

“This is England”: Punk Rock’s Realist/Idealist Dialectic and its Implications for Critical Accounting Education

by

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Abstract

This paper studies the lyrics of two songs from the Clash, one of the two most important bands from the U.K.’s ‘first wave of punk’ scene. The paper interprets the songs within their institutional, social, economic and political context, i.e. pre-Thatcher and Thatcher Britain. I then draw out the implications of the Clash’s punk ideology for critical accounting educators today, and especially the implications for ethics education. The Clash’s message and moral compass are especially relevant today as (like the Clash’s England) both Bush’s America and an immediately post-Howard Australia have been vastly altered by a harsh neo-liberalism under which alternative (and especially collectivist) voices have been frequently mocked and suppressed. The Clash was able to simultaneously be both realist and idealist and, whilst this contradiction captured the hearts of many, the classic line-up of the band was to disintegrate under the weight of its own contradictions. The critical accounting community is reminded to continue to aspire to both aspects of the realist/idealist dialectic that is so vividly apparent in the Clash’s powerful and poignant early work and especially from the self-titled debut album up to *Sandinista!*

The middle classes invented the commodity. It defines our ambitions, our aspirations, our quality of life. Its effects are repression – loneliness – boredom.

Malcolm McLaren, future Sex Pistols manager, “Intentions for film” (May 1971).

Many of the most influential commentators on postmodernism (David Harvey and Frederic Jameson among them) have stuck with this privileging of individual artistic output as a way of mapping a social world that is otherwise difficult to see. Artistic output, because it condenses the vast scales of society into the visible registers of the work’s material form, can be used to read the social totality (Martin, 1998, p. 83).

1. Introduction and Literature review

This paper investigates the value system and ideology of the ‘*first wave of punk*’ (Heylin, 2007, pp. 179, 447) (music) movement of the mid- to late-1970s and considers what insights or lessons it might hold for critical accounting education.¹ I study the lyrics of a band considered to be at the epicentre of the first wave of punk movement during the period under review (1977 to 1982) – the Clash – as well as band interviews and other secondary sources, and relevant song lyrics of other important punk acts such as Rancid and Transplants. The Sex Pistols and the Clash were, by some considerable margin, the two most important bands of the U.K.-based first wave of punk, typically defined as 1976 to 1978 (Gilbert, 2004; Heylin, 2007; Lander, 2006; Savage, 2006).² Both bands can rightfully be regarded as the founding fathers of today’s punk and hardcore punk movements. Steve Severin, an early punk scene identity, stated to the authors of the Johnny Rotten/Lydon biography *Rotten: no Irish, no blacks, no dogs* in 1994 that he felt that no music movement since punk’s

¹ The first live gigs played by the three leading bands of U.K. punk’s first wave were: The Sex Pistols 6 November 1975 (at St Martin’s School of Art, 109 Charing Cross Road, London WC2; Antonia et al., 2006, p. 30; Savage, 2005, pp. 129, 143); the Clash 4 July 1976 (at The Black Swan in Sheffield supporting the Sex Pistols; Antonia et al., 2006, p. 67; Gilbert, 2004, pp. 95-96; Heylin, 2007, pp. 126-127, 132); and the Damned 6 July 1976 (at The 100 Club, Oxford Street, London W1 supporting The Sex Pistols; Antonia et al., 2006, p. 30). Music journalist Caroline Coon regards the Sex Pistols, the Clash and the Damned as the “three prongs” of punk: the Pistols had the personal politics, the Clash the real politics and the Damned the theatre, camp, and good fun (cited in Lydon et al., 1994, p. 108).

² Heylin (2007) is the most detailed reference book on punk released to date. Heylin’s (2007) book has a pro-Sex Pistols, pro-Damned tone, but Heylin is clearly not as upbeat about the Clash whom he labels “po-faced” (p. 198). Heylin (2007, p. 147) fails to be convinced by the Clash’s “quasi-political shtick” and he labels their fans “a (largely reactionary) set of souls”.

first wave had been able to present “such an awesome ideology and attitude” to the music world and to the broader society (cited in Lydon et al., 1994, p. 185). Never before or since has the world of popular music disrupted the lives of the non-musical in such a profound way. In Severin’s words, “I keep waiting to see if something as powerful, as equally meaningful, will happen again, and I haven’t seen it”.

It is in the message and the history of the Clash that punk rock’s realist/idealist dialectic is most apparent.³ For most of their career, the members of the Clash endeavoured to hold on to both the realist and idealist aspects of their position simultaneously. As such, they were in some ways a living contradiction and the pressure of living out a seemingly contradictory position took its toll, wearing out the band and leading to the eventual disintegration of the classic line-up in 1982. It can be truly said that the Clash fell apart under the weight of its own contradictions. Despite this, the band gave hope to many of society’s underclass and left-leaning intellectuals during a dark period of neo-liberal excess under Thatcher (Emery, 2007). The Clash’s popularity, sales success and long-term influence suggest that they have and had an important message and one that resonates with a large section of the community. Their message in fact speaks directly to the spiritual yearnings of their hearers who long for release from the oppression, isolation, disenfranchisement and boredom of the contemporary globalized capitalist system (Emery, 2007).⁴

The Clash is extremely relevant today because the neo-liberalism of Howard’s Australia and Bush’s America both bear striking similarities to 1980s Britain.⁵ The neo-liberal agenda under the Prime Ministership of John Howard (1996 to 2007) captured large sections of the Australian media; alternative voices (especially collectivist voices) were largely mocked and silenced in public debate and in the newspapers during the Howard years. The Clash’s boldness, good humour,

³ The paper’s emphasis on the Clash is not to deny the importance of the Sex Pistols to the first wave of punk. Dave Ruffy, a punk scene identity from the first-wave, speaks thus about the continued relevance of the Pistols’ message in the mid-90s: “The whole thing about English society is that if you’re a poor boy, you’ve got nobody to tell you that you can do anything. ... No one is there to encourage you. The important thing about the Sex Pistols is that they were years ahead of today’s realities. ‘No future’ is much more of a reality for more people now than it was then” (cited in Lydon et al., 1994, p. 224).

⁴ Regarding instinctual yearnings for release from capitalist oppression, Chris Harman (1997, p. 32, emphasis added) writes that “[t]he [working] class as a whole is constantly engaged in *unconscious* opposition to capitalism” whilst Tony Cliff (1997, p. 68, emphasis added) in the same volume talks about this class being oppressed by capitalism “materially as well as *spiritually*”.

⁵ An anonymous reviewer for this paper points out correctly that outsider music of dissent and solidarity has had a long and colourful history that definitely to a certain extent predates punk’s first wave.

compassion, egalitarianism, and indeed their moral values can give hope and strength to those in Australia today who reject the harshness of the nation that Howard steadily moulded into his own reactionary image during his seemingly never-ending four terms in power (Maddox, 2005, p. x). This paper aims to discover what the Clash's moral values were, why the band spoke directly to the hearts of so many people, and how contemporary critical accounting educators can best learn from the band and bring its radical moral compass into the classroom.

My research into the popular punk rock literature indicates that in its early days the punk community was characterised by the following normative ethical values: (a) do-it-yourself (DIY) work-ethic and "aesthetic" (Antonia et al., 2006, pp. 117, 120, 166, 278; Heylin, 2007, pp. 85, 265-266, 575-576; Lydon et al., 1994, p. 273); (b) distrust of the political institutions of the Welfare State (Emery, 2007); (c) anti-capitalism and anti- the alienation inherent in the capitalist production process (regarding capitalist-created alienation see Marx, 1973, pp. 162, 452-455, 515, 831-832, 1975, pp. 327-330; Robertson, 1977, pp. 372, 416-418; Wallace & Wolf, 2006, pp. 87-89); (d) "street-level viewpoint" or "emotive proletariat spirit" (Myers, 2006; see also Heylin, 2007, p. 21); (e) compassion for the marginalised; (f) emphasis on inner strength and perseverance to overcome adversity; and (g) complete sincerity, honesty and integrity (Emery, 2007; Heylin, 2007, pp. 17, 38, 539, 567, 615; Lydon et al., 1994, pp. 94, 260; Savage, 2005, pp. 115, 187).⁶ In this paper, I use the term "alienation" in the conventional Marxist sense to mean "estrangement of the worker from the means of production, the product produced, her/his true nature (species-being) and from other workers and society" (Marx, 1975, pp. 327-330).

