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Article Title Page

Constructing Accounting in the Mirror of Popular Music

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Structured Abstract: Purpose

This paper explores how accounting is entwined in the cultural practice of popular music. Particular attention is paid to how the accountant is constricted by artists in art and the role(s) the accountant plays in the artistic narrative. In effect this explores the notion that there is a tension between the notion of the bourgeois world of 'the accountant' and the world of 'art for arts sake'.

Design/methodology/approach

This paper draws on the cultural theory of Pierre Bourdieu to understand how the character of the accountant is constructed and used by the artist. Particular attention is paid in this respect to the biography and lyrics of the Beatles.

Findings

Accounting and accountants play both the hero and the villain. By rejecting the 'accountant villain' the artist identifies with and reinforces artistic purity and credibility. However, in order to achieve the economic benefits and maintain the balance between the 'art' and the 'money' the economic prudence of the bourgeois accountant is required (although it might be resented).

Research limitations/implications

The analysis focuses on a relatively small range of musicians and is dominated by the biography of the Beatles. A further range of musicians and artists would extend this work. Further research could also be constructed to more fully consider the consumption, rather than just the production, of art and cultural products and performances.

Originality/value

This paper is a novel consideration of how accounting stereotypes are constructed and used in the field of artistic creation

Keywords: Accounting, Music, Beatles, Bourdieu, Culture.

Article Classification: Research / Theory paper

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Running Heads:



CONSTRUCTING ACCOUNTING IN THE MIRROR OF POPULAR MUSIC

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CONSTRUCTING ACCOUNTING IN THE MIRROR OF POPULAR MUSIC

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CONSTRUCTING ACCOUNTING IN THE MIRROR OF POPULAR MUSIC

*The world of the bourgeois man,
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cannot be invented without producing the pure,
perfect universe of the artist and the intellectual and
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and pure theory*

Pierre Bourdieu (1986)

Research into accounting in popular culture emerged from a virtual standing-start following Hopwood (1994) and his call to study accounting as it permeates and functions in wider social and cultural practices. Since that time a body of work has emerged. One major focus of this work has been how accounting is represented in literature, although researchers have also considered accountants in film, music and even poetry. On the whole, the stereotype of the accountant in popular culture is negative. However, our engagement with and theorisation of popular culture has been limited and there is a need to adopt a broader understanding of its nature and role to inform our understanding of how accounting is constructed and presented. In this paper we adopt an approach informed by the cultural theory of Pierre Bourdieu.

It has been recognised that social and cultural institutions such as literature and movies have a power to influence the public perceptions of accounting. Beard (1994) and Dimnik and Felton (2006) explored depictions of accounts in films, Bougen (1994) in humour, Maltby (1997), Czarniawska (2008) and Evans (2009) in literature, Evans and Jacobs (2010) in poetry and Smith and Jacobs (2011) in popular music. These papers illustrate how certain stereotypes of accounting are reflected and sustained by cultural institutions and practices. Dimnik and Felton (2006) focus on 'accounting stereotypes'. They conducted a factor analysis of accounting characters in 121 movies distributed in the USA between 1932 and 2000. In general, they argued that the accounting character represented the "ordinary man" with "common ordinary mainstream emotions" with "no friends and limited personality" (Dimnik and Felton, 2006, p. 136). The most positive interpretation was presented by one 82 year old accountant (retired presumably) that accountants were depicted as "nice solid citizens who do not get the girl" (Dimnik and Felton, 2006, p. 136). Dimnik and Felton's (2006) analysis was more sophisticated; based on viewing 121 movies and coding certain personal characteristics they argued that there were five general stereotypes of accountants in the movies they viewed. Firstly, accountants could be naïve optimists, out of touch with reality who are often timid and weak but have a positive outlook on life. It is not unusual for them to dream of being something else. The second was the plodder who, while being hardworking and dedicated, is stuck in dead-end and boring jobs with little status, power or recognition. They are rarely shown with friends or with a life beyond their work. The eccentric is geeky and gauche, unaware of or indifferent to social norms and expectations. This dysfunction can range from quirky to psychotically unbalanced. The accounting hero is the common-man, the normal person who rises to abnormal challenges to become something (or someone) exceptional. In contrast, the villain is a powerful, hardnosed and assertive individual who is insensitive to the needs of others. In general these characters were calculating, greedy, dishonest and in half of the cases murderous. Dimnik and Felton (2006, p. 152) suggest that when the accounting profession looks into "the mirror of cinematic stereotypes what it sees it not all bad" because, while some of the characters (most particularly the villain and the eccentric) were negative, most of the others were generally positive and there was an increasing presence of woman and ethnic minorities.

Smith and Jacobs (2011) explore many similar themes to Dimnik and Felton (2006) although they explore the representation of accountants in popular music and adopt a more explicit

social theory approach informed by the work of Bourdieu. Smith and Jacobs (2011) argue that popular music plays a critical role in socialising core social values and attitudes and, therefore, there is an important link between how accounting is presented in these cultural practices and social institutions. In contrast to Dimnik and Felton (2006), Smith and Jacobs (2011) found few ‘positive’ depictions of accountants and accounting in popular music but categorise the lyrical depictions around (1) accountants as a stereotype / object of satire, (2) accounting as servant of capitalism, (3) accounting as an instrument of oppression, (4) accountants as ‘cultural intermediaries’, (5) accountants as status symbols, and (6) accountants as scandal makers. They suggest that the generally negative presentation of accountants and the pervasive nature of popular music raises concerns as popular music have the power to both reflect and shape public perceptions of accountants. Even if these representations are biased and slanted by the experiences of the songwriters they represent a threat to the social legitimacy of accountants. In the mirror of the art of popular music, accountants appear ugly rather than attractive. Further work is required to explore the relationship between the accountant and the mirror of art.

Jeacle (2009a) sought to reframe the literature response to Hopwood’s (1994) call to study the relationship between accounting and everyday life. Rather than simply undertaking a study of accounting representations and stereotypes, she called for an exploration of the ways in which “accounting becomes entwined with the everyday” (Jeacle, 2009a, p. 120). This notion can be seen in her earlier work on architecture (Jeacle, 2003), Georgian furniture design (Jeacle, 2005), and her use of the box office ledger of the Edinburgh playhouse as a lens on the cultural institution of the cinema (Jeacle, 2009b). The motivation for our paper is derived from the earlier work on ‘accounting stereotypes’, Jeacle’s (2009a) call for study of the way accounting becomes entwined with the everyday and a paper by Gallhofer and Haslam (1996) on accounting and art. While we doubt that the Gallhofer and Haslam (1996) paper is meant to be understood as much as experienced, they suggest that notions of emancipatory accounting can be informed by art. In particular, they use the radical and avant-garde artistic and creative (or perhaps non-art/non-creative) movements of Dada as a mirror for accounting research and thinking. In essence, art is a mirror to accounting and an archetype for emancipatory accounting.

In response to Gallhofer and Haslam’s (1996) speculative challenge, we invert Bourdieu’s contention and argue that the world-of art cannot be constructed without reference to the accountant. Following Bourdieu’s (1986) suggestion that the accountant is an embodiment of the ‘bourgeois man’, the rejection of accounting and associated notions of profit and wealth may be an essential element to ensuring the consecration of the artistic practice as ‘art for art’s sake’. Therefore, accounting imagery and metaphors are not mobilised in the interests of accountants but are mobilised in the interests of the artist, the songwriter and the movie maker. The construction of accounting in the mirror of the artist¹ is both a construction of the art as art and of the accountant as bourgeois.

In this paper we utilise a theoretical approach from the work of Pierre Bourdieu to consider the relationship between art and money (money and art) in the process of status building. Bourdieu suggests that there is a somewhat paradoxical relationship between artistic success and economic wealth where the work of the ‘pure artist’ is constructed against the ‘bourgeois’ although the status of the ‘bourgeois’ is dependent upon the cultural capital associated with the consumption of consecrated ‘legitimate art’ (Bourdieu, 1993, p. 63).

THEORISING ART, MUSIC AND WEALTH

¹ It was a practice of the painters such as Johannes Vermeer to use mirrors as a tool to capture and frame the subjects of their paintings. In such a way the ‘real world’ accountant is captured by the mirror of the art and made to serve the agenda of the artist.

While the production of art and music might be driven by high ideals, Bourdieu (1984) argues that the consumption of art is an important part of the process of building and maintaining social status. What is regarded as tasteful in regard to art and music is an important part of status distinction and the management of resources of social and economic capital. The basis of Bourdieu's (1984) argument is that artistic taste is a product of class conditioning where the cultural upbringing of an individual is encoded in what he calls the *habitus* and this *habitus* is the basis of artistic taste. To that end the taken-for-granted appreciation of particular artistic forms and styles is deemed to be indicative of groups with different social status to the extent that Bourdieu talks about a 'class *habitus*' (Bourdieu, 1984, p. 101). To further support his position Bourdieu shows how preferences for different musical works reflect class factions (Bourdieu, 1984, p. 17).

