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Financial control, blame avoidance and Radio Caroline: Talkin' 'bout my generation

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Abstract

This research examines the use of financial mechanisms that simultaneously impose controls and facilitate blame avoidance by public office-holders. A qualitative historical examination is used to examine legislation designed to prevent Radio Caroline, a pirate radio station, from broadcasting into Britain in the 1960s. Radio Caroline made a mockery of the British Government's power to manage radio through a monopolist, the British Broadcasting Corporation. In addition, Radio Caroline played the type of rock music the British Government sought to suppress as representing the undesirable side of youth culture. This research examines the suppression of Radio Caroline through the *Marine & Broadcasting (Offences) Act (UK) 1967* and the legislative scapegoating of Radio Caroline by targeting its revenue-earning potential. Inter-generational conflict underpinned the legislative scapegoating of Radio Caroline. This research demonstrates how financial controls can mask scapegoating and blame avoidance strategies by governments.

Keywords

Blame avoidance, government accounting, pirate radio, Radio Caroline, scapegoating.

Introduction

Why don't you all f-fade away (Talkin' 'bout my generation)
And don't try to dig what we all s-s-say (Talkin' 'bout my generation)
I'm not trying to cause a big s-s-sensation (Talkin' 'bout my generation)
I'm just talkin' 'bout my g-g-g-generation (Talkin' 'bout my generation)

(Lyrics of "My Generation" by The Who, released in 1965 (Townshend, 1965))

Although many of the actions of public office-holders are framed to include blame avoidance strategies (Hood, 2002), extant accounting research has failed to consider whether governments can incorporate blame avoidance strategies into mechanisms and processes of financial control. Prior research in disciplines other than accounting has viewed the control mechanisms of government separately from strategies adopted by public office-holders to avoid blame (Bucher, 1957; Bezes and Le Lidec, 2015; Hansson, 2015; Hood et al., 2009) so it has ignored the potential of financial mechanisms to control while facilitating blame avoidance. By failing to consider whether financial control mechanisms can simultaneously serve public office-holder interests by allowing them to escape or deflect blame associated with the consequences of their decisions, we risk underestimating the potential of financial mechanisms to serve the objectives of government, which include both control objectives and objectives of political preservation that are served by blame avoiding strategies. The purpose of this research is to examine the potential of government financial control mechanisms to facilitate blame avoidance. Extant literature underpinning a duality of control and blame avoidance is outlined in the following section. We illustrate the simultaneous use of financial mechanisms to control while facilitating government blame avoidance by considering the *Marine & Broadcasting (Offences) Act (UK) 1967* (hereafter "the legislation"). The British Government promulgated this legislation to prevent a radio station, Radio Caroline, from earning revenue although it purported to introduce control mechanisms to facilitate maritime safety.

The legislation allowed the British Government to simultaneously impose financial controls on Radio Caroline that led to its demise while minimising the blame for this outcome.

During the 1960s, the British Broadcasting Corporation (hereafter “BBC”) had a monopoly over British radio broadcasting. United States Armed Forces Radio and some continental European radio broadcasters, such as Radio Normandie and Radio Luxembourg, could be received in certain parts of Britain, but these stations did not infringe the terms of the monopoly because they were licensed by other countries. Hence, they are not relevant to this research. The BBC’s broadcasting monopoly was originally given by Royal Charter. The monopoly was later ratified and expanded by the British Government to include sole responsibility for determining the *content* of British radio broadcasting, including music selections. The BBC did not have sole responsibility for the *format* of the music it played. A contractual agreement with the Musicians’ Union, known as the Needletime Agreement, limited the amount of recorded music played by BBC radio stations each week. This contract was designed to ensure the BBC played primarily live music, ensuring continued employment for professional musicians. In 1960 the Needletime Agreement limited the amount of recorded music played by BBC radio stations to a total of 28 hours per week per radio station with a maximum of five hours per day, decreasing in 1964 to 20 hours per week (Parker, 2004).