Estrangement emerges due to the contradiction in capitalist production between the social ownership of production and the private ownership of wealth. Alienation is complete in late capitalism, where labour is really subsumed (Marx, 1976, pp. 948-1084), and, to cite Bryer (2006, pp. 561-564), workers are no longer held accountable to capital merely for commodities as "things", but instead are held accountable for the rate of return on capital employed (or, in Marx's (1981) words, the "rate of profit").

⁶ The DIY ethic, when combined with complete honesty, sometimes had a downside. Heylin (2007, p. 591) remarks how by 1985 the independent record-label SST, founded by Greg Ginn of U.S. hardcore punks Black Flag, copped much flak from actions that revealed the limitations of its (allegedly) "anti-success" and "un-businesslike" worldview. This paper does not cover the American hardcore punk scene of the early 1980s. For a discussion of what constitutes a "scene" (and why it is a superior concept to "sub-culture") within the academic literature on popular music, see Harris (2000) and Kahn-Harris (2007).

In other words, for Marx as well as for Bryer, labour is held fully accountable in such cases where capital does not sufficiently valorize itself or the process of creating capital from capital does not occur on a sufficient scale.

All of the punk community values mentioned above in my opinion are worthy internal ethics. They suggest a ‘*virtue ethics*’ (Boyce, 2006; Gay & Simnett, 2007, p. 84; Grace & Cohen, 1995, pp. 28-32; Leung et al., 2007, pp. 64-65) approach to ethics, rather than either a ‘*teleological*’ (consequences-based), or ‘*deontological*’ (duty- and principle-based) approach. Expressed in bumper-sticker format, virtue-ethics is about “who I am, not what I do”. Teleological ethics (Gaita, 2004, pp. 20, 55-62; Gay & Simnett, 2007, p. 83; Grace & Cohen, 1995, pp. 21-23; Leung et al., 2007, pp. 63-64) is more a denial of ethics, since it reduces ethics to a calculative action; can be used to justify almost any means to obtain a desired end (Grace & Cohen, 1995, p. 22); and also leaves hanging in the air and only ever partially resolved the vital question of “consequences for whom?” (Levitas, 1974, p. 165). The third approach (deontological ethics; Boyce, 2006; Gay & Simnett, 2007, pp. 83-84; Grace & Cohen, 1995, pp. 23-28; Leung et al., 2007, p. 64), while admirable in many ways, fails to consider the impact of actions on real people. Furthermore, it allows little room to be spontaneously moved to action by emotions or instincts such as empathy-compassion (Adorno, 1994a, p. 134; Langmore & Quiggin, 1994, pp. 41-44, 103; McPhail, 1999, pp. 858-860; Tinker, 1999, pp. 654, 660-662, 2005, p. 123, n. 9).

There appears to be a contradiction when we investigate Karl Marx’s approach to morality and ethics. On the one hand, it is said that in real life he would openly laugh in the face of anyone who raised the issue of ‘morality’ (Blumberg, 1989, p. 170). In *The German Ideology*, Marx & Engels (1994b, p. 112) write: “Morality, religion, metaphysics, and all the rest of ideology and their corresponding forms of consciousness no longer seem to be independent. They have no [separate] history or development. Rather, men, who develop their material production and their material relationships alter their thinking and the products of their thinking along with their real existence”. Marx’s position is somewhat consistent with Michel Foucault (1981) who argued in his *History of Sexuality Volume 1* that a controlling and oppressive discourse about sex was first imposed by the bourgeoisie upon its own members before it was then imposed upon the other classes.

However, despite his negative attitudes towards imposed codes of morality, Marx is obviously and openly wrought with compassion and indignation in those chapters of *Capital* (e.g. Chapters 10 and 15 of Volume 1 and Chapter 5 of Volume 3; Marx, 1976, 1981) where he describes the practices of capitalists and the working conditions that they encourage and permit (Blumberg, 1989, p. 170; Tinker, 1999). Some would regard Marx's stance in these chapters as demonstrating a sensitive awareness of real-life ethical issues. Why would Marx to walk from his tenement in Soho day after day and year after year to the British Museum to pore over the writings of the classical economists, Adam Smith and David Ricardo, and the statistical blue-books, if not for compassion for the working class? In Louis Althusser's (2005, p. 82) words: "[T]he extraordinary sensitivity to the concrete ... gave such force of conviction and revelation to each of his [Marx's] encounters with reality". We reach the same conclusion when we read Friedrich Engels' (1987) heart-wrenching descriptions of the living conditions that the Irish poor had to endure in 1840s Manchester in his *The Condition of the Working Class in England*. Simone Weil (2006, p. 45) wrote that people's senses instinctively recoil in the face of the affliction of others. This was never true for Marx or Engels nor was it the case for the Clash.

Marx's compassion and indignation which arose within him in response to sub-standard working conditions, combined with his opposition to top-down imposition of rules of morality, would suggest that Marx's (and Engels') approach to ethics is fully compatible with the virtue ethics position. Martin (1998, p. 79) claims that "[r]endering Marx serviceable for the present may turn out to be a better use of energies, than ... [attacking straw-men of postmodernism]". I agree with this comment and, following Tinker (1999), note that Marx's compassion for the victims of sub-standard working conditions is likely to be one aspect of him which will appeal to contemporary accounting students and academics. Drawing attention to this aspect of Marx is much less likely to alienate people than the dogmatic preaching of socialism.

For his part, Foucault (1987, pp. 78-91, 211-212) argues that a form of sexual ethics which could be called virtue ethics developed in Ancient Greece whereby a man was expected to exhibit self-mastery and moderation in all things. These characteristics were held to be necessary pre-requisites to being appointed to any office of public service because if a person cannot master himself, how could he master the affairs of public life? This sexual ethics is a virtue ethics because it

relates to a person's personalized control of herself/himself or, in Foucault's terminology, the person creates and acts upon herself/himself as ethical subject.

Virtue ethics, of course, is not without its limitations. It is not a good basis for debates in the political and public spheres about preferred courses of action since it is about character rather than actions per se. Since the manner in which the importance of various virtues are weighed up in decision making is a subjective and private decision, public figures using an exclusively virtue ethics approach cannot be easily held accountable to the community for their actions. It seems that virtue ethics may not be a *sufficient* basis for the conducting of debates and for the enforcement of accountability in the public and political spheres.

In most advanced financial accounting courses taught today, ethics is constantly discussed but economic rationalism and managerialism still dominate the scene (Amernic & Craig, 2004, p. 351; Boyce, 2004, 2006; James, 2007; Kaidonis, 2004; McPhail, 1999; Thomson & Bebbington, 2004). In the weeks devoted to studying ethics in the final-year undergraduate courses Accounting Theory and Auditing, the teleological and deontological approaches and the functionalist decision-models, e.g. the American Accounting Association (AAA) (Boyce, 2006; Gay & Simnett, 2007, p. 88), Mary Guy (Gay & Simnett, 2007, p. 88) and Laura Nash (Gay & Simnett, 2007, p. 89) models, occupy large chunks of class time (Boyce, 2006).⁷ Students routinely separate the 'accounting' part of their life from the 'other' parts of their life and ethics teaching is content to work within, and even encourages, this separation (Boyce, 2006; McPhail, 1999, p. 846).

Students reach the conclusion, as a result of their first- and second-year classes, that all that matters in accounting is 'calculating the right numbers' (Boyce, 2006; McPhail, 1999, pp. 836, 848) and later ethics education does little to outrightly critique this worldview. The hidden agenda is that computing 'right numbers' (when it occurs by graduates in the 'real world') supports the capitalist system and allows it to reproduce itself and to expand. As Amernic & Craig (2004) correctly point out, this hidden ideology is rarely brought to the surface but is a silent undercurrent that permeates (nearly) all textbook content and classroom discussions.

⁷ Of course I have not had the pleasure of sitting in on ethics classes conducted by other accounting lecturers. My inference here is based upon an examination of the ethics chapters of four leading Australian financial accounting/ auditing textbooks, Arens et al. (2007), Gay & Simnett (2007), Henderson et al. (2005), and Leung et al. (2007). I presume that many educators (but almost certainly not all as both anonymous reviewers pointed out to me) will follow the order of topics of their preferred textbook and the emphasis given to each topic by that book.

