culture more generally. For example, the study of the everyday may shed light on the calculative technologies at play in significant cultural shifts and transformations.

Methodology

The paper draws on secondary literature to illustrate the potential of adopting a cultural context in accounting research. In addition, it also suggests new research sites firmly embedded in the everyday.

Findings

The paper is structured around three sections, each of which examines a particular aspect of everyday culture. In consumerism, the role of an overhead allocation technique in the creation of garment standardised sizing systems is explored. The potential role of accounting within the contemporary fashion industry is also suggested in this section. In the home section, the impact of standard costing practices in the dissemination of a Classically inspired style of interior design and exterior architecture is discussed. In the final section, the significance of leisure and entertainment in everyday life is considered and some suggestions made regarding sites for future research in this field.

Value

The paper's value arises from highlighting the potential of the everyday as a site for furthering an understating of accounting. In particular, it calls on researchers to recognise the significance of the everyday and to broaden the cultural context of their studies to encompass everyday activities.

Keywords: accounting and everyday life, consumerism, cultural context, everyday life, Georgian architecture, leisure and entertainment

Classification: Conceptual paper

Accounting and Everyday Life: Towards a Cultural Context for Accounting Research

1. Introduction

Fifteen years have passed since Hopwood's (1994) call for further studies into the relationship between accounting and everyday life. Recognising accounting as a pervasive technology that had come to permeate everyday life, Hopwood (1994, p.301) advocated an increasing attention be paid to the way in which accounting becomes entwined with the everyday:

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

It is arguable however, whether substantive advances in this project have been made in the intervening years. Certainly, the majority of qualitative accounting studies now appear to embrace fully their social and organizational context (Hopwood, 1983). There is due regard for the broader context in which the particular accounting technology operates. However, the context examined is not often that of the everyday; the context in which the commonplace daily rituals of eating, drinking, shopping and leisure are engaged (de Certeau, 1985). Adopting this perspective, it is useful to pose the question: has the accounting academy achieved greater insights into accounting's enrolment with these everyday practices over the last fifteen years? Arguably, the world of work has succeeded in gaining the attention of accounting scholars.

However, the culture of the everyday has, arguably, not been so ardently followed by the accounting researcher.

The field of accounting history is a notable exception to the rule. This form of scholarship has flourished in its diversity of subject area and has consequently yielded fascinating insights into both accounting practice specifically and social and cultural history more generally. Perhaps this result is not altogether surprising. The broad sweep of history allows for much freer choice of research topic; the accounting historian is not shackled to the publication of the latest accounting standard nor tied to the auditing discourse surrounding a further corporate scandal. However, both from an historical and contemporary perspective, the realm of the everyday remain a relatively unexplored arena of accounting scholarship. This neglect is disappointing as the everyday provides a wealth of possibilities for the qualitative accounting researcher. This is particularly the case given the cultural significance of the everyday. Cultural theorists have increasingly recognised the importance of everyday rituals in attempting to explain and understand contemporary culture (Fiske, 1992). Accounting scholars could also further their understanding of both accounting and culture by similarly embracing the everyday. For example, the study of the everyday may shed light on the calculative technologies at play in significant cultural shifts and transformations.

The theme of the everyday is one which has determined the scope of my research agenda for the last decade. Consequently, in this paper, I attempt to demonstrate the potential of the everyday life agenda with reference to some of my own research projects in the area. The paper is structured around three common experiences in

everyday life: shopping, home, and entertainment. Each case attempts to illustrate how an accounting practice is intertwined with an everyday phenomenon. The paper concludes by advocating a greater recognition for the cultural context in which accounting operates through an appreciation of everyday life in accounting research.

2. Consumerism

That we live in a consumer society is something of a cliché. The paraphernalia of consumerism surrounds us in our everyday lives (Falk and Campbell, 1997). City centre stores and suburban shopping malls have been joined by a powerful new retail player in the shape of the internet. Shopping has become a daily preoccupation, in Western society at least, and one which is no longer necessarily linked to the satisfaction of any economic need (Douglas and Isherwood, 1996). Instead, the activity of shopping is now increasingly associated with leisure pursuits (Shields, 1992). Disconcerting as it may be, a weekend trip to browse the latest wares of the shopping mall is now a recognised feature of the everyday leisure experience (Langman, 1992). The practice of consumption is also inherently linked to notions of identity construction: I consume, therefore I am (Bocock, 1993; Piore, 1995). The dominance of contemporary consumer culture in the shaping of everyday life has increasingly been recognised by social theorists (Gardner and Sheppard, 1989). Whilst initially, shopping may have been regarded as a rather trivial concern compared to the more established themes of class, religion, and gender, theorists gradually began to turn their attention to understanding and explaining this cultural phenomenon (Featherstone, 1991; Miller, 1995). For example, Baudrillard (1988) explains consumption practices in terms of the creation of signifying practices. Commodities act as signs, he argues, and therefore their purchase is not necessarily to

serve any economic need, but rather to communicate status to other consumers. Another notable scholar in the field is Bourdieu (1984) who has proposed a theory to explain the consumption of cultural capital, such as higher education or classical concert tickets. Social status is seen to be enhanced by such consumption practices; they are invested with the symbolism of taste which facilitates distinctions to be made between consumers.

