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‘Going to the Movies’: Accounting and 20th Century Cinema

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Abstract

Purpose

Since its emergence in the early 20th century, cinema has acquired a cultural identity. As purveyor of light entertainment, the local movie palace sold escapism at a cheap price. It also acted as an important social apparatus that regulated everyday mannerisms and appearance. This purpose of this paper is to investigate the Box Office Ledger of a UK picture house and consider the role of the accounting document as a medium through which both local and broader social and historical norms can be reflected.

Methodology

The paper primarily employs archival sources. It examines the Box Office Ledger of the Edinburgh Playhouse cinema for the period 1929-1973. This ledger is held within the National Archive of Scotland. Secondary sources are also drawn upon to provide a social and historical context to the study.

Findings

The analysis of the Box Office Ledger illustrates the potential value of an accounting document as a source of social history. Not only does this single ledger mirror the defining moments in British cinema history, it also helps inform our conception of what constitutes accounting, shape our perception of contemporary strategic management accounting rhetoric, and further an appreciation of the relationship between accounting and everyday life.

Originality

The entertainment industry has been largely ignored within accounting scholarship. Such neglect is lamentable given both the scale of the industry and its impact on contemporary culture. This paper is an attempt to redress this neglect by examining one component of the entertainment business, cinema, through the medium of an accounting document.

Keywords: Accounting and everyday life, accounting history, 20th century cinema, Edinburgh Playhouse, strategic management accounting

Classification: Research Paper

‘Going to the Movies’: Accounting and 20th Century Cinema

Enter the dream-house, brothers and sisters, leaving

Your debts asleep, your history at the door:

This is the home for heroes, and this loving

Darkness a fur you can afford.[1]

1. Introduction

The leisure and entertainment industries have been largely ignored within accounting scholarship. Interesting work has been conducted in associated arenas such as that by Zan et al (2000) on artistic institutions and Ahrens and Chapman (2002) on the restaurant trade. However, leisure pursuits themselves have remained relatively unexplored. Perhaps this is due to the seemingly fun and frivolous nature of the leisure experience. Sun holidays, sporting adventures, rock concerts and shopping expeditions are hardly the stuff of serious debate, and accounting is nothing if not serious. Accounting is the language of business, the means of creating the statutory report, the basis of managerial action and the holy grail of corporate life. Accounting is seen as clear and objective. It deals with hard cold facts. It is definitely not to be laughed at. Therefore, it is perhaps not surprising that accounting does not sit easily with the giddiness of the annual vacation, the adrenaline of the rugby match or the thrill of the compulsive shopper. Accounting after all is more associated with the stereotypical bespectacled bookkeeper than the surfer dude or rock chick.

Yet accounting has been examined enough over the years to recognise, embrace even, its questionable neutrality. In coming to appreciate the social and organisational context in which it operates, researchers have revealed its uses and abuses. So the academy is not fooled by accounting's public persona. However, as a community we often seem reluctant to spread the wings of our research activities beyond the shadow of that persona. Our subjects of inquiry typically concentrate on seemingly serious concerns. Scholars have examined the practices of Big Four audit firms, explored the impact of management performance measurement systems, investigated the implication of New Public Management techniques, and documented the international standard setting process. The accounting academia has done admirable work, but it has often been somewhat limited in scope. The field of accounting history has been a notable exception to this trend; it has typically embraced a more diverse range of topics than its contemporary counterpart.

However, both communities have arguably been guilty of the neglect of the leisure and entertainment industry in general, and cinema in particular. Such neglect is lamentable on at least two fronts. First, as a business concern, entertainment is as significant and serious a player as any global finance house or multinational manufacturer. Walt Disney Pictures, for example, achieved over one billion dollars in worldwide box office sales in 2006 for one movie alone: *Pirates of the Caribbean*. Second, and perhaps an even more convincing, justification for the study of cinema arises from its place in contemporary Western society, never mind the Bollywood phenomenon. The act of 'going to the movies' constitutes not only an evening of lighthearted entertainment. It is a ritual of everyday life, a cultural phenomenon bound up in the

pursuit of leisure. It is a forum where the audience both escapes from the everyday and is at the same time captured by a disciplinary regime, a regime which dictates appearance, mannerisms and commodity choice. Similarly, no film is value free. As scholars of film studies have long recognised, the study of film provides an insight into the taste and values of an era (Shafer, 1997). An understanding of social norms and prejudices can be interpreted from an analysis of the popular films of a period. Cinema acts as “windows into the national psyche” (Allen and Gomery, 1985, p.158). It reveals the moral attitudes of a nation and the values of a generation. As a mass communication system, cinema is one of the means by which a sense of nationhood is constructed (Higson, 1995). It is, argues Sobchack (1996, p.4), a “technology of representation”. The accounting academia has already had some insight into the power of film and the representations it reveals. Beard’s (1996), and more recently, Dimnik and Felton’s (2006) study of the depiction of the accountant/bookkeeper in film has shed light on the public persona of the accounting stereotype. However, there has been no investigation within the accounting literature of cinema itself as an organisational form and the accounting practices it employs.

This paper is an attempt to redress such neglect. Drawing on the archival records of the Playhouse Cinema in Edinburgh (UK), the paper examines the cinema’s Box Office Ledger for a period of forty-four years, 1929-1973. The Box Office Ledger is a cinema’s core recording document, comprising the revenues, costs, profits, and audience attendances of every one of its feature films. The ledger for the Playhouse Cinema is complete for its entire operating life. Such a comprehensive record yields a rich summary of trading performance over time. Equally intriguing is what one might term the ‘non-financial’ information that is formally integrated within the ledger: daily weather reports

and commentaries on the strength of competition at local cinema houses. Most importantly, perhaps, the analysis of the Box Office Ledger reflects some of the defining moments in the history of British cinema, and hence furthers our appreciation for the way in which an accounting document can vividly illustrate an important period in social history. Accounting scholars have already established the role of the accounting record in this regard. For example, Flesher and Flesher (1981) and more recently, Fleischman and Tyson (2004) and Tyson et al (2004), have provided captivating insights into slave life through the medium of the plantation ledger. This current paper, among other things, attempts to contribute to this existing body of knowledge by providing further evidence of accounting's historical voice.

The remainder of the paper is structured as followed. The first section is devoted to an exploration of the role of the accounting document as a medium through which social history can be narrated. The accounting record is not only a documentation of past transactions but also holds the potential to yield a rich record of historical events. This section also considers the role of accounting in reflecting the everyday and the potential value of examining accounting within the cultural institutions of everyday life. In order to provide a contextual backdrop to the paper's case study, the following section outlines the history of cinema. This encompasses a chronicling of early initiatives in film projection and exhibition in the US, France and Britain, before focusing on cinema going in the latter country. Significant moments in the history of British cinema such as its increasing popularity in the 1930s, the impact of WWII, and the advent of television, are narrated. The stage is then set for the introduction of the paper's case study: the Playhouse Cinema in Edinburgh. Section four of the paper examines the Playhouse's Box

Office Ledger, the ledger at the heart of cinema bookkeeping. An analysis of the ledger's box office revenue and admission figures for its entire trading life (1929-1973) reveals how the experiences of the case cinema mirror the broader social trends in British cinema going more generally, whilst a more detailed analysis of the cinema's best and worst performing movies offers an indication of local audience taste in the Scottish capital. In addition, an examination of the ledger's non-financial information reveals the strength of competition faced by the Playhouse and also facilitates an insight into the vagaries of weather on cinema attendance.

The fifth section of the paper considers the accounting insights that can be drawn from the preceding analysis of the case's empirical material. At least three observations are relevant. First, as mentioned above, the investigation contributes to our appreciation of accounting information as a valuable source of social history. The inanimate object that constitutes the Box Office Ledger brings the history of 20th century cinema vividly to life: the broad social trends in cinema going generally are mirrored in its recordings. This leads to the issue of accounting and everyday life. The Ledger's review reveals how an accounting document can reflect everyday life. Cinema going is an intrinsic component of everyday life in Western society at least, consequently the role of accounting within such an organisational form is worthy of consideration. Finally, the examination of the data held within the Playhouse's Ledger informs our conception of what constitutes accounting. A calculable space was created within this accounting document for the vagaries of weather and the strength of external competition. As such, the ledger provides a useful illustration of the way in which the domain of accounting can extend beyond organisational boundaries to formalize and make governable non-financial information.

Consequently, the investigation contributes another perspective to recent debates on the role of strategic management accounting and the use of non-financial performance measures. The early use (1930s) of non-financial performance measures in the Playhouse's Box Office Ledger suggests that contemporary calls for integrated scorecards are not particularly novel. Section six contains some concluding remarks.

2. Accounting as historical medium

Accounting history adopts many and varied forms. It is arguably one of the most diverse forms of scholarship within the accounting academy. In the wake of the debate between what constitutes 'old' versus 'new' approaches to the craft (Miller et al, 1991), accounting history has enjoyed a 'golden age' (Fleischman and Radcliffe, 2005) witnessing the adoption of an array of differing theoretical perspectives and a broad range of research topics. Consequently, the scope of accounting history is impossible to encapsulate. However, it is possible to assert that there is a great deal more to accounting history than the history of accounting. Certainly, one aspect of historical scholarship in accounting seeks to explore the historical context to particular innovations in accounting techniques or practices. However, other works examine not the history of practices per se, but rather practices of accountability. A common thread to this diverse assemblage of pursuits is generally the recognition of the socially embedded nature of accounting (Hopwood, 1983). Accounting histories invariably inform the reader of more than the accounting angle, they also provide some flavour of the social and political context of the era in question. Consequently, one can argue that accounting history is increasingly characterized by the content of its social history as much as by its history of accounting.

For example, consider Funnell's (1998) study of the Holocaust and Neu's (2000) work on the processes of colonization in Canada. Other notable contributions include Edwards et al's (2003) investigations into the political influences at play in the British Steel industry, Carmona and Ezzamel's (2007) research agenda for understanding the ancient civilizations of Mesopotamia and Egypt, and Walker's (2003) study of the feminization of bookkeeping in Victorian Britain.

This paper is an attempt to contribute to this existing body of scholarship by exploring the role of an accounting artifact, a ledger, in illustrating a significant period in 20th century cultural history. The argument here is that a bookkeeping ledger can act not only as a record of past transactions but also as an historical voice on broader social events. A prominent example of this approach is the work of Fleischman and Tyson (2004) who draw on plantation ledgers to provide fascinating insights into the history of slavery in the USA and the British West Indies. In this manner, an accounting record provides a potentially powerful medium through which an historical record can be constructed or de-constructed (Steedman, 2002).