The legislation was enacted to prevent broadcasting by radio stations located outside British legislative jurisdiction but established with the express purpose of broadcasting into Britain. At the time of its enactment, Radio Caroline was the only radio station in this category. Radio Caroline was not a party to the Needletime Agreement. By circumventing the BBC’s monopoly of British Radio airwaves and the strictures of the Needletime Agreement, its presence on British radio airwaves made a mockery of the British Government’s ability to maintain a monopoly over radio broadcasting via the BBC.

Radio Caroline was one of a group of radio stations established to circumvent British broadcasting legislation. The British media adopted the term “pirate stations” to describe these radio stations. This was a reference to their unauthorised use of British radio airwaves, the risk-taking nature of their business and the control challenge they presented to the BBC and the British Government.

Our research focuses on Radio Caroline because it was the most popular pirate station with the largest listening audience. Although not expressly named in the legislation, Radio Caroline was acknowledged in Parliamentary debates by the British Government to be the target of the legislation because, when promulgated, Radio Caroline was the only pirate radio station continuing to broadcast into Britain: other pirate stations had ceased operating. The movie *The boat that rocked* (Curtis, 2009) is very loosely based on Radio Caroline. Radio Caroline operated from two ships equipped with radio broadcasting equipment. These ships broadcast into Britain from locations outside British territorial waters. The media referred to the ships as pirate ships.

Although we prefer historical accuracy to fiction, there have been some difficulties ensuring accuracy in this research. Published histories of Radio Caroline are primarily by former Radio Caroline disc jockeys so are replete with bias and nostalgia. We have used Parliamentary debates in this research but recognise that public office-holders seeking to avoid blame may have been selective in their statements to Parliament. Despite our concerns about selective memories and statements, we believe the benefit in using an historical example outweighs the problems that would accrue from a contemporary study of blame avoidance by public office-holders: a contemporary example would raise political sensitivities that might obscure the issues yet it would still be subject to the selective use of language by all parties, whereas a measure of objectivity is possible with an historical example.

After summarising the literature that scaffolded our thinking, we provide a brief background to pirate radio in 1960s Britain and the circumstances that led the British Government to enact the legislation. We then outline the financial control mechanisms in the legislation and how the legislation simultaneously served to control Radio Caroline while helping the British Government avoid blame for its actions against Radio Caroline. Our example demonstrates that unless we examine closely the use by public office-holders of financial control mechanisms, we may focus on the control aspects but subtler aspects of these mechanisms, such as their potential for blame avoidance, may remain hidden.

Literature review

This research examines the use of financial mechanisms by the British Government to simultaneously control while enabling public office-holders to avoid blame for the adverse impact of its control regime. Adoption by public-office-holders of strategies that seek to deflect or reduce blame for unpopular or adverse government decisions is a recurring theme in extant literature (Hood et al., 2001; Hood et al., 2009; Hood, 2010). The use of blame avoidance strategies by public office-holders has been connected with the desire for re-election (Weaver, 1986), attempts to minimise financial risks (Black, 2006), ensure political survival (McGraw, 1990) or lessen public resistance to unpopular government decisions (Hood et al., 2001). Both public sector institutions and private sector organisations can be defined by how they handle blame (Sutcliffe and Weick, 2007). Public office-holders use blame avoidance strategies and techniques so frequently that Hood (2010) described blame avoidance as a political and bureaucratic imperative. Despite their prevalence, our understanding of blame avoidance techniques in the public sector is limited; this had led to calls for additional research to enhance our understanding of practices used to avoid blame (Coates and Tognazzini, 2012; Bezes and Le Lidec, 2015; Black, 2006; Maestas et al., 2008).