Bourdieu (1993, p. 29) suggests that the field of cultural production involves a "reversal of the economic world". The very construction of the field involves a rejection of values and capitals that characterise the broader economic and political 'field of power'. As such, notions of 'art for art's sake' and associated notions of 'sport for sport's sake' or 'education for education's sake' characterise what Bourdieu and Wacquant (1992) call autonomous *habitus* values. Therefore, the distinctiveness of the artistic field, and positions in a field, are understood as a rejection of the heteronomous values associated with the economic and political fields (Bourdieu, 1993, p. 46). Bourdieu's (1986) analysis of French social consumption and taste in his book *Distinction* illustrates that the 'taste' for certain artistic and cultural forms played an important part in position-taking in games of social status within the dominant economic and political fields. However, success within the artistic field involves a rejection of the values of the heteronomous 'field of power' and embracing the notion of 'art-for-art's sake'. It is for this reason that Bourdieu describes the artistic field as the dominated fraction of the dominant class (Bourdieu, 1993, p. 25). While artistic consumption is essential to the maintenance of social position within the broader 'field of power' and characteristics the cultural(ly) arbitrary tastes of the dominant elites (Bourdieu, 1984, p. 7), the artists themselves maintain their consecrated position within the artistic field through being denied financial resources and political influence (Bourdieu, 1993, p. 39).

In contrast to the high culture arts and the associated tastes of the elite, the tastes and preferences of the working-class for mass-culture and popular forms of art and entertainment is considered an abandonment of artistic ideals and a sell-out to notions of commercialism. In that sense becoming 'popular' and commercial is unartistic and constitutes an abandonment of the artistic field and *habitus* and a heteronomous alignment with the broader field of commercial interests (Bourdieu, 1996, p. 142). Far from being an objective process, the distinction between the high and the mass culture (or in effect from the artistic and the popular) is yet another game, where the taste for and expertise in 'the popular' which rests with one group in society is denigrated as "lower, coarse, vulgar, venal" in order to affirm superiority and legitimating social differences (Bourdieu, 1984, p. 7).

Because art and artists are seen as not requiring social or economic approval but working for 'art for art's sake' the field of cultural production is an important site for crafting meanings, social forms and social relations. It is this notion of meaning-making which lies at the heart of the creation of cultural products, which as symbols are both indicators and drivers of how members of society see themselves and their values. However, in the production of symbolic representations, the artist acts as the agent or channel to a wider set of cultural '*habitus*' values. Therefore, art reifies certain value assumptions that then gain the power of symbolic capital (Bourdieu, 1990, p. 118) where its influence as a tool in the game is misrecognised or mistaken for an inherent characteristic of the symbolic object. If the distinctiveness of art involves a constant rejection of the economic and, thus, the economising actions of accounting and the accountant, then this process of rejection also, as argued by Bourdieu (1986, p. 47), constructs the field of accounting. Therefore, in his words:

The world of the bourgeois man, with his double-entry accounting, cannot be invented without producing the pure, perfect universe of the artist and the intellectual and the gratuitous activities of art-for-art's sake and pure theory (Bourdieu, 1986, p. 47).

In this paper we seek to respond to Gallhofer and Haslam's (1997) call to 'go beyond accounting' and Bourdieu and Wacquant's (1992) methodological advice that notions of profession are a 'dangerous folk concept' as the apparent correspondence between the concept of profession and the social science category "blinds researchers to the different social and symbolic systems in which they are produced" (Bourdieu and Wacquant, 1992, p. 197, 242). Therefore, we focus on the field of popular music as an example of artistic activity which embodies an inherent contradiction between artistic expression and economic success. In particular, we focus on the life and lyrics of the Beatles as a biographic example of the relationship between an area of artistic activity and the world of the 'bourgeois' man and his double-entry book-keeping. In effect, the character of accounting and of the field of business is constructed in the narrative of the artistic biography of the Beatles. The case that we make is that what we understand to be 'accounting' is what is constructed in our social and symbolic structures. Our conception of what constitutes accounting must be treated with suspicion and therefore we look at how notions of business, money and accountant are mobilised rather than basing our analysis on pre-existing categories of what is and what isn't 'real accounting'.

THE CASE OF ART

The tension between financial and artistic issues is a significant theme in popular music with many of the characters found by Dimnik and Felton (2006) evident in biographies, interviews and music lyrics. The musicians and songwriters present a series of narratives or archetypical stories where the characters we find frequently fall into easy groupings of hero and villain, whether the stories are memoir or pure fiction. Rather than the personality factors analysed by Dimnik and Felton (2006), the heroes and the villains in the songs and biographies tend to be represented according to how they help or hinder the musician, with the heroes being those who help them achieve their artistic goals and villains are those who 'get in the way'. Musicians' memoirs are full of people who help and those who have to be overcome or avoided. There are different ways of telling the same stories, of course, but music-recording artists have the upper hand in that respect because they have more ready entrée to media that command an audience for their own version of events. In many ways this is an example of the adage attributed to Mark Twain that 'you should never pick a fight with a man who buys his ink by the barrel' and it shows that as a group these musicians have access to considerable cultural and social capital if not financial capital resources.

Within the framework of the hero and villain narrative, the behaviour of the villain often involves unfair behaviour towards the heroic musician such as disputes over legal rights, sabotaging the musician's opportunities, deficient management, irregular accounting and misappropriation. Some acts may be deliberate or negligent, and some accidental. On the financial side, negotiating contractual terms that deprive the artist of a fair reward, or simple acts of embezzlement would comprise unethical action. The relatively mundane tasks of handling money and keeping financial records underpin both good and bad accounting services, with the potential at this level, too, for things to go wrong in a way that prejudices the artist. Mistakes and malicious acts occur in most other areas of human endeavour, and financial management is a discipline with prospects of siphoning off another person's entitlements for personal gain as suggested by Smith and Jacobs (2011). A further example is that of Ginger Baker, the former drummer with 1960s rock supergroup Cream, who discovered this recently when he engaged a local bank teller as his accountant and ended taking her to court when \$50,000 allegedly went missing (Bulger 2009, p. 113). She argued that she had permission to access the funds, but large sums of money can lead people astray.

Skills in the arts and in business could be depicted as symbiotic but that might not make a great lyric. There appear to be no songs of praise to accountancy that are sung without irony; the Monty Python comedy group's song, 'The Accountancy Shanty' (Prez & Idle 1989) examined by Beard (1994) and by Smith and Jacobs (2011), is a well-known example. It is better for the sake of a story to position the accountant or other 'money man' as a stereotypical black-hat kind of character, an enemy consistent with the Hollywood styles of quest narrative elaborated by Christopher Vogler in his influential book *The Writer's Journey; Mythic Structure for Storytellers and Screenwriters* (1992). Vogler's formula is based on Joseph Campbell's analysis of mythic stories in *The Hero with a Thousand Faces* (1968) and Vladimir Propp's study of highly conventionalised folk tales *Morphology of the Folktale* (1968). In the face of such prominent and enduring characterisations, it is perhaps asking a lot of a lyricist to fit the accountant into a heroic role, but is the overt criticism inherent in the more usual critical representations justified? Based on Bourdieu's (1986, 1993) argument, rejection of the commercial is essential to the maintenance of artistic credibility. Yet, freedom to pursue artistic success (or art for other artists in Bourdieu's terms) implies a private income that is unlikely to be available to less privileged members of society (Bourdieu, 1993, p. 63).

The 1960s were generally seen as a period of change, and one of the most significant changes of this period was the growth of the mass appeal, status and sometimes wealth of popular musicians. In this setting, popular music came to play the place in culture which poetry and literature had done for previous generations. Yet, this stress between wealth and art has not been fully explored. We all need resources, so money is also a potentially destructive element when its diversion or theft results in the significant loss of an artist's material welfare — tempers can also flare. When Australian band Skyhooks' gig fee fell from \$4000 to \$1000 a night, for instance, their guitarist, Bob 'Bongo' Starkie felt the booking agency's boss was being dishonest and attacked his desk with an axe, carving a swear word into it and smashing the telephones while his target watched on emotionless (Jenkins 2007, pp. 124-125).

However well accounting work may be performed, it does not have the caché of making art and while accountants may have access to both financial and educational capital in Bourdieu's parlance, they lack the cultural capital which he argues is critical membership in the highest status groups. People do not clamour to watch accounting happen, or ooh and aah over the individual artistic expression reflected in published annual accounts since conformity to accepted standards is expected there. The question still arises whether music lyrics that portray accountants and business managers as the baddies, or as benign but dull characters, are truly representative of their subjects, or whether they are merely examples of exercising artistic licence which maintain the opposition of art and money, with the artist pictured as a vulnerable figure operating within a forbidding industry typified by sharp practice. In addition, money is the temptation that might distract the artist from his or her true pursuit. In an article on the value of arts patronage, famous film director Ken Russell speaks of the tension between the artistic life and money:

I feel qualified to comment on the question of whether money makes an artist's art better or whether it is a kind of jeopardy to the purity of one's vision. For as soon as money gets in there, expectations are created and demands on the artist's product become more pressurised. Most artists consider it their duty to resist such pressure (Russell 2009).