However, despite a broadening recognition of the significance of consumer culture among social scientists generally, the accounting academy has remained relatively aloof from this field. Instead, accounting researchers, in particular, management accounting scholars have tended to limit the scope of their investigations to the traditional manufacturing unit. This is not to suggest that admirable work has not been done from this perspective. Rather, it is simply to remark upon the fact that a major cultural transformation has appeared to have passed the academy by. Accounting scholars often seem stuck in the wake of scientific management, caught up in a permanent cycle of detailed manufacturing cost analysis. In their focus on the daily activities of the factory floor, they have somehow missed the everyday occurrences on the shop floor. Granted, the so-called new management accounting practices, such as target costing and the Balanced Scorecard, now specifically recognise the concept of the consumer as an entity in her own right. However, the site of this 'new' perspective is still firmly embedded within the factory and has yet to embrace the citadel of consumer culture. The following two sub-sections represent an attempt to alert accounting researchers to the potential richness of adopting consumerism as their cultural context. Two constituent members of consumer society are considered. The first sub-section adopts the department store of the early 1910/20s as the focus of its

inquiry. Drawing on Jeacle (2003a) this sub-section examines the role of an accounting innovation in the creation of the standardized sizing systems that are an integral aspect of ready-to-wear clothes. In the second sub-section, attention shifts from the past to the present day to consider the case of the contemporary high street fashion chain. This discussion is not supported by any empirical investigations. Rather, it is merely an attempt to merely postulate on the role of accounting within such organisational forms and the potential fruitfulness of future research in this field.

2.1 The case of the department store

The department store is regarded as an icon of consumer culture (Finkelstein, 1991; Nava, 1995). It was responsible for introducing many of the marketing techniques with which the contemporary consumer is intimately familiar. For example, the use of large window displays to entice customers into the store (Leach, 1984), the use of seasons to create promotional events (Miller, 1989), and the clear marking of prices on goods thus pre-empting the need to haggle (Moss and Turton, 1989), are all innovations introduced within this form of retailing institution since its origins in the nineteenth century. Perhaps most importantly, by allowing customers to browse freely without any purchase expectation (Benson 1986), the department store encouraged shoppers to engage directly with their products (Ferguson, 1992). Stores actively cultivated a culture of consumption by housing their wares in opulent emporia and providing a lavish range of customer services from in-house cafes to fashion shows (Leach, 1993). For the female shopper of the nineteenth century, the department store offered one of the few havens in which women could publicly meet and socialise on their own (Nava, 1997).

My investigations of accounting practices within these grand institutions are predominantly located in US department stores during the early decades of the twentieth century. Department stores had enjoyed a golden age up until the turn of that century. However, by the 1910s they were experiencing a more challenging climate. For the first time, they were faced with real competition in the form of the new chain stores, such as Woolworth (Dartnell, 1931). These stores operated on a much lower cost basis than the department stores which were made to appear inefficient by comparison. The management practices deployed within department stores also became the subject of scrutiny. Traditionally, the individual departments which make up a department store were run almost as independent units or fiefdoms (Benson, 1986). The head of each department was the departmental buyer, an individual often viewed by management as possessing great artistic flair, matched by temperament. The accountant (or controller) occupied a lowly position within the overall hierarchy.

However, during the 1910s and 1920s, the traditional power and autonomy of the departmental buyer began to be threatened by an unfolding interest in scientific management. The application of the new principles of scientific management, advocated by Taylor (1911) and others on the factory floor, came to be considered for use within the department shop floor. A plethora of publications devoted to retail management started to appear (McNair, 1931; Nystrom, 1925; Schacter, 1930). The subject also gained credibility when it began to emerge in the course syllabi of degree programmes at US Business Schools (Leach, 1993). Newly founded trade associations also took a keen interest in the application of scientific management principles to retail operations. One of the largest and most powerful of such organisations was the

National Retail Dry Goods Association which was founded in 1911 (Pasdermajian, 1954, p.69). Department store accountants formed a division of this association and held an annual convention called the Controllers Congress (Godley and Kaylin, 1930). The minutes of these meetings (held at the Baker Library at Harvard University) provide a fascinating insight into the debates and discussions regarding some of the new accounting initiatives introduced in stores as part of the movement for a more rational form of management.

One such debated initiative was the introduction of a method of overhead allocation within the department store's garment alteration workroom. This of course was the era of infancy for ready-to-wear garments (Kidwell and Christman, 1974). Clothes purchases inevitably required some degree of alteration (Green, 1997). As a consequence department stores' garment alteration workrooms were kept well occupied (Abbott, 1929). However, from the minutes of the Controller Congress, it appears that store controllers were beginning to become increasingly concerned about the rising cost of running this facility (Libbey, 1926). In particular, the controllers began to suspect that departmental buyers were incurring unnecessary costs in the alteration workroom due to their buying decisions. This cost was treated as a general store overhead rather than allocated back to departments, so there was no incentive for departmental buyers to exert any control over its size. Indeed, the opposite scenario was more likely. A department buyer could buy cheap, but poorly fitting, garments from a supplier, have them altered in the workroom, take the profit to his department and leave the alteration cost to be borne by the store overall.

In an effort to clarify and resolve the issue, store controllers urged delegates attending the annual Controllers Congress to implement a system of overhead allocation within their workrooms (Libbey, 1926). Any costs incurred by this service centre were to be allocated directly back to the respective department (Godley and Kaylin, 1930). As departmental buyers were evaluated on the basis of departmental profit, this accounting initiative created a strong incentive for them to reassess their buying policy in favour of better fitting garments (Nystrom, 1925). To this end, new procedures were introduced in receiving rooms to ensure that incoming garment purchases were properly sized, otherwise they were returned to suppliers (Abbott, 1929). Indeed, some department stores even developed their own in-house garment sizing systems long before the publication of any national statistics on body size (O'Brien and Shelton, 1941). The ultimate outcome of these developments was the creation of garments which effectively were ready-to-wear.

There are two key insights emanating from the above study that are worth mentioning in the broader context of this paper. First, the research site addressed is firmly embedded in the everyday: the everyday ritual of shopping. The department store is a recognised icon of consumer culture. Second, the accounting practice examined was intricately integrated with that consumer culture. The availability of properly sized ready-to-wear garments is a pre-requisite for the contemporary shopping experience of self-selection. Examining accounting practice from the perspective of the everyday can therefore potentially provide useful insights, not only into the operation of accounting, but also the cultural context itself.