Accounting ethics education is conducted within the confines of business education which is itself dominated by the neo-classical economics worldview and the false gods of market and shareholder wealth maximization (Amernic & Craig, 2004, pp. 351-352; Maddox, 2005, p. 25). A lack of ethics is attributed, not to the capitalist system, but to 'bad' individuals making 'wrong choices' within the system (Amernic & Craig, 2004, p. 351; Boyce, 2006; Elsner, 2004, p. 175). For example, Arens et al. (2007) put forward the (all too common) view that everyone in 'society' is in agreement over what is ethical conduct, and unethical conduct occurs only when bad individuals consciously choose to break society's (known and universally agreed upon) ethical laws. In Arens et al.'s (2007, p. 114) words: "There are two primary reasons why people act unethically: (1) the person's ethical standards are different from those of society as a whole; or (2) the person chooses to act selfishly. In many instances, [and here is a revelation] both reasons exist". Furthermore, "[m]ost people who commit such acts [the examples the authors give are drug dealing, bank robbery, and larceny] feel no remorse when they are apprehended because their ethical standards differ from those of the society they have offended" (p. 114). People are, therefore, either drug dealers or part of the Moral Majority; there are no in-between or grey categories in this cartoonish world of Arens et al. (2007). Arens et al. (2007) do not bother to clarify whether unethical individuals are bad from birth/childhood or whether they are only *classified* as bad because of their recent actions. Whether this ambiguity is deliberate or accidental, it does assist in reinforcing Arens et al.'s (2007) general point that a wide chasm separates members of the small unethical class from the members of the Moral Majority. The Arens et al. (2007) worldview is simplistic because it ignores the institutional, social, economic and political context (Boyce, 2006; Grace & Cohen, 1995, pp. 67-69; Haslanger, 2004; Jones & Fleming, 2003; Sy & Tinker, 2006, p. 111), economic and social inequalities, and also the fact that the views of 'society' come in practice to be dominated by the hegemony of the dominant ideology (Althusser, 2006; Ezzamel et al., 2006), or in Marx & Engel's (1994a, p. 174, 1994b, p. 129) words the "ruling class" and their "ruling ideas". Furthermore, it is unlikely that, except in a few clear-cut cases such as preventing child abuse, society's members will all agree on what is 'the right thing to do' in any given ethical dilemma (Amernic & Craig, 2004, p. 348).

Regarding the importance of context in business ethics, a contemporary Australian example is 'Dr. Death' aka Dr. Jayant Patel who allegedly contributed to

100 deaths at Bundaberg Base Hospital in Central Queensland in 2003-4 (Kennedy & Walker, 2007; Miles, 2007). The ‘unethical behaviour is due to bad individuals making wrong choices’ theory clearly has some validity in this context. Patel performed certain complex operations which he had been banned from performing in the U.S.A. However, it is far from being the complete story. Virginia Kennedy, a nurse who worked at Bundaberg and with Patel, has gone public to emphasize that the hospital was “a disaster waiting to happen before he [Patel] even came there” (Miles, 2007). The reason was the hospital’s relentless pursuit of cost cutting and profit maximization goals (Kennedy & Walker, 2007; Miles, 2007).

In contemporary accounting ethics education, no space is typically provided for students to critically appraise capitalism and the pressures to act unethically that it routinely imposes upon its various players (Amernic & Craig, 2004, p. 359); no alternative system to capitalism is ever presented or permitted to be imagined (Boyce, 2006). By contrast, for Martin (1998, p. 85), as well as for the present author, globalized capitalism “can no longer hold out the recessed promise of its own future, for that has arrived or been brought to the surface, and placed in contact with what all other demands on society might be”. Mainstream accounting ethics education often proceeds as if unethical behaviour *by definition* occurs when an agent, as in agency theory, chooses to depart *from* the wealth maximization framework and take an action which fails to maximize the wealth of the principal (Boyce, 2006; McPhail, 1999, pp. 836, 846). In this context, shareholder-wealth maximization is the ‘new black’ (Amernic & Craig, 2004, pp. 351-352). However, even mainstream business ethics authors such as Grace & Cohen (1995, p. 63) dispute the view that profit-making can be called an ethical value or virtue. These authors argue that no manager acting purely from the self-interest motive to increase profit can rightfully claim to be taking an ethical action (i.e. an action which is guided by ethics, or one that has an ethical component, or one that is ethical at its core).

For this paper I conduct a detailed analysis of the lyrics of two important mid-period Clash songs, and place these songs within their institutional, social, economic and political context (Boyce, 2006; Grace & Cohen, 1995; Haslanger, 2004; Jones & Fleming, 2003; Sy & Tinker, 2006, p. 111), i.e. pre-Thatcher and Thatcher-period Britain. This was a historical period characterized by the abandonment of post-war ‘consensus’, the U.K.’s slide into recession (unemployment doubled from 2.7% in December 1974 to 5.5% in December 1976 and increased still further to 6% or 1.6

million by summer 1977; Savage, 2005, pp. 266-267, 480), tense negotiations between the Callaghan Labour Government and the International Monetary Fund over enforced public service cuts (Savage, 2005, p. 480), and the emergence of both the New Right with its discourse of ‘decency’ and ‘middle-class values’ and the fascist National Front (Savage, 2005; Spicer, 2006, pp. 36, 44). I then draw upon insights gained from the lyric study to offer some suggestions as to how critical accounting education can best appropriate and draw upon the multi-faceted and highly interwoven legacy of the Clash (and the band’s realist/idealist dialectic). A predominantly virtue ethics emphasis for ethics education is re-affirmed, consistent with the ideology and values of the Clash.

I argue, consistent with Amernic & Craig (2004), that students need to be exposed to a presentation of the capitalist production process which outlines the alienation and exploitation of workers and the workplace-marketplace environments that the process is responsible for. In addition, students should be encouraged to encounter, experience, and if necessary ‘wrestle with’ through dialogue, ‘the Other’ with a view to developing key ethical characteristics of understanding, compassion and empathy (Adorno, 1994a; Langmore & Quiggin, 1994; McPhail, 1999; Tinker, 1999, 2005). As such, a critical accounting ethics education will *locate* ethical issues and dilemmas within their wider institutional, social, economic and political context, i.e. for the author and his immediate environment Kevin Rudd’s Australia (Maddox, 2005; Pataki, 2004; Stratton, 1998), post 9-11, post the 2001 ‘Tampa election’, post-the 2005 ‘Cronulla riots’ and post-11 years of the Howard Government.⁸ If late capitalism is critically evaluated from the viewpoint of an objective but concerned outsider (Amernic & Craig, 2004, p. 359), rather than from the viewpoint of an insider who can envisage no alternative, then students will develop the skills needed to make informed decisions as to how they will best *respond* to the contemporary issues and individuals that are a part of, or a by-product of, the current system (Amernic & Craig, 2004, pp. 351-352).

The remainder of the paper is structured as follows. Section 2 introduces the first wave of punk and the Clash to the reader; Section 3 outlines Research Method;

⁸ The former Immigration Minister in the Howard Government Kevin Andrew’s public decision to reduce the number of Sudanese refugees that Australia would take in the coming years due to their alleged “inability to integrate” is a recent (October 2007) example of life and the moral state of political debate under Howard. A bashing of a black man in Melbourne occurred several days after Andrew’s public pronouncements.

Section 4 provides a context-anchored analysis of lyrics from two important mid-period Clash songs; whilst Section 5 discusses the implications of the Clash's realist/idealist dialectic for critical accounting educators and then concludes.