He lists well-known artists (dancers, poets, painters, etc.) for whom a life of uncertain income or poverty was a fact if not an ideal, and adds:

It takes a lot of courage to be an artist. The comforts of stability may never belong to the person who is absorbed in an internal struggle to bring forth something ineffable,

something beyond words but true nonetheless (Russell 2009).

Russell finds humour on the matter of the artist's traditionally austere life. He quotes ballet dancer Isadora Duncan, the subject of one of his films, who said that "she was so poor she hardly knew where the next bottle of champagne was coming from" (Russell 2009). More realistic is the impression given by prolific UK musician and former 1970s punk rocker Billy Childish, who, when asked 'Are you working constantly?' answers:

I did have a job for six months and found it really unpleasant. I would love to be more recognised and have more success...but I wouldn't do anything I don't believe in... I'm a sucker for people giving me money and telling me I'm good, but not to the extent that I'd change (Hodgkinson 2009, p. 30).

French philosopher Victor Cousin (1792-1867) coined the phrase *L'art pour l'art*, or 'art for art's sake', meaning that "art needs no justification, that it need serve no political, didactic, or other end" (Encyclopaedia Britannica 2010b), presumably including the pursuit of wealth and social status. The concept that art exists for its own sake was associated with the Aesthetic movement of the mid-nineteenth century that found the industrial age ugly, and adhered to Immanuel Kant's idea of "the autonomy of aesthetic standards, setting them apart from considerations of morality, utility, or pleasure" (Encyclopaedia Britannica 2010a). The philosophy is not without contention. In his 1935 essay, 'The Work of Art in the Age of Mechanical Reproduction', German cultural critic Walter Benjamin rejects reverence for artistic production. He says that the aura of 'magical' creation only serves to distance art from the masses and to reduce its accountability to them. Rather, he claims, it should be used to further social and even revolutionary aims, especially through exploiting increasing opportunities for its mechanical reproduction (Benjamin 2005). Bourdieu (1984) clearly rejects the art for art's sake notion and (at least partially) sides with Benjamin by arguing that it is the perception that art is above and beyond that gives particular power to the upper classes as a consumption commodity, and the taken for granted (symbolic) nature of art is what makes it so powerful as a tool of social status.

The reportedly dissolute 20th Century English novelist Simon Raven took a more cynical view of artistic production that rejects the specialness of both artistic production and the thrust of the Benjamin thesis. He is more inclined to a test of profitability. Raven is attributed with extending the phrase, so that it became 'Art for art's sake, money for God's sake!' (Raven 2010). He wasn't suggesting that money should go to God or to religious works but something much more secular; in other words, that a satisfying life depended on the state of one's finances — something he was rather bad at maintaining (Barber 2001). Raven's version of the quote was influential. Musician Graham Gouldman had his own father's use of this phrase in mind when he wrote the pop group 10cc's hit song, 'Art for Art's Sake' in 1975 (Songfacts, 2010). Its cynical lyrics revolve around making lots of money from a smash hit song. The chorus repeats, 'Art for art's sake / Money for God's sake' (10cc 1975, 'Art for Art's Sake'). While this track did not get to the top of the charts in that year, the same band's 'I'm Not in Love' did achieve that (Smith 2010), so they presumably got their million, after all. Gouldman stated that the song was a wry comment on the values of the music business. Yet it can also be seen as a rejection of the class status associated with more 'classical' music performances and a willingness to accept wealth if it came their way.

One can hardly refer to both art and money without mentioning Andy Warhol. His habit of supervising rather than personally making art conjures notions of industrial manufacture, yet he holds an iconic position in the field of modern art and the highest status level as defined by Bourdieu's (1984) analysis. Art and money merged spectacularly when he produced the large silkscreen artwork '200 One Dollar Bills', a life-sized image of a one-dollar bill repeated over and over to create a large rectangular image of its own. This sold in New York in late 2009 for \$US43.8m, then the second highest auction price for a pop art piece (BBC News 2009).

One can sense Warhol's amusement at the subversion of the genre of art with a picture of money and a swipe at the capitalist system in the same picture.

There is an unresolved argument between the way in which art and money can occupy the same human activity. Bourdieu (1984) would seem to argue that particular forms of artistic taste serve to maintain status and class distinctions. As a group, and despite frequently poor origins, musicians maintain a high social standing, yet Bourdieu (1984) would suggest that this standing would be significantly less if their work is seen to be reflective of bourgeois middle class or working class taste. The very fact that they are popular would seem to reduce their status. In order to better understand the paradoxical translation of music into money it is necessary to consider both the narrative and the practices — how the musical lyrics *depict* the business side of music and also how the artists' actual lives compare to such messages.

THE CASE OF MUSIC

It is simplistic to regard the musician as a hero or saint, of course — life is more complicated than that — but there are instances where the artists' public image seems at odds with their actions. A couple of examples may illustrate how the supposed separation of the artist from those more typically regarded as commercially minded can be misleading. While Bourdieu's position of 'pure artist' seems categorical this is not the case as no artist can occupy this position, balancing instead their 'pure artistic activities' with the economic necessity of paying the rent and keeping themselves fed (Webb et al, 2002, p. 161)

Singer Woody Guthrie, who lived through the Great Depression, knew what it was like to travel rough, including hitching rides on freight trains. He distrusted big business and was renowned for championing the workingman. Will Hermes describes him as a "legendary folkie storyteller, agitator and Dylan role model" (Hermes 2009, p. 104). In 2009, music company Rounder/Universal went for a faux hobo look when they released *My Dusty Road*, a new collection of Guthrie's songs, selling it in "extravagant packaging" that includes "a hobo-style cardboard valise" (Hermes 2009, p. 104). There is an element of fun in this design but also a whiff of hypocrisy in having such a plush presentation of the poor life, especially given that Guthrie's agenda was apparently about simplicity, equity and honesty. On the other hand, would the collection have been well so received if sold in a plainer package, even a paper bag? One can debate whether this is an example of slick marketing at the expense of respecting the artist's ethic, or a pragmatic expression of combining the interests of both record company and artist (his reputation and his estate, in this instance). In addition, Guthrie is no longer around to vet an album design concept before it is used. In a sense the consecration of artistic and cultural integrity is inevitably followed by appropriation and exploitation. However, Bourdieu (1993, p. 51) argues that even the processes required to achieve a moderate economic success within an area such as the music industry cannot be achieved without the consecration of institutions, academies and markers of public taste. In addition there is the world of cultural-intermediaries (see Smith and Jacobs, 2011) such as publishers, gallery directors and in this case the record producers who need both to share the dispositions of the artists and to possess economic dispositions that are alien to the values of the artists (Bourdieu, 1993, p. 39).

For Woody Guthrie there was not a clear-cut distinction between art and money. In 1941 he was commissioned by the Bonneville Power Administration to produce 26 songs to promote the series of dams being built on the Columbia River (Tate 2005). On the one hand these dams did considerable damage to the environment and to the livelihood of many of the small farms communities in their path. However, Guthrie is said to have supported the dam project partly because he felt it would create many jobs and improve living conditions, and broader public attitudes to such monumental projects tend to be more critical now than they were in the 1940s.

A contemporary singer of protest songs who has a link to Guthrie is UK artist Billy Bragg. Comparisons are sometimes drawn between Bragg and Guthrie on the basis of performing style and a shared concern for the working class. The link was strengthened when Guthrie's daughter asked Bragg to write music for an album based on her father's unrecorded lyrics: *Mermaid Avenue* was released in 1998, and *Mermaid Avenue II* in 2000. The connection is interesting for another reason. When we talk of money and the ethics of performing artists, Bragg is an important character. He is willing to address issues of public policy and business practice, but is alleged to have double standards given the fact of his own personal wealth. Bragg's 1986 album, *Talking with the Taxman about Poetry*, reached the top ten in sales that year. Its title came from a 1926 poem by Vladimir Mayakovsky, a copy of which was included with the album. Mayakovsky was a critic of Soviet economic policy, and the poem is a poet's monologue as he argues with a tax official about the place of poetry "in a worker's land". He declares the folly of completing a tax form when it reflects neither the great effort required to write poetry nor its longevity. He stresses his poverty and his dedication to the craft, which leave him little material wealth:

Draw up
my posthumous balance-sheet!
I tell you -
upon this I'm ready to bet -
unlike
all the dealers and climbers
you see
I'll be
a unique case -
hopelessly in debt.

(Mayakovsky 2010)

Perhaps there were various rates of tax for different occupation groups. The poem's protagonist claims that since he has no surplus of funds and since the poem will last for 300 years, his 500-rouble tax bill should be spread out at 5 roubles per year. He ends "demanding a place/with workers/of the poorest sort" in the tax system (Mayakovsky 2010). The argument is novel and, one imagines, doomed.

