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# **Fashioning the Popular Masses: Accounting as Mediator between Creativity and Control**

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## **Abstract**

### **Purpose**

The paper investigates accounting's role as a mediating instrument (Miller and O'Leary, 2007) between the tensions of creativity and control within the price competitive world of the fashion chain store.

### **Methodology**

The paper employs a case study approach, gathering interview data from key members within a UK fashion chain, and uses Goffman's (1956) work on impression management to inform its theoretical argumentation.

### **Findings**

Drawing on Goffman, the paper considers the roles adopted by organizational actors within fashion retailing and the actions they pursue in order to maintain a team performance. We suggest that accounting, as a form of stage prop, helps to sustain this team impression by mediating between the creativity and control concerns inherent in fashion design. In the process, we also gain some understanding of the use of accounting by actors beyond the confines of an organization's finance function.

### **Originality**

Despite the magnitude of the fashion industry and its dominance in the identity construction of both individual and streetscape, the role of accounting within this domain of popular culture has remained remarkably unexplored. This paper attempts to redress such scholarly neglect. It also furthers an understanding of the relatively unexplored role of accounting as a mediating instrument within the complex dialectic of creativity and control.

**Keywords:** accounting and popular culture, control, creativity, fashion, Goffman, mediating instruments.

**Paper type:** Research paper

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You may be loved for *just* your shoes.  
Your hat – not what you say – is news.  
Diogenes knew well that clothes  
Triumph o’er poetry and prose.  
Don’t change your mind, just change your dress.  
One undisputed fact remains:  
Inside your wardrobe hang your brains [1]

## 1. Introduction

The fashion world is most commonly portrayed in the popular media as the domain of the glamorous supermodel, the Parisian catwalk and the flamboyant designer. Yet behind the seeming superficiality of the fickle face of fashion lies an immensely powerful and potentially lucrative industry. The glitz and spectacle of fashion is “only the thin veneer” (Jackson and Shaw, 2001, p.3) on a business consisting of vast global retailing organizations. For example, the Swedish fashion group H&M host an employee base of 87,000 and boasts a presence in 40 countries [2]. Distributing a continuous stream of fashionable clothing to the masses, these sizable emporiums of glamour are bastions of the local shopping mall and high street. With their standardized store facades and layouts, they are an inescapable presence in every urban space. Indeed, it can be argued that their significance extends far beyond such architectural shaping. In a consumer society preoccupied with the cult of celebrity and the new styles and colours of the next fashion season, sociologists have increasingly recognised the dominant position of clothing in the cultural shaping of the sense of self (Calefato, 1988; Featherstone, 1991; Finkelstein, 1991)

However, despite the significance of fashion both from a commercial and popular culture perspective, there has been a dearth of research into the role of accounting within this consumer world. In fact, other than Sargiacomo’s (2008; 2009) work on the Italian fashion label Brioni, the only place in which one finds reference to accounting within the fashion domain is within retail management texts [3]. Accounting academia has yet to engage fully with their own craft in this arena. Of course, this reflects a more general neglect within accounting scholarship of the broader world of consumption. With the exception of the work of Jeacle (2003), there has been a tendency amongst accounting scholars to adopt the factory, the powerhouse of production, rather than the retailer, the bastion of consumerism, as the site of their investigations.

It is perhaps unsurprising that the topic of fashion, a “towering edifice of artifice” (Polhemus and Procter, 1978, p.28), has not preoccupied accounting discourse. Its popular culture associations with “triviality” (Barnard, 1996, p.2) and “dizzy individuals” (Edwards, 1997, p.24) had traditionally deterred any “serious contemplation” (Ash and Wilson, 1992, p.xi) within the social sciences more generally. Fashion, as a subject of academic inquiry had effectively been frowned upon (Breward, 1995 and 2000; Niessen and Brydon, 1998). However, as the cultural significance of fashion in contemporary life began to be acknowledged, the legitimacy of its study became more established. Sadly, accounting scholars did not appear to recognise this ‘social turn’. This is particularly disappointing given that “championing

intellectual pluralism” is surely a critical element of sustaining an interdisciplinary accounting community (Parker and Guthrie, 2009, p.5). The purpose of this paper is therefore to redress past neglect and, as Sargiacomo (2008) has previously suggested, advocate enquiry into the role of accounting in the world of fashion. Our particular focus is the dynamic habitat of ‘high street’ fashion. This domain encompasses, not the high end designer market, but rather the more price competitive fashion chains which inhabit our shopping malls and high streets, in other words, a domain firmly located within the realm of the popular.

The particular focus of our investigations into accounting within the world of high street fashion will be on the tension between creativity, on the one hand, and the pressures of control, on the other. Controlling the creative process is an important function of accounting more generally and one which may potentially become increasingly significant given the need to gain competitive advantage by way of creativity. Accounting scholarship is only beginning to unravel the role which accounting may play in negotiating the complex relationship between these two parameters. In terms of the specific context of high street fashion, the tension between creativity and control can be particularly intense given that consumers seek both competitively priced garments which also exhibit the appropriate degree of creativity and fashion flair. We examine this relationship in an established UK high street retailer and drawing on Goffman (1956) consider the role of accounting as a mediating instrument (Miller and O’Leary, 2007) in its resolution. In the process, we also gain some useful insights into a situation whereby ‘non-accounting actors’ have increasingly become familiar with the tools of the accountant’s trade and hence gain an understanding of the wider influence of accounting beyond the traditional confines of an organization’s finance function.

The remainder of the paper is structured in the following manner. In order to establish the contextual backdrop (Hopwood, 1983) of the subsequent discussion, we commence with a brief examination of the world of high street fashion, postulating its cultural significance and identifying its key inhabitants. Section three explores one of the core concerns within the business of fashion, and a central purpose of this paper: the tension between creativity and control inherent in high street fashion retailing. In section four we introduce the theoretical underpinning to our paper: Goffman’s (1956) dramaturgical framework. The paper’s fifth section introduces the case organization: an established UK high street fashion chain. The sixth section contains a discussion of the case drawing on Goffman’s (1956) work on impression management. We suggest that accounting, as a form of stage prop, helps to mediate between the tensions surrounding creativity and control in fashion retailing. The final section concludes the paper by considering some future areas for accounting research in the field of fashion and by reiterating the opening call for the proper placement of fashion within the accounting scholar’s research agenda.

## **2. The world of high street fashion**

Fashion is an intrinsic element of contemporary popular culture (Wilson, 1985). Whether one chooses to engage with the vagaries of fashion or not, it is an undeniable anchoring presence in the local mall and high street. Its presence though is perhaps paradoxical; while on the one hand fashion appeals to the construction of a unique sense of self, on the other hand it is a profoundly compliant and communal act

(Wilson, 1992). Ironically, from the mass produced product, the individual style is created (Barnard, 1996). Fashion increasingly appears to be a popular medium by which the individual both creates a sense of self (Lurie, 1992; Stone, 1962) and locates his/her place in society (Lang and Lang, 1965; Muller, 2000). Fashion is also a useful “cultural barometer” (Wilson, 1985, p.47). As Arnold (2001, p.125) comments: “Fashion is always the product of the culture that spawns it, embodying the concerns of the wider society in its myriad styles.” A system of signs (Barthes, 1985), fashion “like litmus paper, offers clues to discerning links between social structure and culture.” (Crane, 2000, p.248). A review of historic dress styles readily reflects the spirit of a past era, “the moral and aesthetic feeling of their time” Baudelaire (1995, p.2).

Consequently, far from constituting a frivolous activity, fashion is now recognised by social theorists as an important phenomenon for understanding contemporary society (Lipovetsky, 1994). The role of fashion shopping as a recreational pursuit has been a particular point of interest (Gardner and Sheppard, 1989; Langman, 1992). A rich theme within popular culture is the attempt to interrogate the meaning behind the weekend trip to the local shopping mall, a ritual of consumption generally involving female participation (McRobbie, 1999). Consequently, it is insightful to situate any examination of the relationship between accounting and fashion within the context of one of its most popular sites: the high street fashion chain.

The ‘cheap and cheerful’ offerings of the high street fashion chain lie at the other end of the spectrum to world of haute couture (Entwistle, 2000). One consequence of the increasing recognition of fashion’s role in contemporary society has been a relocation of scholarly attention from haute couture to the high street (Li, 1998). Whilst haute couture has traditionally been regarded as “the apex” (Craik, 1994, p.58) of the fashion world, this frenzied focus of media attention represents only a narrow segment of the market (Leopold, 1992). What is generally regarded as fashionable is that which appears in high street shops and is worn en masse (Ash and Wright, 1988). The image of fashion presented within the media is perhaps another example of distortion. Fashion consistently presents a glossy and seductive profile (Barnard, 1996). There has been a tendency to ignore the “corrosive toil” (Wilson, 1985, p.90) of a host of cutters and machine operators engaged in the industry, and the exploitation of lowly paid workers in developing countries (Phizacklea, 1990). As Niessen and Brydon (1998, Introduction) remark, it is commonplace to separate fashion’s “glitz from the sweat of its production”.

