

BUDGET AS LOGOS: THE RHETORICS OF THE POLISH PRESS¹

Beata Glinka
and
Monika Kostera²
University of Warsaw
Faculty of Management
Szturmowa 3
02-678 Warszawa, Poland

published in: *Organization* 8/4, p. 647-682.

Abstract

The aim of this paper is to portray the image of the state's budget as depicted in the Polish press. We do this by carrying out a rhetorical analysis of how the legislation of the bill was presented in the press before the shift of 1989, and after. We then look for the root metaphors of the idea of the budget. We conclude that this idea is based on "structuralist" beliefs about change, still predominant in Polish society.

¹ Acknowledgements

We would like to thank Jerzy Kociatkiewicz for helping us to make our English more like English and Dariusz Jemielniak for his help with the translation of the newspaper clippings. They both offered great help for nothing but our gratitude.

And: *thank you!* Thomas Ahrens, for your help with providing the literature that is inaccessible in our country. We're also grateful to *Organization's* anonymous reviewers for your help with our writing of this text.

²Please send correspondence to this author.

BUDGET AS LOGOS:

THE RHETORICS OF THE POLISH PRESS

Introduction

In this paper we intend to explore the rhetoric adopted by the Polish press in its dealing with the legislation of the state budget. Our intention is to compare the rhetorical styles dating from before and after 1989, to see what aspects of the legislation process were emphasized and in what way.

Accounting and meaning

In recent years, there has been a development to higher moral and cultural awareness in organization studies. The tendency embraces, among others, a critical and culturally sensitive rethinking of such central modern ideas about organizing as accounting and budgeting, as well as a new interest in rhetoric. Peter Miller (1994) describes extensively the new tendencies within accounting, mapping the new multiple agendas: ethnography of accounting practices, a political economy of accounting, organizational design and environments. Among the issues recently emerging within accounting research he mentions rhetoric of accounting knowledge, which is important because „accounting is as rich in meaning, as imbued with values and cultural significance as any other social practice” (p. 28). Furthermore, it is tied to „economic reason” and the underlying assumptions that shape the modern society. Our explorations are rooted in these new research directions. We would like to now acknowledge the texts which have inspired us to take interest in the issues we bring up in this paper.

Gareth Morgan (1987) was among the first to emphasize the metaphorical dimension of accounting. His list of some of the major metaphors having influence on recent theory embraces: accounting as history, accounting as economics, accounting as information, accounting as a language, accounting as rhetoric, accounting as politics, accounting as mythology, accounting as magic, accounting as disciplined control, accounting as ideology, and accounting as domination

and exploitation. He points out that the predominant myth of objectivity disguises the true nature of accounting and conceals its role as an interpretive act. Elsewhere, the same author (Morgan, 1983) emphasizes that accounting researchers are social scientists in disguise. He welcomes the emergence multiparadigmatic research in the field.

Stanley Davis, Krishnagopal Menon, and Gareth Morgan (1982) consider the imagery that had shaped developments in financial accounting, observing the persuasiveness of the dominant numerical reality and its manipulative consequences. Other examples of ethical rethinking are offered in Edward Arrington's and Jere Francis's (1993a) article concerning the moral dimension of accounting. They point to the need to question and to reflect on the underlying values. The same authors (1993b) depict accounting as a cultural practice and consider the hermeneutical implications of the structure of the economic account. John Nelson (1993) reflects on the post-modern modes of accountability, the role of narratives and representation, and, consequently, the communicational aspect of accounting. He addresses the rhetorical dimension, pointing out that linguistic conventions should be analyzed, and that their role in shaping meanings should be taken into consideration. The cultural dimensions are extensively taken up by Hervé Corvellec in his book *Stories of achievements: Narrative features of organizational performance* (1997). The book is based on a sports metaphor of performance, as explicitly and implicitly used in organizational accounts, and the consequences of its extensive use for reality construction. All these texts have awoken our interest in the cultural and rhetoric dimensions of accounting practices.

Marginalized and silenced perspectives are now also being voiced. An example is Teri Shearer and Edward Arrington's (1993) adoption of the feminist perspective to look at accounting and their depiction of some of the consequences of what we would label the dominant rhetorical style of mainstream accounting for women and the imagery of the genderist society. Another example of the new, reflective discourse about accounting is a recent text by Frode Mellempvik (1997), depicting the accounting report as a hidden collage, and revealing the discontinuities within it, while also showing the harmony which is embraced in individual understandings of it. What the reader sees, however, is not an ostensible display of discontinuities — therefore is the collage

„hidden.” We, too, are concerned about a marginalized perspective — that of an East European country whose problems are usually not part of the current western accounting discourse. Like Frode Mellemvik, we explore the hidden layers of reality construction.

The rethinking concerns also common organizational practices, such as auditing and budgeting. *The audit explosion* by Michael Power (1994) takes up the social and ethical problems of audit. The author suggests alternative modes of control that would promote other organizational forms, more based on trust and dialogue. Central in the book is the emphasis on the audit’s active role in shaping the social environment, which, far from being just a practical answer to the problems of accountability, forms an institution shaping its context. Budgeting is increasingly often discussed in cultural terms. The budget has been described as: a symbolic act (Anton, 1967), a ritual (Olsen, 1970; Jacobsson, 1990), and a text (Czarniawska-Joerges, 1992). Barbara Czarniawska-Joerges analyzes the budget process with help of the text-metaphor, considers the budget’s authorship and the text itself (its interpretation). She examines the rhetorical battle of the budget process, and reflects on the consequences of the adoption of the text-related metaphors to the process and the bill. Czarniawska-Joerges and Jacobsson (1989) trace the connection between the budget and the cultural context in which it is created, depicting budgeting as a symbolic performance and a conversation. They show the symbolic significance of budgets in Sweden: as a language of consensus and as „good things to reform.” The rationalistic cultural context shapes the role of the budget as a ritual of reason. Our own focus here is on the legislation proces of the state budget in Poland as it is reflected in mass media.

Rhetorics and the negotiations of meaning

The increased interest in the rhetoric of economics and organization theory, after McCloskey’s (1985) demonstration of the rhetorical dimension of economics, is one of the aspects of the growing moral awareness in the study of organizations. Through analysis of the rhetoric it becomes possible to understand, among other things, more about learning and communication (Jankowicz, 1994) and the struggle over meanings in organizations (Höpfl, 1995). An example of a contextual use of rhetorical analysis is Stephen Linstead’s (1995) article about an Asian

industrial dispute, where he, through the means of rhetorical analysis, shows how discursive fields are linked to concrete social forms.

Our intention here is to shed some light on the understandings of the budget, one of the central ideas in the current process of learning and negotiating meanings in the process of transformation in Poland and the re-negotiation of social institutions. We thus carry out a rhetorical analysis of press presentations of three episodes related to parliamentary debate over a proposed Budget Bill in Poland. Our aim is to grasp how the idea of budget is – and was – metaphorically constructed in Poland, before and after the systemic shift of 1989. We present the idea by adopting a metaphor of budget as Logos. The press image of the budget reminds of a super human and powerful phenomenon. Before the change of 1989, in the communist Poland, this image made us think of the Holy Scriptures. The budget was offered to the people, causing powerful societal consequences. After 1989, with the introduction of „market economy” and parliamentary democracy in Poland, the image changed to a somewhat less powerful, but still hermetic one. We came to think of the horoscope as a metaphor fit to depict such a portrayal. Even though the change in representation is clear, we believe that two important characteristics remain unchanging: the imperviousness of the budget and its capability to cause social consequences by its sheer existence. Thus, we found that a religious metaphor for the budget might be pertinent in the Polish context. Using the already mentioned typology of accounting metaphors by Gareth Morgan’s (1987), we would say we ourselves see the press portrayals of the budgeting process as rhethoric, but we perceive the root metaphor of the press images as remindful of that of budgeting as magic. However, we believe that a religious metaphor is more appropriate contextually in the Catholic Poland.