2. The Clash legacy

2.1. "From Westway to the world": the Clash legacy

The Clash was an extremely important band in the first wave of punk,⁹ and its influence today remains extremely strong not only upon the punk scene but also upon the wider society (Emery, 2007; Gilbert, 2004). Clash vocalist, guitarist and primary lyricist Joe Strummer's (1952-2002; real name John Mellor) untimely death from an undiagnosed congenital heart defect in December 2002 has caused many to re-appraise and approach afresh the legacy of the Clash (Wikipedia, 2007). Antonia et al. (2006, p. 277) recently have labelled Strummer the man as "not simply the heart of The Clash" but also "the heart of punk itself". In his highly-respected Sex Pistols' biography *England's Dreaming*, Savage (2005, p. 232) has described Strummer as "energetic, tough, humorous yet compassionate". During the Thatcher era, and the period leading up to it, the Clash was one of the most vocal and visible counter-hegemonic voices in U.K. civil society (Emery, 2007; Gramsci, 1971), and that society appears to be only now increasingly recognising this, and acknowledging its debt. Joe Strummer's prediction of an English Civil War, in the 1978 song of the same name, cemented his position as one of the U.K.'s leading social and political commentators as well as one of the few since Marx to have dared make such a specific prediction (Gilbert, 2004, pp. 216, 230-231). Strummer was indeed vindicated, in the eyes of many commentators by the Southall and Brixton race riots of April 1981 (Gilbert, 2004, p. 291; Heylin, 2007, p. 517).

A well-researched and well-written Clash biography *Passion is a Fashion* (Gilbert, 2004) has seen the light of day recently, which places the Clash firmly within the orbit of respectable academic scholarship. Renewed interest in the Sex

⁹ Heylin (2007, p. 303) meticulously regards the first wave of punk as concluding as early as November 1977 with the release of Wire's *Pink Flag* album, released only two weeks after the Sex Pistols' studio debut full-length *Never Mind the Bollocks*. The best definition of the first wave of punk belongs to Savage (2005, p. 588): "This [term] includes the very first groups formed in response to the Sex Pistols or the existing groups who sped up their R&B modes: common throughout is the Ramonic style which became the standard definition of Punk".

Pistols, following the 25th anniversary of their landmark “God Save the Queen” single (1977) and the 2000 release of the excellent Sex Pistols documentary *The Filth and the Fury*, has had the flow-on effect of raising the Clash’s profile as well. Prominent 1990s California-based punk band, Rancid, and its assorted side-projects, Transplants and Lars Fredericksen & the Bastards, unashamedly follow the vision, ideology and sounds of the Clash (James, 2007; Lander, 2006, p. 29; Myers, 2006). Myers (2006) has pointed out the importance and refreshing uniqueness (for modern bands) of Rancid’s “street-level viewpoint” and “emotive proletariat spirit”. In particular, he argues that, in regards the latter quality, Rancid “owe[s] just as much to Bob Marley and Dylan as [to] their beloved Clash and Specials”. Emery (2007) traces the “emotive proletariat spirit” of the Clash, the Specials, and Rancid to the neo-Marxist Situationist International (SI) movement of the late-60s and early-70s whose proponents believed that popular culture had replaced formal political institutions as the new battlefield for revolutionary praxis.¹⁰ Transplants, a recently created punk/rap hybrid ‘supergroup’, which features Tim Armstrong of Rancid and the former Blink 182 drummer Travis Barker, wrote the following lyrics in 2005 about ‘September 11’ which appear to capture well both the compassionate and indignation aspects of punk (both aspects of which can also be found in Marx):

Chilling with pipe bombs, fatherless sons/
Ain't no saving Private Ryan but I've taken his guns/
Cause there's a war outside and it's far from being done/
I only speak for myself I know I'm not the only one/
Fuckers got us with the planes, set us back on 9-11 [indignation]/
Families endure the pain [compassion], got a twisted view of heaven/
Need a rabbi or a reverend I just follow the ghost/
I keep an extra 4 pounds right up under my coat
 (“Apocalypse Now” lyrics, song first appearing on 2005’s
Haunted Cities album; lyrics from www.plyrics.com).

This paper’s Section 2.1 heading “From Westway to the World” is the name of the official Clash DVD documentary released in 1999 (Heylin, 2007, pp. 68, 639). It

¹⁰ I thank one of the anonymous reviewers for drawing my attention to this article.

refers to the chronological, and indeed geographic, journey of the Clash from west London to the world stage. The Westway, an important geographic landmark for the Clash legend, is the above-ground arterial road “into central London that dominates Ladbroke Grove, Westbourne Grove and Paddington” (Gilbert, 2004, p. 39). The road, heavily illuminated at night, is name-checked in the Clash song “London’s Burning” which first appeared on the self-titled debut album of 1977 (Gilbert, 2004, p. 148).¹¹ Clash guitarist/vocalist Mick Jones (b. 1955), in the years immediately prior to the formation of the Clash in the summer of 1976, lived with his grandmother on the 18th floor of a council tower block called Wilmcote House which was located on the Warwick Estate, Royal Oak, London W2, and which directly overlooks the Westway (Gilbert, 2004, pp. 26, 29, 39, 46). The 1978 Clash song “Stay Free”, which first appeared on the *Give ‘em Enough Rope* album, immortalizes Mick Jones’ 18th floor council flat with the line “I practised daily in my room” (Gilbert, 2004, p. 47). At the same time, other future members of both the Clash and the Sex Pistols were ‘*squatting*’ (i.e. living for free in vacated premises) at various houses located in the immediate vicinity of the Westway (Emery, 2007; Heylin, 2007, pp. 61-94; Lydon et al., 1994, pp. 63-68; Savage, 2005, p. 112, 2006). Throughout the Clash years (1976 to 1985) the graffiti tag “The Clash” adorned the Westway, near the place where it passes over the Harrow Road in the heart of Clash territory, around Wilmcote House and Waltherton Road; the graffiti “remained there, fading slowly, for years after the group’s vigorous life was over” (Savage, 2005, p. 233). The phrase “Westway to the world” thus depicts both a chronological and geographic journey for the Clash’s members, one which took the band away from the Westway and onto the world stage. With the Sex Pistols no more, the Clash was, by some considerable margin, the world’s premier punk band as the decade of the 1970s closed (Emery, 2007; Heylin, 2007, pp. 388, 398; Savage, 2005, p. 398).

2.2. “London’s burning with boredom now”: *The self-titled debut album of 1977*

The Clash released its self-titled debut album on the major label CBS on 8 April 1977 to an extremely positive reaction from the press and music public (Gilbert,

¹¹ The song “London’s Burning” (1977) draws heavily for inspiration from J.G. Ballard’s 1975 novel *High Rise* about the deterioration of social order in a council tower block (Gilbert, 2004, pp. 39, 94, 148; Savage, 2005).

2004, pp. 140-160; Heylin, 2007, pp. 224-246, 389, 424, 508). The album was recorded extremely cheaply and the sound is both treble-heavy and incredibly rough and raw (Murray, 2006; Spicer, 2006, p. 99). The style followed the emerging U.K. punk sound; it closely resembled the fast-paced, frenetic sound introduced to the mainstream by U.S. band the Ramones' self-titled debut album of 12 months earlier (Antonia et al., 2006, p. 211; Savage, 2005, p. 588) as well as the recently-released February 1977 debut album of the Damned (entitled, in case you missed the point, *Damned, Damned, Damned*; Antonia et al., 2006, p. 211). To further make clear the Clash's political stance, the name of drummer Terry Chimes was changed to Tory Crimes on the album sleeve (Gilbert, 2004, p. 147; Spicer, 2006, p. 99). The back sleeve of the album depicts a photo by Rocco Macauley of the first police baton charge at the riot which followed the August 1976 Notting Hill Festival (Gilbert, 2004, pp. 99-103, 134-136; James, 2007; Savage, 2006, pp. 94, 96), of which members of the Clash (vocalist/guitarist Strummer and bassist Paul Simonon) were participants (Antonia et al., 2006, p. 124; Emery, 2007).

Savage (2005) classifies the Clash as "social realists" (p. 231), "warmer" (compared to the Sex Pistols) (p. 231), "more of the people" (again compared to the Sex Pistols) (p. 231), and "adept at recognizing their contradictions, and expressing them musically" (p. 519). Savage depicts the Clash's message as being characterised by both a "frantic hypermodernism" (p. 233) and an "urban hyperrealism" (p. 233). These quotes are important because they emphasize the Clash's internal contradictions. To be simultaneously both "warm" and "of the people" on the one hand and "social realists" on the other was not an easy task and few in the world of popular music have ever achieved it so successfully and poignantly as the Clash (at least up until 1980).