A further concern of this paper is to consider the concept of 'accounting and everyday life' (Hopwood, 1994). To speak of 'accounting and everyday life', is not to be exclusively concerned with the ways in which accounting practice has been shown to be implicated in the many facets of everyday life. Rather, the notion of 'accounting and everyday life' is a more fluid concept which encompasses a broad terrain. Following on from the discussion above, if the accounting record is a useful medium of historical

inquiry, then that record may also act as a useful medium in providing insights into everyday life during that period of inquiry.

In addition, the concept of 'accounting and everyday life' also embraces the nature of the organisational form considered. Whilst not wishing to dismiss the unique properties of any organisation, at the same time it should perhaps be acknowledged that cinema is not the typical widget manufacturer. Instead, cinema needs to be understood as a component of modern life (Charney and Schwartz, 1995). As discussed in earlier sections, cinema going had become an established leisure pursuit in both the US (Denzin, 1995, p.12) and UK (Shafer, 1997, p.8) by the 1930s. It has since become embedded in Western culture (Barnston, 2000). Indeed as Stokes (1999, p.2) observes, cinema is an example of a "cultural technology". As such, it has developed an almost symbiotic relationship with another cultural phenomenon of the Western world: consumer culture. Hollywood in particular has arguably played a role in the construction of consumer culture (May, 1980). The Hollywood studios manufactured the "images with which to grasp the sensuous allure of a fabulous consumer modernity" (Barnston, 2000, p.35). As Cubitt (2004) argues therefore, the study of film is simultaneously the study of the evolution of the commodity form. It also provides insights into the Western obsession with body image; Hollywood and the rise of a physical culture are intrinsically interlinked (Addison, 2003). Given the seemingly perfect commodity and bodily images depicted on the big screen, it is perhaps not surprising that cinema acts as an important means of escapism from everyday life. The audience is drawn into the unfolding drama, quickly identifying with the lead characters, and in the process, casting off the shackles of

their own more mundane lives (Barnston, 2000). Cinema in turn creates its own representations of everyday life:

... the everyday is now defined by the cinematic. The two can no longer be separated. A single epistemological regime governs both visual fields. (Denzin, 1995, p.36).

Indeed, cinema not only produces representations of the everyday, it potentially organizes the everyday. This is perhaps an inevitable role for cinema given the part that the camera has played in facilitating twenty century technologies of surveillance (Orr, 1993). The cinematic gaze can be considered an example of Foucault's (1980) apparatus of power:

The cinematic gaze, visual and auditory to the core, instantiates and defines the medical, psychiatric, military, criminological, ethnographic, journalistic, and scientific gazes that Foucault (1980: 148) locates at the centre of today's disciplinary societies. (Denzin, 1995, p.15).

Consequently, given the significant role that cinema plays in everyday life, is it not fruitful for the accounting researcher to adopt it as a site of investigation? Does its place at the cultural table of contemporary society not invest it as a worthy case study for the accounting scholar? This suggests a further dimension to the notion of 'accounting and everyday life'. The accounting researcher concerned with the social and organisational context in which accounting is embedded (Hopwood, 1983) can glean

important insights from an examination of accounting within such socially embedded organisational forms. To this end, before examining the paper's case cinema, the following section attempts to set the context of subsequent discussions by providing a brief history of this significant cultural form of the 20th century.

3. Cinema: A history

The history of moving film commences in the 1890s with the efforts of several pioneers across different global locations. In the US, the inventor Thomas Edison was working on the Kinetoscope, an instrument which allowed the viewing of moving pictures on an individual basis rather than to a collective audience (Gray, 1996, p.10). In the UK, Brit Acres and Robert Paul initially manufactured copies of Edison's design, but by 1896 they had launched their own inventions to exhibit projected film (Barnes, 1976). Acres' Kineoptikon was placed on show in London's Piccadilly and Paul's Theatrograph was installed in the capital's Leicester Square (Gray, 1996, p.10). Meanwhile in France, the Lumière brothers had invented the Cinematograph which combined both camera and projector (Chanan, 1996, p.6). The film they made to exhibit their invention was shown in 1895 and depicts workers leaving the Lumière factory (Kenworthy, 2001, p.17). The converted billiard hall in Paris that the brothers used for the screening is arguably the first cinema in the world (ibid, p.82).

It was also another pair of French brothers who pioneered the actual making of films on a mass basis. Whilst movie making today is almost synonymous with Hollywood, in the late 19th century, the Pathé Brothers had established a French business which was to supply between one third and one half of the US film market by 1906

(Gomery, 2005, p.8). This was the era of course, of the silent movie, one of the advantages of which was that it was “unfettered by constraints of language” and therefore open to a truly global audience (Stokes, 1999, p.14). However, WWI was to have a disastrous impact on this French film company and the US would emerge as the key player in the industry in the post war years. Initially the US movie making business was centred in New York, close to the Wall Street financiers and a plentiful supply of Broadway actors (Lazell, 1995, p.9-10). The move to Hollywood was triggered by several factors: the availability of cheap land, the Californian sun allowed for long days of outdoor filming, and the terrain was adaptable for movie making – both the Pacific Ocean and the mountains were nearby (Kenworthy, 2001, p.23). What subsequently emerged became known as the Hollywood system: essentially an oligopoly of eight studios which by 1930 controlled 95% of the US market’s revenue (Gomery, 2005, p.3). A number of the studios, for example Paramount, also engaged in vertical integration and controlled the distribution of their product through their own cinema chains (ibid, p.4). These were a rather different sort of cinema house to those which had sprung up in the early days of the industry. Known as nickelodeons, because it cost a nickel to enter (Kenworthy, 2001, p.19), the early movie houses were cheaply furnished venues set up by local entrepreneurs (Gomery, 2005, p.8). The grand, corporately owned establishments which were to subsequently emerge were more aptly termed ‘picture palaces’ (Kenworthy, 2001, p.30). By 1935, there were 80 million admissions per week to such venues; Americans were attending an average of three movies per week (Austin, 1989, p.31-32).

Picture houses in Britain evolved in a similar manner. In the early years of the twentieth century, film was often brought to local towns by way of the travelling fair. It was a simple enough operation - all that was needed was a projector, a white sheet and some benches (Gray, 1996, p.12). A tent or unused shop front was adequate for the purpose. The first custom built cinema in Britain did not appear until 1907 (Chanan, 1996, p.213). However, new legislation put an end to the makeshift structure of the fairground. For reasons of fire safety, the Cinematograph Act of 1909 required that the source of film projection be kept isolated from the audience and that proper fire escapes were constructed (Gray, 1996, p.22). This resulted in a boom of cinema building in the years leading up to WWI (ibid, p.35). The post war years were a good time to open a cinema in Britain, attendances in the 1920s were rising and there was a plentiful supply of cheap US movies (Street, 1997, p.7). However, cinema going as a form of entertainment became firmly established in the 1930s. The statistics tell their own story. In 1926 there were approximately 3,000 cinemas in Britain; in 1935 the number had risen to 4,448, and by 1938 a total of 4,967 existed (Richards, 1994, p.11-12). Comparisons with another national pastime are insightful: in 1938 the number of cinema tickets sold was twenty-five times that of tickets sold for football matches (Miles and Smith, 1987, p.164). Indeed, box office revenue accounted for two-thirds of all entertainment expenditure during the 1930s (Stone and Rowe, 1966). Effectively half of the population over the age of 14 went to the cinema once every week (Miles and Smith, 1987, p.164). As Shafer (1997, p.8) observes: “movie going had become in the thirties a permanent fact of life”. It is perhaps no coincidence that this particular form of entertainment should become so prevalent in the UK during the depressive years of the 1930s (Shafer, 1997, p.235). Cinema offered a momentary escape from the worry and toil of daily life: “a

fabulous dream world in which contemporary difficulties could be temporarily forgotten” (Miles and Smith, 1987, p.164). For a few precious hours, the patron was transported to another world, another life, in which they donned the character of their idol. It is not surprising that fan magazines such as *Film Weekly*, *Picturegoer Weekly* and *Film Pictorial* gained popularity during the 1930s (Shafer, 1997, p.17). Indeed, it was not just the film alone which offered entry into a dream world, the actual act of ‘going to the movies’ was an entertainment experience in itself (Sharpe, 1969, p.23). This was partly due to the increasing opulence of the local cinema house:

The buildings themselves became escapist fantasies, their décor and accoutrements – sweeping marble staircases, silvery fountains, uniformed staff and glittering chandeliers – providing a real-life extension of the dream world of the screen. (Sharpe, 1969, p.19).

The days of a hard bench in a makeshift tent were long gone. This was the era of the custom built super cinema, richly decorated and offering a lavish range of customer facilities. It was not unusual to find cafes, restaurants, organists, orchestras and even ballrooms within the walls of the local picture house (Gray, 1996, pp.66-74). In terms of interior decoration, three broad styles dominated. A rich Romanesque style which deployed ornate mirrors, arches and balustrades was traditionally popular (Sharpe, 1969, pp.19-21). Throughout the 1930s though, a more restrained modernist style emerged (Architectural Press, 1936). This latter style was particularly associated with the Odeon Cinema chain (Sharpe, 1969, pp.19-21). A final style was that of ‘atmospherics’ in which atmospheric effects were created within the main auditorium; for example, the creation of

the atmosphere of an Italian garden, a Spanish Hacienda or an Egyptian temple (Gray, 1996, pp.66-74). No doubt such effects served to enhance the sense of escapism that cinema going entailed. It is perhaps understandable then as to why cinema became so popular with the working classes, becoming a “necessity” even, argues Shafer (1997, p.8). It was cheap, allowing the unemployed to visit regularly (Miles and Smith, 1987, p.164). “In palatial, sumptuously appointed buildings, they could for no more than a few coppers purchase ready-made dreams” (Richards, 1984, p.1).

Cinema had become popular with the working class in Britain long before it gained respectability with the middle and upper classes (Chanan, 1996, p.206). One reason for this class division was that cinema was traditionally viewed as low culture and therefore was socially inferior (Miles and Smith, 1987, p.165). However, it became a more socially acceptable venue during the 1930s (Richards, 1984, p.16). The opulence and facilities of the new cinemas provided a respectable forum in which middle class housewives could meet for tea and enjoy the latest feature film (ibid). In addition to improvements in the physical surroundings, the actual auditory and visual experience of cinema going had also improved by the 1930s. The invention of sound by the American Lee de Frost in 1923 brought about the advent of the ‘talkies’ (Kenworthy, 2001, p.25). *The Jazz Singer* (1927) and *Lights of New York* (1928) were the first US talkies (ibid.). Technicolor was also beginning to make advances during the 1930s, *The Wizard of Oz* (1939) and *Gone with the Wind* (1939) being two prominent examples of early colour movies (ibid, p.30).