The papers

Under Communism, the press was subdued to strict state and Party control. In Poland at least one relatively non-conformist newspaper was officially active during most of the post-war years (*Tygodnik Powszechny*, a liberal-Catholic paper), however the readership of this title was limited (due to limited access). *Samizdat* and underground bulletins were more or less available during

different periods of communism. It is, however, clearly the Party press that played a central role in imposing meanings and interpreting reality (see e.g. Kostera and Wicha, 1995).

Our first aim here is to explore the dominant images of the budget. Therefore, our choice of newspaper was clear – the Communist Party's daily *Trybuna Ludu* was *the* dominant voice before 1989 in Poland. We chose two issues: one dating from 1971, the other from 1982. We look at two texts from different moments within the Communist era in order to examine how certain rhetorical regularities occur that go beyond the specifics of a given year. The second part of our study is based on an analysis of articles dating from after 1989. The articles appeared in 4 different newspapers. We chose papers representing different political options: *Trybuna* (left), *Najwyższy Czas!* (conservative), *Gazeta Wyborcza* (liberal), and *Rzeczpospolita* ("neutral"). The articles all concern the budget debate of the Polish parliament of December 1994.

We contrast the styles of representation of the budget, perceiving the differences between the Communist and post-communist budgetary styles, but also some similarities. In our analysis we focused on two dimensions of the texts:

- tropes, primarily: epithets, metaphors, labels, and platitudes/ slogans.³ We have listed the tropes we considered major/ most characteristic of the style of the relation only once (if they were repeated in an identical or comparable form we signaled the fact).
- the narrative and the plot: what the papers tell the reader.

The older texts were full of metaphors, however they were very trivial, simple and „overused” – even if they may not seem so to the Western reader, they were in notorious use in the Polish Communist language of propaganda. We thus qualified them all as slogans and platitudes.

Michał G³owiński (1990) analyzes the special language of the Polish communist propaganda, which he calls „newspeak” (the well-known Orwellian term, meaning a highly hypocritical

³ Barbara Czarniawska-Joerges (1988) distinguishes three main categories of tropes used by management consultants, whom she calls the „merchants of meaning” – a social role close to how we perceive the role of a journalist. These three categories are: metaphors, saying „what might be,” helping to tame the future but also to creatively shape it; labels, saying „what is,” defining the present and thus making it more manageable; and platitudes, once powerful metaphors, now dead, making reality seem more „obvious” and more „familiar,” yet somehow serving the role of an instrument of (non-radical) change.

rhetoric, used as a brainwashing kind of language in official announcements). He characterizes that language as being: highly judgmental (based on a uni-dimensional value set), pragmatic and ritualistic simultaneously, containing elements of magic, and associated closely with arbitrary decisions (to speak is to make arbitrary decisions). G³owiński describes newspeak as a quasi-language. In our understanding it is a rhetorical style, though. It is a way of speaking intended to "do things", create realities. The propaganda knowingly utilized the meaning creating metaphors; however, it de-poeticized them, making them seem "literal" (G³owiński, 1990). The rhetorics is self-consciously engendering – what the speaker names will inevitably spring to life. According to the author, „the new epoch” after 1989 is still using the old language. Not copying directly the old tropes, the rhetorics after 1989 is, however, reminiscent of the way of speaking from before the shift. G³owiński explains this by recalling literature of transition – when new ideas are formulated in an old manner.

Before 1989

The analysis is based on two articles in *Trybuna Ludu*: one from March 20 1971, and one from July 7 1982. Both concern the legislation of the state budget for the current year (in 1971 the parliament legislated extensive changes in a budget law passed earlier).

TRYBUNA LUDU, March 20th, 1971

The Sejm [the Polish parliament] passed the changes in the plan and the budget for the year 1971.

Amendments to the tax regulations and additional pecuniary performance.

The first reading of the bill concerning combating social parasitism.

Prime Minister Piotr Jaroszewicz's speech on the government's work.

The plenary session of the Sejm ended late in the evening on 19th of the current month. The Sejm passed the changes in the National Economic Plan and in the state's budget for the current year together with parliamentary amendments to the supplement to turnover tax, income tax and surtax from a unit of non-socialized economy and natural persons, about the change of the surtax bill, the change of the decree of property rights acquisition tax. The chamber carried out the first reading of the government bill concerning prevention and fight against social parasitism. This project is the response to the voice of public opinion that has been insisting on undertaking effective fight against any signs of social parasitism for a long time. After preliminary discussion, the Sejm decided to transfer the project to the proper Sejm committees for consideration. The Prime Minister Piotr Jaroszewicz spoke during the Chamber proceedings.

President of the Polish Sejm, Dyzma Galoj, opened the session at 10 o'clock. The members of the State Council with their president Józef Cyrankiewicz took the seats. The members of the Government with the Prime Minister, Piotr Jaroszewicz arrived as well. The Sejm proceeded to consider the government project of changes in the National Economic Plan and in the state's budget for the year 1971. Deputy Józef Pinkowski (PZPR [Polish United Workers' Party]) was a general reviewer of two projects in the name of the Committee of Economic Planning, Budget and Finances. Next, deputy Józef Czapski (SD [Democratic Block]), presented the report of the Committee of Economic Planning, Budget and Finances concerning government projects of three tax acts.

Debate about the changes in National Economic Plan and projects of tax acts.

Deputy Stanislaw Kuziński (PZPR) opened the debate about the presented projects. Taking the floor in the name of the PZPR Parliamentary Club he emphasized that the bill concerning the change in the National Economic Plan in the year 1971 traces out the aims and presents the means of its realization concordant with the line of socio-economic policy agreed upon on the VII and VIII Plenary Session of Central Committee of the Party—PZPR. The speaker stated that the project comprises two guiding directions of action: a deep transfer of means on behalf of the quick rise of consumption and the development of far reaching and difficult work to overcome escalated for years disproportions and to eliminate restraints, particularly in the processes of investment, co-operation and supply. Thus, the project presents the leading thought of the Party about the maximum allocation of resources to satisfy the most important social needs neglected so far and about an organic unity of increase in consumption and realization of economic objectives. A very important feature of the project is the maintaining the investment rate approximate to the assumed rise in the national income. The quick rise in the delivery of goods people are in want of, is also very important. Talking about the problems connected with better utilization of production property and increase in work efficiency, the deputy Kuzinski emphasized that to carry out these tasks the better conditions had been created by the government decisions. The speaker devoted much of the time of his speech to socialist principles of relations between workers and their direct superintendents, pointing to the necessity of the creation of atmosphere of trust, mutual help and friendliness in the enterprises.

A big part of his pronouncement was devoted to the real objectives connected with the elaboration of socio-economic development-of the country in the current five-year period and also to the elaboration of the national economy system. The speaker stated that the submitted project defines the fundamental development objectives concordant with the most vital interests of all working people; it puts the proper platform between still to come needs and the further development of the country, it lays down practical tasks and shows the ways of their realization. The deputy Kuziński declared that the PZPR parliamentary club would vote for the acceptance of the project.

Next, the deputy Feliks Starzec took the floor in the name of ZSL [United Peasants' Assembly]. He stated that the tasks presented in the project, in spite of difficult economic situation, take into account the satisfaction of the most urgent social needs and at the same time they arouse the hope for a quick way out of difficulties. The assumptions of the project are based on the deep trust to the wisdom, powers and talents of the entire nation and to its solid ties with the ideology and structure of socialist states.

The plan and the budget for the year 1971 include also many modern methods in the field of agriculture. The most urgent objectives comprise the maximum utilization of each hectare, providing agriculture with technical equipment and the development of these branches which co-operate with it. The deputy Starzec ensured that the club he represented would vote for the acceptance of the resolution.