The self-titled album was probably unique in the history of music for being *both* an accurate and a romanticised depiction of street-life for the unemployed and underemployed urban '*underclass*' of its era; the album is firmly located within 1970s west London (Gilbert, 2004, pp. 140-149; Murray, 2006).¹² In a review of the self-titled album upon its release, Mark Perry of the *Sniffin' Glue* fanzine wrote: "It is the most important album ever released. It's as if I'm looking at my life in a film" (cited

¹² Regarding the contemporary sociological concept of the underclass, see Giddens (1989, pp. 221, 752); McGregor (2001, pp. 26, 272-286); Waters & Crook (1993, pp. 193-207, 262-285); Wild (1978, pp. 21, 40, 63-65, 173).

in Gilbert, 2004, p. 149). Gilbert (2004, p. 149) summarizes the album, and the meaning it held for its young audience in 1977, as follows:

Tens of thousands of other young people across Britain knew exactly what he [Mark Perry] meant. The Clash had created a looking-glass that reflected, in quite specific and detailed ways, the lives of ordinary youngsters. No British band had done that since The Kinks (and arguably Mott the Hoople in the early 1970s), and even then theirs was a melancholy yet celebratory look at London life, not an invective or angry one. To suburban kids *The Clash* [i.e. the album] offered a vision of a tough, exciting, exotic, urban world – an environment to be embraced and enjoyed vicariously, and an anger in which you could participate. To urbanites it was hard and real and true.

Whilst the Clash's general indictment of "*metropolitan society*" (Rex & Moore, 1967; Rex, 1975) is complete and damning, their instinctual compassion ensures that they are unable to condemn anyone (other, of course, than the capitalists, the Tories, the Welfare State, and the imperialists). The Clash's ideology is thus a complex amalgam of both scorn for the capitalist 'system' and compassion for the marginalized victims of the system. Pat Gilbert's description of the self-titled debut album as being both "tough, exciting [and] exotic" on the one hand and "hard and real and true" on the other illustrates the realist/idealist dialectic and suggests that the band was walking a slender tightrope of its own making. Despite continual efforts to re-invent themselves over the next eight years, the debut album arguably remains the Clash's most enduring legacy. The album holds relevance for critical accounting educators today since we as a community generally regard ourselves as being obligated to present to students both an accurate picture of society as it presently exists *as well as* some sort of social change agenda.¹³ To stick consistently to both aspects of this dialectic over a number of years is an admirable achievement. The autobiographical song "Gates of the West" (1979) talks of the Clash's journey from

¹³ The two most visible social change agendas in critical accounting are probably Tony Tinker's (1999, 2004, 2005) 'Marxist humanism' and Gallhofer & Haslam's (1997, 2003, 2004) 'liberation theology'. Tinker's (2004) paper suggests that these two idealistic worldviews should not be regarded as fundamentally incompatible since anti-capitalism has been an important plank in both of these traditions. As Tinker has written in another place (Tinker, 2005), the critical accounting community has been historically defined more by what we oppose (the excesses of the capitalist system and in some cases capitalism per se) than by what we espouse.

“Camden Town Station” to New York’s “44th and 8th” but then concludes in a rather confused manner and in typical self-deprecating style: “Not many make it this far and many say we’re great/ But just like them we walk on and we can’t escape our fate”.¹⁴ The last thing that the Clash’s members ever wanted to be (like Marx and Nietzsche before them) was preachers of boring, rational, and lifeless Kantian ethics. In a sense, they knew that, because of the band’s contradictions (moralists and yet not moralists, visionaries and yet just working-class lads from Camden Town, macho street thugs and yet sensitive New Age guys) *and because they were very much prophets of the times*, it was hard to predict how long they could remain in the limelight (as for how long the Clash’s *influence* is likely to last that is a different matter).¹⁵

By 1979 and the release of the *London Calling* album, Strummer had begun to lament that most people who begin their public life as radicals eventually turn into mainstream reactionaries. In the bitter and somewhat resigned “Death or Glory”, Strummer complains that sooner or later “death or glory [the idealism and radicalism of youth] becomes just another story”. The verses are even more blunt and confrontational with Strummer making scathing references to those who abandon their former radicalism: “Now every cheap hood strikes a bargain with the world [and] ends up making payments on a sofa or a girl” and “I believe in this and it’s been tested by research/ [that] he who fucks nuns will later join the church”.

3. Research method

In this paper, I study the lyrics of two mid-period Clash songs: (a) “*Bankrobber*” (1980) and (b) “*Something about England*” (1980) and then draw out the implications of each song for critical accounting education, especially ethics education. These particular songs (the first well-known, the second one that only Clash tragics would be familiar with) were chosen as both lyrics are complex and dialectical and they highlight key ethical values and concerns of the Clash that are important for our students to actively consider today. The most important ethical issues that the songs

¹⁴ This song originally appeared on 1979’s *Cost of Living* EP and also appears on the posthumous 1994 album *Super Black Market Clash*.

¹⁵ There are parallels here of course with the Sex Pistols. After “Anarchy in the UK” and “God Save the Queen”, what more was there possibly left for them to say? Sex Pistol John Lydon has remarked in interviews in 2007 that anything important that he had to say is already there on the debut album *Never Mind the Bollocks*. The replacement of Glen Matlock with the hopeless tragic Sid Vicious was both the end of the beginning and the beginning of the end for the Pistols.

address are for “Bankrobber” the alienation produced by the capitalist production process, and for “Something about England” continued social injustice and income inequality during a period of time (the 20th century) when England experienced improvements in average living standards and rapid technological advancement. The Clash’s thinking is dialectical in both songs since the band holds on simultaneously to both aspects of the classic Marxian dialectic (Althusser, 2007; Tinker, 2005) – increasing wealth created by capitalism and the increasing (physical, emotional and spiritual) impoverishment of the proletariat.

Other key themes of the songs are for “Bankrobber” the glorification of prisoners as ‘set apart’ reservoirs of street-based wisdom, and for “Something about England” compassion for contemporary society’s most marginalized and the use of post-modern narrative to ‘give voice to the Other’. Of course, there are other songs in the Clash canon which address these themes and there are other themes that the Clash addresses that do not feature in the two selected songs. Other important Clash songs, from the viewpoint of social and political commentary about English (and in some cases American) society, are (in approximate order of their first release): “Janie Jones”, “White Riot”, “London’s Burning”, “Hate and War”, “Career Opportunities”, “Garageland”, “White Man in Hammersmith Palais”, “Stay Free”, “Gates of the West”, “Capital Radio One”, “London Calling”, “Rudie Can’t Fail”, “The Right Profile”, “Clampdown”, “The Guns of Brixton”, “Death or Glory”, “Up in Heaven (Not Only Here)”, “Straight to Hell”, and “This is England”.

4. Clash lyrics and analysis

4.1. “Bankrobber” (1980)

My daddy was a bankrobber
but he never hurt nobody;
he just loved to live that way
and he loved to steal your money.

Some is rich, and some is poor
that's the way the world is
but I don't believe in lying back

sayin' how bad your luck is.

So we came to jazz it up
we never loved a shovel,
break your back to earn your pay
an' don't forget to grovel.

The old man spoke up in a bar
said I never been in prison
a lifetime serving one machine
is ten times worse than prison.

Imagine if all the boys in jail
could get out now together,
what do you think they'd want to say to us
while we was being clever?

Someday you'll meet your rocking chair
cos that's where we're spinning
there's no point to wanna' comb your hair
when it's grey and thinning.

Run rabbit run,
strike out boys, for the hills.
I can find that hole in the wall
and I know that they never will.

[www.plyrics.com]

“*Bankrobber*” (Gilbert, 2004, pp. 264-284, 361, 372) represents Strummer at his most blunt and direct, but also contains a more complete and multi-faceted ideology within

itself than other Strummer compositions.¹⁶ Gilbert (2004, p. 267) describes “Bankrobber” as a revival of “Strummer’s Ray Davies-style character studies” in that it is “a classic, romanticised outlaw song, with shades of Bob Dylan’s ‘Pat Garrett and Billy the Kid’ and *Butch Cassidy and the Sundance Kid*”. Strummer establishes a dialectic between “my daddy the bankrobber” (this was poetic license as Strummer’s father in reality was a clerk in the diplomatic service; Gilbert, 2004, p. 267) and “the old man in the bar” (introduced mid-song). The message of the song is reinforced by the glorification and romanticisation of “all the boys in jail” near song’s end who are depicted as purveyors of a vast reservoir of distilled street wisdom. I concur with Gilbert’s (2004, p. 267) succinct interpretation of the song’s message as being “it’s better to live outside the system than endure a life of servitude”.