In terms of the key actors within fashion retailing, three roles dominate: that of designer, buyer and merchandiser. Consider first the designer. The growing importance of clothing in contemporary life has transformed the status of the designer from that of lowly seamstress to lofty lifestyle guru (Coleridge, 1988, p.5). Fashion designers traditionally don the mantle of the creative and innovative (Davis, 1992). Indeed, designers, generally, “tend to view themselves as artists working in the medium of consumer products” (Armstrong and Tomes, 1996, p.118). Such association with the art world not only conveys prestige (Crane, 2000), the artistic label also potentially offers the fashion designer some protection from the adverse consequences of market failure (McRobbie, 1998). After all, the market in which they operate perhaps feels the burdens of economic success and failure more deeply than

any other creative field (Davis, 1992). This places an enormous commercial pressure on fashion designers (Hollander, 1993). The high street designer is perhaps most exposed to the perils of the bottom line. Unlike their famous couture colleagues (such as Karl Lagerfeld, John Galliano and Donatella Versace), these designers to the masses are faceless and unknown entities (Hollander, 1993). In their daily toil of catering to the mass market, the high street designers' artistic freedom is curbed by another highly influential character within the fashion industry: the buyer.

The high street fashion buyer is actively involved in all design decisions ranging from the colour of the fabric chosen to the detailed cost consequences of design modifications (Jackson and Shaw, 2001). With the intervention of the buyer, "the next-to-last acts of the still unfolding drama of fashion innovation versus fashion marketability are played out" (Davis, 1992, p.153). Their intervention is perhaps unsurprising given the burden of profitability that the buyer must bear; it is the buyer, rather than designer, who is generally accountable for the bottom line (Coleridge, 1988). In performing his/her tasks, the buyer is assisted by the merchandise manager. This role was created during the early decades of the 20<sup>th</sup> century in an attempt to bring scientific principles to bear on the buying decision (Lancaster, 1995) which had traditionally been viewed as based on a combination of hunch and artistry (Cash, Wingate and Friedlander, 1995; Davies and Ward, 2002). By contrast, the role of the merchandiser is seen as more factually based. Possessing an array of numeric skills (Howe, 1992), the merchandiser's range of duties include, planning inventory levels, overseeing product mix, and analysing sales trends (Jackson and Shaw, 2001). It is the merchandiser who controls the buyer's purchasing budget (Drew, 1992) – known in the trade as 'open to buy'.

Building on our understanding of the position occupied by fashion within contemporary consumer culture and an insight into the three key characters operating within this domain, the following section explores a key concern faced by high street fashion retailers: resolving the tension between creativity and control.

### **3. Exploring the relationship between creativity and control**

Creativity is perhaps a rather ephemeral concept to capture, but fortunately, this has not deterred theorists from contemplating its composition. For example, Sternberg and Lubart (1999, p.3) suggest that "creativity is the ability to produce work that is both novel (i.e. original; unexpected) and appropriate (i.e. useful; adaptive concerning task constraints)". As a subject of scholarly inquiry, creativity has been somewhat neglected, even by that domain with which it is most associated, psychology (ibid., p.3). It is perhaps not surprising therefore, that the topic has been relatively ignored within the accounting and management literature. This situation, however, is changing and the last decade has witnessed some seminal studies on the subject. Attention to the creative process within the workplace, for instance, is apparent in recent contributions within organizational theory (Elsbach and Hargadon, 2006; Hargadon and Bechky, 2006). Within accounting, the role of management control systems has been investigated in contexts characterised by creativity and uncertainty, a recent contribution to the debate being Adler and Chen's (2011) exploration of individual motivation in large-scale creative collaborations. A particular feature of this latter study is that it recognises the inherent "tension between creativity and control" (Adler and Chen, 2011, p.66):

Whereas the embrace of formal controls requires that employees accept collective goals, conform to pre-given standards and plans, and sacrifice individual interests in order to achieve group goals, a considerable body of theory argues that such formal organizational controls will undermine the intrinsic motivation needed for creativity.

An awareness of this “tension”, we argue, is crucial to understanding the role of accounting in the relationship between creativity and control. For example, one of the prime functions of accounting is to instil a degree of control over operational activities; the tools of budgeting and standard costing are intrinsically linked with the control of costs and by extension, the performance of those who manage such funds. By contrast, the creative process is generally viewed as an unhindered and unfettered affair, its nature inherently free and boundless. This begs the question then as to what, if any, can be the role of accounting in the control of creativity? The non-routine nature of creativity, exhibited primarily at the product design stage, can pose particular problems for planning and cost control purposes. As Armstrong and Tomes (1996) observe, the attempt to plan and control for the creative aspect of the design process may become self defeating, ultimately usurping the uniquely creative character of the original design.

This tension between creativity and control, in many ways the essence of the clash between art and business, is a fruitful context for accounting research – “does the accountant and his/her accounting help or hinder the artistic process?” (Zan et al, 2000, p.340). Previous studies of management accounting control systems would appear to suggest the former, in other words, they indicate the potentially positive impact that management control systems play in such unstable settings. For example, Bisbe and Otley (2004) examine the relationship between product innovation and an organization’s formal management control system and comment upon the inconsistency within the literature on the dynamics of this particular coupling. Their own investigations, by way of a survey of CEOs, revealed the importance of control systems in the fostering of product innovation and performance and hence are suggestive of the positive impact arising from the interactive use of such systems by management of innovating firms. Similarly, Ditillo’s (2004) investigation of teams within a software firm helps to dispel the previous ambiguity surrounding the impact of uncertainty on management control systems. When considering how such knowledge intensive firms deal with uncertainty, he finds that management control systems can play both a co-ordinating and knowledge integrating role. More recently, Jorgensen and Messner (2010) have focused on new product development projects, a setting particularly prone to uncertainty and query the use of accounting precision within such a fluid field. The authors’ case study investigations are insightful in that they reveal that while accounting numbers are an important component of formal control systems within conditions of uncertainty, informal systems, such as in this case, strategic objectives, also play a vital role. Accounting, in other words, is only one form of account within the panoply of factors surrounding organizational uncertainty.

These findings, as Adler and Chen (2011) have noted, suggest the fluid and adaptive nature of management control systems in conditions of uncertainty. In many ways, this chimes with Miller and O’Leary’s (2007) conception of a ‘mediating instrument’ whereby a particular instrument can be seen to mediate in a fluid manner

between different actors and diverse domains. The authors analyse the role of Moore's Law as a mediating instrument in the semi-conductor industry. They recount the story of Graham Moore, an executive at Intel, who in 1965 wrote a short article in a trade journal where he speculated about the future of the semi-conductor industry, which at the time was in its infancy. Moore predicted the exponential increase in the use and processing power of semi-conductors combined with dramatic reductions in cost. Moore's maxims came to be enshrined in the discursive consciousness of the semi-conductor industry as 'Moore's Law' which "remains today as the most fundamental proposition concerning the future of semiconductors" (Miller and O'Leary 2007, p. 702). According to Miller and O'Leary, Moore's Law is a quintessential example of a mediating instrument as it facilitated the combination of economic and technological rationalities that were to create the modern semi-conductor industry. Put simply, Moore's Law underpinned developments in the semi-conductor industry from the 1970s as the prognosis about technological developments legitimated the financial investment which, in turn, helped realise the technological developments.

The continued relevance and operationalisation of Moore's Law was maintained by the regular production of the International Technology Roadmap for Semiconductors, a "set of charts" (Miller and O'Leary, p.717) that would help coordinate investment across the semi-conductor industry. The Roadmap was predicated on the assumption that the industry would be able to continue to deliver reductions in price combined with increased functionality. As Miller and O'Leary (2007, p.729) argue, Moore's Law once enshrined in the Roadmap, creates a mediating instrument that frames "the capital spending decisions of individual firms and agencies, and that help to align them with investments made by other firms and agencies in the same or related industries". As reiterated in a later work, essentially Miller et al (2008, p.961) demonstrate how a mediating instrument "mediates between science and economy" bringing together technological and financial imperatives which, in turn, shape the assumptions and structuring of an industry. Their significant contribution is therefore to demonstrate the manner in which different spheres of life are combined in a particular locale: this process of linking is realised through the use of a mediating instrument, of which models, blueprints, and frameworks can all be considered to be examples.

Our paper draws on Miller and O'Leary's (2007) concept of a mediating instrument, and we investigate whether an accounting practice can occupy this mediating role. In place of the domains of financial investment and technological development, we focus on the fields of creative output and commercial control. In this manner, our paper attempts to contribute to the extant literature on management control systems and to offer a new approach to understanding the way in which accounting can align the often diverse tensions inherent in creativity and control. We investigate this mediating role of accounting within the context of a UK fashion chain. The choice of the fashion industry as a site for further academic inquiry into accounting's operation within the dialectic that constitutes the relationship between creativity and control is insightful for at least two reasons. In the first instance, fashion is generally regarded as a bastion of artistry and creativity. Given the competitive advantage which creativity can bestow on a fashion organization, it is presumably vital that any attempt at controllability does not crush that advantage. Yet on the other hand, design creativity must always be bounded within the limits set by



commercial targets. Consequently, fashion organizations present an almost perfect site from which to witness the complex interrelationship between creativity and control. Indeed, Maramotti (2000, p.91/92) argues that constraints can act as a spur to the creative fashion process rather than a deterrent.