Next, the deputy Wacław Kozubski took floor in the name of SD parliamentary club. The proposed

Rhetorical analysis

The text seems to be written in very poor English. The Polish original reads just as badly. The abundant neologisms, long sentences, and poor grammar are all typical of the standard *Trybuna Ludu* writing style. The more recent text, of 1982, is, by the way, slightly more readable, but still not pleasant to read. The article of 1971 adopts the following tropes:

TAB. 1 ABOUT HERE

The text is mainly an aggregate of the speeches of deputies. Those abounded in tropes, although these tended to be repetitive. The majority of the metaphors and epithets listed above are used at least twice, often by different speakers. The contextual meaning is similar. We have marked the most commonly used ones with an asterisk (*). The labels (often having the form of epithets) are typically strong and explicit (approval was always full, development – clear, improvement – universal, satisfaction – common, etc.). Adjectives are often used in the superlative mode (most urgent, most vital). The tropes adopted when describing the innovativeness of the decisions made by the authorities are also interesting (new, progress, modern, a step forward, etc.), often together with statements about former activities (e.g. *overcoming escalated [...] disproportions and elimination of restraints [...]*, *better conditions [than up till now]*, *a new style of action*).

All the tropes are favorable to the government (and the Party). The text is an unmistakable expression of support (common) to the new budget law, which will direct the country onto the right way of development (e.g. *commonly undertaken effort*, *common satisfaction*, *full approval of the whole society*, *commitment*). These points are never recited in a way suggesting that they are the author's: they appear as quotations of the deputies' speeches, who speak in the name of the "whole nation".

TRYBUNA LUDU, July 7th, 1982

Vote of acceptance of accounts

The Sejm granted the acceptance of accounts for the last year to the government. It did so by common consent, after an extensive analysis. The parliamentary debate was prolonged. The Sejm did not manage to finish it in the first half of the year. The debate followed an abnormal and at moments even sensational course, for instance when the Chief Board of Supervision questioned the height of this year's deficit (124.5 milliard zloty), stating that it was too high. The divergence of the budget gap examination derived from different interpretations of bank investments which, in the opinion of NIK [Chief Board of Supervision], NBP [the National Bank of Poland], and many deputies, were assets frozen in inactive investments. The real assessment of the plan and budget accomplishment in the year 1981 coincided with the discussion over the assumptions and documents of the projects for the current year. The discussion was not only formal but also issue related. When weak points of the last year budget were found, the project for the year 1982 was immediately checked. A storming of subventions took place. However, the aim of the storm was different than in the previous years. The deputies did not suggest what else to subsidize, but they said what did not deserve any allocation! The economy of the state budget thus created stepped onto the paths of reforms. Let's remember that legal grants and guaranties of reforms were also created with the participation of deputies and that main legal documents became parliamentary bills.

A visible effect of the budget debate is the reduction of grants into some tens milliards of zloty and the further decrease of the financing of production that is to be expected. A prompt undertaking of a very thorough analysis of the whole system mechanism and the criteria for grants allocation were announced. An entry was introduced to the budget bill which obliged the Minister of Finance and the Minister of Prices to increase the supervision over costs formation in institutions with regard to those which make use of budget grants. For the first time a parliamentary team of consultants joined the work on the budget. Deputies' critical remarks, conclusions, proposition and matters of arguments with departments, were promptly analysed and assessed by experts. The best solutions were presented and because of this each meeting of the Commission of Economic Planning, State Budget, and Finance and the Commission of Legislative Works with presidents of parliamentary clubs, brought the end of the debate closer. For example, [that took place] in the case of a very important matter, namely—providing the state budget with a part of an enterprise profit. The deputies rejected the idea of an obligatory loan, stating that the economical situation of the state did not guarantee its repayment in the nearest future. They proposed a single stabilization tax instead which, according to them, was a proper and more practical solution. Such a real assessment of the situation, needs and possibilities could be observed during this year's debate. Since the first day of the debate, it had been clear that the budget would not be based on good intentions and hopes, but on realities. Nobody would propose and agree on expenses that we cannot afford and that would intensify the inflation. The Sejm passed the budget for the year 1982. It is not full-balanced, as the production has not reached its normal rhythm and income decreases the next year in turn. But the budget gap is smaller than it was assumed. It is likely that this gap will be lower if the increase of social production costs is stopped. Never before has this much space been dedicated to the issues of the budget. It was not a coincidence but a conscious action resulting from the realities of life and, first of all, from the fact of introducing the economic reform and noticing the problems of finances and economic mechanisms. One of the deputies said during the budget debate that the budget structure guarantees that it will support economic reforms. It is possible since, during the work on the budget, economic criteria have been perceived, and it [the work] did not follow accountants' advice or bank criteria. The project was created in relation to the remaining elements of the state financial policy which are: credit system, financial system of enterprises, and the social insurance system. The budget created takes into consideration, on one the hand, a difficult economic reality and, on the other hand, it perceives and solves basic social problems, protects people with the lowest income.

The article of 1982 uses the following tropes:

TAB. 2 ABOUT HERE

In this text the tropes used are as interesting as the characteristic construction of the sentences (repetitive and long), and the notorious use of archaic expressions. Reading this text was, we felt, like reading a sermon. Certain rhetorical styles make us think of the voice we associate with the Church: omniscient, authoritative, indicative of a certain profoundness behind the words (there is an enigma concealed from the eyes of the profane).⁴ This para-religious depth is something we both came to think of, although we are probably not representative in this impression to the Polish cultural context.⁵ The choice of tropes suggests that the bill was the only viable option. It is also repeatedly stressed that the bill was a result of long and extensive consultations, which included even differences of opinion (e.g. [...] *not only formal, but also issue related, storming of subventions, for the first time a [...] team of consultants [...], critical remarks, controversial questions [...], real assessment of the situation, the deputies rejected the idea, economic criteria have been perceived, the project was created in relation [...] to the state financial policy*). The majority of the tropes concern either "changes", "reality", or "consultations". The tone of self-criticism is also evident. The mistakes of the past are now openly admitted, but will be avoided in the future. The emphasis on "unanimous accord" is not present now, but the fundamentals of the system are "shared by all" (obviously). The budget is an act of reason and wisdom. It is also a person, or a super-person: it understands reality, it solves problems for people, especially for the poor. It is not just a set of figures, but an actively intervening agent, one with divine qualities. This is a personal interventionist god rather than a deist one — he or she acts with the intention to safeguard for the health of the country. This is, again, the image we read behind the tropes and words, our mental connection, and not a metaphor explicitly used in the analyzed text.

The two analyzed texts also differ as to the play of voices. The text from 1971 is constructed as a report from the parliament, the speakers are quoted sequentially. They do not address each other, they speak linearly, as if giving accounts before some higher authority. They do not refer to each other's speeches, which, nonetheless, miraculously correspond with each other. The author of the text hides behind the quotes, invisible and „objective,“ seeking to forestall the readers from

⁴ The image we address here is an ironic archetype — the Party used to fight the Church, and in many ways it sought to replace it, often through (an unfortunate) imitation.

⁵ In our reading; perhaps some pious orthodox Catholics might consider such associations sacrilegious.

drawing such conclusions as we have done in our analysis: that there is a well defined, authoritative voice behind the seeming multivocality. The text gives an impression of a "whole crowd" speaking in unison. This illusion was one particularly cherished by the Communist regime, especially before the 1980s in Poland that began with the Solidarność rebellion and then turned into the direct oppression of the Martial Law. The other text, dating from the latter period does not attempt at creating such an illusion. There is clearly one voice speaking, "objective" and imperative, just as depersonalized as the fake polyphony of the former text. The form changed, from the representation of dialogue to monologue. However, the message remains similar — there is just „one way to go,” „sole right” (a favorite communist propaganda expression) point of view.

Comparison of presentation and style

TAB. 3 ABOUT HERE

The texts are relatively similar. The argumentation style is alike, although the first text is an account, and the other – a commentary. Both texts lack quantitative data and information about the budget bill's contents. The focus is on presenting the budget as optimal, serving the best the societal needs and convincing the reader of its perfection. The texts are striving to be as closed as possible, leaving little space for the reader to form her or his own opinion. The text of 1982 gives, however, the illusion of "objectivity": experts' opinions are quoted, the role of discussion is emphasized. The discussants "argue", but they present basically identical points of view.

After 1989

All the analyzed articles come from one week at the end of 1994, start of 1995, and they are related to the passing of the budget bill in the Polish parliament.