Bragg, too, has recently been arguing over taxes. His gripe is with the payment of huge bonuses to executives of the Royal Bank of Scotland following the government-funded bailout of the bank. Bragg's response is to state that he will be withholding his own taxes until the government introduces satisfactory limits to such bonus payments (Bragg 2010). Public reaction has been mixed, but such stirring is consistent with the man who is constantly agitating for a fairer country. Tracy Corrigan, economics writer for the *Daily Telegraph*, thought his tactic wrong but his sentiment just (Corrigan 2010). Some other writers were damning, accusing him of being two-faced. One blog response to the Corrigan article said: "Billy Bragg is such a bloody hypocrite. He lives in a seafront house at Burton Bradstock in Dorset worth millions. A true socialist. What a prat" ('UK Debt Slave' 2010, Online). Bragg is not above self-deprecatory humour. His official website, which styles him as "English singer-songwriter and political activist", includes the Billy Bragg Shop where one of the products is a T-shirt bearing the slogan: "The revolution is only a T-shirt away". One of these could be yours for £18.68, including VAT, so maybe that tax is not being withheld just yet (Billy Bragg website 2010).

Here are two artists with similar social consciences, separated by decades, but united in having their commentary on public affairs scrutinised. In both cases their music gave them the power to comment and influence, which could be understood as an exercise of cultural and social capital. However, Bragg evidently managed to accumulate some financial

resources through his music. Criticism of Bragg on the basis of his wealth, presumes that he is no longer entitled to remark on the income of others. A similar debate about whether Woody Guthrie sold out when he took on the Bonneville Power Administration job raises interesting questions about the function of the artist as a properly qualified, if not disinterested, critic. Does access to financial capital actually devalue the artistic 'cultural capital' and the status associated with it? Clearly some commentators think so while others appear indifferent.

The fascination with which sporting stars are regarded has a parallel with the musicians discussed here. Webb *et al.* (2004) make the point that Bourdieu's notions of cultural capital and habitus are clearly evident in considering what has happened in major sports. The notion of transforming sport into a business and rewarding its participants consistently with their ability to command whatever income the market will allow comes into conflict with the position that that sport should be above business or government and concern higher ideals of human achievement rather than economic value (Webb *et al.* 2004, p. 24). This has posed problems of public perception in relation, for instance, to the role of the professional sportsperson in the Olympic Games (2004, p. 26) and the often-underlying credo that involvement should be based on "the doxa of 'sport for sport's sake'" (2004, p. 29). The tension between the autonomous credo and the broader interests of the political and economic field are not restricted to the field of art. However, because of artistic expectations and the potential economic rewards it seems to pose a particular problem for the field of popular music (Smith and Jacobs, 2011).

There is a public fascination about what popular artists earn, and articles about their wealth are plentiful, if suspect. UK music magazine *The Word* has a blog discussion about the wealth and work habits of numerous musical artists, and there are fanciful stories (one might say 'accounts') in this regard. One contributor, identifying as an accountant, ventures that many newspaper versions of such money are not to be believed and that it is the national treasury that benefits most, through taxes (Beany 2009). That does not stop musicians from working toward dreams of financial success, of course. For those from poorer backgrounds the promise of fame and wealth associated with pop stardom is seductive.

The motivation for a life in rock music can vary. Asked whether a young man considering a career in the arts and wanting to meet women should paint or play guitar, Bob Dylan says: "Probably neither. If he had women on his mind, he might think about becoming a lawyer or a doctor...but that would be the wrong motivation for any career" (in Flanagan 2009, p. 46). Interestingly, Dylan is not recommending the artistic occupation with high levels of cultural capital but occupational roles that, while well regarded socially, command considerable and reliable incomes. It is fascinating to consider whether accounting (another relatively well paid occupation) has the social and cultural standing to assist young men to 'meet women'. While women might be an established motivator for men to engage in music, financial motivations can play a major influence in career direction. Brian Johnson, now singer with AC/DC, recalls catching a bus home after performing on TV as part of rock group Budgie. He saw another group, Slade, who had been on the same show, driving past in a flash Daimler. It was this vision of a life of greater material wealth that made him decide to join a different group (McNair 2009b, p. 41). When Marc Bolan sang "I drive a Rolls Royce / Cos it's good for my voice" (T. Rex 1972, 'Children of the Revolution'), there may have been a little truth behind that playful lyrical utterance.

It would be unfair to decide that a wealthy musician is not entitled to speak of money concerns, or to put herself in the position of ordinary workers, and therefore financial capital does not necessarily cancel cultural capital. In a review of guitarist Mark Knopfler's album *Get Lucky*, critic James McNair's opening remark addresses the dilemma that haunts the whole album, which is thematically structured around a poor carnival roustabout's life. Can a wealthy artist authentically represent such a life? McNair's opening question is: "Vignettes of proletariat lives at a millionaire's remove?" He decides that "Knopfler negotiates such terrain

admirably”, the CD being partly fuelled by the musician’s “memories of growing up near Glasgow’s Albion lorry works” (McNair 2009a, p. 103). One might think too of other musicians whose lyrical work depicts the kind of life they no longer live, such as Bruce Springsteen.

Sudden wealth does not necessarily lead to corruption of artistic ideals. Nick Lowe was a producer of several significant punk records in the mid 1970s, and a talented singer-songwriter in his own right, but not especially well off. In 1974 his band Brinsley Schwartz released his song ‘(What’s So Funny ‘Bout) Peace, Love and Understanding’ to little acclaim. In 1992, it was included on the soundtrack of a movie *The Bodyguard* (though cut from the screen version) and “sold 17 million copies, enough to make Lowe a millionaire” (Divola 2009, p. 22). Anecdotally, he took the first royalty cheque that arose from the soundtrack along to his bank manager and queried the number of zeroes on it. There seem to have been no reports of great changes in his lifestyle but the money meant he could record albums that were possibly less commercial than they might otherwise have been. The ‘independent income’ has allowed the pursuit of artistic recognition. Other artists have enjoyed substantial lump sums. According to rock magazine *Q*, the Beatles’ “first *Anthology* compilation proved lucrative for ex-drummer Pete Best, earning him upwards of £1 million” (Doyle 2009, p. 63), though we don’t know what he did with his cash.

In effect the ‘bourgeois accountant’ has been constructed as the binary opposite of the rock musician. It as if rockers warn their children that they had better do what they are told or they will grow up to be accountants. There are no stories of accountants’ nights of wild abandon and throwing TV sets through hotel windows, or driving cars into swimming pools as rock groups like the Who did. Interviewing legendary Pink Floyd musician, Nick Mason (he of the grand mansion and multi-million pound Ferrari collection), Mark Paytress observed:

Nick Mason has always been a bit of a misfit in Pink Floyd. ... as he ambles over from one end to the other of his giant warehouse space...you half expect him to whip out a set of accounts to sign (Paytress 2007, p. 72).

That’s the rock misfit, creativity’s antithesis, someone who acts like an accountant. We should note that Pink Floyd’s 1973 multi-million selling album *Dark Side of the Moon* featured a song, ‘Money’, written by band member Roger Waters, which, as a single, peaked at position 13 in America’s Billboard Hot 100. Ironically for a group that would become enormously rich, the tune offers the following satirical lyrics after the introductory sound of cash registers, “Money it’s a gas - Grab that cash with both hands and make a stash” (Pink Floyd ‘Money’, 1973).

Characterisations of accountants such as that mentioned above fall readily into lazy stereotyping. Music magazine *Mojo* described XTC’s release of the song ‘Making Plans for Nigel’ (XTC 1979) as featuring “a lad told to become an accountant by ma and pa” (*Mojo* 2009, p. 18). The implication is that the young man is being directed into a career he does not want, which *is* the song’s topic, but the lyrics do not mention accountancy or anything financial. The job in question is actually an unspecified one with British Steel. Why then did *Mojo* select accounting unless it was thought unpalatable? In a 1989 interview, band member Andy Partridge was asked why he decided to be a musician. His typically light-hearted reply has, nonetheless, an element of truth in it:

“Oh, blimey,” he exclaims. “For the most banal reasons really – it was just the desire to be rich and famous and throw televisions out of hotel windows and do all the standard rock ‘n’ roll stuff... We were just young and stupid and drunk and wanted to get up people’s noses. It was the classic reasons.” (Hunt 2007)

He goes on to describe how at the time of the interview he was down to just a few hundred pounds while in litigation to recover money from an ex-manager, and shortly afterwards Partridge says: “I still fancy some cash, because I haven’t had any cash at this game yet, but I certainly don’t want the fame” (Hunt 2007). Partridge famously became very averse to public performance. Ironically, the band members had an audit of Virgin Records’ accounts undertaken after they left the label in 1998, discovering significant underpayments; here was the accountant/auditor acting as the musician’s ally (Wikipedia 2011). Given this, perhaps Partridge would not then have endorsed the *Mojo* article’s inference about his song’s meaning.

But if accountants are painted as drudges, musicians themselves are not always good company. Multi-millionaire musician Mike Oldfield says he “trusts no one but lawyers, and that ‘I don’t get on with other musicians’” (Snow 2009, p. 52); and elsewhere, “I’ve always been very mistrustful of people. Everyone apart from lawyers. I’ve got about 10 different sets of lawyers. I trust them. I pay them” (Mitchell 2009, p. 91). Oldfield, apparently like Andy Partridge, knows what other professionals can do given his own limitations.