Creativity is often associated with irrationality or pure intuition, but this, in my view, is an erroneous belief. I believe that creativity has to be part of a system or structure, if we want it to be a useful instrument in helping us to understand or improve our social and physical environment. That creativity flourishes through being subjected to constraint may sound like a contradiction in terms, but I believe that it is not.

A second rationale for studying the fashion domain, and in particular, the fashion chain, is that it constitutes an incredibly competitive market, not just in terms of the speed of response to the latest fashion craze, but also in terms of who can deliver that garment at the most competitive price (Jackson and Shaw, 2001). This pressure has become more acute in recent years with global fashion chains such as H&M and Zara entering the market place. Consequently, the high street fashion retailer faces a constant dilemma in attempting to achieve a design led product which captures the essence of the latest catwalk trends but which is also highly commercially viable. In other words, a tension between creativity and control lies at the heart of fashion chain retailing. As Davis Burns and Bryant (1997, p.169/170) aptly observe:

There is a constant struggle among production personnel who want the designs to be similar to previous designs and as simple as possible; merchandisers who want the line to 'sell itself' in the marketplace with great prices and high quality; and designers who want highly creative, complex designs.

This tension is particularly visible at the garment design stage. Studies have indicated that a significant proportion of total product cost is committed at the design stage (Nixon et al, 1997) more generally. Indeed, a well recognised feature of Japanese accounting practice has been its exploration of the cost implications of design stage interventions (Monden and Hamada, 1991; Sakagami et al, 1999). The situation is similar within the context of fashion; a garment's design can have considerable cost ramifications. For example, marker planning is the term used within the fashion industry to describe the marking of the pattern onto the fabric in such a manner as to minimize wastage. An alteration of a garment's design, such as moving or narrowing a seam, can facilitate a more economical use of fabric and have consequent cost savings (Carr and Pomeroy, 1992). The cost ramifications of design modifications can prove particularly significant for the labour cost component of a garment's cost given the relatively under mechanised nature of assembly operations in the fashion industry (Carr and Pomeroy, 1992; Fine and Leopold, 1993; Jones, 2002). Awareness of the cost repercussions of their design ideas may prompt the designer into a redrafting of the original sketch and a reconsideration of the required fabric and trimmings such that the shape of the final garment emerges as fundamentally altered. As Maramotti (2000, p.101) explains:

If a seam in the back of a jacket can save 20 per cent in the fabric lay, is it worth doing? Questions of this type represent the difficult but necessary mediation

between the defining characteristics of the original idea and the demands of reality. Cost analysis is a challenge to the designer since it requires him/her to devise ingenious solutions and should be regarded as a spur to the creative process, not an impediment.

Such design decisions are more pronounced on the high street than in the designer end of the fashion market, given the budget constraints under which the former operate. As Jackson and Shaw (2001, p.40) observe:

... a mass-market high street retailer like Top Shop will place design within the commercial constraints of buying and merchandising, as it has to operate in a *very competitive value-conscious market*. Consequently the designer's role will be different from that of a luxury brand, being more concerned with spotting and interpreting fast-moving trends, and working with the design teams of suppliers to achieve the latest look at a competitive cost price.

In summary, high street fashion retailers are continually exposed to the problem of juggling the creative aspirations of their design team with the commercial reality of a highly price competitive market place. Before considering how our fashion case organization manages this dilemma, and the role of accounting within that process, we first introduce the theoretical underpinning to our analysis.

#### **4. Goffman and impression management**

Our paper employs Goffman's (1956) seminal work *The Presentation of Self in Everyday Life* as the theoretical lens from which to view the role of accounting in the fashion context. Our theoretical choice in this regard is motivated by a number of factors. First, Goffman is one of the most influential theorists of the 20<sup>th</sup> century (Trevino, 2003). Second, as will hopefully become evident to the reader when we introduce our case organization, we find Goffman's framework to be highly apt at explaining the impression management techniques that individuals employ in the course of their social interaction. This brings us to our third and final rationale for our theoretical choice. Accounting scholars often invoke Goffman, either directly or indirectly, when they refer to the 'actors' within their research site (Parker and Roffey, 1997). In particular, Goffman's thesis has been successfully deployed to illustrate the impression potential of the annual report (Christensen and Skaerbaek, 2007; Neu et al, 1998). However, with the exception of Perren and Grant (2000), accounting scholars have failed to draw upon Goffman to understand the role which accounting plays *within* organizations. A more minor aim of this paper therefore, is to highlight the richness of Goffman's dramaturgical framework for illustrating accounting's internal role in managing perceptions and stabilizing the social veneer.

Goffman's (1956) study of social interaction adopts a dramaturgical perspective. In other words, when an individual presents himself/herself to others, s/he is seen to play a part within a performance which is enacted in order to create a particular impression for his/her audience. In undertaking this performance, the actor employs "expressive equipment" which the author refers to as "front" (ibid, p.13). Front includes both the physical setting for the performance, the stage props, and the more personal characteristics of the performer, such as his/her age, race and sex.

Interestingly, if the part played is an established social role, then the actor may find that it comes with a pre-ordained front. In other words, the front has an existence in its own right regardless of the thoughts or actions of the individual playing it (ibid, p.17). The accounting stereotype might be a useful example of this type of front. Goffman (ibid, p.22) refers to the notion of idealization which occurs when a performer presents an impression to his/her audience which incorporates society's accredited values. The disadvantages of presenting such an idealized view however, is that any deviation from these expected standards must be carried out in secret (ibid, p.26). For example, if society prefers the notion of the conservative accountant, perhaps s/he needs to keep their personal hobby of sky-diving under wraps.

In playing their part, some individuals may have to work a little harder than others in order to achieve performance impact. For example, some roles, such as that of a concert pianist, easily allow for dramatic self-expression whereas others do not. The process, by which the individual highlights the obscure components of his/her work in the performance, making the invisible visible, is referred to as dramatic realisation (ibid, p.19).

Goffman's dramaturgical framework provides a useful lens from which to understand social interaction between individuals and particularly how stability is achieved and conflicts avoided. According to Goffman (1956), each participant in an interaction plays their part to keep the definition of the social situation in equilibrium. Disruption is avoided by a form of surface agreement among the players; each individual acknowledges the issues which are portrayed as important to others and in return expects compliance with those concerns that particularly affect the maintenance of his/her own performance. Of course, the path of social interactions never runs smooth. Inevitably, what Goffman (ibid, p.6) refers to as "disruptive events" arise and the maintenance of a particular definition of the situation becomes untenable. When such disruptions to the social veneer arise, the individual may employ various "corrective" and "defensive practices" to limit the damage done to the performance and attempt to avoid future embarrassments to face (ibid, p.7). The other party to the interaction (the audience) may similarly engage in "protective practices" to save the impression originally created. For example, s/he may tactfully pretend not to have seen the error or slip in façade (Goffman, ibid, p.7).

One of the book's chapters, which as the reader will observe later, is of particular interest to this study; it deals with social interaction within teams [4]. Goffman (ibid, p.50) defines a team as "a set of performers who co-operate in presenting a single performance". Each member of the team, or cast of players, may don a different role within the performance, some playing a more starring and illustrious role within the show, and some a more minor part (ibid, p.62). Goffman provides the example of the formal dinner party, the hosting of which encompasses both the menial role of the serving maid and the lofty position of hostess (ibid, p.47). The task of keeping the individual players in check and correcting for their performance transgressions is often ascribed to a team leader (ibid, p.60). The leader is essentially the director of the show. S/he both allocates the parts to be played by individual members and directs the unfolding of the dramatic action (ibid, p.61). However, the cumulative result of the individual parts is the creation of an overall team impression which is a fact in its own right. As Goffman (ibid, p.64) remarks:

A team is a grouping, but it is a grouping not in relation to a social structure or social organization but rather in relation to an interaction or series of interactions in which the relevant definition of the situation is maintained.

Maintaining the party line is very important for the success of a team's performance and the impression it creates. Public departures from the official position by any individual member of a team not only weaken the team but also threaten the impression that the team have attempted to create for their audience (ibid, p.53). As such, Goffman views a team as akin to a secret society "in so far as a secret is kept as to how they are co-operating together to maintain a particular definition of the situation" (ibid, p.65).

Just as the individual may adopt various strategies to save their show when disruptions occur, the same situation applies to a team. Goffman (1956) outlines three defensive practices which a team may deploy both to correct for performance disruptions and to avoid them in the first place. Encouraging dramaturgical loyalty among team members, in which each member of the team loyally plays the role assigned to them, is the first defensive strategy described (ibid, p.135). Acquiring dramaturgical discipline is also vital (ibid, p.137). Discipline among team members in the performance of their part helps to ensure that faux pas are not made in the first instance and if they are that the team can overcome the error effectively. Finally, the adoption of dramaturgical circumspection (ibid, p.139), the use of prudence and care in the team's advance designing and planning for the show, reduces the possibilities of loss of face in the future.

We draw on Goffman's (1956) dramaturgical framework, and in particular his insights into the social interaction of team members, within the discussion section of the paper. Before such an undertaking however, in the following section we introduce our case organization and investigate how this particular fashion chain addresses the tension between creativity and control.