The political mechanisms that underpin blame avoidance can be complicated as public office-holders seek to deflect perceived and real blame for losses imposed, or decisions to which they have acquiesced, while simultaneously receiving for credits for benefits they have given (Weaver,

1986). Blame avoidance permeates the structures, language and operations of public sector decision-making (Hood, 2010; Weaver, 1986). The adverse consequences of blame create pressure for office-holders to make decisions seem neutral and innocuous, or altruistic (Maestas et al., 2008). Weaver (1986) identified that the desire by public office-holders to avoid blame can exceed the desire to be credited for “good” decisions. This may indicate the self-protection underpins the desire not to be blamed. It may be that potential consequences to public office-holders of being blamed has made them particularly sensitive: extant literature has recognised a strong negativity bias unique to public office-holders (Boyne et al., 2009; Gelders et al., 2008) whereby negative information has more influence on decision-making than equally strong positive information (Hood, 2007).

The predilection for blame avoidance by public office-holders has been described as distinguishing the public sector from the private sector and viewed as a reflection of different attitudes towards the risk of error between the public and private sectors (Cialdini et al., 2006). Blame avoidance strategies in the private sector may remain hidden from public gaze but this does not mean private sector is less risk averse than the public sector. Government decisions and their consequences are more likely to play out in a public arena, although this does not necessarily make it easier to identify blame avoidance strategies used by public office-holders.

The use of multiple, complicated blame avoidance strategies has become an entrenched feature of government decision-making processes so they are no longer readily identifiable as blame avoidance strategies (Hood, 2007). Hood (2010) identified three types of strategies frequently used in public sector decision-making to avoid blame. First, *presentational strategies* involve the use of argument, spin or stage management to shape public impression (Hood, 2007). Second, *agency strategies* use the complexity of government agency relationships and agency structures, including complex lines of responsibility and rotating staff, to make it unclear who is responsible for a government decision (Hood et al., 2009). Third, *policy strategies* that use the routines and processes of the public sector to minimise individual or institutional liability (Weaver, 1986). Hood (2010) noted that the complex nature of blame avoidance in public decision-making may lead to other blame avoidance strategies used by public office-holders that fall outside the three identified groups, and some blame avoidance strategies fit within more than one group so classifying blame avoidance strategies can be problematic. There is also the danger of seeing a blame avoidance strategy where none exists. For instance, lack of accounting transparency can be a blame avoidance strategy (Hood, 2007) or simply reflect the inherent obfuscation of accounting (Rutherford, 2003; Connolly and Hyndman, 2006).

There is considerable research on the use of accounting as a mechanism of control (Alawattage and Wickramasinghe, 2008; Walker, 2008; Walker and Carnegie, 2007) but it is separate from the extant accounting research on blame avoidance, where the focus has been on the denial of accountability (Mattli and Buthe, 2005; Maestas et al., 2008) and has primarily focused on blame avoidance following the release of adverse financial results (Charbonneau and Bellavance, 2012).

There is a paucity of accounting research on blame avoidance for financial consequences of decisions. This reflects the construction of accounting as a legitimating activity whereas blame avoidance is seen as a strategy to rebut or avoid a perceived threat to legitimacy (Weaver, 1986).

The construction of accounting as a legitimating activity comes from a political economy perspective that views accounting documents as legitimising the economic and political actions of organisations (Magness, 2006). This view of accounting has recognised four broad responses to perceived threats to legitimacy (Dowling and Pfeffer, 1975; Lindblom, 1993). First, methods, goals or outputs may be changed to conform to external expectations. This will include explaining why certain actions or changes were necessary. Second, methods, goals or outputs may be left unchanged. This will require explanation about why change was unnecessary. Third, organisations may attempt to alter societal perceptions by associating themselves with symbols that have high legitimacy. Fourth, organisations may attempt to align societal expectations with the organisation's methods, goals and outputs.

Despite its prominence in extant accounting research (Masrani and McKiernan, 2011; O'Donovan, 2002; Wilmshurst and Frost, 2000), we prefer not to use legitimacy theory to understand the use of accounting in blame avoidance because the legitimising role of accounting is unclear (Guthrie and Parker, 1989) and to confine accounting to a legitimising role is to take a narrow view of accounting with which we are not in agreement (Magness, 2006). We view accounting as acting and acted upon by society (Hopwood, 1983; Burchell et al., 1980) but recognise that the power that is derived from political leadership can make for an unequal exchange of knowledge between society and public office-holders so any attempt to enhance our understanding of blame avoidance by public office-holders must be tempered by recognising their power to obfuscate both explanations of their actions and their use of accounting information.