Now we turn to the case study of the Beatles. As a group, they had arguably one of the most significant influences on the culture of the 1960s and of the emergent popular music scene to the present day. As artistic icons they are without comparison and while the majority of the wealth went to the band members who wrote the songs (Lennon and McCartney), all of the band members were able to benefit significantly in terms of wealth. The other interesting aspect about the Beatles is that despite their obviously mass appeal, their music now defies the class categories inherent in Bourdieu’s (1984) work but was sharply reflective of age.

THE CASE OF THE BEATLES

*The day the fans desert us is the day I'll be wondering
how to pay for my whiskey and Cokes*

John Lennon 2010, *The Beatles Bible*

The Beatles are one of the most successful and influential acts in modern musical history. The songs they released between 1963 and 1969 were largely their own compositions and this covered their climb to peak success. Rooted in skiffle and rock’n’roll the group emerged from relatively humble origins in Liverpool to massive commercial success, acclaim and establishment consecration with a knighthood for Paul McCartney in 1997 (George Martin received his in 1996) and a MBEs for all the other band members in 1964. Womack (2005, p. 48) argues that their lyrics have a strong link to their biography:

Through their increasingly literary production from the early 1960s to their creative demise in 1969, the Beatles represent the very act of performative life-writing itself: by authoring the text of their lives via their music, the Beatles engaged in a self-conscious effort to tell their own stories (Womack 2005, p. 48).

While Womack’s (2005) analysis might be a touch simple, band members acknowledged a link between biography and lyrics. McCartney reflected on their trials and challenges and indicated that their ‘business problems’ suggested that . . .

...rather than squashing their creative impulses...The Beatles’ business calamities usefully fed into their songs. “I think we all used it. George would write Piggies, and I knew exactly what he was talking about. And, you know, he wrote Taxman when we first found out about the tax system...We were all very naïve... no, ‘innocent’ is a better word. ‘Naïve’ implies some sort of foolishness, and I don’t think it’s necessarily a foolish thing, to not know something that’s not in your field. We were musicians, we

were kids from Liverpool, we'd gone to grammar schools, we'd done Hamburg—we kind of knew all *that*. But the idea that you were going to get this money, and someone was going to take it off you..." (McCartney in Harris 2009, p. 86).

What is interesting about their lyrics and their biography was both their acceptance and rejection of 'world of the bourgeois man, with his double-entry accounting'. Their lyrics suggest a clear willingness to incorporate characters involved with money, although they show them mostly as unpalatable figures. Rock journalist Steve Turner says that before the Beatles:

Nearly all of the rock'n'roll songs...were about love, fashion and adolescence. One of the great legacies of the Beatles was to extend the subject matter of the genre. Fewer than half the songs on *Revolver* were about love. The rest of the songs ranged from taxation to Tibetan Buddhism (Turner 2005, p. 12).

While the initial appeal of the Beatles was to the young and working class they transcended this to become a truly universal phenomenon and, therefore, they pose interesting challenges for narrowly defined class-based tastes in music. If one examines the tracks on the albums that constitute the Beatles' canon, eight (4.3%) relate in some way to money, wealth, taxation, greed, etc. This is discounting the greatest hits album, *A Collection of Beatles Oldies*, released in that period but which recycled previously released material. We can add two singles released during those years which were not from their albums, but have not included singles or other recordings released after the group split, such as the members' solo recordings or retrospective Beatles collections. Taken together, these 10 songs suggest an interest in the world of finance and, though the strength of that association varies, it can be seen to develop in intensity during the period. Here is how they are distributed across the eight years from 1963 to 1970 when they were first released:

1963	Money
1964	Can't Buy Me Love
1966	Paperback Writer *
	Taxman
1967	Baby You're A Rich Man *
1968	Piggies
1969	Only A Northern Song
	You Never Give Me Your Money
	Here Comes The Sun
	Carry That Weight

* *Single release*

The Beatles release of the Gordy & Bradford (1959) song 'Money (That's What I Want)' came at the time the Beatles were trying to achieve popularity, success and wealth and therefore the time "your lovin' don't pay me bills – now give me money" reflected their actual circumstances. It was a cover of singer Barrett Strong's 1959 hit version of that song that one of the Beatles bought at the NEMS store run by the family of their soon to be manager, Brian Epstein, and they performed it at their unsuccessful audition at Decca Records in January 1962. By the time it was released in November 1963 the Beatles had number one success in the British charts with their first album *Please Please Me* and a number of singles. What might have been a genuine expression of the need for cash in 1962 looked more like irony in 1963 when the group recorded it on their second album *With The Beatles*. However, it could also be read as a real concern on the part of the Beatles that their success might not last and, therefore, reflecting their desire to acquire as much cash (financial capital) as possible while they could.

Lennon's cry of 'I wanna be free' was from the heart: after many long years on the road, and despite the promises of greater riches in their sights, The Beatles nonetheless anticipated their success only lasting a short time in the early 1960s—a typical career for pop stars at the time was just a few years. When it looked as though they would enjoy more lasting fortunes, McCartney countered Money's desperate materialism with *Can't Buy Me Love* (*The Beatles Bible* 2010).

Whatever it is about this raw demand for cash, it strikes a chord. Several other artists also recorded 'Money' thereafter, including the Flying Lizards, whose singer Deborah Stickland employed a deadpan vocal that sounds like Queen Elizabeth II being royally not amused. She notes that the song has been very popular:

Money was number 4 in the UK and number 3 in the USA as well as getting to number 1 in Australia in 1979. Money has not been out of the public eye since, being regularly used in TV programmes about the Thatcher years and even a stint on the BBC's *Money* programme ... (Stickland 2010).

For the Beatles the song represented a fairly bourgeois approach to the music and an interest in 'popular success' and the mass audience that they were beginning to have rather than cultural capital and art for art's sake. That path was more typical of the arts-school crowd that characterised David Bowie (late 1960s and early 1970s) and the 'Warhol Fanboys' — the Velvet Underground (especially between 1966 and 1968). However, the release of 'Money Can't Buy Me Love' represented a shift away from the commercialism of the earlier song and an attempt to more clearly identify as 'artists'.

The Beatles were fairly well established in the UK and had toured the USA and witnessed the onset of Beatlemania. In that sense they had begun to experience success and the associated wealth and status. Ironically, this provides some support for Bourdieu's (2003, p. 67) claim that avant-garde activity requires the security of financial capital. While 'Can't Buy Me Love' (The Beatles 1964) could hardly be considered avant-garde, it did represent an attempt to re-brand the artistic standing of the band. It has been suggested that McCartney wrote the song in response to the pressure of success they had experienced (Badman 2000), although it was later claimed that he said he should have named it 'Can Buy Love' (Miles 1997). Therefore the attempt to garner artistic credibility may have been somewhat cynical.

However, the mid 1960s did represent a more reflective shift in some of the Beatles work. The 1966 single 'Paperback Writer' (The Beatles 1966a) has a more complex narrative than many of the Beatles' previous songs. The paper focuses on another field of cultural production — that of the author — but raises the relationship of the artist with the publishing industry and a dream of financial (if not artistic) success. The notable lines are "If you really like it you can have the rights, It could make a million for you overnight . . . I want to be a paperback writer (The Beatles 1966a, 'Paperback Writer'). In one sense the lyrics reflect the issues of balancing popularity and artistic success that were facing the band. One claim is that McCartney wrote it (with input from Lennon) in response to a challenge to write a song that was not about love (Turner 2005). McCartney suggested that he read about an aspiring writer in the *Daily Mail* newspaper (Miles 1997). The lyrics take the form of a letter from the writer to a publisher and reflect the struggle for recognition and money that parallels their own struggles for recognition.

Based on George Harrison's reflections in the 1966 song 'Taxman' (The Beatles 1966b) it appears that the band chose popularity and a mass audience over artistic recognition. McCartney's wish to 'make a million' came true and the band become wealthy. Harrison wrote 'Taxman' when he discovered that he was in what was called the Super Tax bracket, which meant he only received 9d of each pound earned (Turner 2005, p. 102) — some reports exaggerate and claim it is a halfpenny.

Until 1966, the Beatles' touring schedule had been so hectic there had been no time to examine their accounts in detail. When they did get around to it, they discovered they didn't have as much money as they had imagined. "We were actually giving most (of our money) away in taxes," said George. "It was, and still is, typical"...Ironically, in light of his later religious conversion to a religious view that stressed the futility of material things, George had always been the Beatle to mention money when asked about his ambitions (Turner 2005, pp. 102-103).