Rhetorical analysis

TRYBUNA December 30th, 1994

Budget skating

Until the completion of the list of speakers the Sejm debated on next year's budget and the documents accompanying it. The deputies are determined. This morning's prelude in the Constitutional Tribunal gave a taster of what the president and his consultants can achieve with the budget bill. The ghost of dissolution of the parliament circles above Wiejska.

The clubs of the coalition stood like a wall to defend the government's project. Deputy M.Czerniawski (SLD [Coalition of the Democratic Left; includes SRP, ex-PZPR, and smaller parties sympathizing with them]) said: — This is neither a budget of distribution ex ante, nor a budget of standing still. SLD hopes that the citizens will be able to tell propagandist rhetoric which will probably be presented here from rational arguments.

The stake in this debate is the future of Poland — stated deputy J.Stefaniuk, speaking for PSL [Polish Peasants' Party, ex-United Peasants' Assembly]. He reminded that the budget bill means a successive fulfillment of promises given before the elections and the lowering of the social costs of the reforms. The clubs of the opposition did not avoid propagandist rhetoric. However, they were careful not to go too far in the declarations of voting against the budget — like in ice-skating — and so not to create additional pretexts for the president.

J.Osiatyński, speaking for UW [Union of Liberty, opposition] said: — This budget expresses the preferences of SLD and PSL. UW has other preferences. We will not vote for such an economic policy. UW submitted some minority amendments, which, while not increasing the deficit, assume transfers in incomes and expenditures. An increase of the budget sector's pay for the next year by 8 percent above the inflation (and not 6 percent as the government's auto-amendment implies) was suggested. At the same time, UW proposes a decrease by more than 3 trillion z³oty of the income from the dividend paid by state owned enterprises.

The Labor Union [UP, opposition] decided not to play with amendments, deputy R.Bugaj said, assuming that the budget should be owned by the government and the government must be responsible for it. I will vote against, but — if it comes to president's veto (and that would be a political decision) — the club „once again will reconsider its standpoint.” Deputy R.Bugaj did not refrain, however, from a keen polemic with some of the ideas proposed by UW. He reminded that it was the former vice premier Balcerowicz who made a „murder weapon of state owned enterprises” of the dividend.

BBWR [Non-party Block for Cooperation with the Government; an club formed by Lech Wałęsa being in opposition to SLD and PSL] (represented by deputy J.Eysymontt) declared voting against the budget. He designated the government's project as „too much displaced into the social sphere,” but at the same time, he himself spoke for the increasing of expenditures for education, health care and culture.

— This budget is impossible to improve — declared deputy J.Kraus, speaking for KPN [the Confederacy for Independent Poland, opposition] — What we need are a different budget and another socio-economic policy. Which one? KPN does not determine this, but affirms that they will vote against the budget.

PPS [the Polish Socialist Party; left; part of SLD] (three persons in the parliament) will be against the budget, and if it will be vetoed, PPS will be against the veto.

A significant amendment, having the support of the entire SLD club, was submitted by deputy M.Manicki in the name of OPZZ deputies [trade unions supporting SLD, part of the SLD club in the parliament]. It would be a regulation authorizing the Council of Ministers to additional pay raises in the budget sector, of after the first half year, the incomes would be higher than assumed in the bill. The majority of raises would be decided upon by the Council of Ministers after taking into consideration the standpoint of the Tripartite Commission.

— OPZZ believes that it is by such methods, and not through the rash grasping of the weapon of strike, that the state's policy should be influenced — declared deputy M.Manicki.

All points to that the budget will be ready before New Year's Eve. The coalition's majority will suffice. The answer to the question whether other individual deputies of other clubs will join in, remains however open.

Trybuna ⁶ uses the following tropes:

TAB. 4 ABOUT HERE

⁶Paper of the socialist SdRP, part of the governing coalition.

The text is an account of the events that took place during the session of the parliament and relatively few labels in the form of epithets and metaphors are used. Those used are, however, powerful. For example, the tropes: *determined deputies* and *the clubs of the coalition stood like a wall to defend the government's project* taken together draw a picture of heroic and courageous deputies, fighting for some right cause. Not all deputies reveal, however, those heroic traits – tropes: *propagandist rhetoric* and *budget skating* depict irresponsible demagogues (deputies of the opposition). The trope "propagandist rhetoric" is used extensively by *Trybuna*. The words *significant amendment* were used to describe an amendment of the bill proposed by the coalition. None of the propositions of the opposition was characterized in such a way. The trope *dividend as the instrument of murder* was used in a quotation, which was related to the employment of the word "reminded": "[a deputy] reminded that ... Balcerowicz made an instrument of murder out of the dividend". This style suggests that the authors support the point of view quoted. The employed tropes never refer to the budget bill itself. The epithets and metaphors seem to "circle around" the bill, describing its "causes" and "effects", the debate in parliament connected to it. As such it is presented as something desirable and valuable, but unreachable.

GAZETA WYBORCZA December 31st, 1994

The budget goes to the Senate

The Sejm, by votes of SLD and PSL passed the budget bill project for 1995 yesterday. All opposition clubs voted against it. Now the project will go to the Senate.

299 deputies voted for the budget, 140—against it, five refrained from voting. The Sejm passed also „the privatization guidelines,” and „financial policy 1995.” All proposals submitted by the opposition were rejected. The only more significant change admitted was the inscription into the budget of an obligation of the government to the allocation of additional budgetary income to pay increase in the budget sector, if a surplus appears.

—*I am not an supporter of this settlement, but I have to respect the will of the Sejm* — the vice prime minister Grzegorz Kołodko evaluated the situation. The budget deficit of the next year will amount to 87.8 trillion zł, expenditures —914.5 trillion zł, income —826.7 trillion zł. The budget also assumes a growth of national income by 5%. *The average pay in the Polish economy will amount to c:a 6.9 million zł. The average pay in healthcare — 5.4 million zł, in education — 5.5 million zł and in higher education — 6.2 million zł. The average pension — 4.45 million zł.* The estimations of the government are accepted by SLD and PSL only. The entire opposition discredited them. Most of all — the rate of inflation, on which all the settlements are based. If the Senate failed to legislate amendments to the budget bill, it would avoid the Sejm and find its way directly to the president's desk, exactly after the deposition of the project in the Sejm. The president has 30 days for consideration if he intends to sign the bill. *The deputies, then, have done whatever they could to make it possible for Lech Wałęsa to sign the budget not later than after three months after the beginning of the parliament's work on it.* The Little Constitution has it, that the president can dissolve the Sejm after three months, and one of the interpretations of this regulation maintains that this time is counted from the coming in of the project to the Sejm till the signing of it by the president. *However, the president has not declared yet if he intends to sign the budget.* It is also not clear how the opposition would act. The lack of the required 2/3 of votes would threaten with the dissolving of the parliament.

*Gazeta Wyborcza*⁷ utilized the following tropes:

1. one more significant amendment
2. doubtful rate of inflation
3. the entire opposition discredited [the estimations]

The text contains few epithets and few imaginizing metaphors. However, it contains a multitude of quantitative metaphors: figures are used extensively, to stress and to add significance to the narrative. These figures are not explained. Our impression was that their role was not so much to clarify, as to obscure and to embody the idea of objectivity. *Gazeta Wyborcza* is, usually, a daily with educational ambitions, praised for the popularization of new institutions by some readers and criticized for adopting a „schoolteacher’s tone” by others. Leaving crucial data with no explanation is, all the more, worth stressing.

The epithets quoted above concern the coalition and are "mildly critical". The tone of the account is plain, the sentences are rather short. The rhythm of the account is poetic – e.g. in narrating how the propositions of the opposition were voted down, the author leaves a chagrined empty space: "All propositions of the opposition failed." This brief sentence is the only one referring to the event. The narrative’s Leitmotif is not the budget bill itself but the consequences of the acceptance or rejection of it by the legislative bodies.

⁷Independent, but in practice associated with liberal UW, in opposition to the currently governing coalition.