## **5. Trendy Fashions: A high street fashion case organization**

### *5.1 Methodological considerations*

Gaining access to an organization in order to conduct an empirical study is often a project in itself. It can be a time consuming activity, littered with frustrations and dashed hopes as often as it results in triumph and granted access. Generally these trials and tribulations remain unrecorded within the academic text; we are presented simply with the neat finished product. However, as Irvine and Gaffikin (2006) have observed, it is insightful to occasionally have a 'behind the scenes' view of what is actually involved in conducting qualitative research. This paper has taken several years to come to fruition largely due to the difficulty of securing a case organization. There have been a series of disappointments surrounding the negotiation of organizational access to a number of fashion chains; access has been thwarted due to untimely (for our own purposes) take-over bids, personnel changes, or simply that academic requests were of the lowest level of priority for busy executives. Ironically, when access finally came, it came very quickly and easily; a letter to the case study's Finance Director produced an immediate and positive result.

Trendy Fashions is a high street fashion chain with a strong presence both within the UK and on the international market; it has over 250 UK outlets and a similar number of stores internationally. It is positioned somewhere in the upper end of the middle market selling clothes and accessories to a target audience of women in the 18-30 age bracket. Founded in 1991, Trendy Fashions is now one of six brands owned by the Moda Fashions group [5]. The group is managed from the UK; its head office is based in London. The researchers visited the group's London headquarters and their Oxford distribution centre. Table 1 contains a listing of interviewees, who represented the key members of each function within the organization.

**Table 1 List of Interviewees**

<b>Name</b>	<b>Function</b>
Clive	Head of Design for Trendy Fashions
Rachel	Casual Wear Buyer for Trendy Fashions
Terri	Head of Merchandising for Trendy Fashions
Fay	Head of Production for Moda Group
Shriaz	Finance
Elizabeth	Accounting (Stock)
Jan	Distribution Controller
Greville	Logistics
Tom	Import Team
Richard	Chief Financial Officer of Moda Group

Both researchers were present at all interviews, which were tape recorded and subsequently transcribed. The interviews were semi-structured in nature (Kvale, 1997). Given the dearth of research into the fashion business, a major objective of the study was to generate empirical data to gain insights into how such businesses function and the role of accounting information, if any, within that process. Our findings were finally verified for accuracy through a report to the group's Finance Director. The empirical narrative is presented in the form of a case which is a helpful means of structuring and disseminating the material. The case approach is a well established method in both accounting research (Humphrey and Scapens, 1996) and the social sciences generally (Yin, 1994).

### 5.2 *The 'trinity'*

Our first concern on entering Trendy Fashions was to establish who occupied the key positions within its organizational structure. It became quite clear early on in our investigations that there are three central roles within high street fashion retailing: the designer, the buyer, and the merchandiser. Together these three roles make all product related decisions and therefore control the core of retailing operations: inventory. The central role of these three functions within Trendy Fashions was explained to us by Terri (head of merchandising): "It's a triangle: buying, designing, merchandising ... we should be joined at the hip". Interviews with the actors inhabiting each of these roles within Trendy Fashions provided a comprehensive insight into the nature of their functions.

### 5.2.1 *The designer – the antennae*

Clive, the head of design for Trendy Fashions, provided a useful metaphor to capture the role of the fashion designer:

I've always felt if you had to break down a company, what a designer should be: an antennae for a company. We're almost like the TV picking up all the signals.

The "signals" picked up on the designer's antennae are drawn from a wide arena: movements in music, cinema, trade fairs and exhibitions. These trends are further reinforced if they appear on the catwalk for the more premium priced designer labels. An interesting aspect of fashion therefore is that more or less all of the fashion chains will be looking at similar garments and styles for a season, emphasizing the collective nature of the production of fashion. What distinguishes each chain is how they put their particular signature on a trend. Consequently, the role of the designer is the starting point for the creative process of identifying and assimilating future trends in order to come up with the ideas and sketches for the store's collection. It is then over to the buyer to translate these ideas into a tangible product.

### 5.2.2 *The buyer: the pivot*

The buyer occupies perhaps one of the most multi-functional roles within fashion retailing. One key aspect of the buyer's job is to work with the designer to develop their ideas into a saleable garment. This interaction lies at the heart of the culture clash between the demands of high street commerciality and the aspirations of designer creativity. The buyer must also manage the supply base, sourcing the manufactured garment, ensuring it fits with design requisites, whilst negotiating such details as price, quantity, and delivery date. A further task falling under the buyer's remit is to liaise with the third actor of the trinity: the merchandiser. The merchandiser will set the buyer's purchasing budget and together they will work on how that budget will be split across the various range of garments. This relationship is very much centred around planning and managing the retail store's inventory needs. Consequently, the buying function can be viewed as a pivot between that of design on the one hand, and merchandising on the other. This role is aptly summed up by Rachel, buyer of casual wear for Trendy Fashions stores:

I guess the role of the buyer, in a nutshell, is she or he is the pivotal role that works between design and merchandising. They are basically the point of contact who then also then works with the supply base, manages relationships on that side of things. So it's the main communicator I guess, who works really closely with design from a concept point of view through to development. But then on the other side, works closely with the merchandiser to make sure that we have the right stock to take the money that we are predicting, and managing levels of stock, managing the OTB [open to buy] and trading decisions.

### 5.2.3 *The merchandiser: the holder of the purse strings*

The merchandiser occupies the most numerate and analytical of the trinity roles. As noted above, one of her main functions is to determine the degree of the buyer's access to the purchasing budget. Effectively the merchandiser acts as 'holder of the purse strings':

First of all, a merchandiser in our business here, and in any other business, is a holder of the purse strings really, to make sure that what we buy fits in with the budget. (Terri, Head of Merchandising for Trendy Fashions).

The merchandiser's role however, is not limited to the mere distribution of the budget but, as noted above, is also fully involved in the process of selecting the garments on which that budget will be spent, in particular, the manner in which the budget is broken down across a range of styles. The merchandiser uses their analytical skills to assist the buyer in this regard. For example, the merchandiser can produce analyses of past product performance for a particular season which can be one useful basis for future purchasing decisions.

The merchandiser is also responsible for inventory management, a significant task, as inventory lies at the heart of retail operations generally. Given the pace at which fashion trends change, holding the optimal stock level is a delicate balancing act. On the one hand, holding too much stock runs the risk of incurring high price markdowns on unfashionable and unwanted garments, whilst holding too little stock carries the risk of a missed opportunity to capitalise on the latest fashion craze. Terri, head of merchandising for Trendy Fashions, explains:

Yes, stock holding is absolutely key to a merchandiser's function, because that determines the cashflow of the business and it determines the profitability of the business. Because if we buy too much against a certain budget, we have to reduce it in order to get rid of it which hits your profit margin, your net profit margin. And if we buy too less, we miss an opportunity. Its absolutely key.

### *5.3 The role of the finance and accounting functions in Trendy Fashions*

Having established the role of the key players within fashion retailing, we turned our attention to the role of the accounting personnel within the case organization. The Moda group has two accounting functions: the Finance function located within the London headquarters, and the Accounting function located at their Oxford site.

The London based Finance team prepare the annual budget and quarterly forecasts. They also prepare monthly accounts, which reveal the profitability of the group by region and by store, and weekly trackers which focus on key trading results such as sales, margins, markdowns, and stock turnover. In addition, Finance carry out ad hoc projects to aid decision making; a recent exercise was the estimation of the margin impact of a store closure. The Accounting function at Moda's Oxford site oversees the more routine processing of supplier invoices and monitors the group's inventory holdings.

We were interested to discover how the personnel within both these functions viewed their role within a high street retail chain; where did they see their place within the organization and how did they feel they contributed beyond the processing of accounting transactions? After all, the fickle world of fashion is seemingly far removed from the hard facts of number crunching. Our interviews suggested that these actors appear to view their role as that of support function to the business as a whole. For example, a member of the Finance team explains:

I would say Finance is a support function. Where Finance is adding value is to provide the information for the business to manage that properly. So for retail, doing analysis on the retail month end, seeing where the numbers aren't coming through, making sure that the cost base is being managed properly, understanding why sales are not coming through. Communicating that to the business (Shiraz).

This support function was reiterated by personnel at the Oxford Accounting site. As Elizabeth, explains "They [buyers and designers] sometimes struggle with the understanding and so it's our job to support them." This supportive, even patriarchal, role is aptly captured in the language used by personnel at the Oxford Accounting site when referring to the London based designers and buyers; they refer to their more creative colleagues as the "pink and fluffies". However, this term appears not to be used in a derogatory sense. Indeed, being 'pink and fluffy' is viewed by Oxford staff almost as a job prerequisite for a designer/buyer; it is recognised as an important component of what good design and buying entails. As Elizabeth (accountant) acknowledges: "that's OK, because that's their job". The accountants, on the other hand, seem to have cast themselves in the opposite starring role, invested with weighty gravitas and purveyors of hard factual evidence. They counter 'pink and fluffy' behaviour with a comprehensive array of technical skills designed to solve any comprehension difficulties experienced by their less numerate colleagues.