Background

This section explains the background to pirate radio in 1960s Britain, focusing on Radio Caroline. We discuss why pirate radio was a threat to the British Government, why Radio Caroline proved particularly problematic for the British Government and the circumstances that led the British Government to enact the legislation.

The history of Radio Caroline is well-documented (Lodge, 2010; Lodge, 2002; Conway, 2009; France Radio Club, 2010; Humphries, 2003; Johns, 2010; Noakes, 1984; Radio Caroline, 2011; Venmore-Rowland, 1967). It was set up as a private company by band manager Ronan O'Rahilly to provide airplay for the music of the rock bands he managed and the recorded music of other rock musicians including *The Beatles*, *The Kinks*, *The Rolling Stones*, *Eric Burden and the Animals*, and *The Yardbirds* (Chapman, 1992; Lodge, 2010). The BBC limited the airplay time for rock music because of the Needletime Agreement and its programming choices (Lodge, 2010).

Named after the daughter of the President of the United States, Caroline Kennedy, Radio Caroline, played non-stop rock music. Although its target market was British youth, within months of going to air, Radio Caroline had a larger listening audience than BBC radio (Humphries, 2003) even though under the *Wireless Telegraphy Act (UK) 1949*, everyone who listened to a pirate broadcast was breaking the law. Although the BBC retained the *legal* monopoly of the airwaves, Radio Caroline had, in reality, broken the BBC's monopoly of Britain's radio airwaves.

Radio Caroline successfully adopted a funding model based on commercial advertising, with paid advertisements and jingles. Its advertisers provided its entire revenue stream (Venmore-Rowland, 1967) and included Pfizer Inc. (Listerine mouthwash), Phensic (headache powders), GlaxoSmithKline (Ribena blackcurrant fruit drink), Bulova Watch Company (luxury watches), Weetabix and Kelloggs (breakfast cereal), Golden Wonder (peanuts), Halex (toothbrushes), Cadburys, Frys and Rowntrees (confectionery), Heinz (food products) and British Petroleum Ltd, which was 51 percent owned by the British Government (Gilmore, 1967; *The pirate radio hall of fame*, 2013). An advertising-based model was not a new funding model for radio: it was used in the United States and Continental Europe (Craig, 1990).

However, this funding model had been viewed as unviable financially for the BBC by a British Government inquiry into radio broadcasting in the 1930s, on the advice of Sir Charles Higham, the BBC's chief executive officer at the time of the inquiry (Barnard, 2002). Although Higham had made a fortune from advertising, he argued successfully that maintaining licence-based funding for the BBC ensured listeners were entertained but advertisement-based funding would only tell people what to buy (Higham, 1933). Two subsequent Royal Commissions agreed that the BBC's funding model should not include advertising revenue (Beveridge, 1951; Pilkington, 1962), a position strongly supported by the British Government in the early 1960s (Secretary of State for the Home Department, 1962; Barnard, 2002). Instead, the BBC was funded from annual licence fees (£1 5/- in 1967) paid under the *Wireless Telegraphy Act (UK) 1904* whenever a household had one or more radio receivers (White, 2003; *The Guardian*, 2005; Radioliceance.org.uk, 2016). These radio receivers could be tuned to receive BBC radio or pirate radio stations. Thus, if someone chose to listen to pirate radio rather than BBC radio, it had no financial impact on BBC revenue. If someone purchased a radio receiver expressly to listen to pirate radio stations, the BBC benefited financially from the licence fee.

The BBC's absolute control of radio programming choices was only possible with British Government sanction, which was given without reservation at each Government inquiry into broadcasting (Pilkington, 1962; Barnard, 2002). The Pilkington Royal Commission perversely found that it was in the public's best interest for the BBC to control all aspects of radio broadcasting in Britain because it would be "patronizing and arrogant" to assume radio listeners knew what was in their best interest (Pilkington, 1962: paragraph 48). The British Government saw the BBC as the front-line defence against "excessive triviality" in radio broadcasting, a term it did not define (Postmaster General, 1962: , para. 34). The British Government agreed with the Pilkington

Commission that only the BBC had the expertise to determine what was in the best interests of the listening public and hence, unfettered BBC control of programming content was justified (Secretary of State for the Home Department, 1962).