2.2 The case of the high street fashion chain

Turning now from the grand dame of consumerism to a relative newcomer on the shopping scene, this sub-section considers the high street fashion chain as a site of accounting research. The term 'high street' tends to be associated more with the UK retail sector; the 'shopping mall' is perhaps a more useful terminology from a US perspective. However, regardless of the phraseology used, these fashion retailers are well recognised players on the international fashion scene. For example, consider chains such as Gap, Zara, and H&M. With a vast worldwide branch network, these corporations effectively determine the daily garb of the masses. They are a dominant presence in everyday life, situated as they are on the high street of nearly every town or appearing as the anchor store in every shopping mall. Indeed, their physical presence has been difficult to ignore in recent years. However, ignored they have been by accounting researchers. Accounting scholarship has yet to make any constructive inroads into understanding the operation of the craft in this forum.

This neglect is doubly disappointing. First, these forms of retailers constitute a significant component of the retail trade generally, and fashion wares in particular. Consequently, from a purely business perspective, they are worthy sites of management related research (White and Griffiths, 2000). Indeed, the sheer scale of their business operations makes them a credible site of investigation. The pace at which these chains must move their fashion wares through the supply chain necessitates the employment of some highly innovative business practices. It is useful, essential even, that the accounting academy understand the practices at play in such a fast moving and significant section of the economy. The fact that these outlets sell pretty dresses should not negate their academic importance.

Second, it is from a cultural perspective that these organisations are perhaps at their most interesting. Fashion shopping is an identifiable component of consumer culture; it has become a popular leisure activity (Campbell, 1987). In addition, fashion is an important means of identity construction (Crane, 2000, Wilson, 1990). The expression of individuality through the medium of clothes is not a new phenomenon. However, the nature of the contemporary fashion scene is such that identities can be created and recreated at a much faster pace than ever before (Popp, 2000). Commentators characterise this phenomenon as 'fast fashion'. Similar to the fast food revolution, fast fashion entails rapid change in garment styles – some garments having a fashion life of only weeks rather than months or years (Jackson and Shaw, 2001). The cult of celebrity, gossip magazines, and media power are all elements in the creation of a culture in which the fickleness of fashion has reached an almost fanatical speed.

This paper does not address the academic neglect of fashion in any empirical way. Rather it simply attempts to argue a case for future research work in the field and to tentatively suggest two possible avenues of future scholarly inquiry. First, following on from the above discussion, the sheer pace of operations inherent in the business of fashion makes their accounting practices an interesting topic of research. The websites of retail fashion giants such as H&M, Zara and Gap, publicly declare the short lead times to which they attempt to operate. They aim to move a garment from design sketch to shop shelf in a matter of weeks. If the hottest new celebrity steps out in a particular garb and spawns a new fashion trend, then the high street store must replicate that look as quickly as possible ahead of the competition (Rosenau and Wilson, 2001). This ability to respond rapidly to the latest fashion trend is referred to in the industry as 'quick response' (Abernathy, Dunlop, Hammond, Weil, 1999).

Quick response includes not only the fast movement of product *forward* along the supply chain from manufacturer to retailer but also the fast movement of customer information *backward* along the chain (Blackburn, 1991). Customer information refers to the identification of popular selling lines. For example, if a particular garment is selling well in the shops, it is important that this information is fed back through the system so that an appropriate re-order purchase decision is quickly made. Alternatively, if the information captured at store till points reveals that a garment is selling badly, then a prompt decision regarding its mark-down (price discounting) is in order.

An issue for accounting researchers then is to what extent, if any, does accounting play in this quick response process? Do accounting practices help or hinder the faster movement of product and information along the supply chain? As accounting is a producer of information, it is likely that it has some role to play in the quick movement of information, at least, along the supply chain. Consider for example, what comprises the customer information on which future purchase or mark-down decisions are made. This information is arguably accounting in nature, constituting as it does sales and inventory movements by product line. The process which gathers the information at till points may be technologically determined, but the information content itself is derived from a simple analysis of sales and inventory records. Accounting data therefore may play a central role in the decision making processes surrounding quick response.

A second area of investigation for accounting researchers derives from the highly price competitive environment in which fashion chains operate and the implications

of this for product design. High street fashion chains trade at the 'cheap and cheerful' end of the fashion spectrum. They are not an expensive and exclusive designer brand. Rather their product must be priced at a level that will appeal to a broader customer base (Jackson and Shaw, 2001). However, whilst price is a key element to their trading success, so also is the fashionability of their products. Fashion chains need to design and sell fashionable products. They replicate, on a mass basis, the latest key fashion trends emerging from catwalk shows or celebrity appearances. Consequently, there are two strong, and potentially conflicting, factors with which high street fashion retailers must constantly grapple: cost versus product design (Davis Burns and Bryant, 1997). They face the dilemma of designing a garment which will appeal to a fashion conscious consumer base, whilst also maintaining control over its manufacturing cost. What role does accounting play, if any, in the resolution of this dilemma? Is costing information, for example, at the heart of the design process? Obviously the choice of fabric and trimmings can influence product cost. However, modifications to a garment's design, the placing of pockets or seams for example, can also have a significant impact on its ultimate cost (Carr and Pomeroy, 1992). Do fashion chains accumulate and consider the cost implications of various design choices? Is accounting information central to the negotiation process between designer and budget holder? Given that design is generally performed in-house while garment manufacture is outsourced (the exception being Zara), is there a role for target costing? Is target costing, for example, employed in dealings with suppliers? Accounting researchers have already started to examine the role of calculative technologies in inter-organisational cost management (Mouritsen, Hansen, and Hansen, 2001). Fashion organisations are potentially valuable sites in which to further explore this issue.

In summary, fashion organisations present fascinating case sites for the accounting researcher. First, they offer an opportunity to examine accounting's role in fast moving and highly price competitive markets. Second, and perhaps most importantly, they provide a useful site in which to further an understanding of accounting in the context of contemporary consumer culture. This paper calls on future accounting scholars to redress past academic neglect of this field and fully engage with the fickleness of fashion.