A further development during this era, which may have widened the appeal of cinema to a more class conscious sector of the community, was the impact of film censorship. The British Board of Film Censors had been formed as early as 1913 (Lazell, 1995, p.82). However, this was not a state regulated body but rather was regulated by the industry itself (Sharpe, 1969, p.91). Various groupings such as the London Public Morality Council, the Mothers Union and the National Council of Women would call for state intervention over the years (Sharpe, 1969, p.94). The Church of England expressed concern over not only issues of morality but also over the impact of cinema on Church attendance following the passing of the 1932 Sunday Public Entertainment Act, which allowed Sunday opening (Sharpe, 1969, p.51). However, successive governments resisted the calls for state intervention; politicians were seemingly more concerned with the image of the Britain nation that was depicted on screen rather than any morality issue. British films were, after all, seen by subjects in British colonies (Sharpe, 1969, p.64). Perhaps the government was also swayed towards the status quo by the support given to this form of entertainment by the British police who noted its effectiveness in reducing the level of drunkenness on the streets (Sharpe, 1969, p.61). In any event, national censorship was almost unnecessary as the majority of films shown in Britain were made in the US and therefore subject to the rigours of the Hays Production code (Sharpe, 1969, p.60). This code which evolved in the 1930s set strict guidelines in relation to the standards of morality and patriotism exhibited by US movies (Lazell, 1995, p.80). Consequently, whilst the Americanization of cinema had long been a cause for concern among the higher echelons of British society (Chanan, 1996, p.206), they could at least be relatively assured of the moral standards of such output. Although for some, of course, cinema would always be redolent of the very depths of depravity. Such a particularly fanatical

view of the dangers of cinema was expressed in the 1932 publication entitled: *The Devil's Camera*:

The basest passions are exhibited in their morbid brutality to a degree that would have been unthinkable a few years ago. Decent people dare not contemplate this disgusting revolution without wishing to strike a blow against it. Our very civilisation is at stake. The cinema, as at present debased, is the Hun of the modern world. (Burnett and Martell, 1932, p.12).

However, another publication from the same year offers an alternate perspective, one which highlights the increasing respectability and changing social status of cinema in British society:

A fellow of an Oxford College no longer feels an embarrassed explanation to be necessary when he is recognised leaving a cinema. A growing number of cultivated and unaffected people enjoy going to the pictures, and frequent not merely the performances of intellectual film societies, but also the local picture house, to see, for instance, Marlene Dietrich. Indeed it is becoming distinctly rare to find an educated person who does not know something about outstanding film of the past year or two, and who has not seen the work of a few prominent film actors. The weekly reviews have their columns of film criticism – indeed, wherever books and pictures and music are discussed the film is discussed too. The cinema is acquiring prestige. (Commission on Educational and Cultural Films (1932), cited in Richards, 1984, pp.15-16).

The 1930s was as significant a time for British film making as it was for cinema attendances. This was in part due to protective legislation. As was the case in France, the First World War had a similarly detrimental effect on British film making. By 1926 only 5% of films shown in British cinemas were British made (Miles and Smith, 1987, p.166). To prevent the complete collapse of the industry, the Cinematographic Film Act of 1927 was passed, requiring all cinemas to include a certain percentage of British films in their feature list; this had reached 20% by 1935 (ibid). These films became known as ‘quota quickies’ – low budget dramas churned out to meet legislative needs which arguably damaged the reputation of British film in the long term (Shafer, 1997, p.235). However, they did save the industry in the short term. The Gaumont British Picture Corporation was formed in 1927 and several more film production companies were established during the 1930s including the Associated British Picture Corporation (Sharpe, 1969, p.36/37), London Films and the Rank Organisation (Lazell, 1995, p.103-5). The latter film studio also owned the Odeon cinema chain and was to dominate British film making during subsequent decades (Stokes, 1999, p.28). Despite the bad reputation of quota quickies, Shafer (1997, p.235) argues that many good British films were made during this era and therefore it is unfair to associate the whole industry with poor quality output. For example, the Rank Organisation grew in stature to produce box office successes such as *The Red Shoes* and *Brief Encounter*. In addition, an attempt was made to redress the problem of low quality quickies by extending the Act in 1938 to require that all British films incur a minimum total and per foot production cost (Street, 1997, p.9). However, regardless of such efforts, it seems that British audiences, working class ones at least, generally preferred the glossy American movies (Sharpe, 1969, p.24-28). This may have

been because British films were viewed as class ridden, with actors tending to adopt upper class accents and mannerisms (ibid.).

A sense of patriotism during WWII boosted the popularity of British film (Murphy, 2000, p.3). Cinemas also did good business during the war years – weekly attendances rose from 19 million in 1939 to 30 million in 1945 (Street, 1997, p.12). The sense of escapism that cinema going provided was no doubt all the more welcome during these difficult times. Not alone did it offer a moral boost to those at home; cinema also played a useful role in updating them on the situation from the front. The newsreel, a ten minute film containing five or six news items was particularly important in this regard (Lazell, 1995, p.136). Of course, such a medium also served as a useful vehicle for government propaganda (Murphy, 2000, p.58-9).

The next defining moment in the history of cinema, indeed perhaps *the* defining moment, is the advent of television. Television broadcasting had commenced in Britain and the US as early as the 1920s but it was not until after WWII that TV began to achieve its own identity (Stokes, 1999, pp.21-26). The televised broadcast of the Coronation of Queen Elizabeth II in 1953 was a particularly noteworthy landmark in the broadening appeal of TV in Britain (Martin, 2000, p.105). Such increasing popularity posed a challenge to cinema, but it responded with the release of epic movies (such as *Ben Hur*) throughout the 1950s (Kenworthy, 2001, p.82) These movies used CinemaScope, a widescreen feature with which television could not compete (Martin, 2000, p.105). However, the comfort of home entertainment was to eventually take its perhaps inevitable toll on cinema attendance.

By the 1960s the whole idea of going to the pictures had lost some of its glamour. Many of the generation who had grown up with the weekly habit were now comfortably at home, listening to a hi-fi, watching television, getting involved in DIY, or going out for a spin in the family car. (Martin, 2000, p.113).

By the early 1960s, 75% of UK homes had a TV (Stokes, 1999, p.37). The impact of such ownership patterns on cinema attendance is dramatic. In 1965, annual cinema admissions was 327 million (Thomas, 1984, p.15-16); twenty years earlier it had reached 1,635 million (Street, 1997, p.17). However, commentators would caution against laying the full blame for cinema's decline at the door of television. Other factors also played a role. For example, the increasing volume of age 15/18 certificate films meant a reduction in the family audience (Thomas, 1984, p.16). There was also a reduction in the choice of films available due to an increase in the number of cinema chains showing the same feature list (ibid.). Social factors such as changing leisure patterns, the rise of consumer culture and the decline of the inner city also played a part in the declining fortunes of cinema from the 1960s onwards (Street, 1997, p.17). By the 1970s annual British cinema admissions had fallen by a further two thirds, down to 103 million in 1977 (Thomas, 1984, p.15-16).

As the paper's case study finishes in the early 1970s, this is an appropriate point to conclude this discussion of cinema's history. However, it is worth noting that the fortunes of cinema have changed in recent years. Box office takings are booming with the release of every new blockbuster, whilst DVD sales further aggregate that amount (Gomery, 2005, p.199). Meanwhile, the cult of the celebrity ensures that red carpet

premieres achieve maximum coverage in news reviews. However, it is doubtful whether the “industrial shed with Lego-Land appendages” (Gray, 1996, p.131) into which contemporary audiences now throng will ever match the theatrical glamour of the old picture palaces.

4. Cinema: A case study

This section introduces the paper’s case study. It examines the accounting records of the Playhouse cinema in Edinburgh (UK) for the period 1929-1973, effectively from the cinema’s birth to its eventual closure. This time frame consequently provides a useful backdrop from which to observe the pivotal moments in the history of cinema addressed above.

4.1 The Edinburgh Playhouse 1929-1973

Despite its relative distance from the bright lights of London, the Scottish capital of Edinburgh kept pace with the advances in the new entertainment form which emerged in the late 19th century. For example, Thomas Edison’s Kinetoscope was exhibited in Edinburgh as early as 1894 and the Lumière Brother’s Cinematograph reached the city in 1896, only a year after its initial outing in Paris (Thomas, 1984, p.8). By 1910, there were six cinemas in Edinburgh (Thomas, 1984, p.10) and by 1929 the city hosted thirty three picture houses (Martin, 2000, p.25). It was in August of that latter year that the Edinburgh Playhouse Cinema opened. With a seating capacity of 3,040, the Playhouse was Edinburgh’s largest cinema, and the second largest in Scotland, surpassed only by the Glasgow Playhouse (Thomas, 1984, p.50). In addition to size, the capital’s new cinema

also offered its patrons a host of services such as a cloakroom, a tearoom and a soda fountain (ibid.). Given its scale and facilities, it was perceived as the very essence of modern cinema going. This sense is captured in a report of the cinema's opening in the region's newspaper:

The Patron of the Playhouse will go to 'the pictures' in the modern manner, which – as a visit to the Playhouse proves – is as far removed from the old time manner as an aeroplane is from a horse-cab. The Playhouse patron, approaching the massive and impressive stone frontage, enters by a wide central hall, thickly carpeted, electric fires burn on either side, and in front there is a mysterious maze of doorways and staircases. These lead not only to the picture house proper, but to a number of appendages, which add to the novelty of the building. There are cloakrooms, lounges, cafes and soda fountains, all of which increase the comfort of the cinema. But the actual cinema itself is the main attraction, and it is only when one passes into it that the growth of the industry is realised. It is planned on a lavish and luxurious scale. The total seating capacity is 3040, there being 1500 seats in the stalls, 680 in the circle, and 860 in the balcony. The breadth and height of the interior convey an impression of spaciousness and grandeur, the seats sweeping out from the wide stage and towering overhead in the two commodious tiers. The decorative effects are tasteful and artistic. (The Scotsman, 10th August 1929, p.9).

The news report also mentioned the cinema's installation of a "Western Electric sound film apparatus" to allow the showing of 'talkies' (ibid.). The Playhouse was the fourth cinema in Edinburgh to project talking pictures and within a year every cinema in the city

was showing them (Thomas, 1984, p.4). The Playhouse also hosted an orchestra and resident organist, the organ had cost £15,000 to install (ibid, p.13). Both these features performed within the main theatre but could slide discreetly out of view when a film was showing:

There is an orchestra, and there is an organ, but both these familiar features have unfamiliar habits. The orchestra – when it is not required – disappears quietly by means of an electric lift, and the organ goes up and down by the same unusual means. (The Scotsman, 10th August 1929, p.9).