The 1960s were a time of enormous social change in Britain precipitated, in part, by a youth rebellion against the establishment: the establishment included government and those perceived to be aligned with government (Marwick, 2000). There was disillusionment with post-war social reforms and dissatisfaction with Britain's shifting political and economic direction (Savage, 2010). Simultaneous with the rise of youth culture and rock music were threats from the forces of anti-colonialism, disestablishmentarianism, and the republican and home-rule movements (Henn et al., 2002). The rise of a youth culture in 1960s Britain has been described as a cultural revolution evidenced most prominently through music and fashion but viewed by establishment Britain as a disturbing and threatening counter-culture (Henn et al., 2002). The British government wanted to suppress the rising youth culture because it was seen as subversive (Sinfield, 2007).

The term "pirate radio" was reinforced in the imagination of the British public by media reports of wild parties aboard Radio Caroline, Radio Caroline's reported disregard for British broadcasting controls and certain actions by its staff. The most infamous action involved Radio Caroline staff seizing a rival station. Radio City broadcast from a disused fort built during the Second World War and located sixty-eight nautical miles off the coast of Kent. Allegedly, Radio Caroline planned a friendly takeover of Radio City and provided it with new transmission equipment that reached a larger geographic audience. Radio City reneged when new British legislation made Radio City's main operations illegal (Edwards, 1966) Shareholders decided to liquidate Radio City to avoid prosecution but a dispute arose over ownership of its transmission equipment. Radio Caroline claimed the equipment was given on condition the takeover occurred but Radio City claimed the equipment was given unconditionally. The dispute was essentially financial: the equipment was a valuable asset that could be sold to give shareholders a return on Radio City's liquidation. In a bizarre incident, Major Oliver Smedley of Radio Caroline led a boarding party that entered Radio City's sea-fort and took the crystal from the transmitter, making it unusable. He left some members of his boarding party at the fort to prevent Radio City staff access. In response, Reg Calvert of Radio City threatened to use nerve gas to remove the remaining boarding party. The following day, Calvert visited Smedley at his home. An altercation ensued in which Smedley fatally shot Calvert. Smedley, arguing self-defence, was acquitted of murder and manslaughter and was awarded 250 guineas towards his legal costs (Johns, 2010). This incident reinforced British media portrayals of Radio Caroline as subversive (Donnelly, 2005) and prompted the British Government to renew legislative measures to suppress all pirate radio stations (Johns, 2010). Following the Radio City incidents, the British Government used a different approach in Parliamentary debate to attack Radio Caroline. With the benefit of Parliamentary privilege, it started suggesting Radio Caroline was mismanaged financially, although there was no evidence to support this claim:

When the circumstances of the financing and management of Radio Caroline and of Radio City are investigated, we shall find that some respectable newspapers, notably the Financial Times, have been weaving a romantic web around some operations which will not look too well when the light of examination is brought to bear upon them (Jenkins, 1966).

This unsubstantiated attack on Radio Caroline's financial probity would appear to be a last resort approach to discrediting a station popular with the media and public. Radio announcer on pirate station Radio London, David Cash, would later say that the British government "needed something heavy like drugs or murder (to legislate against pirate radio) ...(W)e gave them murder" (France Radio Club, 2010). By its actions, Radio Caroline staff contributed to the impression of a dangerous and subversive youth culture: to the British Government, pirate radio represented the youth culture it sought to suppress.

Unless some urgent action is taken, it seems to me that this country may shortly be ringed by an armada of ships, pumping out a continuous programme of "pop" music from dawn to dusk, despite the interests and rights of many other people (Aberdare, 1964).