3. House and Home

Whilst seminal work has been conducted in the field of household accounting, for example, Walker (1998) and [Walker and Llewellyn's \(2000\) special issue on the home for *Accounting, Auditing & Accountability Journal*](#), there is still scope for the home to feature further in accounting studies, and indeed to feature in a perhaps even more starring role. For example, if we shift our perspective from accounting practices within the home to the home as an entity in its own right, this opens up many additional accounting possibilities. The following two sub-sections are devoted to the home, both exterior and interior. The first sub-section draws upon Jeacle (2003b). This study examines the role of accounting, in particular costing norms, in the construction of an architectural style that came to dominate the streetscape of the British Isles throughout the Georgian era. In the second sub-section the focus then shifts from the exterior of the house to its interior. Drawing on Jeacle (2005), this sub-section explores how a calculative technology facilitated the spread of a classically inspired style of interior decoration during the eighteenth century.

3.1 The case of the standard house

The Georgian terraced house is a distinctive feature of many UK cities. As an architectural form it is characterised by adherence to classical notions of proportion and symmetry (Cruickshank and Burton, 1990). This aesthetic simplicity was one of the central reasons why it became the preferred architectural style of a powerful political grouping known as the Whigs, who viewed it as an alternative to the rich baroque style favoured in Roman Catholic France (Curl, 1993; Parissien, 1995). The term Georgian is used to define the style as it became popular during the reigns of King George I through to George IV during the eighteenth and early nineteenth centuries (1714 to 1830). However, its architectural principles date back to ancient Greece and Rome. The style was initially adopted in Britain by the aristocracy; returning from their Grand Tour of Europe, these privileged classes replicated the monuments of ancient sites in their own stately mansions (Downes, 1979). However, the style soon came to be adopted on a widespread basis throughout the British Isles. It manifested itself in the more modest form of the Georgian terraced house (Summerson, 1978). Rows upon rows of Georgian terraces emerged during this era. Cities such as Dublin, Edinburgh, Bath and London witnessed unprecedented building development in the Georgian fashion, a great deal of which still remains today and in many ways defines the character of these cities.

Architectural historians have identified a number of rationales for the scale of adoption of this architectural style throughout British towns and cities. However, the reason that they consistently posit is the role played by the common builders' pattern book (Richardson, 1949). These manuals of the era outlined, clearly and simply, how

to construct a house in the Georgian mode. They contained all the necessary instructions together with diagrams to achieve the symmetry and proportion inherent in this architectural style. They were also cheap to purchase and easily portable (Summerson, 1978). With the assistance of these manuals therefore, the common builder could easily replicate the principles of Georgian Classicism on a mass scale. The manuals' popularity is evident in the sheer number of such publications that were printed, and reprinted, during the era. Indeed, many of these manuals crossed the Atlantic and were reprinted in cities such as Boston and Philadelphia where this fashion in classical architecture became known as the Colonial style (Ayres, 1998).

These manuals are interesting from an accounting perspective because not alone did they contain comprehensive building instructions in the Classical style, they also included detailed costing information in order to achieve that style. For example, a window or door illustration was accompanied by both a narrative on its construction and a monetary costing of every component of raw material and labour time associated with this construction. The costing information was generally incorporated into the manual in the form of an appendix, but was often published separately in the form of a price book or estimator. In either form, the publication of costs effectively created standards within the building trade (Jeacle, 2003b). Norms of cost behaviour were established for every aspect of house building construction. Therefore, long before the innovations of the industrial revolution, or the rigours of scientific management, standard costing, albeit in a simplistic form, was flourishing in the Georgian era. Once established, these costing norms facilitated a transparency within the industry which benefited both parties to any house building transaction (Salmon, 1727, preface). For example, the availability of costing norms allowed a builder to

arrive at a reasonable estimate for works to be undertaken and therefore ensured he received a fair payment for his labours. Equally, the 'gentleman' client could draw upon the standards to ensure that he too was fairly treated and not overcharged by a fraudulent builder. In this manner therefore, costing data came to be an obligatory point of passage in the widespread adoption of the Georgian architectural style.

This story of Georgian architecture and accounting's role in its adoption is a useful means of illustrating the more general concern of this paper: a concern with the cultural context of accounting. The Georgian era witnessed an important cultural shift in architectural taste. This shift in taste had significant repercussions for the streetscape of British cities and the everyday life of its citizens. By exploring accounting's role in the process, we achieve not only a deeper understanding of accounting itself but also of the cultural context in which it operates.

3.2 The case of the standard interior

There is more to the home however, than simply the structural edifice of the building itself. Interior decoration (along with loving occupants) is commonly ascribed the role of making a house into a home, and this aspiration has spawned a global industry. Only momentary reflection is necessary for the realisation that contemporary society has become pre-occupied with the cult of DIY (Do-It-Yourself). A plethora of lifestyle magazines and television shows are devoted to the home makeover whilst DIY warehouses have come to occupy every suburban town. Indeed, visits to the DIY store, in the UK at least, could arguably be classed as a leisure activity in their own right; Sunday afternoon sees the hoards flocking to the altar of refurbishment and redecoration.

However, whilst the cult of DIY is a relatively recent phenomenon, one associated with the twentieth century at least [1], an interest in interior décor is obviously not new. Considering once again the Georgian era, for example, we find a devotion to the dictates of Classicism pervades the interior of Georgian homes just as much as it determined the exterior façade. In fact, inhabitants of the Georgian home sought to mirror its interior space to that of its exterior (Jourdain and Rose, 1953). To this end, they commissioned furniture in the Classical style from celebrated master cabinet makers such as Chippendale, or drew on the skills of local craftsmen to replicate the designs published by furniture pattern book authors such as Hepplewhite or Sheraton (Wills, 1979). These latter publications appealed equally to an audience consisting of ‘gentleman’ client and master cabinet-maker: to the master cabinet-maker they provided a means of replicating the latest fashion in furniture design, and to the ‘gentleman’ client they offered a useful source of ideas for achieving the popular Classical style (Gilbert, 1972). Indeed, the furniture pattern books were packed, not only with easily replicated furniture patterns, but also with suggestions as to room arrangement (Jones, 1984). As such, these manuals presented a sustained approach to interior décor and became arbiters of good taste (Ward-Jackson, 1984).