The song captures Strummer at his absolute best through its depiction of marginalized outcast characters (rather than political leaders; Gilbert, 2004, p. 283). It is most definitively a cogent critique of the alienation created by the capitalist production process. I choose here to begin my analysis not at line #1 but in the middle of the song when the “old man in the bar” makes his appearance.

The song clearly incorporates the classic Marxian dialectic (Althusser, 2007; Tinker, 2005) of the growing economic wealth created by capitalism and the increasing (physical, emotional and spiritual) impoverishment of the proletariat. It is clear that Strummer understood this dialectic as compared to most business educators today who acknowledge only the positive aspect of it. In fact the old man in the bar contains the contradiction of the Marxian dialectic within his own person. Lines #13 to #16 introduce this new character – “the old man in the bar” – to the narrative as follows: “The old man spoke up in a bar/ said I never been in prison/ a lifetime serving one machine/is ten times worse than prison”. The old man then leaves the song as quickly as he entered it with the visual picture and his short declaration of frustration and suffering continuing to haunt us. The old man is a victim, as he himself is aware, of his alienated state as a cog in the capitalist machine. However, we don’t begin immediately with the old man’s confession of this ‘awareness’. The old man’s first recorded statement in the first-person is “I [have] never been in prison” which is nothing seemingly but a self-righteous rehearsal of the dominant hegemony that an honourable man is marked by never having done jail time. But the

¹⁶ “Bankrobber” was released as a single prior to the *Sandinista!* (1980) album and also appears on 2003’s *The Essential Clash* compilation.

old man changes tack here abruptly and his introductory remark is an introduction not to a moralistic attack on others but to a self-confession of his awareness of his own capitalist-created alienation. The old man has in fact *reached awareness* that his own life has been “ten times worse than prison” and he is not unwilling to acknowledge it to the assembled patrons in the bar. In the spirit of Adorno (1994b), Marcuse (1964) and the rest of the Frankfurt School, the man’s ‘*false consciousness*’ has been penetrated and he has been able to recognise his own exploited state.¹⁷ The song clearly presents the man as (to quote Coleridge) “sadder and wiser”. The alienation of the capitalist production process has been revealed and exposed for what it is (Tinker, 2005, p. 122), as Marx did for his generation many years before (Marx, 1973, 1975). In similar vein, Adorno and Horkheimer in *Dialectic of Enlightenment* (1977, p. 155) comment that “the individual who supported society, bore its disfiguring mark; seemingly free, he was actually the product of its economic and social apparatus”. As Simone Weil (2006, p. 43) has written, “[t]here is not really affliction where there is not social degradation” and “[a]t the very best, he who is branded by affliction will only keep half his soul”.¹⁸ The related questions of “what is freedom?” and “who is really free?” were echoed in later years by 1990s punk band Rancid, in the song “Daly City Train” from its extremely popular and influential (for Gen Yers and younger Xs) ...*And out come the Wolves* (1995) album: “Some men are in prison even though they walk the streets at night/ Other men who got the lockdown are free as a bird in flight”.

The Clash in “Bankrobber” (1980) and Rancid in “Daly City Train” (1995) both emphasize that mental freedom is an important type of liberation, possibly even the most important type; i.e. the freedom from false consciousness. The Marxist worldview (e.g. Marx & Engels, 1994a) of the proletariat being forced to sell its labour power in order to survive on a supposedly free (but that is illusory) labour market is echoed by both the Clash and Rancid (it is not upfront in the Rancid lyric but is arguably implied). Another theme explored in the Clash lyric is that working in a capitalist factory produces real and not just perceived alienation from one’s true nature as well as alienation from the means of production, the product produced and

¹⁷ For a clear expression of the Frankfurt School’s theory of false consciousness, see Adorno (1994b); McPhail (1999, pp. 841, 843).

¹⁸ As Weil (2006, p. 44) also writes: “That is why those who plunge men into affliction before they are prepared to receive it are killers of souls”. A whole ethics course could easily be built around this brilliant sentence (and what a fantastic course it would be).

other men (Marx's four-fold alienation theory in Marx, 1975, pp. 327-330).¹⁹ An earlier line of the Clash lyric (line #12) states that "grovelling", caused by fear of financial sanctions and losing one's job, is an inescapable part and manifestation of working in a capitalist factory and few would disagree with this sentiment. In "This is England" (1985), an older and wiser Strummer further explores the concept of alienation from oneself and from society, painting the vivid word picture that a person's alienation may progress to such a point that:

Time on his hands freezing in those clothes/
He won't go for the carrot [hegemony]/
They beat him by the pole [coercion]/
Some sunny day confronted by his soul/
He's out at sea, too far off, he can't go home (emphasis added).

In contrast to the old man in the bar, the narrator's "daddy" is romanticised in "Bankrobber" as pursuing a noble occupation, and his innocence is based on the assertion "he never hurt nobody [i.e. physically]". This line allows Strummer to set up a clear demarcation between heroes and villains: a hero never hurt anyone physically. For someone living life on the street, this demarcation is far from being unreasonable. Although not said in as many words it is clear that the fact that "my daddy was a bankrobber" is a further source of his exoneration from blame: by definition bankrobbers deprive rich individuals and corporations to a much larger extent (measured in dollar terms) than they do the poor. The 'Robin Hood' sentiments expressed in 1978's "White Man in Hammersmith Palais" ("White youth, black youth/ Better find another solution/ Why not phone up Robin Hood/ And ask him for some wealth distribution") are no longer portrayed as unrealistic utopianism but here are portrayed as very real ('real', of course, to the extent that we suppress the other reality of Strummer's father as a clerk in the diplomatic service!) and so real that they are in the past.

¹⁹ For a vivid indicator that the early punks perceived that they were "alienated against their fellow-men", and were railing against this alienation, consider the following December 1978 quote from guitarist John McKay of Souxsie & the Banshees: "We feel alienation all the time ... which is why we're in this band. Alienated from society, alienated from the rest of humanity" (cited in Antonia et al., 2006, p. 116).

The lines: “Some is rich, and some is poor/ that's the way the world is/ but I don't believe in lying back/ sayin' how bad your luck is” is a further semi-ironic, semi-serious attempt to express the mental processes used by the bankrobber to justify his craft and assuage his guilt. The lines are an eclectic mix of cynical, fatalistic realism (the first two lines) and individualistic work-ethic (next two lines). Whether the bankrobber is aware or not of the contradictory nature of his own worldview (probably a worldview shared by the members of the Clash) is a question deliberately left hanging in the air and unresolved. However, quite clearly, like Hegel and Marx (but unlike Popper), internal contradiction is not seen as posing any insurmountable logical problems.

In my view the most powerful and poignant lines in the song contrast “all the boys in jail” with the “old man in the bar” as follows: “Imagine if all the boys in jail/ could get out now together/ whadda you think they'd want to say to us?/ while we was being clever [i.e. smart-assed]”. As Rancid was to express in less poetic and more direct fashion 15 years later in “Daly City Train”, the prisoners are romanticised as bearers of pure street-wisdom, both theoretically pure and practically relevant. Foucault (1979, p. 83; 1980a, pp. 41, 54, n. 2) also talks about the trend, very evident in the 18th century, for certain types of criminals to be glorified by the people (“popular illegality”) especially where their offences could be interpreted as being part of what Foucault terms “old struggles”. Why are prisoners presented as ideal judges of whether we are “being clever” or not? The prisoners are the perfect contrast to the old man in the bar. According to the dominant conservative hegemony, the old man in the bar has higher status than the “boys in jail” (but less status than white-collar workers) because he has obeyed the bourgeois laws and morality of capitalist society. By contrast, the prisoners are clearly portrayed by the dominant hegemony as those who have failed to live an honourable life and, therefore, deserve any marginalization that they might receive.