The Sejm passed the budget bill for 1995

The money has been dealt

The Sejm passed the budget bill for 1995 last Friday. 299 deputies voted for the passing of the bill, 140 were against, and 5 refrained from voting. The deputies also passed a bill on the assumptions of fiscal policy for the coming year, with a similar vote proportions.

Earlier, during a voting that took two hours and progressed under the coalition's command, the Sejm rejected 18 minority amendments corresponding to the reports on the works with the project of the budget bill, and the majority of the 26 amendments proposed for the second time. Only such amendments were accepted that consisted of the withdrawal of earlier submitted auto-amendments by the government, concerning fiscal prognoses and pay in the budget sector. These fragments remained, however, in the government's proposal. This matter awoke the greatest controversies during the voting. Jerzy Ciemniewski (UW [Liberty Union, opposition]) said that it is impossible to pass a bill based on future and uncertain occurrences, and his „club would not participate in such juridical trickeries.” Vice premier Grzegorz Ko³odko argued that the actions of the government are completely in accordance with the law. The deputies of the Democratic Union did not, however, take part in this voting.

The budget for 1995 is a budget of growth, stabilization, compromise, reduction of the social costs of reform and a budget of compromise. The government will do everything so that the budget bill is in accordance with the budget law — vice premier Grzegorz Ko³odko said on Thursday night, defending the bill that pleased only the deputies of the governing coalition (PSL and SLD). The Minister of Finance maintained that in the next year's budget both the incomes and the expenditures of the state will grow, which results in that the expenses for the budget sector are increasing and will continue to increase. All clubs of the opposition in concord criticized the bill, however, from differing standpoints. UP [Worker's Union] and BBWR accused the coalition that the government is only inadequately continuing the policy of former governments, which resulted in a budget of stagnation. This statement offended Wojciech Arkuszewski (UW) who said that the budget project by SLD and PSL do not even in an inadequate way continue the policy of the former government. Its authors do propose ineffective spending of money without the carrying out of systemic reforms. Arkuszewski (and not only he) criticized the hasty style of work with the budget bill, the negligence of the government that, during the work in the committees, submitted auto-amendments to the project, and the silencing down of the opposition, e.g. by the limiting of the discussion and the voting on some of the amendments in blocks. The deputies maintained also that both the income and the estimated inflation for the coming year were underestimated. According to the estimations of the Ministry of Finance, the state income of the next year will amount to 87 billion z³oty, i.e. 3.33% of the expected nominal gross national product. The budgeting committee also suggested transfers within the budget amounting to 2 trillion z³oty. The deputies decided that the Social Security Fund can receive 800 billion z³oty less, and the Alimentation Fund — 200 billion z³oty less. The most extra money (888 billion z³oty) would go to the Labor Ministry, out of which 520 billion would be allocated to the obligatory allowances for pregnant women and temporal social security.

*Rzeczpospolita*⁸ used the following rhetorical figures:

TAB. 5 ABOUT HERE

A majority of the above tropes are parts of citations. However, the quotations critical toward the government appeared more often than those favorable to its work. Apart from the quotations, the language is striving for "dryness" and "objectivity": adjectives are rare, "expert language" is dominant. The crucial trope is statistics, used to narrate the voting, to describe the budget itself, and to characterize reallocations of means within the budget. Note that the budget is described

⁸“Neutral”, striving for an image of objectivity. The government has a right to one page in this paper where it can publish statements.

with figures only; other metaphors, epithets and labels are not employed to talk about it. Note also that the figures, expressing proportions and relations, are more descriptive than the ones quoted by *Gazeta Wyborcza*.

NAJWYŻSZY CZAS January 7th, 1995

Is the Sejm still necessary?

Who would imagine! The Sejm has passed the budget bill. Before the voting, the so-called self-amendment was providently rejected. The amendment introduced tax rates into the budget. In the bill passed they are absent, which removes one of the possible grounds for questioning the legality of the budget bill by the Constitution Tribunal. At the same time, the Minister of Finance proclaimed an announcement „*judging as being in force*” the tax rates on the ground that they were... inscribed onto the government’s project. Well yes, in such a way even the constitution could be changed without the need to pass any bill. If the Finance Minister can autonomously decide on tax issues, could not, then, the head for the Minister’s Council introduce a new political system by proclamation? And why would he not be able to do that? Before that would become evident (or perhaps it would not), many facts occurred could be constructed in the country. Briefly, in our republic of law the Gerwazy [a classic fiction character] rule triumphs: „*if you win in the field, you will win in the court.*”

If, however, taxes are to be introduced by government’s projects, the question should be asked, whether the Sejm is, under these circumstances, still necessary? All in all, if all that is needed for the justification of the legality of taxes introduced by announcement in the form of the government’s project, only two or three eloquent advocates, hired *ad hoc*, would suffice. Why then, ruin public finances by the costs of supporting almost 500 deputies? And yet, the introduction of tax by the method of announcement is just a logical crowning of the custom of administrative commandment of taxes. Here from January 1st other taxes have been augmented for you, taxes whose rates have not been even discussed in the Sejm: the so-called “prices” for electricity and gas!

For long now I have been repeating that the current times are very similar to the Saxon period: the abandon of the army, the tolerance for all sorts of agents, the theft of public monies, the hordes of impoverished nobility, the fall of the cities and conspicuous consumption. It is rumored that king August used to ask his prime minister every morning: *Bruhl, do you have any money?* and then nothing disturbed his pleasure of governing until the evening. Money tended to appear somehow, even though — what deserves of being emphasized — during the reign of this king not one Sejm managed to come into effect. Are we not, thus, a little bit too oversensitive to emphasize the necessity of the existence of a separate legislative authority?

If only the Sejm, settling laws also gave an example of respecting them. Oh but nay! If it considers itself obliged to save its own existence, if it believes that it finds itself in the state of higher necessity, the it strikes on the left and on the right. After such a fight the law is so slighted that it does not awake respect in anyone, perhaps a feeling of pity. Is it worth to keep the Sejm for such a price?

It is amazing, how fast the Sejm of the current term of office went through a reverse evolution, becoming like the Sejm of 1982. ”Booing, shouts and stomping of the deputies of the [governing] coalition when remarks about soiling the law [were made] remind of the cackle of the parliament in winter 1982 during the speech by Janusz Przymanowski, ridiculing the nation terrorized by WRON [military organization formed during the Martial Law]. But these are partly the same people, therefore they act identically. Some argue that it would be fatal if the President dissolved the Sejm and the latter, not accepting the dissolution, would still gather and *debate*. But this is no drama – only a farce. Let it [the Sejm] *debate* even till the end of the world. It would not be necessary to wait long for this end of the world, especially if the deputies were forced to „debate” for own money. Parliamentary democracy would not endure such an experiment.

*Najwyższy Czas!*⁹ employed the following tropes:

TAB. 6 ABOUT HERE

⁹Paper of extra-parliamentary (opposition) conservative party (parties that received less than 5% of the votes were not admitted to the parliament).

The text is rich in stylistic figures, notably irony (which was so characteristic of the text that we decided to include it as a separate category in tab. 6) used to consequently depict the situation in Poland and in the Polish parliament in a most dramatic and dark way. The narrative is different from the previous three: it is less concerned with "accounting" and more with "evoking" – feelings and images. Besides the tropes we concentrate on here, this text employed many other, among them an interesting attempt at alliteration. In the last few sentences the letter "r" is used repeatedly, together with onomatopoeic descriptions of noise:

Gwizdy, krzyki, tupanie posłów koalicyjnych na uwagi o **szarganiu prawa** przypominają **recho**t sali sejmowej zimą 1982 roku podczas przemówienia Janusza Przymanowskiego, **szyszącego z narodu sterroryzowanego przez WRON.**¹⁰

The letter "r" is pronounced hard in Polish, often with emphasis (Polish swearwords tend to contain this sound), and the above citation evokes both sounds and images of noise and cacophony: it elicits an atmosphere of fear, encroaching danger. Furthermore, the paragraph draws a parallel between the current situation and that of the Martial Law of the early 1980s. This is an insult intended to be a serious offense: the governing coalition consists of parties having their roots in the Polish Communist Party and its satellite organizations from before 1989. The author of the text thus metaphorically equates the present with the past.