However, another form of furniture pattern book also rose to prominence during this period. These became known as ‘city’ pattern books because they were published, not by identifiable and celebrated authors, but by an association of city based craftsmen. For example, one of the earliest of such publications, the *Cabinet-maker’s London Book of Prices*, appeared in 1788 and was compiled by London journeymen (Fastnedge, 1962, p.2). The term journeyman was used for those workers, who after

an apprenticeship, journeyed from one master cabinet-maker to the next in search of work (Farr, 2000). By contrast with the pattern books of Chippendale and others, the purpose of these city manuals was more utilitarian. Their readership base consisted of journeymen and masters only and their aim was to regulate the working relationship between these two parties (Clouston, 1906). This was achieved by providing the labour cost associated with the crafting of every furniture design within the pattern book. Such a detailed listing of costs effectively created standards or norms within the trade (Jeacle, 2005). As labour costs became a known, public entity, disputes over piecework pay between journeyman and master cabinet-maker were pre-empted (Dobson, 1980). By reducing the scope for conflict therefore, these city pattern books helped create more harmonious working conditions within the trade. Consequently, these manuals contained, not only the instructions for crafting a piece of furniture in the Classical style, but also the costing norms which facilitated stability within the trade and therefore further aided the promulgation of this interior decorative style.

In summary, this case illustrates how a calculative technology lay at the heart of a process of cultural transformation. The taste in Classicism which permeated the Georgian era, and which manifested itself in both the exterior and interior of the terraced house, achieved mass dissemination through the medium of pattern books. A significant component of such pattern books was the detailed costing data which accompanied each house or furniture design. Such standards of cost behaviour led to the creation of a greater transparency within the respective trades and encouraged a degree of fairness in the dealings between client and builder on the one hand, and journeyman and master on the other. Accounting therefore provided a strong backdrop against which this cultural shift could flourish and thrive. It played a role in

enabling the widespread adoption of a style which still pervades the streetscape and everyday life of citizens of Britain and its former colonies.

4. Leisure and Entertainment

Leisure and entertainment are a significant component of everyday life. Time and money act as the only fetters on the extent to which leisure and entertainment pursuits are pursued. Everyday life, for the average citizen of the western world at least, frequently revolves around a circuit of restaurants, bars, coffee houses, concert halls, movie theatres, gyms, sporting activities, and foreign holidays.

Consider, for example, the entertainment form of cinema going. Often regarded as a “linchpin” of contemporary American culture (Branston, 2000, p.63), cinema reproduces its own representations of everyday life, indeed the two have become almost a “single epistemological regime” (Denzin, 1995, p.36). Cinema is an example of a “cultural technology” (Stokes, 1999, p.2) with a highly commodified character (Cubitt, 2004). Cinema both creates and reflects the images of contemporary consumer culture. An entertainment junkie does not even have to leave the comfort of his own reclining armchair to indulge in the cinema experience. In-house entertainment forms have come a long way from the black and white boxes that began to inhabit our living rooms from the 1950s. Giant plasma screens and surround sound systems are the enablers of a thriving entertainment industry centred on DVDs and game stations.

Consider also the recent transformations in the holiday industry, particularly in the manner in which leisure breaks are advertised and booked. Cheap flights and on-line

booking facilities have revolutionised the way in which the world's citizens travel (Dogains, 2001). The guided tour operator or package travel agent is no longer a prerequisite for foreign travels: minutes on the internet can bring about a DIY solution (Bray and Raitz, 2001). This has radically altered the whole conception of the holiday experience. Holidays are no longer necessarily confined to two weeks of annual leave pre-arranged several months previously. They also entail regular long weekend breaks booked only days beforehand. Even daily grooming rituals have been packaged into weekend spa breaks and now represent an important component of the leisure business.

What have such cultural transformations got to do with accounting? At first glance, the leisure experience might initially appear far removed from the practices of accounting. After all, the accountant is stereotypically framed within the dimly lit counting house rather than the bright lights of the picture house. Yet looking beyond these stereotypical images of what constitutes accounting and accountants, it is clear that the leisure and entertainment industry is big business. Global corporations lie behind the leisure activities in which we daily indulge. Consider for example, the entity that is Starbucks. This purveyor of the humble coffee bean, the set location for the morning coffee break, has spawned a global business of such giant proportions that it is frequently the target of May Day anti-capitalism protests. For this purely commercial reason alone, such institutions and the accounting practices in which they engage are worthy of investigation.

However, combine this commercial fact with the cultural nature of their activities and such establishments become vested with powerful significance for researchers. An

array of social scientists has already subjected such forms to interrogation, but the accounting academia has remained relatively aloof from similar investigations. Unfortunately, this author can make no grand claims to redressing such scholarly neglect. A study of the tea-drinking rituals engaged in by a University ladies tea club (Jeacle, 2008) is the only humble offering in this field to date. My purpose therefore, is not to shed any great empirical insights into accounting practice within the leisure and entertainment industry, but rather to plea a case for its consideration. In particular, it is worth considering accounting practice within those leisure and entertainment sites which cultural theorists might traditionally have been referred to as 'low' culture: cinema and the packaged holiday are two possibilities. The venues in which everyday eating and drinking leisure practices are engaged are similarly worthy of study. An investigation by Ahrens and Chapman (2002) into accounting practices within a UK restaurant chain is a good example of the insights that can be gleaned from this type of research field. Consider also the local public house, the venue for social interaction in suburban communities, or the franchised coffee house, the venue for workplace gossip or casual dating. More active leisure pursuits such as football, rugby, tennis, and cricket, are also potentially fascinating forums for furthering an understanding of accounting in everyday life.

At a most basic level it would be useful to discover the accounting practices used by such organisations. Also, what is the role of accounting and accountants within such forms of organisational life? For example, how is accounting and the accountant perceived by the actors behind the often glamorous façade of leisure and entertainment? In particular, it would be insightful to discover if accounting

technologies play any role in the shaping of the cultural activities in which this industry daily engages?