Strummer’s lyric is very skilful here. The boys in jail are not contrasted with policemen (a more intuitive and obvious comparison as in the earlier 1977 Clash cover of Junior Marvin’s “Police and Thieves”) but with the old man in the bar, a faithful and law-abiding manual worker. The contrast here is not good versus evil but free versus slave, and this speaks volumes about the ethical compassion-driven position of the Clash. No-one is rebuked in the song (unlike in “White Man in Hammersmith Palais” which targets the Strummerian unholy trinity of the Police

State, shallow and reactionary 1978 punks and swinging voters), but instead the freedom of the free is contrasted with the servitude of the slave. Capitalism, not prison, is seen as the primary agent and source of exploitation and false consciousness. The prisoners' wisdom is trusted and revered because they have not been forced to compromise their integrity and "grovel" to capitalist bosses in the recent past. As such their wisdom is pure and unselfish, and has not been contaminated by the hidden motives, fears and agendas of capitalism's 'smiling salesmen' (Adorno, 1994a; Blumberg, 1989, pp. 20-47; Marcuse, 1964). The song powerfully indicates not only: (a) that capitalist workers are unfree due to their servitude and alienation *but also* (b) that capitalist workers are inherently untrustworthy and selfish because their true allegiance ultimately lies with their company and its profits (and so they work to further their own exploitation; Blumberg, 1989; Boyce, 2006; Bryer, 2006; Tinker, 2005).²⁰

Students in ethics classes within their accounting degree should be presented with provocative images ("calculated provocation"; Gilbert, 2004, p. 136) of worker alienation within capitalism so as to present them a more complete and multi-dimensional view of today's corporate world. The Marxian concept of 'alienation' should be taught explicitly by critical accounting educators, with specific reference to its theoretical beginnings (i.e. Marx's theory of four-fold alienation in Marx, 1975, pp. 327-330). Students should be informed that alienation, as Marx saw it, was a real situation, and not just someone's subjective perception of their own feelings (as much contemporary usage would have it). For a theoretical foundation for the entire Accounting Theory course, students could be referred to Saravanamuthu & Tinker's (2003) and Amernic & Craig's (2004) thesis (much preferred to agency theory; Boyce, 2006; Bryer, 2006; Mandel, 1976, pp. 53-54 and p. 54, fn. 48) that senior managers have a complex dual obligation to *both* capital and labour.

4.2. "Something About England" (1980)

They say immigrants steal the hubcaps

Of the respected gentlemen

²⁰ In Blumberg's (1989, p. 47) words, in the spirit of Marcuse, "[h]e [the capitalist salesman] is thus alienated from his own sensible purpose and ultimately from his own integrity. The marketplace takes a skilled human resource, squanders it, and turns it against those who might be helped by it [i.e. customers]".

They say it would be wine an' roses
If England were for Englishmen again

Well I saw a dirty overcoat
At the foot of the pillar of the road
Propped inside was an old man
Whom time would not erode
When the night was snapped by sirens
Those blue lights circled fast
The dancehall called for an ambulance
The bars all closed up fast

My silence gazing at the ceiling
While roaming the single room
I thought the old man could help me
If he could explain the gloom
You really think it's all new
You really think about it too
The old man scoffed as he spoke to me
I'll tell you a thing or two

I missed the fourteen-eighteen war
But not the sorrow afterwards
With my father dead and my mother ran off
My brothers took the pay of hoods
The twenties turned, the north was dead
The hunger strike came marching south
At the garden party not a word was said
The ladies lifted cake to their mouths

The next war began and my ship sailed
With battle orders writ in blood
In five long years of bullets and shells
We left ten million dead.

The few returned to old Piccadilly
We limped around Leicester Square
The world was busy rebuilding itself
The architects could not care

But how could we know when I was young
All the changes that were to come?
All the photos in the wallets on the battlefield
And now the terror of the scientific sun.
There was masters an' servants an' servants an' dogs
They taught you how to touch your cap
But through strikes an' famine an' war an' peace
England never closed this gap

So leave me now the moon is up
But remember all the tales I tell
The memories that you have dredged up
Are on letters forwarded from hell

The streets were by now deserted
The gangs had trudged off home
The lights clicked off in the bedsits
An' old England was all alone.

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In this song “*Something about England*” (Antonia et al., 2006, p. 230; Gilbert, 2004, p. 283), Strummer offers full opportunity to speak to another outcast character, an elderly World War 2 veteran who regales him (Strummer) with tales from the past including both World Wars and the Great Depression.²¹

²¹ To the best of my knowledge, “*Something about England*” appears only on the *Sandinista!* triple-album of 1980. With lyrics like these, it can rightly be argued that lyrically (although probably not musically) the Clash peaked on *Sandinista!* Strummer seems reinvigorated and the depression evident in songs such as “*Death or Glory*” on the previous year’s *London Calling* seems somewhat dispelled.

The first stanza sets the context with some social commentary. What we have is a reference to the unstoppable passage of time and the fact we can never go back to a previous era except in our imaginations. As time passes, the composition of the population and, in particular, the ethnic mix changes. “They say it would be wine an' roses/ If England were for Englishmen again” of course are not Strummer’s beliefs, but the lines set the scene and remind us of the inexorable passage of time. These hackneyed clichés are soon to be promptly demolished by the character to be introduced in the next stanza who will remind us, from his own varied and distressing experiences, not to look at the past through rose-colored spectacles.

The next verses contrast the urban scenes of today with the old man “whom time would not erode”. The song shifts to the first-person for stanzas #4 to #7 as the old man commences his narration. Stanzas #4 to #7 see the old man speak of the established social order of the first half of the 20th century, the customs that were associated with it, and the lack of compassion of the bourgeoisie: “the ladies lifted cakes to their mouths” (stanza #4) whilst “the architects could not care” (stanza #5). Many of the obvious signs of social stratification and deference to higher status people referred to by the old man in stanza #6 may no longer be as obvious today, but as the old man makes clear: “[T]hrough strikes an' famine an' war an' peace/ England never closed this gap” meaning the gap between rich and poor.²² Strummer’s leftist social and political stance are all apparent here and the charm and street credibility of the World War 2 veteran narrator, an interesting figure if ever there was one, is used to win an ear for his (i.e. Strummer’s) social and political views.²³ After all, who would be willing, *in the English context*, to disrespect and refuse to listen to a World War 2 hero?

“All the changes that were to come?” of line #2 of stanza #6 seems to be contradicted later by line #8 “England never closed this gap”. But there is no contradiction. The societal and technological changes are superficial only; the gap between rich and poor remains the same and hence in the U.K. nothing of true importance (i.e. nothing of *sociological* importance) has altered. Only the old man is

²² In regards income inequality in the specific contemporary context of globalization see Boyce (2006); diFazio (1998); Esposito et al. (1998); Fishman (2006); Held & McGrew (2002); Hoogvelt (1997); Jones & Fleming (2003); Korten (2001); Nederveen Pieterse (2002); Worthington (2000).

²³ Writing under the name of a pseudonym is a common literary device of philosophers as Søren Kierkegaard did in his classic existentialist books *Fear and trembling* (1985) and *The sickness unto death* (1989). It allows the philosopher to make certain observations about the world without being forced to defend every little thing that she/he has written.

free from false consciousness. Strummer has given the old man great respect by giving him voice to talk for what in the song amounts to 31 lines in the first person. Strummer is clearly awed by the old man's street wisdom and finds the tale worthy of telling. The man realises he does not have much time left to converse, and asks Strummer to "leave me now" but "remember all the tales I tell". In the last stanza we are back with Strummer in London in 1980 who closes off the song by returning us to the immediate context without intruding into the narrative at this stage with a first-person (singular or collective) pronoun.

"The gangs had trudged off home" is a reminder of how the urban landscape has changed (but only superficially) since the old man's youth. The next line's reference to "the lights clicked off in the bedsits" is homely and quaint, but again brings us to back to the 1980s where bedsits dominate the inner city. The last line is especially impactful: "An' old England was all alone", suggesting that income inequality and "no-future" breed alienation, loneliness, and frustration (see also the 1971 quotation from the future Sex Pistols manager Malcolm McLaren used to open the present paper). 'Old England' and 'New England' are one and the same, both being characterized by income inequality. In fact the modern sounds and sights of police sirens, gangs, and bedsits are just more recent symbols and symptoms of the same long-standing income disparity. I think Boyce (2006) would agree that Strummer has been able to site modern-day phenomenon within a social and political context. May we learn from this.