Interestingly, the only figure used is 500, the approximate number of deputies in the Parliament. Here the figure has an evident metaphorical role: the real figure being 460, the figure employed in the text speaks of excess and intemperance.

Comparison of presentation and style

TAB. 7 ABOUT HERE

Trybuna's narrative overlooks many episodes, it only vaguely speaks of the episodes of the debate: "who did what, and when." It concentrates rather on "explaining" and "defending" the budget – and it does so indirectly, never referring to the budget bill itself, rather to the circumstances connected to it. The text strives to convince the reader of the credibility and rationality of the bill, and of the weight of its acceptance. It does so with a temperate use of

¹⁰"Booing, shouts and stomping of the deputies of the [governing] coalition when remarks about soiling the law [were made] remind of the cackle of the parliament in winter 1982 during the speech by Janusz Przymanowski, ridiculing the nation terrorized by WRON [military organization formed during the Martial Law]."

metaphors: rather due to the narrative as such. It tells the story of the rational coalition, fighting for the budget bill, and the irrational opposition obstructing the process. The positive heroes also receive most attention: presentation of the amendment proposed by OPZZ (member of the coalition) takes up 25% of the text (it is absent in the other papers' relation).

Gazeta Wyborcza offers an account, a classical narrative of plots, personages, and events. It is methodical, building on chronology and "facts" ("who said what"). The evocative role of the text lays in its attempts at making a prognosis of the future. The text tells a story about the Consequences: drawing few main scenarios of further developments, suggesting, albeit not imposing, which solution is the most rational. The text leaves much initiative to the reader, even though not to "any reader". It converses rather respectfully with a reader not necessarily of the same political conviction (arguments in favor of many – but not all – options can be found in the text), but with a shared devotion for rationality.

Rzeczpospolita is even more concerned with "accounting for the facts" than *Gazeta Wyborcza*. The narrative is constructed of multivocality: representatives of various political options are quoted, and their opinions are left without comment. The reader is assumed to know the basic mechanisms of the budgeting process: the rules and the consequences. At the end of the text a dramatic climax is created by the use of figures. It is said that deputies claimed that the government's estimations were erroneous. Then the figures are quoted: they conclude the text with an accent we see as a rationalistic cascade, an informative but also beautiful culmination (in the way that mathematics can be beautiful). The beauty of the figures is addressed to the reader who will be able to recognize and appreciate it – not necessarily identified with a concrete political option.

Najwyższy Czas! is strongly rhetorical, with attempts at the poetic. The text plays strongly with various stylistic figures, including abundant metaphors, onomatopoeic expressions, dramatically used symbols. It does not refer to the bill at all, but displays the scenery and dramatizes the role of the Unspoken Of, the ostensibly Empty Slot of the narrative – the budget. It occupies a central place not only in contemporary politics, but also in the very long historical context, as far back into the past as the Saxon kings (XVII-XVIII century).

Generally, the style of presentation of the papers has changed from an authoritative and totalizing to "reasoning," remindful of the style of Western newspapers. This is no coincidence: after 1989 there has been a tendency to "import" knowledge and images from the West, often quite unreflectively (Kostera, 1996). Many of the press titles are either parts of international press concerns, or are trying to adopt a "western" style. Some attempt at creating an "own" version of practicing "freedom of speech," but they all (including) have one thing in common: they are trying to actively distance themselves from the Communist era.

Budget as Logos: Process and Structure

The idea of the state budget (and budgeting generally) has changed with the introduction of market economy and parliament democracy. Indeed, it is one of the central "organizational learning" issues, featuring many training programs in economics and business administration. The role of the press has changed considerably. Yet the root metaphors adopted to narrate the budget debate by the papers before 1989 and after have something in common: they are magical. Whereas the budget under communism was presented as the Holy Scriptures, in times of transition it is depicted as the Horoscope. Both are incomprehensible to the "woman or man of the street".

Karin Nilsson (1995) quotes Barbara Czarniawska-Joerges (1994) distinguishing between the process oriented approach to reforms ("constructivist"), typical of western democracies, and the structure-centered approach ("structuralist"), characteristic of post-communist societies. Nilsson uses the typology to describe the process of change of an East German firm acquired by a Swedish company. At first, the management of the East German firm expected a rapid transformation, turning into a market organization immediately. As time passed, the orientation became less and less "structuralist" – system- and result-oriented, and more and more concentrated on the process, or "constructivist". The shift from theory driven constructions to practice based accounts involved a reevaluation of the western partner's role. In Nilsson's words, "[c]hange had initially been conceptualized as a one off event, and something that had to be done in order to recreate a steady state" (p. 27). The "instant change" approach has a magical quality. In the past the world had always been changed with the power of words, with rhetorical Logos.

The Party declared, "now we will launch a reform" and it was launched. In summer 1989 a Polish actress, Joanna Szczepkowska declared on TV that "on June 4th, 1989, Communism in Poland expired" and Communism came to an end. Finance Minister Leszek Balcerowicz declared that now market economy would be introduced, and so it was.

We believe that the Polish society is still concerned about the Power of Words, and people still expect what Barbara Czarniawska-Joerges and Karin Nilsson call "structuralist" solutions to organizational – and not only organizational – problems. Certain ideas have this might of Logos. Budget is one of them.

Budget as Holy Scriptures

The image of the state budget as depicted in the two press articles dating from before 1989 reminds us of the Holy Scriptures. Like them, the budget lacks a human author. It has not really been prepared the way the human texts are: in the 1970s it was "given" to the people, in the 1980s it surfaced as a result of some mystical process of superhuman authorship combined with enigmatic "consultations". The budget bill itself is divine and as such it lacks a textual form, in the human sense. Therefore it is never quoted, it is probably un-quotable, and can only be explained to the masses by inspired interpreters. This is the role of the parliament, and further of the press. Everybody agrees as to the sacred character of the budget bill, and everybody agrees as to the importance of believing in it. It is not only rational, but Rational, the ultimate, one and only solution to all problems (if we only persevere in our faith). The budget from 1970s is the Holy Scripture presented from the dogmatic viewpoint: every letter, every iota has to be unanimously received. The budget from the 1980s is presented in a more "liberal" fashion – the believers are even allowed some discussion, on the condition that they all embrace the common fundamental creed: that there is no truth apart from the revelation.

Budget as Horoscope

After 1989 the image of the state budget is much more differentiated and colorful than before. The different papers paint different portraits and tell different stories. However, the state budget is still something hermetic, complicated and magical. The papers have to interpret it in order to

present it to the readers, and it can be interpreted in many ways: from the popular version to the sophisticated "mathematical" one. The horoscope (and the bill) itself is ambiguous and cryptic, not everyone can see what it means. The interpretation is central – only those knowing the arcane are able to do it. But they are not unanimous: their views differ, and in this diversity they accuse each other of being less knowing than oneself. The speaker is always right and more knowing. The others can be shown to be ignorant, either directly, or through more subtle rhetorical means.

The authorship of the horoscope budget is enigmatic and vague. It is probably rather a product of inspired reading: the human authors knew how to interpret esoteric signs, or *signa temporum* of some kind, and then they reproduced their inspired reading in the form of the horoscope, or the bill. This reading demands hard work and superordinary knowledge. And then some of the deputies responsible for legislation show a deplorable lack of understanding and obstruct the magical process. The metaphor of the horoscope thus implies magic. The budget has magical powers, in it the fate of the entire country is inscribed. The "right" bill will tell us exactly what to do, and reading it "right" will guarantee that the goals are achieved.