To what extent though does the support function which Accounting and Finance provide directly impact on the roles of the trinity members? With regard to interactions with the designing and buying functions, it appears that for the Finance function this relationship is limited to a monthly review of the actual versus budgeted expenditure of each of the design and buying departments (Shiraz). In terms of the key product decisions that the designers and buyers make on a daily basis, however, Finance plays no role at all:

Finance wouldn't get involved with, for example, a buyer going out and looking at a product and doing a cost/benefit whether to buy that or not. That's where they would be involved themselves. Finance wouldn't get involved in that. (Shiraz, Finance).

The Accounting function at Oxford has a more interactive role in this regard, at least in relation to the buyers. One of the supportive functions that Oxford personnel provide is to produce estimates of the transport cost of sourcing decisions (Jan). This costing data can prove helpful to a buyer in determining whether to source a product from one destination over another.

With regard to interactions with merchandising, we find evidence of more exchange here, perhaps naturally so as merchandisers are regarded as the most numerate members of the trinity. For example, Elizabeth (accountant at Oxford) remarked:

... if you asked me who were our closest cousins in the business, I'd say the merchandisers. Like, we deal a lot with the buying dept. And they're all: "colour, style, darling" and you're lucky if they are commercially aware ...



Whereas when you go to merchandising, its like: “Oh, we understand each other, you talk my language.”

Finance and merchandising work together at the planning stage, setting the sales targets for each store within the group. As Terri (head of merchandising) informs us: “I initially would be involved with the business [Finance] to set a budget at sales level and margin level”. However, it becomes clear that the extent of their interaction is very much limited to this top-line target level, the actual dynamics of achieving these targets is the responsibility of merchandising alone. As Shiraz (Finance) explains:

We don’t get involved in the detail of what merchandising do. When they’re allocating stock to store, how much they’re sending out to each store, we don’t get involved in that. What we get involved with is discussing sales targets for a particular store and then they [merchandisers] would set the level of stock they need to send to that store to achieve that target.

In summary, the interviews with Moda’s Finance and Accounting staff revealed that accountants *per se* do not play a fundamental role in the core activities of high street fashion retailing, namely: designing, buying and merchandising. Whilst not undermining the importance of the role of these accountants in maintaining the overall viability of the business, it appears that their actions have little impact on the daily activities of the trinity. What does this signify for accounting’s role in the world of fashion? Of course, the fact that those occupying the official position of *accountant* seem not to play a starring role in the fashion business does not imply that *accounting* itself has no relevance. This distinction we believe is a crucial one. In the following sub-sections we examine the significant role of accounting in resolving a core tension within high street fashion retailing.

#### *5.4 Accounting, creativity, and control in Trendy Fashions*

The objective of a high street fashion chain is to take key elements of the catwalk and mould them into a tamer, more wearable, and more price competitive style, for the general public. This translation from catwalk to commerciality was repeated to us by both the merchandising and buying functions within Trendy Fashions:

So they [designers] predict from the catwalk what the trends are going to be. They come back with all this wealth of knowledge, work with the buyers. We [Trendy Fashions rather than merchandiser] then interpret those trends into commercial items. So we take what is on the catwalk which is weird, wonderful and wacky and no one would ever wear it in a million years. And we take elements of that and commercialise it for our given market. (Terri, merchandiser)

... the catwalks shows start to come out in February. So what design will do, see the shows through, start extracting what the key things are from shows, then feed it back to the buyers. Then we’ll [buyers] start working closely with design. We’ll start looking at what’s gonna be good for Trendy Fashions, what’s gonna work, what can we translate, what are the key shapes, what are the key colours, what is gonna take us the money, what’s the fashion. (Rachel, buyer).

We were interested to discover the degree of commercial awareness of each of the three members of the trinity in Trendy Fashions, to what extent does the need for cost control or revenue generation enter their creative consciousness? Interviews suggested that the merchandiser appears to be the most commercially conscious of the trio and indeed, would view commerciality as a distinct component of her role in comparison to the other members of the trinity: “We love the buyers and designers as we do, but finance is not on the top of their brains, and it shouldn’t be.” remarks Terri (head of merchandising). By contrast, she perceives her own role as follows:

We are the realistic ones I like to think. I always bring them [designers and buyers] back down to earth, the money one in the corner. Because it is a business at the end of the day. Its about lovely frocks, but lovely frocks have to make money.

The designer’s instinct, by comparison, is to push for the most creative and fashionable product. Yet there is a commercial awareness that this creativity must be achievable within the bounds of cost control placed on them by the high street. The following quote from Clive, Trendy Fashion’s head of design, gives some insight into how he negotiates the clash between the demands of creativity and commerciality:

Yes, I mean you have to [be commercial]. You can’t pretend that you don’t if you are working for a label. But within that I would expect design to be a bit crazy. (Clive, head of design)

Consistent with her self-depiction, the buyer occupies a pivotal position, caught in the middle ground, possessing a commercial focus on the one hand, but equally concerned about the fashion attributes of the garment on the other. Consequently there is a delicate balancing act for the buyer to maintain between cost control and garment creativity:

I mean the point of the role is that we all wanting to make money for the company. Its as simple as that. That’s the bottom line ... But also we’re making sure we’ve got fashionability in the range. (Rachel, buyer).

In summary, while the strength of commitment to commercial concerns may differ between members of the trinity team, it appears that all three actors are highly commercially aware.

#### *5.4.1 Accounting, creativity, and control: interactions between merchandiser and buyer*

Following on from the above, we were interested to investigate the role of accounting in the resolution of, or indeed the contribution to, tensions between creativity and control in high street fashion. One means of uncovering this role was to examine the interactions between members of the trinity in situations where such tensions emerge.

Examining first the interactions between merchandiser and buyer, a main point of exchange between these two actors revolves around access to the purchasing budget. The merchandiser is ‘holder of the purse strings’ in this regard and determines the extent of the buyer’s spending power. Terri (head of merchandising) outlines the nature of discussions between the two parties over the extent of the budget spend:

Animated, because they [buyers] always want more money than is available. And so they should always want more, because they are creative and they are passionate people. And they absolutely live and breath their product. And if you allowed them to, they would buy double than you need. They will always justify everything, and rightly so. Our merchandiser's job is to say 'Whoa, hold on a minute there is only so much money on the high street. Let me bring you back down to earth, people, Now we have got a hundred million budget here, you don't need to spend three hundred million, trust me on this one.' But any buyer and designer worth their salt will always want more. If you say you've got five options of pink dresses, they'll want ten. And they'll justify every one of them. And our job is to manage that.

As the most cost conscious member of the trinity, the merchandiser exerts a tight degree of control over the purchasing budget. Keeping the buyer within the limits of the budget is the merchandiser's means of controlling costs, of bringing them back to reality. The buyer, on the other hand, wants to achieve a fashionable product range and they want fuller access to the budget to achieve this creative end. Rachel, casual wear buyer, acknowledges this tension with merchandisers over spending power:

And then the merchandising conflict could be: money, the way you spend the money. I don't think I've ever been under-bought, I always overbuy. So that's their [merchandisers] responsibility to rein me in and then I have to cut back. (Rachel, buyer).

It is interesting to note that during these exchanges, the two actors adopt positions at each end of the creative versus control spectrum. The buyer dons the mantle of creativity whilst the merchandiser becomes rooted in realism and commerciality. For example, Terri (merchandiser) explains:

I've witnessed quite a few tensions. Handbags at dawn scenes. I mean we have our moments here, trust me we have our moments. But that's how it should be because you are dealing with very passionate and creative people. And its not their job to worry about money, its not their job to do that, that's my job.

One of the tools available to the merchandiser to assist her in her task of managing the buyer's spend is the WSSI (Weekly Sales and Stock Intake). A commonly used tool within fashion retailing generally, the WSSI brings together information on weekly sales, inventory levels and markdowns. It incorporates both budgeted and actual data. Set by the merchandiser, it is used to forecast the quantities of product the buyer needs to purchase in order to maintain the required inventory cover for a budgeted level of sales. Terri, head of merchandising, explains how it operates as follows:

... in very simplistic terms, you've got an excel spreadsheet, you've got your weeks down the side, you've got your sales budget for the week, you've got a stock cover that you want to work on i.e. we want 6 weeks worth at any one time, that's what we need to fill the stores. So if you're gonna take 100 grand that week, you need 600 grand's worth of stocks in the stores. If you are gonna

sell 200 grand that week and you always want to maintain it at 600, you'll have 400 if you don't bring anything in, so the buyer needs to spend another 200 grand. So what the WSSI does in simplistic terms, is tells the buyer on a monthly basis how much she can spend to get back to the stock level that we set.

Trendy Fashions' departmental merchandisers work through the WSSI with their respective buyers. As an interesting aside, the differing skills set of each of these two members of the trinity is brought sharply into focus during this review. For the merchandiser, the WSSI is their "bible" without which the business cannot be run (interview with Terri). For the buyer, the WSSI "is more like a big spreadsheet with a lot of numbers, that's all I can say." (interview with Rachel). From an accounting perspective, the WSSI, similar to the purchasing budget, is effectively a forecasting control tool.