Suppression of pirate radio represented control of youth culture (Donnelly, 2005; Marwick, 2000; Wakeman, 2003). Pirate radio stations such as Radio Caroline threatened the status quo, flouting the power of the BBC and British Government and making the British Government's decision-making appear outmoded and irrelevant (Wedgwood Benn, 1966). In Parliament, the British Government discussed "the inherent dangers of allowing such a station (as Radio Caroline) to continue" (Mason, 1964). Lord Morrison stated that pirate radio was supported by "people who are interested in the development of commercial radio – the same kind of vested interest and Parliamentary pressure lobby that acted in respect of commercial television" (Morrison, 1964), suggesting that pirate radio was supported by those seeking to stay beyond British laws such as the *Sale of Goods Act* and *Merchandise Marks Act*, although he raised no evidence to support this assertion. Similarly, he gave no evidence for his claim that pirate radio stations "ignore laws concerning obscenity, sedition and defamation" (Morrison, 1964).

Although Radio Caroline was not a threat to the BBC's revenue stream, it made a mockery of the Needletime Agreement, which had been strongly supported by the British Government (Venmore-Rowland, 1967) and which impacted on the BBC's cost management since it required the BBC to bear the significant cost of employing professional musicians so it could meet the live music quota specified in the Needletime Agreement (Wedgwood Benn, 1966).

Radio Caroline's success in attracting advertising challenged the British Government's financial competence because the British Government had rejected advertising-funded radio as a model that would not be viable financially (Secretary of State for the Home Department, 1962). While pirate radio existed, it made the British Government's support of the BBC anachronistic, suggesting the British Government was protecting an organisation that no longer understood public musical taste (Wedgwood Benn, 1966). Clause 3(a) of the BBC's Charter stated it was "to provide, as public

services, sound ... broadcasting services ... and entertainment for general reception". Even though the BBC did play some rock music, it did not consider the teenage demographic a separate market for programming purposes until forced to recognise the power of the teenage market by the popularity of pirate stations, which played rock music exclusively (Lago et al., 2008). To the British media and public, the BBC was viewed as representing the establishment and akin to the British Government; they were not separated in the public eye despite the legal independence given the BBC by its founding charter (Childs, 2006; Briggs, 1985). *The Beatles'* guitarist George Harrison summed up public feeling in the following words:

I can't understand the government's attitude over the pirates. Why don't they make the BBC illegal as well - it doesn't give the public the service it wants, otherwise the pirates wouldn't be here to fill the gap. The government makes me sick. This is becoming a police state. They should leave the pirates alone. At least they've had a go, which is more than the BBC has done (Coleman, 1966).

The Marine & Broadcasting (Offences) Act (UK) 1967 and financial control

(Radio) Caroline 'addicts' ... are predominantly young people, half of them being teenagers and over 70% of them under 30 years of age. Addiction to Caroline is uncommon amongst 30-50 year-olds and very rare indeed amongst people over 50 ... Addicts' are found at all levels of the social scale, though rather less commonly at the 'top'... They tend to be less choosy (sic) than the average listener and much less interested in hearing programmes that 'give you something to think about'. Finally being for the most part young people, they are frequently familiar with what their friends listen to (and thus open to being influenced by them) ... Caroline has quite clearly built up its audiences by catering for that substantial section of the public – mostly youngsters – who want a continuous stream of Pop ... Caroline 'addicts', understandably, would be very upset if it went off the air ... Few of the general public want Caroline to stop, most of them are simply indifferent to its fate (The National Archives (UK), 1964/2016).

The pejorative language in the quotation given above typifies the British Government's attitude to Radio Caroline and the youth demographic of its youth market. Described as addicts, the report constructs Radio Caroline listeners as coming from lower socio-economic groups, unable to make a sophisticated listening choice and readily influenced by peer pressure, even though this construction was supported in the report by supposition based primarily on surveys of older radio listeners who had not listened to Radio Caroline.