Deciphering the idea of the budget: What is there to learn from the Polish case

The conclusions of our analysis are twofold. Firstly, we would like to point out to the Western readers that the Polish context of the budgeting discourse may be rather specific. It is not wise to assume that words (such as „budget“) have the same contextual meanings — we may use the same words, speak the same language superficially, but fail to communicate at some deeper level. Peter Miller (1994) spoke of the importance of studying the rhetoric of accounting as it is not only a social practice rich with meaning, but also an institution tied to the understandings of „economic reason.“ Our study concerns an „economic reason“ of a society that, under a prolonged period of time, produced an alternative institutional order — of planned economy or „real socialism“ as it was also called. Even if further research is needed to depict the archetype of this alternative economic reason, we believe that our study suggests a tentative conclusion: that the role of the institution of the budget seems to be comparably important in Poland as it is in Western countries. The specific contextual element is, perhaps, the eminent faith in its

„structural” power to instantly cause powerful social consequences. The issue calls for more comparative studies and a real dialogue between „western” and „eastern” researchers interested in this field.

Secondly, we believe that the analysis illustrates our conviction that budgeting is a social process, i.e. it involves not just the professionals or the politicians involved in it, but has a significance for the cultural context at large. To the reflections by various authors that we quote at the beginning of our text, we would like to add our own modest observation: accounting for the budgeting process through the societal talk it is embedded in may point not only at the dominant metaphors, but also at the inherent social dynamics — or, in other words, what people hope to achieve through it and in what ways they construct reality. In the end, we, too, subscribe to the faith in the Logos metaphor — but not in one allmighty Logos that will change the world in one sweep, but in many small „logoi,” shaping reality as people use them in their everyday conversations.

BIBLIOGRAPHY

- Anton, T.J. (1976) „Roles and symbols in state expenditures.” *Midwest Journal of Political Science* 11(2) 27-43
- Arrington, C. Edward and Jere R. Francis (1993a) „Accounting as a human practice: The appeal of other voices.” *Accounting, Organizations and Society* 18/ 2-3, p.105-106
- Arrington, C. Edward and Jere R. Francis (1993b) „Giving economic accounts: Accounting as cultural practice.” *Accounting, Organizations and Society* 18/ 2-3, p.107-124
- Corvellec, Hervé (1997) *Stories of achievements: Narrative features of organizational performance*. New Brunswick—London: Transaction Publishers
- Czarniawska-Joerges, Barbara (1992) *Budgets as collective texts: On collective writing in the public sector*. working paper Lund: Lunds University
- Czarniawska-Joerges, Barbara (1994) *guest editor* „The tragicomedy of errors.” *Industrial and Environmental Crisis Quarterly* 8(1) 1-26
- Czarniawska-Joerges, Barbara and Jacobsson, Bengt (1989) „Budget in a cold climate.” *Accounting, Organizations and Society* 14(1/2), 29-39
- Davis, Stanley W., Krishnagopal Menon and Gareth Morgan (1982) „The images that have shaped accounting theory.” *Accounting, Organizations and Society* 7/4, p. 307-318
- G³owiński, Micha³ (1990) *Nowomowa po polsku*. Warszawa: PEN

- Höpfl, Heather (1995) "Organizational rhetoric and the threat of ambivalence." *Studies in Cultures, Organizations and Societies* 1(2), p. 175-187
- Jacobsson, Bengt (1990) "Automats, combats and rain dances: Images of budgeting in public organizations." in: Gustafsson, C. and Hassel, L. (eds.) *Accounting and organizational action*. Aabo: Aabo Academy Press
- Jankowicz, A.D. (1994) "The new journey to Jerusalem: Mission and meaning in the managerial crusade to Eastern Europe." *Organization Studies* 15/4: 479-507
- Kostera, Monika (1996) „The manager’s new clothes: on identity transfer in post-1989 Poland.” in: Monica Lee, Hugo Letiche, Robert Crawshaw i Michael Thomas (ed.) *Management Education in the New Europe* Thomson Business Press, p. 194-211
- Kostera, Monika and Wicha, Maciej (1995) „Symbolism of communist manager roles: A study of scenarios.” *Scandinavian Journal of Management* 11/2: 139-158
- Linstead, Stephen (1995) „After the autumn harvest: Rhetoric and representation in an Asian industrial dispute.” *Studies in Cultures, Organizations and Societies* 1/2, p. 231-251
- Miller, Peter 1994 „Accounting as social and institutional practice: an introduction.” in: Anthony G. Hopwood and Peter Miller (eds.) *Accounting as social and institutional practice*. Cambridge: Cambridge University Press, p. 1-39
- McCloskey, Donald M. (1985) *The rhetorics of economics*. Harvester Press
- Mellemvik, Frode (1997) „Accounting, the hidden collage? Accounting in the dialogues between a city and its financial institutions.” *Scandinavian Journal of Management* 13/2, p.191-207
- Morgan, Gareth (1983) „Social science and accounting research: A commentary on Tomkins and Groves.” *Accounting, Organizations and Society* 8/4, p. 385-388
- Morgan, Gareth (1987) *Accounting as reality construction: Towards a new epistemology for accounting practice*. working paper, Toronto: York University
- Nelson, John S. (1993) „Account and acknowledge, or represent and control? On post-modern politics and economics of collective responsibility.” *Accounting, Organizations and Society* 18/ 2-3, p. 207-229
- Olsen, J.P. (1970) "Local budgeting: Decision-making or a ritual act?" *Scandinavian Political Studies* 5(3) 85-118
- Power, Michael (1994) *The audit explosion*. London: Demos
- Shearer, Teri L. and C. Edward Arrington (1993) „Accounting in other wor(l)ds: A feminism without reserve.” *Accounting, Organizations and Society* 18/ 2-3, p. 253-272

Labels	Metaphors	Platitudes and slogans
--------	-----------	------------------------

- concordant with the line of socio-economic policy *
- better conditions [than up till now]
- the speaker declared/ stated that... *
- deep transfer of means

11

- social parasitism
- social needs, neglected so far
- the leading thought of the Party
- socialist principles of relations between workers and their direct superintendents
- creation of an atmosphere of trust
- far reaching and difficult work
- organic unity of increase in consumption and realization of economic objectives
- most vital interests of all working people
- the voice of public opinion
- guiding directions of action
- overcoming escalated [...] disproportions and to eliminate of restraints
- satisfaction of most urgent/ satisfy the most important social needs *
- the assumptions [...] are based on the deep trust in the wisdom, powers and talents of the entire nation, in its solid ties with the ideology and structure of socialist states
- right tendency
- decreasing of disproportions
- reasonable, harmonious, multifaceted development; harmonious development*
- a next step on the road of changes launched by the VII and VIII Plenary Session of the Party
- full comprehension of the role of conscious socialist social policy
- improvement of working people's / living conditions /of society*
- further overfulfillment of the obligations requires [...]
- approval/ full approval of the whole society *
- economic and social progress is inseparable
- common satisfaction
- normalization of Church and state relations*
- meeting this year's obligations [in production]
- effective fight
- the proper platform
- real objectives
- modern method
- most urgent objectives
- fulfillment of obligations made before the society
- concrete action
- commitment
- a new style of action

Tab. 1. Significant¹³ labels, metaphors and platitudes/slogan appearing in the budget relation by *Trybuna Ludu* 1971.

Labels	Metaphors	Platitudes and slogans
<ul style="list-style-type: none"> • for the first time a [...] team of consultants joined the work on the budget • increase of the supervision • critical remarks • the deputies rejected the idea [...] • but the budget gap is smaller than it was assumed • the production has not reached its normal rhythm and income decreases the next year in turn • the project was created in relation to the remaining elements of the state financial policy • never before has this much space been dedicated to the issues of the budget • prompt undertaking of a very thorough analysis • but the aim of the storm was different than in the previous years • every meeting of the Commission [...] brought closer the end of the debate 	<ul style="list-style-type: none"> • storming of subventions 	<ul style="list-style-type: none"> • the economy of the state budget [...] stepped onto the paths of reforms • [controversial questions] were promptly analyzed and assessed by experts • real assessment of the situation* • the discussion was not only formal, but also issue related • [budget] perceives and solves basic social problems, protects people with the lowest incomes¹⁴ • conscious action resulting from the realities of life • economic mechanisms • introducing the economic reform • economic criteria have been perceived • [budget] respects difficult reality • social costs of production

Tab. 2. Significant labels, metaphors and platitudes/slogan appearing in the budget relation by *Trybuna Ludu* 1982.