The size and facilities of the Playhouse had been modelled on the supercinemas that were appearing in the US during this period. The pair of Edinburgh entrepreneurs who established the Playhouse had visited America and had been particularly impressed by its large movie houses, such as the Roxy in New York (Thomas, 1984, p.50). The Roxy, which opened in 1927 with a seating capacity of 6,214, was the largest cinema in the US (Kenworthy, 2001, p.30). Impressed by the economies of scale that such theatres enjoyed, the partners, J. Maguire and F. Lumley, recreated their own Roxy in Edinburgh. They had no specific experience in the cinema business: Lumley owned a racing track and skating rinks and Maguire was a bookie who also had shipbuilding interests (Thomas, 1984, p.10). However, as noted earlier, the 1920s was an opportune time to open a cinema in Britain. The Playhouse traded for a further forty-four years before its closure in 1973. A photograph of its interior in that year is illustrated in Figure 1, which according to the Royal Commission on Ancient and Historical Monuments of Scotland is fairly representative of how the cinema looked when it first opened.

Figure 1 Photograph of the Playhouse Theatre in 1973 (courtesy of the Royal Commission on Ancient and Historical Monuments of Scotland).



The remainder of this section of the paper is devoted to an examination of the records of the Playhouse Cinema held by the National Archives of Scotland. The archive comprises the Box Office Ledger for the cinema during its trading life, 1929-1973 [2]. The ledger consists of an A3 size spreadsheet which records the Playhouse's operating performance on a weekly basis. From an accounting perspective, it is an interesting document as it contains a mixture of both financial and non-financial data. Figure 2 illustrates the Box Office ledger for a portion of the year in 1936.

TAKE IN FIGURE 2

Figure 2 The Playhouse's Box Office Ledger 1936.

Courtesy of the National Archives of Scotland

The ledger commences by noting the time period under review: a weekly time period is used for reporting purposes throughout the ledger. The second and third columns record respectively, the name of the studio that released the film and the title of the films featured that week. Generally, two films were shown every week and in the early years there was also a change of programme from week to week. This “relentless throughput process” was very typical for the industry as a whole during this era (Sedgwick, 2006, p.52). In latter years, a successful film was allowed to run for several weeks. Following the title column, the ledger records the box office takings (Income) generated by the week’s showings and the associated cost of their hire. A column detailing the cost of advertising follows. The profit or loss made for the week is then recorded. This figure is not simply the summation of the income, hire and advertising columns. A further deduction has been made in arriving at this profit or loss but no details are provided in the ledger. It may possibly relate to the general running costs of the cinema such as rent, staff, heat and light.

A cumulative profit or loss column then records the financial performance to date. At this point, the ledger begins to incorporate some non-financial information into the analysis. A column entitled General Remarks details (in minute hand writing) the names of the films featured at the city’s other cinemas that particular week, whilst the Opposition column provides a commentary on the general state of such competition, declaring it to be either “Fair”, “Poor”, or “Strong”. This is followed by a Weather column which yields an insight into the city’s daily weather conditions. The final column records audience attendance in the form of box office admissions for the week.

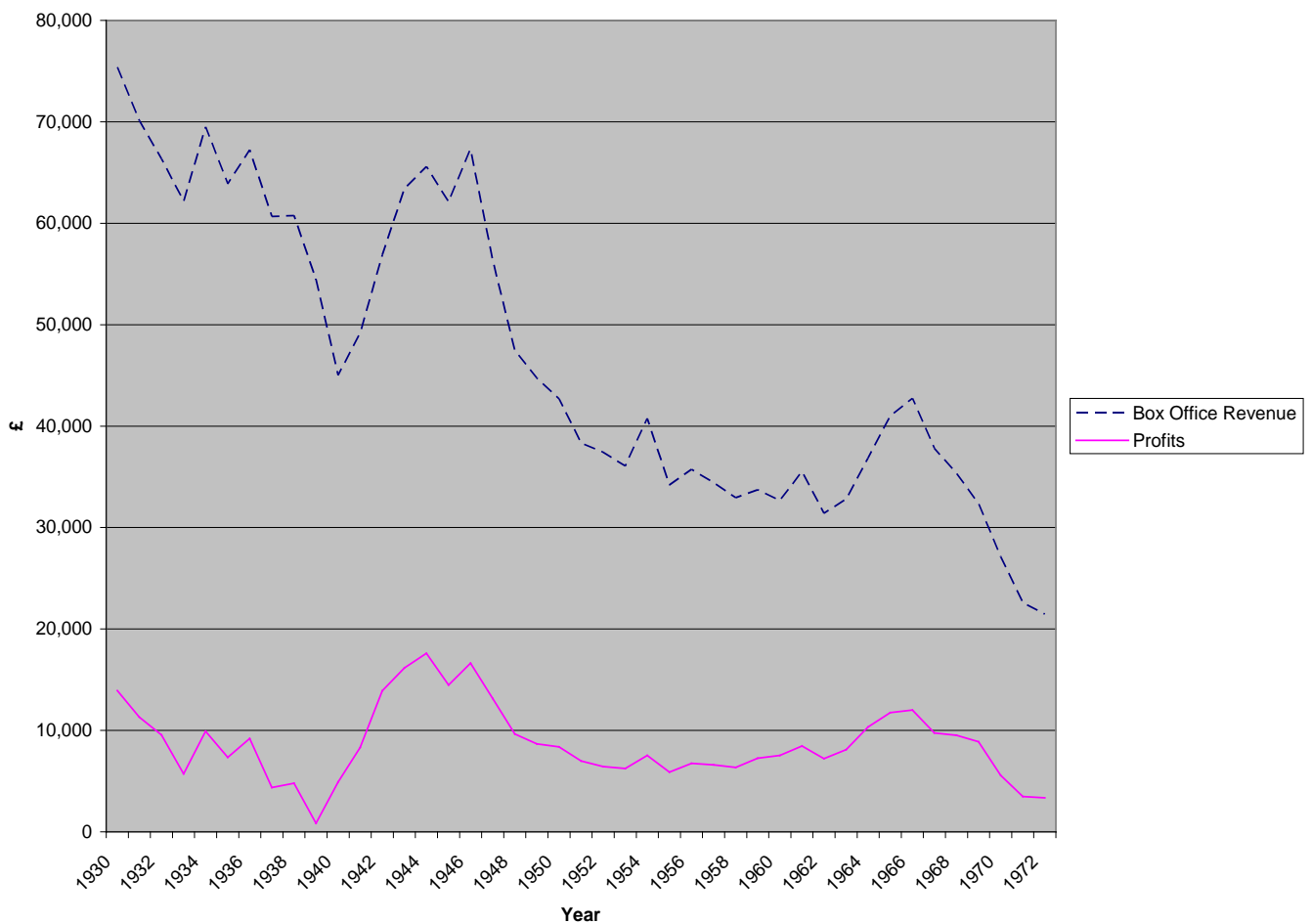
The Box Office Ledger is clearly a comprehensive document incorporating detailed weekly information on the performance of the Playhouse Cinema over the entirety of its operating life. The length of this operating life is significant. Spanning a period of forty-four years, it encompasses the key moments in the history of cinema as discussed earlier: the boom in cinema building in the 1930s, the WWII years, the technicolour epics of the 1950s, the advent of television, and the decline of cinema as an entertainment form. It is consequently a rich data set, its analysis allowing an insight into the impact of such significant trends in the history of cinema from the perspective of one picture house.

The subsequent analysis is divided into two core subsections. In the immediately following subsection, the Box Office Ledger is first used to provide an overview of the trading performance of the Playhouse throughout its forty-four year trading life. The annual reported revenues and profits of the Playhouse are charted and linked to broad social trends in British cinema going more generally. In addition, the box office admissions column provides some insight into the taste preferences of the local Edinburgh audience. In a further subsection, the ledger's two non-financial entries are examined. The performance of the Playhouse relative to its city competitors is analyzed, the results of which shed some light on the significance of the cinema's product, the featured film, for operating success. Finally, an examination of the ledger's daily weather diary allows some observations to be drawn on the relationship between weather and cinema attendance.

4.2 Trading Performance at the Playhouse

The Playhouse's first year of trading was also one of its most successful, certainly in terms of box office revenue. Figure 3 illustrates the cinema's annual revenue and profits (both inflation adjusted) for the period 1930-1972.

Figure 3 Box Office Revenue & Profit Performance (inflation adjusted) at the Playhouse 1930-1972



As can be seen, whilst the Playhouse was at its most profitable during the 1940s, it achieved its highest box office takings (over £75,000) in 1930. Such a successful first year of trading is perhaps not surprising. As the largest cinema in the capital, the

Playhouse's opening received generous coverage in the local press. It was only the fourth cinema in Edinburgh to feature talking pictures and it also offered its patrons a range of other facilities. However, as the 1930s progressed, the Playhouse faced strong competition from other picture houses. As discussed above, the 1930s was a particularly buoyant time for picture going in Britain and it witnessed a significant increase in the number of such entertainment venues. The Playhouse's Box Office Ledger devoted a whole column to the issue of competition and notes the opening of two further cinemas in the city during its first year of trading alone. Figure 3 illustrates a period of peaks and troughs in revenues and profits reflecting the challenges faced by the Playhouse throughout the 1930s. Examination of the Box Office Ledger provides some insight into these trends. For example, the peaks in 1934 and 1936 may be due in part to the showing of the box office hits *King Kong* (1934) and *The Scarlet Pimpernel* (1936) which achieved box office takings of over £2,000 each, well above the average annual takings per film. In contrast, a rather dramatic trough is evident during the years 1939/40. The decline for the year 1939 is largely attributable to the opening of a strong competing cinema in the capital: the Regal. The 1940 low reflects the outbreak of war.