While the above exchanges may indicate that the merchandiser is invested with power over the buyer's spending ability, it is important to recognise that the process is more consultative in nature. For example, it appears that merchandisers are fully aware that their own statistical analysis of past sales trends is no guarantee of future success in fashion. They need the instinct and inspiration of their more creative colleagues in whom they must implicitly trust. Terri (head of merchandising) sums up this relationship as follows:

We [merchandisers] have to have absolute belief in what they [buyers and designers] tell us. Because the merchandiser is only as good as (a) what a designer tells them, and a buyer or (b) as good as the information she has. So if Clive [designer] and Sarah [buyer] come along and say 'Its gonna be about that blue jumper'. And they totally believe in this. My merchandiser's job is to absolutely make that budget available, we milk every penny out of it. If we get it wrong, we get it very wrong.

From this perspective, accounting, in the shape of the budget and WSSI, appears to be centrally implicated in mediating the tension between creativity and control in the exchanges between merchandisers and buyers.

#### *5.4.2 Accounting, creativity, and control: interactions between buyer and designer*

Our investigations into the interactions between another pair within the trinity, the buyer and designer, reveal a potentially even more central role for accounting in mediating the tension between creativity and control. Whilst both buyer and designer exhibit a creative passion, the buyer's flights of fancy are tempered by the sobering fact that they are ultimately responsible for any unsold garments at the end of the day. As Jan (Distribution Controller) aptly remarks:

... they [buyers] are very answerable to be fair. They do have big spends which at the end of the day, if they end up with a load of dogs [unsaleable stock], they probably won't have a job for much longer, to be fair.

One source of tension between the buyer and design revolves around the commerciality of a garment as opposed to its positioning on the fashion ladder. As Rachel (casual wear buyer) explains:

I think what design and buying disagree on the most is if its something really risky from a high fashion point of view, where I'll try to be more commercial. She'll [designer] be influencing me to get something in the range but then I'll be trying to persuade her that actually it could be quite a risk.

This risk is substantial, especially in a large retail chain with a budget of millions, and it is the buyer alone who shoulders that risk. As Clive, head of design, at Trendy Fashions remarks: "the buyers are the ones ultimately that are gonna put their names on the quantities". If the buyer's selection fails to sell, the cost to the business in terms of markdown stock can be hugely significant. Low markdowns, i.e. the ability to sell most garments at full sales price without any reduction, is "a real big driver" for a buyer, admits Rachel. Indeed, markdowns have been a long standing performance indicator for retail buyers more generally (Walsh and Jeacle, 2003).

This prompts a situation whereby both buyer and designer must work closely together to design and source the most cost effective version of a garment without impinging on its overall quality and fashion. Accounting can facilitate this process. We can witness this mediatory role when we examine the decisions surrounding a garment's design. This is the stage at which cost information enters into the detailed deliberations between buyer and designer. The choice of fabric is one case in point. The designer will generally push for the most extravagant of cloths while the buyer will aim for a cheaper and more cost effective alternative. Rachel, casual wears buyer, describes the exchanges between herself and her designer in this regard:

She'll always choose a really expensive fabric. And I'll go: "we can't afford that". And she'll just go: "sigh, right ok". And then we'll find something similar but cheaper. That's how it generally works.

From the designer's perspective, such limitations, while no doubt frustrating, can also act as a spur to the creative juices. Attempts to solve the cost dilemma without any negative impact on quality push the boundaries of creativity according to Clive (head of design):

Its makes you more creative, especially you become an expert in your own area. In knitwear, [you can say] "Ok, lets not use the lycra in this one, lets use the high powered nylon". Because you are not paying for the Dupont logo which makes it a little bit cheaper. There are ways around things which won't necessarily affect the garment.

The choice of garment trimming (e.g. buttons, pockets) is another point of tension between these two actors. Once again the designer will push to spend that little bit more money to ensure that the garment fulfils their creative desires. Meanwhile, the buyer will have a firm selling price and margin in mind and will be attempting to meet these targets comfortably. Clive (head of design) describes the type of negotiations, or what he terms the "heated discussions", he has with the buying team in this regard:

The buying team will be like, we make x margin on that so we have to retail that cardigan for that price. Whereas a designer might be saying "Can't we get £5 more for it and make it more beautiful?" ... I mean, its not an unusual experience

to say, “Look lets be honest, if we take all that [trimming] off its not going to be a nice garment. Take a hit on this one and make your money elsewhere”. That’s what I would expect from a good buyer, that they can juggle that need, the need to make margin but the need to make beautiful product.

The manufacturers of the garment can also play a key role in these negotiations and deliberations. Although Trendy Fashions sources the majority of its garments from external manufacturers, the Moda group has its own in-house production facility which is used primarily for the production of the more premium priced tailored garments. Consequently, discussions with Fay (head of production for Moda group) provided us with valuable insights into the perspective which a manufacturer can bring to the tensions between creativity and control in fashion production and the role of accounting within that process. For example, the manufacturer possesses the technical production skills to determine the cost repercussions of various trimming choices:

So we have a trouser, it has got stab stitching all over it, it has got buttons, it has everything, and we can then say: “This is your margin, however this is how we can improve it. If you took off some of the saddle stitching you reduce by 50%, if you want to keep the grain and take the buttons off it equals x”. So they basically have a choice. And that’s what can take quite a lot of time from the production team because we are costing all the time. (Fay, head of production).

The costing, to which she refers above, is recorded on a garment’s cost card. Figure 2 illustrates the detailed degree of cost information required for the garment depicted in Figure 1. The cost of fabric, trimmings and construction is fully recorded and then compared with the garment’s retail selling price. This cost record provides a useful basis for the negotiations between manufacturer, buyer and designer; modifications in a garment’s fabric, cut or trimmings will have an instant impact on the bottom line cost.

Insert Figures 1 and 2

In offering cheaper alternatives, the manufacturer can potentially sway decisions in favour of the commercial and against the creative. Rachel, casual wear buyer, provided us with an example of how this situation might arise during cost discussions with her manufacturer:

I’ll give them a target [price] of what I want to get to. And then if there are any problems immediately there and then I can change something. I can sometimes change Nicola’s [designer] sketch. If they [manufacturer] go: “Actually, all that top stitch is going to cost you an arm and a leg”. Then I’ll go “Ok, take it off”.

When asked if the designer would be in attendance at this meeting, she replied:

No. I’ll tell her afterwards. And she’ll go “Sigh”. But she understands, she’ll push it, she’ll try, but then, you know ...

In summary, the tension between creativity and control is found at the heart of daily interactions between members of the trinity. Our investigations have revealed

that accounting tools form a significant component within these interactions. The budget and the WSSI play a central mediatory role in exchanges between buyer and merchandiser, while detailed costing data contribute to garment design negotiations between buyer and designer. Before concluding, it is worth noting that although cost terminology is typically used by the actors in explaining these exchanges, no doubt concerns regarding revenue generation and investment in inventory are also implicitly part of the process of debate and compromise. For example, in the buyer's negotiations with the merchandiser, and the designer's discussions with the buyer, both the former actors will presumably also be factoring revenue generation into their decision processes. The designer's quest for a more "beautiful" garment, for instance, is presumably influenced by sales potential. In other words, while the 'formal' accounting apparatus of budget, WSSI, or cost card occupies a very visible and prominent component of the interchange between actors, it is important to also recognise the more 'informal' accounting agenda which is an implicit feature of the mediation process.

## **6. Discussion: Goffman, impression management and the mediating role of accounting**

### *6.1 The team of the trinity*

Goffman's (1956) thesis provides a particularly apt framework for our analysis of the case of Trendy Fashions as the grouping that comprises the trinity of designer, buyer and merchandiser clearly manifest the characteristics of a team as defined by Goffman. From the interviews outlined above, they certainly seem to view themselves as a team ('joined at the hip'), and indeed they appear to be considered as a team (the 'pink and fluffies') by other teams/functions within the business. Each member of the team has a relatively defined role in the performance. The designer's part is to generate the creative impulse that drives the fashion focus of the chain. The buyer's role is to convert the designer's creativity into a saleable product, while the merchandiser's act involves controlling expenditure and inventory flows. If we were to identify within this team that member who Goffman (1956, p.62) refers to as "the star, lead, or centre of attention" of the performance, then we would select Clive, the designer. Certainly, Clive's own classification of his role as the 'antennae' of the organization usefully captures the prominence of his part in a figurative way. It is after all, the designer's creative spark that sets the whole dramaturgical process in motion in the first place; "we [designers] are the starting point" (Clive). As director of the show (Goffman, 1956, p.60) we would pick Terri, the merchandiser. Terri's role is very much one of control and influence: curbing buyer expenditure, controlling inventory levels and generally bringing a healthy dose of commerciality into proceedings with her more creative colleagues. Indeed, Goffman's (1956, p.61) description of the role of director could easily be applied to the job specification of merchandiser:

... the director may be given the special duty of bringing back into line any member of the team whose performances becomes unsuitable. Soothing and sanctioning are the corrective processes ordinarily involved.

In relation to the role which the buyer inhabits, it cannot be cast in such an absolute way; rather it is fluid and dependent on the particular social interchange under consideration. For example, while the merchandiser may generally don the

mantle of director and the designer usually stars as creative powerhouse, the buyer may flex her performance equally between creative star (in exchanges with the merchandiser) and director of costs (in exchanges with designer). The buyer's performance in this regard chimes neatly with her perception of self: that of pivot within the group dynamic.