5. Concluding Comments

The above cases serve to illustrate, in some small way, the manner in which accounting is intertwined with the everyday. However, there is still much more to be done within this research field. It is perhaps ironic that the accounting academic, who should be more aware than any other actor of the demise of the accounting stereotype, is still in many ways engaging in stereotypical forms of research activity. The academy's perception of the everyday has often been confined to the nine to five regime of the workplace. It has generally ignored the everyday rituals of before and after: for example, the early morning make-up rituals of women (Jeacle, 2006) and the post work habits of gym visits or socialising. Accounting's scope is not limited to the toils of the office or factory, and nor should its research. This critique is not meant to belittle such scholarship: work, for example, on accounting standards, audit techniques, and factory budgetary practices are all vital components of the overall accounting 'package'. Rather, the purpose of this stance is simply to emphasise that there is a lot more out there. Accounting is perhaps most interesting at its margins (Miller, 1998) and that margin is forever shifting. Therefore whilst fashion, for example, may seem to quiver at the very extremities of accounting's realm, it is an integral component of everyday rituals. Accounting researchers may find they have a lot to gain by shedding their stereotypical perceptions of what constitutes 'worthy' accounting research. It is not necessary to cherry-pick research sites using a traditional lens. Accounting does not have to be seen to be serious. As a community

we should also be free to explore seemingly fun and frivolous topics. Everyday life is messy and our research choices should reflect these complications and contradictions.

However, perhaps the current lack of attention to matters of the everyday arises from ignorance within the academy, from a complete lack of actual engagement with these practices by its members. Is it the case, for example, that accounting academics live in a closeted community, immune from the varied everyday influences that affect the rest of the populace? Perhaps they actually occupy the stereotypical role of the absent minded professor whose daily rituals imply that s/he never actually crosses the high street or frequents a DIY store. Or is it the case that they are aware of the cultural shifts that surround them but their intellectual sense of superiority prevents them from engaging in activities which are considered distinctly 'low brow'? This stance is understandable but it is not helpful in furthering an understanding of accounting and everyday life.

Perhaps therefore, what is needed is the development of a cultural theory of accounting, or at the very least, a greater appreciation of the cultural context of accounting practice. Scholars are already fully cognisant of the importance of the social and organisational context in which accounting operates (Miller, 1994). This could be explicitly expanded to also include the cultural context. This is not to suggest that prior accounting research has ignored cultural issues, the opposite is in fact the case. For example, the work on race and accounting (Annisette, 2003; Neu, 2000) has shown considered care in exploring the significance of cultural differences and how these impact on accounting. Studies of gender (Kirkham, 1992; Lehman, 1992) and religion (Parker, 2001) have also paid due attention to cultural manifestations. Instead,

by cultural context I refer specifically to everyday culture. The everyday practices in which we engage are not often captured within the pages of academic scholarship. However, as the founding fathers of British Cultural Studies, Hoggart (1957) and Williams (1958), might argue, much can be gleaned from an examination of the everyday. Some interesting work has already been carried out on 'high' cultural sites such as the opera (Christiansen and Skærbæk, 1997) and classical music academies (Zan, 1998). However, many other research sites at the lower cultural end of this sector remain unexplored. For example, as suggested above, the entertainment practice of cinema-going is a significant component of everyday life and hence a potentially fruitful site of future investigations.

In terms of the method appropriate to pursuing such a research agenda, qualitative research is a useful methodological approach. Indeed, it is difficult to consider any alternative methodological form when considering this agenda. The social, political and cultural nature of the everyday is best captured by qualitative investigations. Quantitative approaches may successfully deliver broad overviews of situational contexts, useful population demographics for example, but ultimately fail to generate the necessary insights into the rationales behind various scenarios in everyday life. In terms of a theoretical perspective, no prescriptions should be made. A broad church from French social theorist to German philosopher is encouraged. Accounting historians have learnt to value the benefits of a pluralist approach to interpreting and understanding accounting practice (Funnell, 1996) and these lessons can be applied more generally. Research in all aspects of accounting and everyday life, regardless of theoretical persuasion, is to be encouraged.

In conclusion, social and cultural theorists have long since embraced the daily rituals of life and have been rewarded with a much deeper understanding of contemporary life and culture. It is perhaps time for accounting researchers to follow suit and consider adopting a cultural perspective in their engagement with the everyday. The resulting insights may not only further our understanding of accounting's operation in everyday life but also everyday life itself.

Notes

1. The Daily Mail newspaper sponsored the first Ideal Homes exhibition in the UK in 1908.

References

Abbott, C. (1929), "Better fitting garments decrease alterations", Proceedings of Controllers Congress, National Retail Dry Goods Association, Hotel Drake, Chicago, Illinois, May.

Abernathy, F., Dunlop, J., Hammond, J. and Weil, D. (1999), *A Stitch in Time: Lean Retailing and the Transformation of Manufacturing – Lessons From the Apparel and Textile Industries*, Oxford University Press, Oxford.

Ahrens, T., and Chapman, C. (2002), "The structuration of legitimate performance measures and management: Day-to-day contests of accountability in a UK restaurant chain", *Management Accounting Research*, Vol. 13, No. 1, pp.1-21.

Annisette, M. (2003), "The colour of accountancy: examining the salience of race in a professionalisation project", *Accounting, Organizations and Society*, Vol. 28, Nos. 7/8, pp.639-674.

Ayres, J. (1998), *Building the Georgian City*, Yale University Press, New Haven.

Baudrillard, J. (1970), "La societe de consummation", reprinted and translated in Poster, M. (Ed. 1988), *Jean Baudrillard: Selected Writings*, Stanford: Stanford University Press, Stanford, pp.29-56.

Benson, S.P. (1986), *Counter Cultures: Saleswomen, Managers and Customers in American Department Stores 1890-1940*, The University of Illinois Press, Illinois.