The song represents a protest against the UK taxman as discussed in Smith and Jacobs (2011). The song begins with the line "Let me tell you how it will be, there's one for you, nineteen for me, 'cause I'm the taxman". Harrison goes on to point out that there is really no way to avoid the taxman whatever you do (including dying). The band took advantage of their position and popularity to provide a fierce take on the character of the typical taxation officer as well as a blast at taxation policy and politicians. This was not the band's first issue with the taxman as Brian Epstein's assistant, Tony Bramwell, claimed the movie *'Help!'* was partially filmed in the Bahamas for tax reasons. The further ironic twist is that one of the two politicians named in the backing vocals (Mr Harold Wilson, leader of the Labour party) had nominated the Beatles as Members of the Order of the British Empire. They had become part of the establishment, with the associated problem of paying tax. Other bands had difficulty with the taxman at the same time because 1966 was also the year in which UK pop group the Kinks who released Ray Davies' 'Sunny Afternoon': "the tax man's taken all my dough . . . all I've got's this sunny afternoon" (The Kinks 1966, 'Sunny Afternoon'). Harrison died in 2001, leaving an estate of just over £99m, of which some 40% was to go to the UK Inland Revenue (BBCNews, 2002). As noted by Smith and Jacobs (2011) this song presents an undeniably negative picture of the taxman and the government as a bully. However, it also clearly stated that the Beatles had become wealthy.

This combination of growing wealth and increasing interest in adopting a more artistic persona is reflected in the 1967 song 'Baby You're a Rich Man' (The Beatles 1967). This track combines two incomplete songs by Lennon (main lyrics) and McCartney (chorus and title). It was the B-side of 'All You Need Is Love', so in combination the single addresses two aspects of the same central theme, that there are more important things than wealth. The singer distances himself from the rich through challenging a rich person, asking what they intend to do with all their wealth. In typical Lennon style for the period, one question tackles this in a somewhat surreal manner. In a demo take, Lennon is heard singing "baby, you're a rich fag Jew", a possible dig at their manager Brian Epstein (Turner 2005, p.138).

Further criticism of the bourgeois concerns and attitudes can be found in the 1968 George Harrison penned song 'Piggies' (The Beatles 1968). Featured on the double LP, *The Beatles* (known as 'The White Album'), in November 1968, this tune takes a blatant swipe at establishment and conservative values. The lines 'have you seen the bigger piggies, in their starched white shirts' can be read as a criticism of professionals such as accountants and their world of double-entry accounting. In his post-Beatles live performances, Harrison reinstated a verse written for but not included in the original release, with the lines 'you can see them on their trotters, down at the piggy banks' which makes the reference to the financial sector even more obvious.

By the late 1960s the Beatles had developed a curious relationship with the music business. Bourdieu (2003, p. 75) highlights a particular form of concealment and misrecognition associated with producers and vendors of cultural goods. In a process he calls disavowal, the economic enterprises of art dealer or publisher (or music manager and producer) cannot succeed unless it is governed by a practical mastery of the rules of the cultural / artistic field. However, despite the disavowal of the economic they must combine 'economic prudence with intellectual daring' (Bourdieu, 2003, p. 279). While the Beatles had popular success, it

was clear that they lacked and even actively resisted 'economic prudence'. However, when their manager Brian Epstein died 1967, the Beatles accelerated their plans to form their own business empire. Their business endeavours were described as follows:

...Apple had started as an investment shelter, but it quickly became something else. Many other things, in fact: an umbrella corporation with film, electronics, real estate, educational, publishing and music divisions—and, most interestingly, an experiment in socialism. "We're in the happy position of not needing any more money," McCartney said in May 1968, "so for the first time the bosses aren't in it for a profit...a kind of Western Communism" (Gilmore 2009, p. 72).

Even with signing some successful musical artists to their Apple label, the business was bleeding cash. At about this time, Lennon remarked that his personal fortune had dwindled to about £50,000' (Turner 2005, p. 181) and that 'if Apple kept losing money at its present rate, he—and therefore the Beatles—would be bankrupt by midyear' (Gilmore 2009, p. 74).

While attempting to subvert the economic field and to conscript business in the service of avant-garde cultural and economic ideals, the Beatles found themselves over-whelmed and out-gunned without a clear understanding of the 'rule of the game' in the business area. In effect they were quickly and easily exploited by the unscrupulous — both those who worked for them and those who sought funding for artistic and creative projects without any plan or economic evaluation. While their venture into the field of business was turning into a disaster there were also internal 'business issues' which were threatening the continuing existence of the group. This internal tension was reflected in George Harrison's 1969 lyrics, "It doesn't really matter what chords I play . . . as it's only a Northern song" (The Beatles 1969a, 'Only a Northern Song'). While not so obvious, this song also had a clear financial theme relating to George Harrison's position within the band. It was hard for him to get one of his songs on a Beatles album and when he did it was attributed to a company, Northern Songs, in which he had only a 0.8% interest (1.6% according to Turner 2005, p. 140). Lennon and McCartney owned 15% each, so Harrison's tunes made them much more money than him (Southall 2007, pp. 38, 46). The lyrics speak of not caring about the quality of the song, apparently since the rewards will be disproportionately low. Harrison had already been on the brink of leaving the group due to other band members and their legal and financial advisers having given him a poor deal.

The tensions between Harrison and the other band members came to a head and this conflict was visible in the lyrics to the 1969 song 'You Never Give Me Your Money' (The Beatles 1969b) where the line 'you only give me your funny paper' was a reference to how he received financial statements and reports but no cash. His assessment of accounting was 'funny paper' and he expressed his concerns in an interview with David Wigg on BBC radio:

George: "It's very ironical in a way, because we've all got, maybe, a big house and a car and an office, but to actually get the MONEY that you've earned is virtually impossible. It's like illegal to earn money. Well, not to earn it, it's illegal to keep the money you earn. You never give me your money, you only give me your funny paper. You know, that's what we get. Bits of paper saying how much is earned and what's this and that. But you never actually get it in... uhh..."

David: "...pounds, shillings and pennies."

George: "Yes. But I think it's another of life's problems that you never actually solve. Oh, it's very difficult to solve and anyway you've just got to, no matter how much money you've got, you can't be happy anyway. So you have to find your happiness with the problems you have and you have to not worry too much about them".

(Wigg, 1990)

In many ways the artistic aspirations of the band had become bogged down by the financial concerns with Apple Corporation and internal conflicts over money. Lyrics in the *Abbey Road* album were weighed down by the difficulties the band members had getting their affairs into order, and the financial damage was affecting relationships between the band members. While McCartney tried keeping things in check, some of the Beatles were detached from day-to-day money issues (Pessar 2009, pp. 84-87) and simply spent what they needed or desired, getting Apple to pick up the bills (Gilmore 2009, p. 75). Matters finally hit a critical point when an accountant quit, leaving behind a blunt memo: “Your personal finances are in a mess” (Gilmore 2009, p. 75). While the professional business-management had been rejected as not sharing the ‘artistic values’ the lack of ‘economic prudence’ had come to a crisis and they decided it was time to audition a new manager. McCartney tried to bring in Lee Eastman, a well-connected New York show business attorney who was the father of his then girlfriend and soon to be wife Linda, to run the troubled Apple Corporation. Eastman had business expertise and strong ‘show business’ connections. However, the other band members (particularly Lennon and Harrison) preferred the working class background and streetwise manner of an accountant, Allen Klein (Gilmore 2009, p. 76). McCartney, though, refused to accept Klein and retained Eastman as his manager (Harris 2009, p. 80), feeling that it was up to him, McCartney, to preserve their legacy (Edmonds 2009, p. 30).

Even though Harrison has supported Klein as the manager he did not enjoy the reintroduction of economic prudence. In the context of the introduction of new management at Apple and the conflict with band-members over copyright royalties, George Harrison took time out to visit fellow musician and friend Eric Clapton and wrote the song ‘Here Comes the Sun’ (The Beatles 1969c) to cheer himself up. It was clear to Harrison that the problem was ‘the dopey accountants’ not the lack of financial skills on the part of him and his band-members and it was getting away from the ‘dopey accountants’ in the presence of a fellow artist (Clapton) that made the act of creativity possible.

‘Here Comes The Sun’ was written at the time when Apple was getting like school, where we had to go and be businessmen: ‘sign this’ and ‘sign that’ [under Klein’s management]. Anyway, it seems as if winter in England goes on forever; by the time spring comes you really deserve it. So one day I decided I was going to sag off Apple and I went over to Eric Clapton’s house. The relief of not having to go and see all those dopey accountants was wonderful, and I walked around the garden with one of Eric’s acoustic guitars and wrote ‘Here Comes The Sun’ (Harrison in *The Beatles* 2000, p. 339).

However, the concern with the financial position and distaste for accountants was not restricted to Harrison but was also clearly expressed by McCartney in the 1969 song ‘Carry that Weight’. While not specifically mentioning accountants — the song was close to the tune and lyrics of Harrison’s ‘You Never Give Me Your Money’ and can be seen as McCartney’s reply — reflecting his concerns with the band, the issues with Apple, and expressing a belief that he was ‘carrying the weight’ of the other band members as captured by the line “Boy, you’re gonna carry that weight, carry that weight a long time”. In commenting on this song and on the financial woes more generally he was also happy to pin the blame on the accountants:

I think we all thought, You get the money, you put it in a bank, and it gradually gets bigger, and you say, Thank you very much, and you live happily ever after. Then you suddenly get with accountants, and they say, ‘No—you can’t just sit there’. Then there’s tax, and some business person on a raid—it was a huge upheaval, but artistically it all went into the songs. You Never Give Me Your Money, Carry That Weight: it spawned a lot of music (McCartney in Harris 2009, pp. 87-88).