### *6.2 The team and the party line*

Maintaining the party line is an essential element of team performance (Goffman, 1956, p.53). The party line for Trendy Fashions is to produce fashionable and price competitive clothes for 18-30 year old women. However, as discussed in section three, and also seen from the quotes of the three actors within the case study, there is a delicate balance between the demands of creativity and control. Each member of the trinity team has an individual performance to pursue: the designer is always pushing out the creative direction while the merchandiser is pulling in on costs, and the buyer pivots between them. Such disagreement between individual members is not conducive to the impression that the team as a whole wishes to maintain (Goffman, 1956, p.53). Consequently it is important for the team's unity that members cooperate with each other. As Goffman (1956, p.50) summarizes:

... while a team-performance is in progress, any member of the team has the power to give the show away or to disrupt it by inappropriate conduct. Each team-mate is forced to rely on the good conduct and behaviour of his fellows, and they, in turn, are forced to rely on him. There is, then, perforce, a band of reciprocal dependence linking team-mates to one another.

Of course, as discussed in section four, disruptive events do occur in social interactions. Such disruptions threaten the party line, shake the social veneer of proceedings and make the definition of a particular situation become untenable. Goffman (1956) outlines a range of defensive practices that a team may deploy both to correct for performance disruptions and to avoid them in the first place. It is useful to consider how such strategies may play out in relation to the trinity team in Trendy Fashions.

The first defensive practice which a team must exhibit is dramaturgical loyalty (Goffman, 1956, p.135). Successful maintenance of the party line requires that team members act in a loyal manner; they must not betray each other or the secrets of the team. We had noted earlier how Goffman (1956, p.64) likens a team to a secret society and we can see an example of this in the case of the trinity team in Trendy Fashions. Effectively they constitute the secret society of the 'pink and fluffies'; a team whose actions are somewhat of a mystery to the other functions of the business. A further aspect of dramaturgical loyalty is that each team member must "accept minor parts with good grace" (Goffman, 1956, p.135). Our case analysis suggests that such loyalty is in operation amongst the members of the trinity team. In resolving the tension between creativity and control concerns, we see how each team member plays their individual role but also have the grace to compromise and accept a smaller part on occasion in order to sustain the overall team impression. This important symbiotic relationship is captured quite aptly by one of the members of the Finance function:

You've got so many functions depending on each other. Because it doesn't matter what merchandisers allocate to stores, if buying haven't bought the right



stuff or designers haven't designed the right product ... everyone relies on one another. (Shiraz).

Dramaturgical discipline is the second attribute which a team must demonstrate if their performance is to be maintained (Goffman, 1956, p.137). Discipline involves performing one's part without getting carried away with one's own performance to such an extent that the impression that the team as a whole is attempting to sustain is disrupted. In the case of Trendy Fashions, we argue that each member of the trinity team plays their individual roles in a disciplined way. For example, on the one end of the creative spectrum, Clive, as designer, does not appear to act as an artistic diva and make impossible demands of his other team members. On the other end of the spectrum, Terri, as merchandiser, maintains a tight degree of control over expenditure and inventory without taking it to such an extreme level that it quashes the creativity of her more creative colleagues. Such discipline, exhibited at the individual level, helps to ensure that the trinity team as a whole can react to performance errors and reduce the possibility of them in the first instance.

A final face saving defensive practice that a team can deploy is the use of dramaturgical circumspection (Goffman, 1956, p.139). This refers to the use of care and advance planning for a show's performance in order to bring about its success. In our interviews with the members of the trinity team, it was clear to us that forward planning is a significant part of each of their roles. For example, looking ahead is a key feature of Clive's work as designer and Terri's role as merchandiser; Clive must predict future fashion trends while Terri forecasts future sales and inventory levels. Similarly, in conducting her buying function, Rachel constantly compares the cost outcomes from a range of alternative supply sources. Of course, as contemporary fashion moves at an incredibly fast pace, such planning is vital for any team working within this industry.

The counterpart to a team's defensive practices is the protective practices of the audience (Goffman, 1956, p.146). For example, the audience may tactfully pretend not to have seen the error in the performance; such tactful consideration may be particularly the case when the performer is viewed by the audience to be young and inexperienced (ibid, p.149). However, in the world of high street fashion retailing, it is probably naïve to assume that the audience would be as understanding of any performance errors made by the trinity team in Trendy Fashions. The audience, in this context the 18-30 year old female consumer, has a host of alternatives to choose from on the high street. If Clive's antennae pick up the wrong fashion signals, if Rachel buys the wrong fabric, and if Terri estimates the wrong inventory store levels, the customer will simply move on to Trendy Fashion's nearest competitor. The unforgiving nature of high street retailing makes reliance on defensive practices all the more important for managing team impressions.

### *6.3 The mediating role of accounting in maintaining the party line*

We believe that accounting may play an important role in maintaining the party unity referred to above by acting as a mediating instrument (Miller and O'Leary, 2007) in resolving the tensions between creativity and control within high street fashion retailing.

First, consider the interactions between merchandiser and buyer. As our case indicated, the buyer (Rachel) will always push for more funds in order to buy more products, whilst the merchandiser (Terri) injects a degree of control into proceedings by curbing the autonomy of her more creativity colleague. The budget, an established accounting technology, is the means by which the merchandiser exerts this control. The budget can be considered as an illustrative example of the stage props that an actor draws upon to carry out their performance (Goffman, 1956, p.13). The merchandiser relies on this prop to maintain the party line in relation to the group's allegiance to price competitiveness. The buyer's creative challenge then is to cooperate in maintaining this performance impression, to exhibit dramaturgical loyalty (Goffman, 1956, p.135), by sourcing the most fashionable product range albeit within the cost constraints imposed by the merchandiser. Consequently, the budget facilitates a mediatory process to unfold during dramaturgical relations.

Another accounting prop upon which the merchandiser relies to impart her performance as 'holder of the purse strings' and exert constraints over the buyer is the WSSI (Weekly Sales and Stock Intake), referred to by Terri as her "bible". As discussed earlier, the WSSI is a weekly forecasting tool used by the merchandiser to determine the amount of product the buyer needs to purchase given anticipated sales and required inventory levels. The use of such a planning tool can be considered as part of the team's defensive practices, the exhibition of dramaturgical circumspection (Goffman, 1956, p.139), to ensure performance success. It is also a further example of the means by these two actors mediate the domains of creativity and control.

Let us consider now the interactions between another pair within the trinity: the buyer and designer. At this point, fashion design, a well recognised bastion of artistry and creativity, comes up against the commercial constraints of the high street. Modification of a garment's design can fundamentally affect its final cost. The case of Trendy Fashions illustrates the extent of detailed discussions that occur between the designer and buyer regarding the cost impact of garment design. The designer (Clive) will continually push, or as he likes to say "challenge", the boundaries of the buyer's budget in relation to every aspect of a garment's design. The buyer in turn will adopt a more cost conscious viewpoint and will consider the impact on margin of each of these demands and will then make a judgement accordingly. Costing data is a core element in these negotiations and is the basis upon which modifications to a garment are made. Effectively cost data reveals the cost impact of creative design decisions. This process of modification is facilitated by examining the cost card of a garment. The cost card therefore instantly reveals the garment's degree of commercial attractiveness to the buyer. Drawing on Goffman (1956), the cost card can be regarded as another example of an accounting prop which is introduced into the dramaturgical interactions between buyer and designer. The card becomes the focus around which these two members of the team work and mediate towards a satisfactory outcome. It facilitates dramaturgical discipline (Goffman, 1956, p.137) within the team by encouraging the designer to play their creative role within prescribed limits and therefore helping to maintain the team impression that the most cost effective product has been created without sacrificing its fashionable characteristics. Consultation and compromise seems to be an important component of this mediation process, although one buyer (Rachel) revealed that in cost negotiations with manufactures she may make garment modifications without consulting the designer when significant cost savings can be made. However, she also acknowledged that the

designers recognise the necessity for such transgressions, all in the pursuance of maintaining the party line.

In contemplating both of the above scenarios, it would be wrong to leave the impression that control always triumphs over creativity in such encounters. As our case interviews revealed, there is a strong degree of trust between all three members of the trinity and if whoever dons the role of the creative believes strongly enough in an upcoming fashion trend, the actor who plays the cost controller generally sees it as her duty to take that leap of faith and make the budget fully available to her more creative colleague. The party line is therefore maintained through a constant process of compromise and mediation evocative of Goffman's (1956, p.135) depiction of dramaturgical loyalty, where each team member acknowledges the need to play a more minor role from time to time for the sake of maintaining the overall team performance.

In summary, we argue that accounting plays a significant role within high street fashion organizations. Accounting can be considered as a prop which can be rolled out by those cast in the role of controller. Whether in the form of the formal apparatus of budget, WSSI, or cost card, or in the more informal and implicit commercial awareness underpinning creative decisions, accounting, we suggest, plays a significant mediating role in fashion organisations. It mediates between the tensions surrounding creativity and control. More specifically, as a mediating instrument (Miller and O'Leary, 2007), accounting facilitates in the deployment of the defensive strategies (dramaturgical loyalty, discipline, circumspection) which Goffman argues stabilize and strengthen the team such that they can successfully sustain their team impression, in this case, as purveyors of creative yet cost competitive garments.