Cinemas were closed for a short period at the outset of WWII; the records of the Playhouse note this closure in September 1939. However, they quickly reopened and offered a haven of escapism to a nation at war. As noted in the earlier section, British cinemas did good business during the war years and the records of the Playhouse mirror this trend. Figure 3 indicates that following an initial dip at the outbreak of war, the Playhouse's revenues and profits start a steady climb from 1940 onwards. Not one loss making week was made throughout the years 1942-45. Indeed, it was during this period

(1944) that the Playhouse reported the highest annual profit of its operating life. Interestingly, an examination of the box office admissions column reveals that in terms of welcoming the highest number of patrons through its doors, 1946 was the most successful year in the operating life of the Playhouse with a recorded admissions figure of over 1.5 million. However, this point also marks the start of the Playhouse's eventual decline. In the space of seven years (between 1946 and 1953), annual revenues (inflation adjusted) fell dramatically from £67,293 to £36,068. The rate of decline slowed to some degree during the 1950s as the cinematic industry responded to the new threat of television by employing widescreen formats such as CinemaScope and VistaVision. Certainly, the Box Office Ledger reveals that the Playhouse achieved over £4,000 in box office takings for the widescreen musical *White Christmas* (1955). Financial success was also enjoyed with other individual hits during the 1950s. The Oscar winning, *The Greatest Show on Earth* (1952), the romantic adventure *The Snows of Kilimanjaro* (1953) and the musical *Call Me Madam* (1954) all yielded over £4,000 each in box office revenue.

However, general financial performance continued its marked decline from the mid-1950s onward. The ledger's admissions column reveals that by 1958 annual admission figures were 886,933, the first occasion since the Playhouse's opening almost thirty years earlier that admissions had fallen below the one million figure. The downward trend continued with reported revenue reaching a low of £31,409 by 1962. This result was no doubt a reflection of the increasing dominance of a new entertainment form. As discussed above, by the early 1960s the majority of British homes owned television sets. However, the Playhouse rallied and, as Figure 3 indicates, experienced a temporary resurgence in performance during the years 1965/66. An analysis of the Box

Office ledger reveals its cause: the box office success of the James Bond adventures *Goldfinger* (1965) and *Thunderball* (1966). Starring Edinburgh born actor Sean Connery in the title role, both films were the Playhouse's highest earners for their respective years and enjoyed lengthy runs. However, not even secret agent 007 could save the Playhouse from doom. Figure 3 indicates that as we enter the 1970s, recorded results for revenues and profits fell below £30,000 and £10,000 respectively. An examination of the Box Office ledger for these remaining years reveals that whilst the Playhouse enjoyed box office success with a few features (such as the Walt Disney animations *The Aristocats* (1971) and *Snow White and the Seven Dwarfs* (1973)), it also featured several low profit earning re-runs. The ledger's admissions column indicates that the cinema's last full year of trading (1972) achieved a mere 358,259 admissions. Given that the Playhouse could seat 3,040 patrons, and assuming only a very conservative one showing per day, this implied that on average the house reached only one third of its capacity. Clearly such admission levels were unsustainable. The Playhouse finally closed in May 1973.

A review of box office trading can also be conducted at a more detailed, and arguably more interesting, level than that of annual performance. An analysis of the weekly admission figures of individual film titles provides a fascinating insight into the tastes of the Edinburgh cinema going audience. Table 1 lists the films that generated the highest annual box office admissions. As can be seen, box office hits fall broadly into the following four categories: comedy, musical, adventure, and drama/romance. This classification indicates a taste preference in line with British cinema goes generally - Shafer's (1997, p.35) review of British film revealed a prevalence of titles devoted to comedy or musical.

Table 1 Highest Box Office Admissions at the Playhouse 1930-72

Year	Title	Genre
1930	The Broadway Melody	Musical
1931	All Quiet on the Western Front	Action/Adventure
1932	City Lights	Comedy
1933	Grand Hotel	Drama/Romance
1934	King Kong	Action/Adventure
1935	Treasure Island	Action/Adventure
1936	The Scarlet Pimpernel	Action/Adventure
1937	Swing Time	Musical/Comedy
1938	The Good Earth	Drama
1939	Pygmalion	Comedy/Romance
1940	Ninotchka	Comedy/Romance
1941	Escape	Drama
1942	Babes on Broadway	Musical
1943	Yankee Doodle Dandy	Drama
1944	Jane Eyre	Drama/Romance
1945	Can't Help Singing	Musical
1946	The Seventh Veil	Drama
1947	Blue Skies	Musical/Comedy
1948	Variety Girl	Musical/Comedy
1949	The Secret Life of Walter Mitty	Drama
1950	The Snake Pit	Drama
1951	Treasure Island	Action/Adventure
1952	The Greatest Show on Earth	Drama/Romance
1953	The Snows of Kilimanjaro	Drama/Romance
1954	The Maggie	Comedy
1955	White Christmas	Musical/Comedy
1956	Doctor at Sea	Comedy
1957	Reach for the Sky	Drama
1958	Bridge on the River Kwai	Action/Adventure
1959	The 39 Steps £3587	Thriller
1960	I'm Alright Jack	Comedy
1961	The Guns of Navarone	Drama
1962	The Road to Hong Kong	Comedy
1963	Doctor in Distress	Comedy
1964	The Pink Panther	Comedy
1965	Goldfinger	Action/Adventure
1966	Thunderball	Action/Adventure
1967	Georgy Girl	Comedy
1968	You Only Live Twice	Action/Adventure
1969	Ring of Bright Water	Comedy/Drama
1970	101 Dalmatians	Animation
1971	The Aristocats	Animation
1972	Bedknobs & Broomsticks	Comedy/Adventure
1973	Snow White and the Seven Dwarfs	Animation

During the entire trading life of the Playhouse, almost half of its top box office hits (19 out of 43) fell into either the comedy or musical category. For example, the celebrated musical *White Christmas* (1955) starring Bing Crosby and Frank Sinatra yielded box office admissions of over 32,000 in its first week, a significant increase on the average weekly attendances of approximately 21,000. A good example of the comedy genre is *Doctor at Sea* (1956), one of a series of British comedies devoted to the antics of a group of trainee doctors. *Doctor at Sea* ran for three weeks at the Playhouse.

In addition to comedy and musical, action/adventure features were also enjoyed by the Edinburgh audience. World War II proved a popular subject generally (Murphy, 2000) and this is evident in the top box office films featured at the Playhouse. For example, *The Bridge on the River Kwai* (1958) enjoyed first week attendances of approximately 30,000 whilst *The Guns of Navarone* (1961) experienced a five week run. The longest running film of all however, was the James Bond adventure *Goldfinger* (1965). This ran at the Playhouse for six weeks and recorded 36,000 in box office admissions in its first week. This type of action feature though, seems to comprise the extent of adventurous excitement experienced by Playhouse audiences. A timidity of taste is evident in this regard. In fact, only one out of the Playhouse's list of top box office hits falls into the thriller category: *The 39 Steps* (1959). Although, this tale of espionage is hardly the stuff of film noir and its Scottish location shots may have been the prime reason for its popularity. Instead, Playhouse audiences embraced family themed adventures of an altogether lighter kind, flocking to see Walt Disney animations such as *101 Dalmations* (1970), *The Aristocats* (1971) and *Snow White and the Seven Dwarfs* (1973).

Table 2 Lowest Box Office Admissions at the Playhouse 1930-72

Year	Title	Genre
1930	Dangerous Curves + Fast Company	Comedy
1931	Billy the Kid	Western
1932	Friends and Lovers	Drama/Romance
1933	What! No Beer	Comedy
1934	Fashions of 1934 + The Double Event	Comedy
1935	Crimson Romance	Action/Adventure
1936	The Case of Gabriel	Crime/Drama
1937	It's a Grand Old World	Drama
1938	Big Fella + We Have Our Moments	Drama
1939	I've Got a Horse + Gangs of New York	Comedy + Drama
1940	Riding High	Comedy
1941	Wagons Westward	Western
1942	Tugboat Annie Sails Again	Comedy
1943	Jackass Mail + Hitting the Headlines	Western + Comedy
1944	The Shipbuilders	Drama
1945	One Exciting Night	Comedy
1946	They Knew Mr Knights + Alf's Button Afloat	Drama + Comedy
1947	The Naughty Nineties	Comedy
1948	Corridor of Mirrors + Little Accident	Drama + Comedy
1949	To Live in Peace	Drama
1950	Air Hostess	Action/Adventure
1951	Night Without Stars	Crime/Drama
1952	The Sea Hornet	Action/Adventure
1953	The Whip Hand	Action/Adventure
1954	You Know What Sailors Are	Comedy
1955	Massacre Canyon	Western
1956	Special Delivery + They Rode West	Comedy + Western
1957	The Passionate Stranger	Comedy
1958	Hell Drivers	Drama
1959	Floods of Fear	Thriller
1960	The Night holds Terror	Crime/Thriller
1961	It Happened to Jane	Comedy
1962	Warlord of Crete	Adventure
1963	Five Miles to Midnight	Drama
1964	A Jolly Bad Fellow	Comedy
1965	A Stitch in Time	Comedy
1966	Return from the Ashes	Thriller
1967	Meet Whiplash Willie	Comedy
1968	Amsterdam Affair	Thriller
1969	Today its Me, Tomorrow You	Western
1970	Island of Terror + Devils of Darkness	Horror
1971	Kiss the Girls and Make Them Die	Comedy/Thriller
1972	Castle of Blood	Horror
1973	Nothing But the Night	Horror

A taste preference for the lighthearted is substantiated by an examination of the films which generated the lowest box office admissions per year (Table 2). Even the most cursory review of the titles within this listing is sufficient to determine the unpopularity of certain film genres. For example, it seems that horror/murder films were not to the taste of the Edinburgh audience. The following titles not only drew the lowest attendances for their respective years, they were all also loss making: *Massacre Canyon* (1955), *Hell Drivers* (1958) and *Floods of Fear* (1959). Similarly, other titles such as *The Night holds Terror* (1960), *Return from the Ashes* (1966) and *Castle of Blood* (1972) reported the lowest admissions of their respective years. Perhaps inevitably a 1970 double bill entitled *Island of Terror* and *Devils of Darkness* reported the lowest admission weekly figures (3,308) of that year. From the very beginning, the Edinburgh audience also appeared to express a distinct distaste for films of a sexually suggestive or risqué nature. For example, in its second year of trading (1930) the Playhouse drew a crowd of only 13,017 (less than half the average weekly attendance), and made the considerable loss of £398, on the double bill *Dangerous Curves and Fast Company*. Adherence to a high moral code is perhaps similarly evident in the unpopularity of titles such as: *The Naughty Nineties* (1947), *You Know What Sailors Are* (1954), and *The Passionate Stranger* (1957).

Equally, it seems the Edinburgh audience would treat as suspect any suggestion of infidelity that arose from a title such as *Amsterdam Affair* (1968). Of course, a prudish stance might well be expected in puritan Scotland where the cinema had never been regarded as particularly respectable (Martin, 2000, p.22). Such was the power of the Church, for example, that Sunday cinema opening did not reach Scotland until the 1960s

(ibid, p.117), thirty years after it had been introduced in England (Sharpe, 1969, p.51). It is perhaps inevitable therefore, that in the home of Scottish Calvinism, a film entitled *What! No Beer* (1933) should generate the lowest attendances of its year.