Blackburn, J., (1991), "The Quick-Response movement in the apparel industry: A case study in time-compressing supply chains", in Blackburn, J. (ed.), *Time-based Competition: The Next Battleground in American Manufacturing*, Irwin, Illinois, pp.246-267.

Bocock, R. (1993), *Consumption*. Routledge, London.

Bourdieu, P. (1984), *Distinction: A Social Critique of the Judgement of Taste*, Routledge and Kegan Paul, London.

Branston, G. (2000), *Cinema and Cultural Modernity*, Open University Press, Buckingham.

Bray, R. and Raitz, V. (2001), *Flight to the Sun: the Story of the Holiday Revolution*, Continuum, London and New York.

Campbell, C. (1987), *The Romantic Ethic and the Spirit of Modern Consumerism*, Blackwell, Oxford.

Carr, H. and Pomeroy, J. (1992), *Fashion Design and Product Development*, Blackwell, Oxford.

- Christiansen, J.K. and Skærbæk, P. (1997), "Implementing budgetary control in the performing arts: games in the organisational theatre", *Management Accounting Research*, Vol. 8, No. 4, pp. 405-438.
- Clouston, R. (1906), *English Furniture and Furniture Makers of the 18th Century*, Hurst and Brackett, London.
- Crane, D. (2000), *Fashion and its Social Agendas: Class, Gender, and Identity in Clothing*, University of Chicago Press, Chicago.
- Cruickshank, D. and Burton, N. (1990), *Life in the Georgian City*, Viking Penguin, New York.
- Cubitt, S. (2004), *The Cinema Effect*, MIT Press, Cambridge, Mass.
- Curl, J. (1993), *Georgian Architecture*, David and Charles, Newton Abbot, Devon.
- Dartnell Corporation, (1931), *Survey of Retailing Practices*, Dartnell, Chicago.
- Davis Burns, L. and Bryant, N. (1997), *The Business of Fashion: Design, Manufacturing, and Marketing*, Fairchild Publications, New York.
- De Certeau, M. (1985), *The Practice of Everyday Life*, University of California Press, Berkeley.
- Denzin, N. (1995), *The Cinematic Society: The Voyeur's Gaze*, Sage, London.
- Dobson, C.R. (1980), *Masters and Journeymen: A Prehistory of Industrial Relations 1717-1800*, Croom Helm, Kent.
- Dogains, R. (2001), *The Airline Business in the Twenty First Century*, Routledge, London and New York.
- Douglas, M. and Isherwood, B. (1996), *The World of Goods: Towards an Anthropology of Consumption*, Routledge, London and New York.
- Downes, K. (1979), *The Georgian Cities of Britain*, Phaidon Press, Oxford.
- Falk, P. and Campbell, C. (1997), *The Shopping Experience*, Sage, London.
- Farr, J. (2000), *Artisans in Europe 1300-1914*, Cambridge University Press, Cambridge.
- Fastnedge, R. (1962), *Shearer Furniture Designs from The Cabinet-Makers' London Book of Prices 1788*, Alec Tiranti, London.
- Featherstone, M. (1991), *Consumer Culture and Postmodernism*, Sage, London.

Ferguson, H. (1992), "Watching the world go round: Atrium culture and the psychology of shopping", in Shields, R. (Ed), *Lifestyle Shopping: The Subject of Consumption*, Routledge, London and New York, pp.21-39.

Finkelstein, J. (1991), *The Fashioned Self*, Polity Press, Cambridge.

Fiske, J. (1992), "Cultural studies and the culture of everyday life", in Grossberg, L., Nelson, C., and Treichler, P. (Eds.) *Cultural Studies*, Routledge, London and New York, pp. 154-173.

Funnell, W. (1996), "Preserving history in accounting: seeking common ground between 'new' and 'old' accounting history", *Accounting, Auditing and Accountability Journal*, Vol. 9, No. 1, pp.38-64.

Gardner, C. and Sheppard, J. (1989), *Consuming Passion: The Rise of Retail Culture*, Unwin Hyman, London.

Gilbert, C. (1972), *Late Georgian and Regency Furniture*, Hamlyn, London.

Godley, E. and Kaylin, A. (1930), *Control of Retail Store Operations*, The Ronald Press, New York.

Green, N. (1997), *Ready-to-Wear and Ready-to-Work: A Century of Industry and Immigrants in Paris and New York*, Duke University Press, Durham and London.

Hoggart, R. (1957), *The Uses of Literacy*, Chatto and Windus, London.

Hopwood, A. (1983), "On trying to study accounting in the contexts in which it operates", *Accounting, Organizations and Society*, Vol. 8, Nos. 2/3, pp.287-305.

Hopwood, A. (1994), "Accounting and everyday life: an introduction", *Accounting, Organizations and Society*, Vol. 19, No. 3, pp.299-301.

Jackson, T. and Shaw, D., (2001), *Fashion Buying and Merchandise Management*, Macmillan, London.

Jeacle, I. (2003a), "Accounting and the construction of the standard body", *Accounting Organizations and Society*, Vol. 28, No. 4, pp.357-377.

Jeacle, I. (2003b), "Accounting and the construction of the standard house", *Accounting, Auditing and Accountability Journal*, Vol. 16, No. 4, pp.582-605.

Jeacle, I (2005), "Accounting and the construction of taste: Standard labour costs and the Georgian cabinet maker", *Abacus*, Vol. 41, No. 2, pp.117-137.

Jeacle, I. (2006), "Face facts: accounting, feminism and the business of beauty", *Critical Perspectives on Accounting*, Vol. 17, No. 1, pp.87-108.

Jeacle, I. (2008), "Accounting and the Annual General Meeting: the case of the Edinburgh University Tea Club 1920-1945", *Accounting History*, forthcoming.

Jones, S., (1984), "Introduction", in Agius, P., *Ackermann's Regency Furniture and Interiors*, Ramsbury, Wiltshire, pp.11-16.