Parallels can be drawn between the old man of "Something about England" and the prisoners of "Bankrobber": *both are outside the capitalist system of production* (Foucault, 1980b, p. 161) and so their street-based wisdom is especially potent and pure; it is not contaminated by the profit motive and the need to 'look good' to sell or to gain favours at work (Adorno, 1994a; Blumberg, 1989; Marcuse, 1964). War veterans and prisoners are hence in a parallel universe not presently linked to the rest of us through the cash nexus. The message of "Bankrobber" is thus reinforced by the message of "Something about England".

Marcuse (1966, p. 231) also speaks of time as being a strong ally of the Freudian death instinct; it is "the bond that binds Eros to the death instinct" (Marcuse, 1966, p. 231). Rancid, in its song "Radio Havana" on the *Rancid 2000* album, describes Castro's Havana as a "fugitive of time [i.e. from time]". This makes sense, not only because of the "'57 Chevys" in the Cuban capital, but because the surplus repression

of Anglo-American market capitalism is allied with the death instinct, which itself is allied with time. Further to this, Marcuse (1966, p. 233) notes how, when we talk about the people and the ideas of the past, *we set ourselves free from time* and hence from its ally the death instinct, whilst simultaneously being able to celebrate and affirm the Eros: “[t]ime loses its power when remembrance redeems the past” (Marcuse, 1966, p. 233). Since capitalist production is associated with surplus repression, the death instinct and time, conversing with war veterans and prisoners *gives us access to a world outside these dimensions* where the life instinct can be reinforced. The same is also true when we study the punk rockers of 1976 who are situated in a moment in the past and in our memories (neither the Sex Pistols nor the Clash presently exist and Sid Vicious and Joe Strummer are dead), and even in their prime were part of the capitalist system only marginally (Emery, 2007).

5. Discussion and conclusion

This paper has studied the song lyrics of two important mid-period songs released by first wave of punk band the Clash. To place the interpretation of songs in context, reference was made to the lyrics of other punk bands, most notably Rancid, and various secondary sources including Savage’s Sex Pistols biography *England’s Dreaming* (2005) and Gilbert’s Clash biography *Passion is a Fashion* (2004). I used the Marxian (Marx, 1973, 1975, 1976) theoretical framework of alienation to theoretically ground (although it may be pretentious to claim to “theoretically ground” such philosophical and sociological literates as the members of the Clash) the Clash’s awareness of, and compassion for, the victims of the capitalist production process, and its closely-related cousin inner-city life. I concur with Boyce (2006), Haslanger (2004), Grace & Cohen (1995, pp. 67-69), and Sy & Tinker (2006, p. 111) by arguing that ethics education must always site ethical dilemmas within their institutional, social, economic and political context. And I go further by pointing out that all of life is a continuous ethical issue once we no longer separate the economic from the social and the political (either in the classroom or in the real world) and once we site all human activity within the context of stratified society and the class struggle (Amernic & Craig, 2004, pp. 352, 360; Kelly, 2003; McGregor, 2001; Wild, 1978).

We need to do our best, as critical accounting educators, to hold on to both aspects of the realist/idealist dialectic of the Clash although to do so consistently and enthusiastically for any length of time is not an easy task (as the Clash's tumultuous and all too brief history reminds us). Without the realism, we become simply uninformed peddlers of utopia; without the idealism, we become just another group of academic positivists indistinguishable (except for our warmer smiles and aversion to statistics!) from the capital markets researchers, the Positive Accountants and the agency theorists.

This paper's lyrics analysis has also highlighted another important ethical value that characterizes the Clash: compassion towards society's marginalized groupings (the prisoners and the old man in the bar in "Bankrobber", the elderly World War 2 veteran in "Something about England" and the exploited working-class in both songs). Importantly, compassion-empathy is a key part of, and can be regarded as a vital pre-requisite to, McPhail's (1999) Levinasian call to "gaze into the face of the Other".²⁴ This paper has demonstrated how Strummer in the song "Something about England" uses the tools of narrative and flashback to 'give voice to' (using a phrase from postmodernism) the Other.

This next and last section of the paper considers how critical accounting educators can best appropriate the ideology and moral compass of the Clash. What are the implications of the Clash for ethics educators of a critical persuasion today?

Educators can begin with, as discussed previously, explaining and highlighting to students the objective alienation created and imposed by the capitalist production process. For a theoretical framework I recommend that educators use Marx's four-fold alienation theory (Marx, 1975, pp. 327-330). These pages show clearly how alienation can be broken down into its four conceptually separate but in practice intermeshed component parts.²⁵ Educators should emphasize in class how alienation is a real and objective condition although the alienated may be unaware of, or choose to repress their awareness of, their alienation due to false consciousness. Alienation

²⁴ "Gazing into the face of the Other" (Everett, 2007; Levinas, 1969; Stratton, 1998, p. 210) should facilitate a shared commitment to real and culturally-appropriate social change (Marcuse, 1968). "The other" to McPhail (1999, following Bauman, 1993) is simply "opposite" (p. 861, n. 13) or "other people" (p. 857). In an immediately post-Howard Australia, post-9/11, the Bali bombings, and the Cronulla riots, the Other would include the Lebanese Muslim Australians living in suburbs such as Bankstown and Lakemba in Sydney's inner-West.

²⁵ Noon & Blyton's (2002, pp. 228-236) industrial relations/ sociology of work textbook uses Marx's four-fold alienation theory as the theoretical foundation and starting-point for their "Survival Strategies at Work" chapter (Chapter 9). Accounting students at the moment do not have exposure to this theory.

is an objective function of the forces and the relations of production. As Saravanamuthu & Tinker (2003) explain, when Ford introduced the moving assembly line in 1913 staff turnover increased dramatically. Alienation also simultaneously increased for the workers at Ford because each worker's identification with the finished product was correspondingly reduced.

A possible theoretical framework for the Accounting Theory course taken as a whole is Saravanamuthu & Tinker's (2003) and Amernic & Craig's (2004) counter-hegemonic argument that senior management have a complicated dual obligation to *both* capital and labour. If the educator perceives Saravanamuthu & Tinker's (2003) theoretical framework to be more informed, balanced, and socially responsible than agency theory, then the former can be used to directly replace the latter. If the educator feels overawed after reading about the new-found power within her/his hands, the following comment from Boyce (2004, p. 577, cited in James, 2007, emphasis added) is worth recalling (and is an appropriate way to end this hopefully challenging paper):

The role of lecturers in syllabus design, text selection, setting assessable work, assessment of student work, and, importantly, fronting classes, remains significant [even in the corporatised university], *and the challenge is to make space in all of these activities for critical work.*

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Discography

Note: ASIN number refers to the number of the most recently released version of the product (as at 13 June 2007) available for purchase at Amazon.com. Date listed is date of first release of the original version.

- Clash, *The Clash (U.K. version)*, Sony, B00004BZ04, 1977.
- Clash, *Give 'em enough Rope*, Sony, B00004BZ09, 1978.
- Clash, *London Calling*, Sony, B00004BZON, 1979.
- Clash, *Sandinista!* Sony, B00004BZ16, 1980.
- Clash, *Cut the Crap*, Sony, B000002ART, 1985.
- Clash, *The Essential Clash* (2 CD compilation), Sony, B00008H2KO, 2003.
- Damned, *Damned, Damned, Damned, Damned*, Sbme Castle Us, B00006F84S, 1977.
- Ramones, *Ramones*, Rhino/WEA, B00005JGAB, 1976.
- Rancid, *...And out come the Wolves*, Epitaph/Ada, B000001IQH, 1995.
- Rancid, *Rancid* (this album is often referred to by fans as *Rancid 2000* to avoid confusion with the band's 1993 self-titled debut album), Hellcat Records, B00004UEHL, 2000.
- Sex Pistols, *Never Mind the Bollocks*, Warner Brothers/WEA, B000002KIE, 1977.
- Transplants, *Haunted Cities*, Atlantic/WEA, B00092ZM7A, 2005.
- Wire, *Pink Flag*, Pink Flag, B000ENC7KY, 1977.

DVDs

- The Filth and the Fury: a Sex Pistols film*, New Home Line Video, B00003CXHM, 2000.
- The Clash: Westway to the World*, Sony, B000063UQN, 1999.