In summary, the financial performance revealed by the Box Office Ledger of an individual Scottish cinema house reflects not only local taste preferences but also potentially reflects the broader social influences on British cinema going for the period under review. Indeed, not only does it reflect these influences, it brings them vividly to life. The contrasting impact on cinema going of the war years, on the one hand, and the advent of television, on the other, are convincingly captured in the peaks and troughs of the Playhouse's charts. This accounting document then mirrors societal trends and invests them with meaning. It provides one representation of everyday life.

So far only the financial performance of the Playhouse as revealed by the Box Office Ledger has been examined. The following section focuses attention onto the document's two non-financial entries which in turn bring further colour and depth into the analysis.

4.3 Non-financial Measures: Competition and Weather

In addition to the usual financial indicators of revenues, costs, and profits, the Playhouse's Box Office Ledger also includes two columns devoted to non-financial issues. In one column, the films featured by the Playhouse's key competitors in the city are listed and a commentary made in relation to the strength of such competition whilst

another column contains a daily weather report. The following subsections consider the insights which can be drawn from an examination of each of these non-financial entries.

4.3.1 The Opposition and the Oscars

As noted earlier, the Playhouse enjoyed box office success as a result of the Bond adventures in the mid 1960s. This result indicates how important the featured film is to the fortunes of a cinema. This is after all, the product in which they trade. One means of measuring performance at the Playhouse therefore, is to consider the quality of its product in comparison to that on offer at the opposition. Such a consideration is facilitated by the fact that two of the columns within the Playhouse's Box Office ledger are devoted to the opposition. As can be seen from Figure 2, the column entitled Opposition provides a general commentary on the nature of the competition each week, for example, "poor", "fair", "strong", whilst the column entitled General Remarks records the films featured at competing cinemas [3]. Consequently, one question that can be posed is: to what extent did the Playhouse manage to show its fair share of 'successful' films compared to the competition? One proxy for success could be an Oscar win. The American Academy of Motion Pictures, Arts and Sciences had announced its first Oscar winning movie for the year 1927/28, the year prior to the establishment of the Playhouse. Consequently a full dataset of winners is available for the time period under review. Table 3 lists the Oscar winning movies during the life of the Playhouse and classifies them according to whether they were featured at the Playhouse or at the Opposition. Of the forty-four Oscar winning movies released during this time period, only twelve of them were shown at the Playhouse, the balance were shown by the city's competing cinemas.

Table 3 Oscar Winning Movies 1930-1972

Year	Movie Title	Shown by Playhouse	Shown by Opposition
1929	The Broadway Melody	X	
1930	All Quiet on the Western Front	X	
1931	Cimarron	X	
1932	Grand Hotel	X	
1933	Cavalcade		X
1934	It Happened One Night		X
1935	Mutiny on the Bounty		X
1936	The Great Ziegfeld		X
1937	The Life of Emile Zola		X
1938	You Can't Take It With You		X
1939	Gone With the Wind		X
1940	Rebecca		X
1941	How Green Was My Valley		X
1942	Mrs Miniver		X
1943	Casablanca		X
1944	Going My Way		X
1945	The Lost Weekend	X	
1946	The Best Years of Our Lives		X
1947	Gentleman's Agreement		X
1948	Hamlet		X
1949	All the King's Men		X
1950	All About Eve	X	
1951	An American in Paris		X
1952	The Greatest Show on Earth	X	
1953	From Here to Eternity		X
1954	On the Waterfront		X
1955	Marty	X	
1956	Around the World in 80 Days		X
1957	The Bridge on the River Kwai	X	
1958	Gigi		X
1959	Ben Hur		X
1960	The Apartment		X
1961	West Side Story		X
1962	Lawrence of Arabia		X
1963	Tom Jones	X	
1964	My Fair Lady		X
1965	The Sound of Music		X
1966	A Man For All Seasons		X
1967	In the Heat of the Night		X
1968	Oliver!		X
1969	Midnight Cowboy	X	
1970	Patton	X	
1971	The French Connection		X
1972	The Godfather		X

Of course, from one perspective, this result does not reflect too poorly on the Playhouse given the relatively high level of competition in the city and the fact that the Playhouse was an independent cinema. Cinemas owned by film studios such Gaumont British and Rank had some advantage over the independents in securing the successful productions of their parent. However, as Sedgwick and Pokorny (2005) observe, vertical integration did not necessarily lead to exclusive exhibition arrangements; hit films could also appear in rival cinemas. If the Playhouse had managed to acquire a higher proportion of Oscar winning movies it is very likely that it would have also enjoyed further box office successes. Of the twelve Oscar winners that it did feature, five recorded the highest box office takings for their respective years, giving some credence to the earlier suggestion that an Oscar win is a good proxy for a box office success.

The Playhouse had experienced strong competition since its opening in 1929. The ledger's Opposition column for example, records the opening of two other cinemas in the capital shortly after its own establishment: the Rutland cinema in April 1930 and the New Victoria in August of that same year. As discussed in the previous section, the 1930s was a boom time for cinema building and therefore it is not surprising to see the Playhouse encounter such competition. One of the Playhouse's main competitors was the Regal cinema which opened in October 1938. With a seating capacity of 2,769, it was the second largest cinema in Edinburgh (*The Scotsman*, 8th October, 1938, p.11). Although it did not match the Playhouse in terms of facilities; whilst it had a café, it had no orchestra or organ (*ibid.*). However, such was the threat that the Regal seemingly posed, it was given its own column in the Playhouse ledger. This column, entitled Regal, existed from 1938 until 1953, at which point it was subsumed under the general Opposition column. The records reveal that the Regal did indeed pose a threat to the Playhouse. The Box

Office Ledger reveals that the Playhouse reported its first loss of the year in the October week that the Regal opened and continued to report losses in the ensuing weeks. For example, in January 1939 while the Regal enjoyed a two week run of the Errol Flynn swashbuckler *The Adventures of Robin Hood*, the Playhouse archive records losses in both weeks and reports that competition is “strong”. In terms of the Oscar winning movies listed in Table 3, the Regal hosted several of such successful hits throughout the years. For example, it featured such popular titles as *Gone with the Wind* (1939), *Mrs Miniver* (1942), *Casablanca* (1943), *From Here to Eternity* (1953) and *Gigi* (1958). It enjoyed particular success with the epic *Ben Hur* (1959) and the musical *My Fair Lady* (1964) which ran for nine and twelve weeks respectively. One of the longest runs identified in the Opposition column is for the musical *The Sound of Music* (1965) which ran for almost two years (April 1965-February 1967) at the city’s Odeon cinema.

In summary, the opposition column within the Box Office ledger was a useful benchmark for assessing the trading performance of the Playhouse. This non-financial information reveals that the Playhouse experienced strong competition throughout its operating life. However, whilst such competition may have been manageable during the boom years of early cinema going, its impact can be felt by the mid 1950s onwards. During these latter decades, whilst the Playhouse enjoyed many box office successes with Bond adventures and Walt Disney animations, it lost many of the really big hits to its competitors.

4.3.2 *The Weather*

The non-financial data in the Box Office Ledger provides an opportunity to offer a commentary on the relationship between weather and the practice of cinema going. One of the ledger's columns (see Figure 2) records a daily weather report. For example, the weather for the week ending 4th April 1936 is recorded as follows:

Mon - Dull & Mild

Tue – Mild & Showery

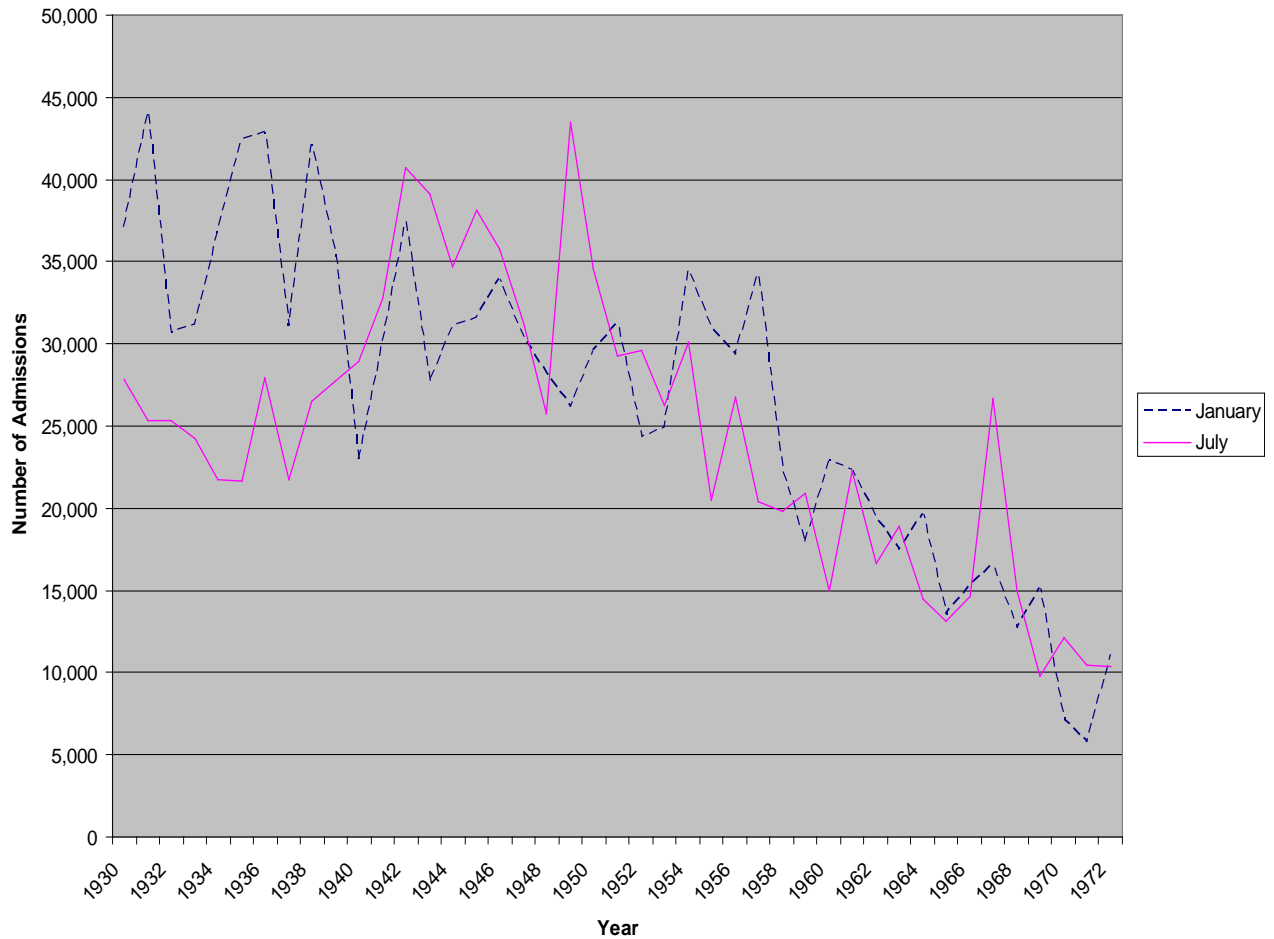
Wed – Dry & Mild

Thur, Fri – Cold & Dry

Sat – Sunny & Cold

The influence of weather on operating performance must obviously have been regarded as sufficiently important to warrant such detailed daily recordings. Presumably it was expected that cinema admissions would exhibit an inverse relationship with UK weather: cold wet weather would entice an audience into the comfort of a plush picture house, whilst warm and sunny weather would encourage alternative outdoor leisure pursuits. It is possible to test this expectation for the operating life of the cinema. Figure 4 records the admissions figures for a week in the month of January and July over the period 1929-1972 [4]. These particular two months were used as being representative of the two extremes of the Scottish climate.