Our observations with regard to the positive impact of accounting control systems in contexts of creativity and uncertainty resonate with the findings of the extant accounting scholarship discussed in an earlier section (Adler and Chen (2011); Bisbe and Otley, 2004; Ditillo, (2004); Jorgensen and Messner, (2010)). The specific contribution which our own study seeks to contribute to this literature is the notion of accounting as mediating instrument (Miller and O'Leary, 2007) in circumstances characterised by a tension between creativity and control. Further, we suggest that combining the concept of mediating instrument with the impression management framework of Goffman, can be particularly insightful for understanding the role of a seemingly fixed and immobile technical practice, such as accounting, in conditions of fluidity and uncertainty. We would like to clarify this point a little further. For example, at one level, we find the attraction of a Goffmanian perspective rests in its capacity to illuminate the interactions taking place in a team and to highlight the important role of accounting techniques, as stage props, in maintaining the party line. The props help, *inter alia*, to structure the interactions within a team. However, in broadening our examination of these accounting technologies, we argue that, in addition to their role as props, they can also be considered to perform the role of 'mediating instruments' (Miller and O'Leary, 2007). Viewing accounting technologies in this light helps to frame the expectations of the team and to align their diverse priorities. Strong resonances between the concepts of the 'prop' and the 'mediating instrument' can be detected, indeed to borrow Wittgenstein's (1953) term, they can be said to share 'family resemblances'. We have seen above the way in which the prop – the budget, cost cards and the WSSI - structures interactions within Trendy Fashions. By extending our analysis, the concept of the mediating instrument

invites us to consider the different rationalities that are actually embedded within a prop. Whereas Miller and O’Leary (2007) documented how Moore’s Law combined technological and economic logics, our argument is that accounting technologies brought together the commercial and creative worlds in Trendy Fashions.

More generally, fashion as a sector of the retail industry relies irredeemably on the linking of creativity with commercialism. In the bringing of these two logics together we argue that accounting is central. If we paraphrase Miller and O’Leary (2007, p.729) we can suggest that the accounting techniques “translate the simplified imperative” of fashion “into a framework that can guide and encourage”. Thus, we argue that the budget, WSSI and cost cards link creative and commercial concerns and in so doing help create the fashion market. Following Miller and O’Leary (2007, p.729) the mediating instruments “link a multitude of actors and domains” ensuring the continuation of fashion into the future.

In conclusion, we believe that the concepts of the prop and the mediating instrument have much to offer one another. Above all, we think they have much to contribute to the study of accounting more generally. An exploration of the prop in a given locale will highlight the role it fulfils in an interaction; while an analysis of a mediating instrument will reveal the different logics that are deeply embedded in a particular technique. Such an analysis will shed light not only on the interactions taking place (the prop) but will also help understand the social structuring of the interaction (the mediating instrument). Or as Miller et al, (2008, p.962) observe: “We need to know more about the ways in which accounting interacts with, and at times hybridises as a result of encounters with other types of expertise”. We concur with their sentiments and argue that reviving an interest in Goffman’s oeuvre is one way to gain a greater understanding of how a mediating instrument hybridises different logics. Such a stance, we suggest, has much to offer accounting research in its endeavour to understand the social grammar of organizational life.

#### *6.4 The broadening territorial scope of accounting*

While not constituting the core focus of our paper, a consequence of our case analysis was that we came to realise that some of the really interesting aspects of accounting within fashion retailing take place outside the stereotypical accounting domain. For example, our discussions with the group’s Finance and Accounting functions reveal that although they provide an important supporting role within the organization it is the actions of the ‘non-accounting’ personnel, particularly the trinity of designer, buyer and merchandiser, which lie at the heart of the business of high street fashion, and whose daily activities draw heavily on accounting techniques and practices. Yet these actors would rarely come under the traditional accounting radar.

The accounting literature has already recognised the increasingly business oriented role of management accountants. No longer occupying the position of lowly bookkeeper, accountants are now providing significant input into decisions regarding the strategic direction of the organization. Burns and Scapens (2000) use the term ‘hybrid accountant’ to describe this new role. The hybrid accountant exhibits not only technical competence in the accounting craft, but also a thorough understanding of business processes. However, in addition to accountants moving beyond the domain of the finance office to pursue more commercially oriented roles, a movement in the opposite direction has become evident. Burns and Scapens (2000, p.4) refer to a “decentring of accounting knowledge” whereby other organizational actors have

increasingly become familiar with the tools of the management accountant's trade and are making significant incursions into traditional management accounting territory. Cuganesan's (2008, p.98) study of performance measures within a sales and marketing department provides a vivid example of this trend and prompts accounting researchers to consider carefully what this means for the "domain of accounting".

In the daily interactions of the trinity team in Trendy Fashions, we see evidence of such a decentering of accounting knowledge and the opening up of a new domain of accounting research. The financial literacy of the merchandiser is certainly a case in point. Yet even in the actions of her more creative colleagues we find use of accounting type tools (cost cards). We do not mean to suggest that this organizational situation is in some way new. Rather we believe that it is simply the case that it is new to us as accounting academics. This prompts us to make the following suggestion. By broadening the scope of academic accounting enquiry to encompass the whole field in which accounting is practiced within organizations, rather than purely the confines of the finance function, we can open up a richer arena for accounting research. In the process, we may further our knowledge of accounting's operation within organizations more generally. As Ahrens (1997, p.618) observes: "the blurring between accounting practitioner and user goes hand in hand with a blending of their particular ways of understanding the organization".

## **7. Concluding remarks**

In this paper we have attempted to identify one potentially fruitful area of accounting research within the fashion domain: examination of the relationship between creativity and control inherent in high street fashion retailing. The design of a fashion garment is generally regarded as an expression of creativity and artistic endeavour. However, the design of the high street, mass produced fashion garment, like all consumer products in a competitive marketplace, is subject to the constraints of cost control and manufacturing simplicity. The role of accounting in the control of creativity is still a relatively emerging concept within accounting scholarship, however, our study concurs with the findings of the extant literature that accounting plays an important and positive role in creative contexts. Drawing on Goffman (1956), our case analysis suggests that accounting can be regarded as a prop, which when introduced into the dramaturgical interactions between the designer, buyer and merchandiser, helps to rein in the individual performances to which each member of the trinity is inclined. It encourages the deployment of the defensive strategies (dramaturgical loyalty, discipline, circumspection) which Goffman argues stabilize and strengthen the team such that they can successfully sustain their team impression. In this manner, accounting acts as a mediating instrument (Miller and O'Leary, 2007) between the tensions surrounding creativity and control in high street fashion.

A further consequence of our investigations relates to the use of accounting information by 'non-accounting' personnel. Given our belief that some of the most interesting aspects of accounting's operation within fashion retailing are performed outside the accounting and finance functions, this prompts us to call for a broadening of the domain of accounting research to investigate the use of accounting techniques by non-stereotypical accounting roles. The paper also calls for further use of Goffman's (1956) work to theoretically inform future accounting research. Oft used by financial accounting scholars to illustrate the impression management potential of the annual report, Goffman's rich interpretation of social interaction provides a

similarly useful framing from which to understand the rituals inherent *within* organizations.

In terms of the focus of such future accounting research, the fashion industry may make for an interesting site to further a deeper understanding of the role of accounting in interfirm relations (Cuganesan, 2006). For example, similar to most high street fashion retailers, Trendy Fashions outsource the majority of their manufacturing operations. Consequently, the garment design process is an important site of interorganizational fusion (Seuring, 2001). Practices such as open book accounting create the visibilities necessary to identify the implications of design modifications on target costs and manufacturing time (Lamming, 1993). In terms of the fashion industry, such sharing of costing data between fashion retailer and manufacturer may prove useful in balancing the demands of creativity and cost control. Following Mouritsen et al (2001), therefore, a further role for accounting in this context may be the translation of retailer design imperatives to production facilities at a distance.

In conclusion, the retail giants that deliver a constantly changing array of fashion commodities to the global high street are amongst the most innovative organizational forms. In addition, their product, as popular cultural commodity, has been identified by social theorists as playing a central role in identity construction. Fashion shopping has become a popular recreational activity that has significant ramifications for understanding the sense of self in contemporary society. Following a period of academic obscurity, fashion is now in vogue within the social sciences. It has gained its scholarly credentials, it may be fickle but it is certainly not frivolous. The time is ripe therefore for accounting researchers to follow suit.

## Notes

1. Extract from *Dress Sense*, a poem by Bella Freud (fashion designer) quoted in Harvey (1998, p.43).
2. <http://about.hm.com/gb/about.htm>, accessed April 2011.
3. Merchandising management publications, such as those by Donnellan (1996), Kunz (1998), Rabolt and Miller (1997) and Walters and Laffy (1996) devote significant coverage to the topics of inventory control, financial ratio analysis and report preparation. Johnson and Moore's (2001) textbook *Apparel Product Development* contains a comprehensive analysis of garment manufacturing costs.
4. For an interesting discussion of teamwork in the context of a fashion retailer, see Ezzamel and Willmott (1998).
5. Trendy Fashions and Moda Fashions are fictitious names.

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