Jourdain, M. and Rose, F. (1953), *English Furniture: The Georgian Period (1750-1830)*, Batsford, London.

Kidwell, C. and Christman, M. (1974), *Suiting Everyone: The Democratization of Clothing in America*, Smithsonian Institution Press, Washington.

Kirkham, L. (1992), "Integrating herstory and history in accountancy", *Accounting, Organizations and Society*, Vol. 17, Nos. 3/4, pp.287-297.

Langman, L. (1992), "Neon cages: shopping for subjectivity", in Shields, R. (Ed.), *Lifestyle Shopping: The Subject of Consumption*, Routledge, London and New York, pp.40-82.

Leach, W. (1984), "Transformations in a culture of consumption: women and department stores, 1890-1925", *Journal of American History*, Vol. 71, No. 2, pp.319-342.

Leach, W. (1993), *Land of Desire: Merchants, Power, and the Rise of a New American Culture*, Pantheon Books, New York.

Lehman, C. (1992), "'Herstory' in accounting: The first eighty years", *Accounting, Organizations and Society*, Vol. 17, Nos. 3/4, pp.261-285.

Libbey, L. W. (1926), "Work room methods and control", *Proceedings of Controllers Congress, National Retail Dry Goods Association*, Niagara Hotel, Niagara Falls, New York, May, pp.53-57.

McNair, M. (1931), "Trends in large scale retailing", *Harvard Business Review*, Vol. 9, No. 10, pp.30-39.

Miller, D. (1995), "Consumption as the vanguard of history", in Miller, D. (Ed), *Acknowledging Consumption*, Routledge, London, pp.1-57.

Miller, M. (1989), *The Bon Marché*, Princeton University Press, New Jersey.

Miller, P. (1994), "Accounting as social and institutional practice: an introduction", in Hopwood, A. and Miller, P. (Eds.), *Accounting as Social and Institutional Practice*, Cambridge University Press, Cambridge, pp.1-39.

Miller, P. (1998), "The margins of accounting", *The European Accounting Review*, Vol. 7, No. 4, pp.605-621.

Moss, M., and Turton, A. (1989), *A Legend of Retailing: House of Fraser*, Wiedenfield and Nicholson, London.

Mouritsen, J., Hansen, A. and Hansen, C. (2001), "Inter-organizational controls and organizational competencies: episodes around target cost management/functional analysis and open book accounting", *Management Accounting Research*, Vol. 12, No. 4, pp.221-244.

Nava, M. (1995), "Modernity's disavowal: women, the city and the department store", in Nava, M. and O'Shea, A. (Eds.), *Modern Times: Reflections on a Century of English Modernity*, Routledge, London, pp.38-76.

Nava, M. (1997), "Women, the city and the department store", in Falk, P and Campbell, C. (Eds.), *The Shopping Experience*, Sage, London, pp.56-91.

Neu, D. (2000), "Accounting and accountable relations: colonization, genocide and Canada's first nations", *Accounting, Auditing and Accountability Journal*, Vol. 13, No. 3, pp.269-288.

Nystrom, P. (1925), *Retail Selling and Store Management*, Appleton, New York.

O'Brien, R. and Shelton, W.C. (1941), *Women's Measurements for Garment and Pattern Construction*, The US Department of Agriculture (Misc. Pub No. 454), Washington.

Parissien, S. (1995), *The Georgian House*, Aurum Press, London.

Parker, L. (2001), "Reactive planning in a Christian bureaucracy", *Management Accounting Research*, Vol. 12, No. 3, pp.321-356.

Pasdermadjian, H. (1954), *The Department Store: Its Origins, Evolution and Economics*, Newman Books, London.

Piore, M. (1995), *Beyond Individualism*, Harvard University Press, Cambridge, Massachusetts.

Popp, A. (2000), "Swamped in information but starved of data: information and intermediaries in clothing supply chains", *Supply Chain Management*, Vol. 5, No. 3, pp.151-161.

Richardson, A.E. (1949), *An Introduction to Georgian Architecture*, Sheval Press, London.

Rosenau, J. and Wilson, D. (2001), *Apparel Merchandising: The Line Starts Here*, Fairchild, New York.

Salmon, W. (1727), *The Country Builder's Estimator: or the Architect's Companion*, Hodges, London.

Schacter, H. (1930), *Profitable Department Store Management*, Harper and Brothers Publishers, New York and London.

Shields, R. (Ed.) (1992), *Lifestyle Shopping: The Subject of Consumption*, Routledge, London and New York.

Stokes, J. (1999), *On Screen Rivals: Cinema and Television in the United States and Britain*, Macmillan Press, London.

Summerson, J. (1978), *Georgian London*, Peregrine Books, Harmondsworth, Middlesex.

Taylor, F.W. (1911), *The Principles of Scientific Management*, Harper, New York.

Walker, S.P. (1998), "How to secure your husband's esteem. Accounting and private patriarchy in the British middle class household during the nineteenth century", *Accounting, Organisations and Society*, Vol. 23, Nos. 5/6, pp.485-514.

Walker, S.P. and Llewellyn, S. (2000), "Accounting at home: some interdisciplinary perspectives", *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 4, pp. 425-449.

Ward-Jackson, P. (1984), *English Furniture Designs of the Eighteenth Century*, Victoria and Albert Museum, London.

White, N. and Griffiths, I. (2000), "Introduction", in White, N. and Griffiths, I. (Eds.), *The Fashion Business: Theory, Practice, Image*, Berg, Oxford, pp.1-6.

Williams, R. (1958), *Culture and Society*, Penguin, London.

Wills, G. (1979), *English Furniture 1760-1900*, Guinness Superlatives, London.

Wilson, E. (1990), "All the rage", in Gaines, J. and Herzog, C. (Eds.), *Fabrications: Costume and the Female Body*, Routledge, New York, pp.28-38.

Zan, L. (1998), "Piano with harmony: The Imola Academy", *Financial Accountability and Management*, Vol. 14, No. 3, pp.217-237.