Figure 4 Playhouse Admissions for a Week in January and July 1930-72



Certainly for the Playhouse’s first decade of trading (1930s), the results illustrated in Figure 4 reveal an expected trend: admission figures for a week in the winter month of January exceed a week’s figures in the summer month of July. However, during the 1940s, we see the inverse occurring; July actually records higher admissions than January. An examination of the Ledger’s weather column sheds some light on this discrepancy. The weather report for the respective week in July during the years 1940-1947 records a weather commentary of “showery” or “mixed”. Consequently, a poor

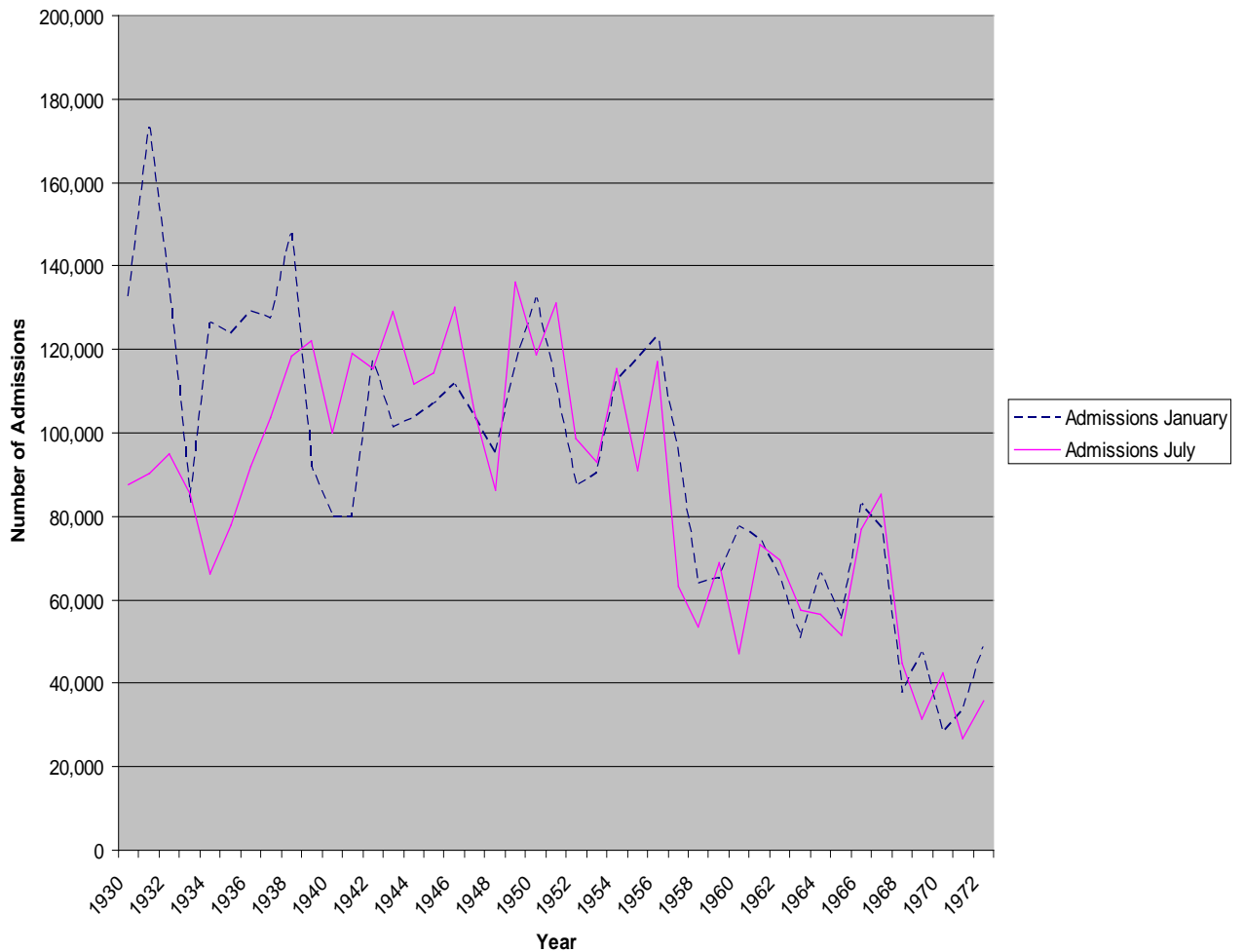
spell of summer weather could generate even higher audience attendances than the depths of winter.

The divergence in admissions between January and July is particularly acute around 1949/1950. The peak enjoyed by the July week in both these years was due to the showing of a popular film. For example, in July 1949, the Playhouse featured the Oscar Wilde play *The Secret Life of Walter Mitty*. This film generated the highest box office takings for the Playhouse for that year, resulting in admissions of 43,517 in its first week, well over the average weekly figure of 23,800 [5]. These results indicate that a popular film is relatively insensitive to weather fluctuations. An audience, it seems, will flock to a box office hit regardless of the season's climate. A similar observation can be made regarding a peak in 1967, when once again the July week outperforms its winter counterpart due to the popularity of the film featured. *Darby O'Gill and the Little People*, a musical comedy, achieved admissions of 26,703 in its first week, over twice the weekly average for the year. However, apart from these two peaks in July 1949/50 and 1967, over time, the graph indicates relatively little divergence between admissions in January and July. This can be seen more clearly in Figure 5 which graphs the admissions for the total month of January and July for the same period.

During the 1930s, the month of January performed markedly better than the month of July as Figure 5 illustrates. However from the 1940s onwards the divergence becomes much less pronounced. The significance of the two peaks, noted earlier in Figure 4, subsides when admission figures for the month rather than the week are used.

Taken together, the information in both graphs prompts three observations regarding the relationship between weather and cinema attendance generally.

Figure 5 Playhouse Admissions for the Month of January and July 1930-72



First, there does appear to be an inverse relationship between weather and cinema attendance, however the generalization that the winter months automatically imply heavy attendances and the summer lighter ones does not always hold. Rather, the weather's effect on cinema attendance appears to be more specific; its influence varies from day to

day and week to week. An inclement day or week in summer may have higher admissions than a week in winter of that same year.

Second, the impact of weather seems to diminish when cumulative figures are examined. The Playhouse's admission data for the whole months of January and June did not diverge significantly over the time frame examined. Indeed, any divergence that existed in the early years became much less pronounced as time passed which may indicate that weather has become less influential as a factor affecting cinema attendance. No doubt factors such as improvements in public and private transport and the increase in suburban air conditioned multiplex venues have reduced the audience's exposure to weather conditions. Finally, the popularity of a film seems to be a stronger factor than weather in determining cinema attendance. A box office hit can appear to overcome the impact of seasonal shifts. As seen above, one of the Playhouse's highest earning features of the year occurred during the summer. A similar observation was made by Sedgwick (2006, p.66) in his review of cinema attendances at the Regent cinema in Portsmouth. This is not to suggest that a successful film is immune to weather conditions, but rather that its success is determined by several other more significant factors.

This concludes the examination of the Box Office Ledger of the Playhouse Cinema. In the following section, the implications of the case's findings for our understanding of accounting will be addressed.

5. Discussion: accounting, cinema and society

At least three issues can be teased out from the above analysis of the empirical material. The first of these two issues were considered in a general way in section two of the paper but can now be discussed with particular reference to the case material. First, the investigation contributes to our appreciation of the accounting document as a record of social history; the broad social trends in cinema going over the 20th century are mirrored in the recordings of the Playhouse Cinema's Box Office Ledger. This leads to a second consideration, the issue of accounting and everyday life. A review of the Box Office Ledger reveals how an accounting document can reflect everyday life: the local tastes of the cinema's everyday attendees are captured within the pages of this bookkeeping tool. Finally, the examination of the Playhouse Cinema's Box Office Ledger yields some unanticipated results which help inform our conception of what constitutes accounting. For example, the investigation reveals the existence of non-financial data incorporated within a financial accounting ledger and hence perhaps contributes another perspective to recent debates on the role of strategic management accounting and the use of non-financial performance measures. The remainder of this section considers each of the above three issues in turn.

First, the examination of the Playhouse Ledger aptly illustrates the insightful role of the accounting document within social history. As discussed in an earlier section, accounting has a potentially powerful role to play in the creation or supplementation of an historical record. The bookkeeping ledger, for example, may act not only as a bare documentation of objective numbers, but also as a valuable record of the social and

organisational life of the era. History can have a strong voice through the medium of accounting. In the case of the Playhouse Cinema, the Box Office Ledger is not simply a record of past revenues and costs, it also acts as a valuable social commentary on the period, vividly capturing and reflecting the broader social trends affecting British cinema attendance during the 20th century. For example, the Ledger reveals that the Playhouse recorded the highest admission figures of its operating life during WWII and recorded not one loss-making week throughout the years 1942-45. This mirrors the boom in UK cinema attendance generally during this period – national weekly attendances rose by over ten million between 1939 and 1945 (Street, 1997, p.12). Equally, the subsequent downward spiral in cinema going, associated with the advent of television from the 1950s, is correspondingly mirrored within the accounting records of the Playhouse Cinema. Three quarters of British homes had a TV by the early 1960s (Stokes, 1999, p.37) and the impact of this shift is clearly visible in the admission figures recorded in the Playhouse's Box Office Ledger: annual admissions for 1963 were under 600,000, less than half of that reported during the 1940s. Consequently, the Box Office Ledger records not only the trading history of this one movie theatre, but also reflects the broader movements in cinema history. In essence, the life of the Playhouse Cinema, and indeed British cinema going more generally, is encapsulated within this one accounting ledger.