Episodes of the debate	<i>Trubuna Ludu</i> 1971	<i>Trybuna Ludu</i> 1982
information about the debate	very extensive, the article is a composition of quotations	extensive
information about the outcome of the voting	none	no information (although there is a statement about "unanimous accord" of the deputies)
information about basic premises of the budget	no information (but: a statement that the budget is concordant with the Party line of the VII and VIII Plenary Session)	none
quantitative data	none	none

language of propaganda. We qualify them all as slogans and platitudes.

¹² the neologism „dynamization” (also: chemicalization and mechanization in the analyzed text) is characteristic for communist rhetorical style

¹³ i.e. in our opinion determining of the overall rhetorical style of the text (this footnote applies to all tables).

¹⁴ our translation is literal and sounds as incorrect grammatically in Polish as it does in English

information about viewpoints about the budget	none – the deputies did not have differing viewpoints	yes
information about the process of preparation of the budget	none	yes – praising comments
other informations, not directly concerning the state budget	yes, many different kinds of informations, e.g.: - about the Lenin steel mill, - about the problems of agriculture, - about the "normalization" of relationships between the state and the Church, - about the health of the society, - about implementation of scientific research into practice - about transportation to work, - about social needs of the "crew" of the Gdańsk ship yard, - about regulation of prices for hogs, - about the provision of the rural markets in leather products, etc.	yes, about absolutorium for the government discussed on the same date.
tone of argumentation	"unanimous" societal support and trust in progress 1. invocation of the societal potential (deep trust to the wisdom, powers and talents of the entire nation", etc.) 2. emphasizing of the popular support to the actions of the Party/government, unanimous accord 3. improvement of society's living standard is the main aim of the government 4. understanding of societal needs, the government does not act apart from society (therefore the article mentions everyday problems of certain social groups, such as prices, etc.).	self-criticism and trust in progress 1. self-criticism is ever present throughout the text: "we have made mistakes, but now we have come to understand them", and directly afterwards the emphasizing of "constructive solutions".. 2. understanding of societal needs and problems (quoting everyday problems, stressing the commitment of the Party to solve them).

Tab. 3. Comparison of presentation and style of budget rhetorics: press before 1989.

Labels	Metaphors	Platitudes
--------	-----------	------------

<ul style="list-style-type: none"> • the deputies are determined • no budget of distribution ex ante • neither a budget of standing still • significant amendment 	<ul style="list-style-type: none"> • budget skating [performed by the opposition] • this morning's prelude [in the Constitutional Tribunal] • a taster [of what the president and his consultants can achieve with the budget bill] • The ghost of dissolution of the parliament circles above Wiejska. • the clubs of the coalition stood like a wall to defend the government's project 	<ul style="list-style-type: none"> • propagandist rhetoric • the stake in this debate is the future of Poland • [lowering of] the social costs of the reforms • [the dividend as] murder weapon of state owned enterprises • dividend as the instrument of murder [of state owned enterprises] • additional pretexts • the weapon of strike
---	--	--

Tab. 4. Labels, metaphors and platitudes/slogan appearing in the budget relation by *Trybuna* 1994.

Labels	Metaphors	Platitudes
<ul style="list-style-type: none"> • budget of growth, stabilization, compromise, reduction of the social costs of reform, and the budget of compromise • the bill that pleased only the deputies of the governing coalition • budget of stagnation • in concord criticized the bill • income inflation underestimated • hasty style of work • negligence of the government 	<ul style="list-style-type: none"> • juridical trickeries 	<ul style="list-style-type: none"> • ineffective spending of money • reduction of the social costs of reform • [voting] progressed under the government's command

Tab. 5. Significant labels, metaphors and platitudes/slogan appearing in the budget relation by *Rzeczpospolita* 1994.

Labels	Metaphors	Platitudes	Irony
--------	-----------	------------	-------

<ul style="list-style-type: none"> • [governing through] facts occurred • a logical crowning of the custom of administrative commandment of taxes • the abandon of the army, the tolerance for all sorts of agents, the theft of public monies, the hordes of impoverished nobility, the fall of the cities and conspicuous consumption • [discussing for] own money 	<ul style="list-style-type: none"> • the current times are very similar to the Saxon period¹⁵ • reverse evolution • cackle of the parliament 	<ul style="list-style-type: none"> • soiling the law 	<ul style="list-style-type: none"> • who would imagine! • the so called amendment [proposed by governing coalition] • could not, then, the head for the Minster's Council introduce a new political system by proclamation? And why would he not be able to do that? • our republic of law¹⁶ • the so called "prices" • If only the Sejm, settling laws also gave an example of respecting them. Oh but nay! • the law is so slighted that it does not awake respect in anyone, perhaps a feeling of pity • the Sejm [...] went through a reverse evolution • this is no drama – only a farce • Let it [the Sejm] <i>debate</i> even till the end of the world. It would not be necessary to wait long for this end of the world, especially if the deputies were forced to „debate” for own money
--	--	---	---

Tab. 6. Significant labels, metaphors, platitudes/slogans and irony appearing in the budget relation by *Najwyższy Czas!* 1995.

Episodes	<i>Trybuna</i>	<i>Gazeta Wyborcza</i>	<i>Rzeczpospolita</i>	<i>Najwyższy Czas!</i>
Information about the debate and voting	yes	yes	yes	yes
Information about the results of voting	yes	yes	yes	none

¹⁵A period in the Polish history famed for political anarchy and cultural parochialism.

¹⁶Ironically in the context.

Information about basic premises of the budget	none	yes – un-commented figures	yes – un-commented figures	none
Information about opposition questioning the government's estimations	none	yes "only SLD and PSL ¹⁷ accept the government's calculations, all opposition clubs questioned these estimations	yes differing calculations of budget incomes and inflation	none
Other quantitative data	none	yes statistics of average wages	yes data about reallocation of means within budget	none
Withdrawal of auto-amendment	none	none	yes	yes
Commentaries and opinions negative to the auto-amendment (apart from authors' comments)	none	none	yes statement of an opposition deputy and the repique of the Finance Minister	none
Information about voting on other amendments and motions	yes proposition of OPZZ ¹⁸ and comments about it	yes a statement that all were voted against, save one	yes	none
Comments about the preparation of the bill	none	yes "the deputies did everything so that the president would be able to sign the budget 3 months from the beginning of its preparation".	yes critique of the preparation by the opposition	none
Comments of the government concerning the budget	none	yes dissatisfaction of the Finance Minister due to rejection of OPZZ's amendment	yes a statement by the Finance Minister defending the budget	none
Other comments about the budget by the opposition	yes the quoted statements make appearance of non-constructive criticism, extreme opinions, judged by the author as "budget skating" and "propagandist rhetoric"	none	yes opposition suggests incompetence, claims that the budget is one of stagnation, accuses of ineffective spending of money without launching systemic reforms	none
Statements and comments about a possible presidential veto	yes both comments of the opposition, and of the author claiming that the opposition deputies try not to offer arguments to the president for obstructing passing of the bill	yes the author presents possible scenarios of what will happen to the bill	none	none

¹⁷SLD and PSL – left wing parties forming the current ruling coalition in Poland.

¹⁸OPZZ – one of the Polish tradeunions, member of SLD.

Style of rhetorics	rather emotional, but subtle, mainly in the introductory part (the deputies stood like a wall, propagandist rhetoric, etc.), stressing the rational and the reasonable character of the bill	"constructive" style, the text presents options and scenarios, invites the readers to make their own of the situation, no conclusions	"objective" style, many figures and quotations, chronological narration, no conclusions	highly emotional and calling for support, e.g. 1. calls and rhetorical questions 2. the government presented as making a coup d'etat de justisse 3. economical arguments of the kind: "why pay money to squanderers" 4. arguments from history 5. presenting the parliament as having no respect for the law 6. comparisons of the parliament to the authorities of the Martial Law of 1981 7. presenting the deputies as driven by self-interest.
--------------------	--	---	---	---

Tab. 7. Comparison of presentation and style of budget rhetorics: press after 1989