Initially, the Beatles were relatively unconcerned about money with Lennon being described as lazy and paying little attention to business affairs in late 1966 (Turner 2005, p. 132). In a sense this disinterest in money and economic issues fitted Lennon's persona as an artist, his dispositions from his time at the Liverpool College of Art, his visible engagement with the artistic-lifestyle of drugs and 'free love' and the fact this is songs and lyrics were the more consciously avant-garde and progressive than the work of other band members such as McCartney and Harrison. While Lennon backed Klein in 1969 he was most resistant to the business 'prudence' that Klein brought. Lennon progressively consolidated his opposition to representatives of '*the world of the bourgeois man, with his double-entry accounting*'. When he and Paul McCartney tried to buy back their pre-1974 catalogue in the 1980s their bid was scuppered when Lennon declared at a meeting with potential financial backers that "'I'm not going to be f***ed around by men in suits sitting on their fat arses in the City'" (Harris 2009, p. 80).

The songs that discuss wealth and financial arrangements were largely the work of McCartney and Harrison. The former is a renowned organiser and micro-detail worrier, and Harrison frets about his finances while simultaneously seeking a more spiritual life. Harmonising these aspects would haunt Harrison throughout his adult life. It is he who came to the financial rescue of his friend Neil Innes and formed Handmade Films to produce the mockumentary TV video *The Rutles* (1978), which parodied the Beatles' music, ambitions, management and business dealings, and included a track 'All You Need is Cash' (Creswell 2005, p. 844). Interestingly, when musician Frank Zappa satirised 1960s culture with an LP whose cover parodied the Beatles' *Sgt. Pepper* 1967 album cover he titled it *We're Only In It For The Money* (Mothers of Invention 1968) clearly implying that while the Beatles had achieved mass and economic success it was not the 'art for art's sake' ethos that characterised Zappa's more experimental and less popular work.

Harrison also raised four or five million dollars to finance the making of the Monty Python team's *Life of Brian* (1979) movie after EMI pulled out: "What we did was we pawned my house and office in London to get a bank loan, to get backing, and that was a bit nerve-racking" (Harrison 1989). He made a great deal of money from this benevolence, before poor investments and embezzlement by his business partner shut the enterprise down (Brooke 2010a and 2010b). Despite his financial and artistic resources Harrison was vulnerable to exploitation.

The question of who would be the new manager for the band and the struggle over Eastman and Klein was the end of the band as a coherent group (Connolly, 2009). Klein won the tussle for control over most of the Beatles business, but his contract was not renewed in 1973. Lennon later said McCartney might have been right (Gilmore 2009, p. 80), perhaps after seeing that 'Klein was jailed in 1979 for failing to declare income earned selling promotional records' (Doyle 2009, p. 63). McCartney stayed with Eastman and 'went on to become the richest man in show business' (Gilmore 2009, p. 82). Bourdieu (2003, p. 76) suggests that the disavowal of the economic explains why new producers (or managers) whose only capital is their 'conviction' can establish themselves in the market by appealing to the values associated with the symbolic capital associated with dominant figures. This provides at least a plausible explanation for the case of Allen Klein.

Klein illustrates the danger in making assumptions about the accounting profession. He had an accounting and law degree and gained a reputation as being able to go through the record company books to identify royalty underpayments on behalf of artists. He had parlayed his bookkeeping skills into a role of a successful music publisher and record executive. However, he was reported in the *Times* as saying, "I never wanted to be a manager; it was going through the books that I wanted." In addition Klein adopted a tough-guy image that was encapsulated by his desk plaque, which read, "yea, tough I walk through the valley of the shadow of death, I shall fear no evil, for I am the biggest bastard in the valley". This was combined with a roughly spoken New York accent and "a couple of the roughest looking goons I have ever

met” (Connolly, 2009). Klein’s ‘streetwise’ attitude and language was one of the things that impressed John Lennon, although a reporter for *London Evening Standard* said that Klein “must have set some kind of record for unprintable language” (wavy, 2010). While Klein used his tough-man image to challenge the record companies he also got a good deal for himself and ended up owning the rights to the back-catalogue of many of his clients (the Rolling Stones, in particular). And when the relationship with the client ended this was often in a courtroom, as was the case with both the Stones and the Beatles. Klein has ended up as an archetype baddie, parodied by John Belushi as ‘Ron Decline’ in *All You Need is Cash* (1978) and as the basis for a dodgy rock manager in the film *Stardust* (1974) (Connolly, 2009). This experience provides some justification for the negative attitude of the band-members towards accountants and provides a basis for the accountant as the archetype villain.

While three of the four band members had a grammar-school education (Quarry Bank Grammar School - John Lennon; Liverpool Institute - Paul McCartney and George Harrison), Paul McCartney was the only one to graduate, and none of them came from families with a particularly high social standing or business expertise. When they achieved popular success and recognition they felt that they were not equipped with the knowledge and expertise to handle it and, as a consequence, others took advantage of them. They believed that their manager Brian Epstein had been incompetent in his dealings and that they had suffered poor contracts and royalty deals as a result, including the loss of merchandising rights (The Beatles 2000, p. 98). The Apple fiasco also showed that while they had become wealthy and achieved popular success they did not have particular economic expertise and, indeed, that economic success and economic expertise were not synonymous. Of the band, McCartney made the most effective use of key advisors to translate his success and the associated symbolic capital into wealth. McCartney would seem to fit Bourdieu’s prediction that those who can come to terms with the ‘economic constraints’ of the artistic field can “reap the economic profits of their symbolic capital” (Bourdieu, 1993, p. 76). In the post-Beatles years, the other band members did eventually find better representation:

We got people we trust—our manager, our recording manager, our publisher, our accountant—they’re all trustworthy people, I think. So we leave it to them and don’t have to worry (McCartney in The Beatles 2000, p. 98).

While a rejection of the accountant is good for artistic credibility in the autonomous space of ‘art for art’s sake’ it is not an effective way to translate the symbolic capital of art into economic benefits, leaving only those who have an alternative, private income in the defined space of the pure artist. Although Brian Epstein was an easy target of criticism, he managed to walk the path of ‘economic prudence and artistic daring’ (within limits). With his death there was a loss of anything approaching ‘economic prudence’ and the Beatles as ‘artists’ were exposed to a range of financial woes and predatory characters. While these negative experiences may have been a good source of inspiration, the situation does stand as a cautionary tale of heroes and villains.

However, the game is never over and while the Beatles split in 1970, commercial interests still continue to exploit the symbolic resources with little concern for artistic niceties. There had, of course, been many Beatles-related products available commercially (clothing, jigsaws, T-shirts, and so on), some without the kind of reward accruing to the band members that one would expect, but the music itself was not licensed for others’ use. Then, however, Lennon and McCartney lost control over their Beatles songs:

After Epstein’s death in 1967, John and Paul failed at renegotiating their publishing deal with Dick James. Early in 1969, Dick James abruptly sold his majority shares in Northern Songs to Britain’s Associated TeleVision (ATV). He gave the Beatles no notice, and no opportunity to buy the shares (Pete

Things became complicated. In 1985, singer Michael Jackson outbid McCartney and Lennon's widow, Yoko Ono, in a closed auction for the rights to the Beatles' catalogue of 251 songs, with McCartney later remarking, "when I tour America, I have to pay to play some of my own songs. But I don't think about that. Because if I did, it would be just too annoying." (McCartney in Ayres 2006). Jackson later reduced his holding and used part of the balance as collateral against a loan (Van Buskirk 2009), but that's another (and complicated) matter. After Jackson's acquisition, the Beatles' tunes were licensed for advertising purposes for the first time — and it raised the ire of many Beatles' fans (Hayes Budgen 2008).

Here is how one report altered fan to how respectful that process turned out to be;

Sony/ATV, which owns the majority of the Beatles' song catalogue, has said that in addition to paying for the rights to use the music, advertisers must also show the end product of their commercials will reflect the spirit of the original songs, the Liverpool Echo said.

For instance, Procter & Gamble Co. has gotten the green light to use 'All You Need Is Love' in a Luvs' Bear Hug diaper ad campaign in the United States.

'The song helps us break through the diaper advertising clutter and simply communicate to mums that Luvs diapers are 'all you need' to keep your baby happy', said Mark Rolland of Saatchi & Saatchi, the advertising agency that created the commercial. (upi.com 200)

Since then, other major deals have been concluded regarding the music, including the release of the interactive music video product *The Beatles: Rock Band* game in 2009. In the case of that product, the permission of the two surviving Beatles and the executors of the Lennon and Harrison estates were required, so it was a development made with their consent.