Turning now to the second issue, the investigations within this paper potentially further our understanding of accounting and everyday life (Hopwood, 1994). In the case of the Playhouse Cinema, the Box Office Ledger yields a rich account of the everyday life of the Edinburgh cinema going public. For example, the archive facilitated fascinating observations to be drawn on the taste preferences of the Scottish capital's

daily cinema goers. A distinct preference for comedy and musical appears to have been the order of the day. Not for the puritan Scot was any hint of violence or debauchery. Although this preference seems to have been a common trend throughout the UK: Shafer's (1997, p.35) review of 1930s cinema lead him to the generalization that "laughter and songs" characterized the taste preferences of the British cinema going audience. However, the Scottish (or at least the Edinburgh) audience may have retained this taste preference perhaps longer than their fellow countrymen. Right up until the Playhouse's closure in the 1970s, Walt Disney animations rather than horror fests remained the box office favourites. In addition to gaining insights into the predilections of local cinema goers, the Box Office Ledger provides a further snapshot of everyday life in the form of a daily report on the vagaries of the Scottish weather. As discussed in section four, daily weather conditions did seem to influence the cinema going habits of the Edinburgh audience, but not to the extent of discouraging attendance at a popular movie. In summary, therefore, the Box Office Ledger provides a useful illustration of how an accounting document can yield rich insights into the everyday lives of its population.

However, there is also a further component to the accounting and everyday life theme than simply the role an accounting document plays in reflecting the everyday. This concerns the nature of the organisational form under investigation. As discussed in section two of the paper, cinema going is an intrinsic component of everyday life, in Western society at least, consequently the role of accounting within such an organisational form is worthy of consideration.

Finally, the investigation of the case cinema revealed some unanticipated results which prompted this author to consider the question of what constitutes accounting. This questioning relates to the empirical material categorized as non-financial within the Box Office Ledger: the recording of activities at competing cinemas within the city and the weekly weather reports. The inclusion of this data is perhaps open to question in terms of its accounting credibility. Does it deserve incorporation within a formal accounting document? Does a weekly weather report, for example, constitute accounting? On the face of it, a negative response seems likely. However, accounting, as traditionally defined, has evolved. It has expanded into new territories, it has captured new terrains. It is not confined to the activities of the counting house but rather actively engages with other organisational actors and broader social phenomenon. The bookkeeper now assumes the title of financial analyst and has thrown off the mantle of bespectacled bore to become a much more attractive and colourful character. A wide and varied range of issues now fall within their remit and have been made calculable. Indeed, the processes of calculability do not even need the credentials of an accounting qualification. Accounting entraps a host of other organisational actors within its tentacles. Mechanisms of calculability pervade organisations, from the micro level of attendance measurement at the divisional meeting to the more macro level concern of quantifying the customer (Vaivio, 1999, 2006). Such processes of calculability render the calculable knowable and governable (Miller and O’Leary, 1987).

It is useful to consider the actions of the Playhouse Cinema from this perspective. The management of this organisation opted to bring two external phenomena within the sphere of accounting: weather and competition. Its Box Office Ledger captured and

formalized these two significant influences on trading performance. In so doing the vagaries of weather and the actions of competitors were enlisted into the realm of the governable. Box office performance could then be measured and benchmarked against these two indicators. As noted above, weather conditions had an impact on day to day box office attendance. Recording a daily weather report made this external phenomenon a knowable criterion. It acted as a measure against which trading performance could be assessed and it offered some explanation, albeit temporary, into daily or weekly fluctuations. Similarly, the Opposition column within the Box Office Ledger allowed for a benchmarking against competing cinemas. The strength of competition was captured in one word: poor, fair, or strong. Together with a listing of films featured by the opposition, this information facilitated a deeper understanding of trading performance at the Playhouse. In this manner, the Playhouse Cinema created a calculable space within the Box Office Ledger for two non-accounting phenomena. It extended the domain of accounting beyond organisational boundaries to capture everyday occurrences. It constructed two non-financial entries within the heart of an accounting ledger. This last point is perhaps significant. Whilst endeavouring to embrace a broader concept of what constitutes as accounting (Miller and Napier, 1993) it sometimes seems that accounting scholars struggle to argue the accounting legitimacy of their calculable spaces. The position here is less precarious. The non-financial data of weather and competition may not instantaneously equate with the tools of accountability, yet they were integrated within the core of the Box Office Ledger, the heart of cinema book-keeping. Their positioning was no accident. Over a forty-four year period these measures sat alongside more traditional indicators of performance such as revenue and profits. They have surely won their rightful place within the accounting domain.

In addition to furthering a broader perception of what constitutes accounting, the inclusion of non-financial data within the Box Office Ledger, raises the issue of strategic management accounting (SMA). SMA has its roots in the critique of traditional management accounting practices which emerged in the 1980s. Traditional approaches, it was suggested, were no longer relevant to contemporary organisations (Johnson and Kaplan, 1987); they provided no support in shaping the strategic direction of the organisation. One particularly prominent example of a SMA technique is Kaplan and Norton's (1996) Balanced Scorecard. Advocating the integration of financial and non-financial performance measures, this scorecard has occupied the minds of both scholars and managers since its publication. At one extreme, it represents the latest 'must have' in the managerial toolbox, whilst at the other end of the spectrum, it is just another example of a management guru text supported by promotional rhetoric (Noreklit, 2003).

How might the empirical evidence drawn from the Playhouse Cinema inform the contemporary debate on SMA and the role of non-financial performance measures in particular? The cinema's Box Office Ledger integrated two non-financial measures (opposition and weather) with the more traditional financial indicators. It is impossible to determine to what extent the non-financial performance measures were actually used or reflected upon by the Playhouse management in their strategic decision making. The archive contains no managerial minutes or other documentation to deliberate on this issue. However, the fact that the measures continued to be incorporated within the Box Office Ledger for the entire trading life of the cinema prompts the conclusion that they must have been viewed as significant indicators of performance and useful managerial

tools. But perhaps the really interesting issue here is not necessarily the managerial value of the measures, but rather the fact that such non-financial indicators existed in the first place. The year of the Playhouse's opening, 1929, stands far removed from the recent pronouncements on SMA; the calls for integration of financial and non-financial measures within an overall performance measurement system (Kaplan and Norton, 1996) were some sixty years behind the Playhouse's initiatives. This is not to suggest that the Playhouse Cinema was in any way a unique or ground breaking case in this regard. Rather it merely suggests that the contemporary rhetoric on SMA and non-financial performance measures is not necessarily novel. The evidence suggests that such techniques are not the exclusive preserve of the current era.

6. Conclusion

Despite an array of technological advances over the years, encompassing television, video, DVD, and even home cinema systems, 'going to the movies' remains a popular leisure activity. This is perhaps unsurprising: the experience of watching a film in a picture theatre is quite a different one from that at home. In the first place, there is the actual event of the trip to the theatre: the creation of a sense of purpose. On arrival, there is the traditional ritual of indulging in treats such as popcorn, ice cream and sugar drinks. The cinema experience can even perhaps self legitimise such a lapse from regular diet routines. But the overwhelming difference between home and cinema viewing is, of course, the collectivism of the experience. Sharing the comic lines or thrilling action sequences with a large audience is a compelling human experience. Our interpretation of a film's humour or suspenseful moments is richly coloured by others' reactions. Going to

the movies is an entertainment event where the entertainment is not necessarily restricted to the dramatic quality of the particular picture. It is perhaps this communal aspect of the cinema experience which has sustained its existence over the last century.

This paper commenced by charting the history of cinema as an entertainment form. The pioneers of the late 19th century could hardly have imagined the impact of their fledgling initiatives into the projection of moving pictures. It was to spawn a global industry in the US, making the west coast of that continent synonymous with one particular industry. In Britain, the output of the Hollywood studios found a welcome home in the thousands of new picture houses which sprang up throughout the country during the 1920s. Offering cheap and easy escapism, these sumptuously decorated palaces formed the mainstay entertainment forum of most local communities by the 1930s. Comedy and music was the order of the day, both for the matinee visits of the unemployed labourer or bored housewife, and the evening outing of the courting couple. The outbreak of WWII further fuelled cinema's popularity in Britain. It provided a temporary haven from the harsh realities of living with daily food rationing, blackouts and air raid sirens. Even the home made quota quickies could temporarily bask in the glow of success during this era. However, a new entrant in the entertainment business was soon to make its presence felt. Television gained ground throughout the 1950s whilst cinema retaliated with widescreen formats and epic features. Ultimately though, television offered a comfortable home based alternative to the weekly picture outing and cinema attendances in Britain plummeted throughout the 1960s and 1970s.

An understanding of the history of cinema was a useful pre-requisite for the paper's case study examination. Indeed, the records of the Playhouse Cinema Edinburgh cannot be understood in isolation from their social context. Its Box Office Ledger mirrors the broader trends in British cinema going during the period 1929-1973. Its weekly record of revenues and admissions clearly reveals the highs and lows experienced by this entertainment form more generally. As such, the case study provides useful evidence of the important role that accounting can play in historical inquiry. Accounting documents, in this case the Box Office Ledger, act not only as valuable organisational records but also as significant social records. The impact of broad social phenomenon such as war, weather, and television is all reflected in the minutia of the ledger. The film taste preferences of local cinema goers are revealed. Everyday life is documented and preserved within the accounting record. A concern of this paper therefore, is to highlight the powerful role that an accounting tool, even one as lowly as a bookkeeping ledger, can play in constructing, or re-constructing, a broader social history.

Finally, perhaps one of the most interesting outcomes of studying cinema is the realisation of how little it has changed as an entertainment form over the course of a century. Granted, seats are now more comfortable, venues are air-conditioned and sound systems more sophisticated, but the entertainment experience of cinema going is not remarkably different to the days of sitting on a hard bench in a fairground tent. A film's ability to make its audience laugh or cry remains unchanged. Cinema has guaranteed entertainment and escapism to generations. Technological or architectural innovations will not change this fundamental human experience. Even for this reason alone, is it not time to focus our accounting lens on the realm of the picture house?

Notes

1. Newsreel by Cecil Day Lewis (1938).
2. Reference Number GD289.
3. From 1953, these two columns were combined into one column entitled Opposition and General Remarks.
4. The week recording the highest admissions figures within each month was selected.
5. Average is calculated as total admissions for year divided by 52 weeks.

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