One of the Beatles' albums is *Beatles For Sale* (1964), and this is also the succinct, if cheeky, title used on the HMV label's advertisements for the remastered series of the original albums (HMV, 'Beatles for Sale' 2009, p. 43). Journalists have picked up on this phrase when writing about the new commercialisation of the Beatles' catalogue (Savage 2009, p. 72). There was definitely a lot worth accountants and advisors fighting for: "In 2008, *Billboard* listed The Beatles as the best-selling music artists of all time...Even before the new remasters, they had sold more than one billion albums worldwide" (Doyle 2009, p. 63).

ART FOR ART'S SAKE, MONEY FOR GOD'S SAKE

This paper represents an attempt to extend our understanding of the link between accounting and popular culture, particularly the way accounting is entwined in the everyday. We focus on the world of art in general and the field of popular music in particular. While existing work has focused on the notion of accounting stereotypes, relatively little work has been done to explore the part that accountants (or the notion of accountants) play in the artistic field. Our point is that the mobilisation of these metaphors serves the agenda of the 'artist' not of the accountant. Therefore, art acts as a mirror that reflects accounting but this is not the face of the accountant but rather the face constructed by the artist. This notion is highlighted by Pierre Bourdieu (1986, p. 47) who suggests that the world of the "bourgeois man with his double-entry accounting cannot be invented without producing the pure, perfect universe of the artist and...activities of art-for-arts sake". We suggest that this notion is bi-directional in that while the world of the accountant cannot be produced without art — the world of art cannot be produced without the accountant. It is this second issue of how the accountant functions to produce the world of art that is the central focus of this paper.

Bourdieu has done considerable work to theorise the field of artistic and cultural activity. In essence ‘pure art’ is presented as a reversal of the economic world, where economic success represents artistic failure. Yet, as he illustrates in his book *Distinction* (Bourdieu, 1986), consumption of the avant-garde and ‘artistic’ plays an important role in maintaining social distinction and the existence of the culturally arbitrary tastes of the dominant class. By opposition, the taste of the working-class for the mass and ‘industrial’ arts are characterised as commercialised, vulgar, coarse and venal. While we acknowledge the link between artistic activity and the maintenance of class distinctions present in Bourdieu’s work, this paper primarily focuses on the activities within the artistic field and further work is required (not necessarily an accounting paper) to draw the links between the actions studied in the artistic field and the resulting impact on what Bourdieu calls ‘the dominant’ or ‘the field of power’.

The research approach was informed by Bourdieu and Wacquant’s (1992) methodological advice that the notion of profession (such as with accounting) is a ‘dangerous folk concept’. In effect our notion of ‘accounting’ is socially constructed and therefore what is and is not included in our ‘taken for granted’ notion is itself part of the politically defined field. Therefore we took a broad approach that recognised any reference to business and economic activity as an embodiment of the ‘bourgeois man’ and reflected on how this character was constructed in relation to the biography (and lyrics) of the musician.

Based on our analysis of a number of examples from the areas of art and music it seems clear that there are few examples of the ‘pure artist’ and most artists and musicians struggle with the tension between artistic recognition and economic wealth. However, from a public perception it is necessary to pursue a strategy of bad-faith and act as if their actions were purely motivated by artistic rather than economic concerns. Indeed, there are many examples of artists that are deemed to have become ‘overly commercial’ and ‘lost-artistic authenticity’ being castigated by their fans and by the media. The recent release of The Beatles’ original catalogue in a remastered format may have produced clearer recordings that satisfy many fans, but others see a more cynical intent. Tiered packaging that reserves the greatest content for the most expensive version represents a marketing tactic aimed at wringing maximum profit (Dixon 2009, p. 12). A stronger criticism has been levelled at veteran rocker Neil Young because of the multiple versions of his *Archive* series, fans having to fork out for the most expensive permutation of the material if they are to be able to own the fullest batch of audio and vision files — and then they must also have access to an expensive Blu-Ray device to play it on (Baxi 2009, p. 12). In the latter case, the writer ends: “Well, Mr Young, long may you run, but you are taking the piss this time. It might be your retirement pot, but not at the expense of mine” (Baxi 2009, p. 12). Musicians, then, do not escape criticism for what may be deemed greedy practices.

The case of the Beatles shows an ‘entwining’ of the accountant and the artist. In effect they illustrate two separate but related roles for the accountant — the villain and the hero. Initially, the Beatles did not understand the ‘artistic game’ confusing their commercial and popular success for ‘artistic success’ and therefore proudly declaring ‘money – that’s what I want’. They were soon to change their tune for a more conscious distancing, and even in some cases rejection, of the values and life of ‘*the bourgeois man and his double entry book-keeping*’. This extended to a rejection of professional management on the part of the band and the decision to manage themselves and their own financial resources with the creation of Apple Corporation. However, this process was a disaster as the band-members lacked the financial and economic dispositions required and found that the business was not compatible with their artistic outlooks. The process of self-management had major financial implications for the band-members and there was a need to reintroduce ‘economic prudence’ in the form of professional manager. The accountant was the hero, restoring order to the chaos and righting the ship of economic enterprise so income was restored to all. However, even the notion of the accounting hero was not clear-cut as the embodiment of ‘economic prudence’ remained a villain, as a threat to and a constraint on the free-wheeling requirements of artistic creativity.

In effect, the character of the accountant played a role as the rejected scapegoat in the process of refining the ‘artistic purity’ of the artistic product. The act of art requires the rejection of ‘*the bourgeois man and his double entry book-keeping*’. However, the accountant also becomes the keeper and guardian of bad-faith, allowing the artist to pursue the ‘disinterested’ activity of art while still enjoying the rewards of ‘economic prudence’ (and still complaining about it).

Therefore, the accountant may be depicted as a kind of necessary evil, if the artist is not the kind to be sullied by contamination with cash (Smith and Jacobs, 2011). As indicated above, dramatic stories need villains and obstacles that stand in the way of the hero’s success. Drama needs opposition and uncertainty; otherwise there is no reward for the reader, no frisson of excitement or suspense for the listener. We can hardly expect it to be different, but why pick on accountants, in particular, especially when art and commerce are frequent bedfellows? We would argue that portraying the accountant as villain is an essential and common part of the artistic biography as illustrated clearly by the actions of Allen Klein — and perhaps to a lesser extent by the actions of Brian Epstein. Musicians love to hate accountants because (normally) lacking a business disposition, the musician is placed in a vulnerable position when negotiating contracts with record companies and financial institutions and it is easy to blame this on the accountants. Yet it is also clear that both the Beatles and other popular musicians learnt from their experience and some were able to turn the situation to their advantage. David Bowie was able to “raise \$55 million through the issue of 10-year asset-backed ‘Bowie bonds’, the collateral consisting of future royalties from 25 albums that he recorded before 1990” (Crombie 2004, Davies 2007). The bonds were all snapped up immediately by the Prudential Insurance Co. (Villepique 2000). Musicians such as Iron Maiden, Rod Stewart and Sting, followed with similar deals (Davies 2007), and others were able to trade on their cultural (or perhaps musical) capital to generate income. Johnny Rotten of the Sex Pistols has advertised butter (Daily Mail 2008; Teather 2009) and the Rolling Stones have lent their name to a credit card (Block 1994). The latter’s major tour sponsorships have garnered funds from the likes of E-Trade Financial Group (Baum 2002, p. 1) and American Express (Masterman 2007, p. 95). Nonetheless, some musicians, like Tom Petty, make a point of not being party to any such deals (Greene 2007) in an attempt to maintain their ‘artistic purity’.

A successful novelist’s editor has something in common with a musician’s accountant. If not simply unloved, then both are normally bound to go unheralded in public. They are invisible midwives to art or wealth, charged with ensuring that their client is better off. While writers seldom base their published fiction on editors or editing, musicians are not backward in commenting on those with whom they have financial arrangements. And these are not lyrics of praise but of condemnation; works of grief, satirical criticism, and misery. One might quibble and say that an editor is intimately involved in the artistic process, recommending changes to characterisation or plot or descriptive language, whereas the accountant or financial manager offers no equivalent creative service for the musician. The accountant, though, does provide meaningful value in shepherding the songsmith’s income and entitlements. That, surely, is fundamental to the continued wellbeing of artist clients.

We suggest that further work is required to explore the relationship between accounting and everyday life and to recognise that notions of accounting are not only created and sustained by cultural and social institutions and practices but also act to create and sustain the very same institutions. As such we illustrate how notions of art and artistic creativity are created and sustained by both the work and the ‘metaphor’ of the accountant as the scapegoat. We illustrate how the metaphor of the accounting villain and hero is not absolute or reflective of particular characteristics (as suggested by Dimnik and Felton, 2006) but is constructed by and told from the perspective of the artist.

Of course the question that remains is why the rejection of the accountant is so important to

maintaining artistic purity and why the public does buy-into the bad-faith notion that artistic activity is above and beyond the realm of the economic. While it is clearly beyond the ability of a humble accountant to answer this kind of question we would like to end with Bourdieu's (1993, p. 73) suggestion that we pursue this game for the same reason that we pursue other games — we suspend belief and buy the illusion because it is fun.

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