By 1967, legislation had suppressed all pirate radio stations broadcasting into Britain except Radio Caroline. Other stations were located in disused sea forts or structures on islands in the River Thames estuary so it was simply a matter of the British government closing legislative loopholes to make these locations *intra vires*. Being ship-based, Radio Caroline could stay outside British territorial limits so was more problematic and its extra-territorial location meant that its broadcasts into Britain were not illegal under British broadcasting law. To stop Radio Caroline's broadcasts, the British government enacted the *Marine & Broadcasting (Offences) Act (UK) 1967*. In this

section we examine the financial control mechanisms in that legislation. After its enactment, there was such a flood of public protest (Yates, 2003; O'Meara, 2006) that the British Prime Minister received more letters per week supporting pirate radio than his combined correspondence received on all other political issues (Edwards, 1966). Central to the legislation was its regime of draconian financial control, aimed at preventing Radio Caroline from broadcasting.

The stated purpose of the legislation was to suppress radio program broadcasts into Britain from ships to ensure maritime safety even though Radio Caroline was the only broadcaster in this category. Section 1(1) of the legislation made it an offence to broadcast into Britain from a ship outside territorial waters. This section may have been *ultra vires* but was not tested in the courts. Radio Caroline's response was to move operations to the Netherlands to be beyond British legal reach and within the territorial waters of the Netherlands (Noakes, 1984). Under sections 3 and 3A of the legislation, it was illegal for British subjects to work in any capacity on a ship on the high seas engaged in radio broadcasting. It was illegal to work for a ship that supplied a ship used for broadcasting, or to supply a ship if the supplier knew or had reason to believe that the ship had broadcasting transmission equipment or was engaged in broadcasting into Britain. Those supplying, maintaining or installing broadcasting equipment or supplying goods for the sustenance or comfort of those on ships engaged in broadcasting into Britain were liable to imprisonment and a fine. Radio Caroline circumvented these restrictions by using labour from and receiving supplies from Continental Europe.

The most frequently used financial control mechanisms by governments are taxation penalties designed to control corporate behaviour (Ogus, 1998; Nordhaus, 2006; Lee et al., 2008). Extant accounting research has recognised other uses of financial mechanisms to control the outcomes of government (Bakre, 2008; Foreman and Tyson, 1998; Walker, 2004; Walker, 2008; Walker and Carnegie, 2007). In this case financial control mechanisms were introduced that disrupted Radio Caroline's revenues. Sections 4 and 5(3) legislation made it illegal for businesses to advertise via ship-based radio stations, for the British media to promote ship-based radio advertising or for British merchants to sell items advertised in ship-based broadcasts. This meant that businesses advertising with Radio Caroline had to withdraw their advertising. Otherwise, they risked prosecution, would not be able to advertise their products elsewhere in the British media and would not be able to sell any products in Britain that had been advertised in a broadcast by Radio Caroline. These provisions had nothing to do with marine safety and were included to ensure Radio Caroline lost its revenue source and was unable to continue business operations. Radio Caroline attempted to continue operations with a new "pay to play" business model. As a private company, Radio Caroline was not a reporting entity so its financial position cannot be accurately determined. Within seven months, Radio Caroline lost both its ships after failing to pay a creditor (Radio Caroline, 2011). Despite purporting to be legislation about marine safety, its main thrust was to prevent Radio Caroline earning revenue. Without advertising, Radio Caroline was no longer economically viable. The legislation used an indirect approach: the controls targeted Radio

Caroline's advertisers rather than Radio Caroline itself. It introduced financial control mechanisms that made it financially unviable for Radio Caroline to maintain its ships with advertising-based model. Within seven months of the legislation being promulgated, both Radio Caroline ships were towed away by a salvage company when Radio Caroline failed to pay a creditor £30,000 (Chapman, 1992). The use of financial control mechanisms by the British Government was intended to place Radio Caroline in financial distress (Venmore-Rowland, 1967). The British Government could not legislate to close Radio Caroline but it could legislate to create circumstances whereby financial failure and subsequent closure occurred in swift succession.

The British government openly acknowledged that the legislation targeted Radio Caroline (Aberdare, 1964). In Parliamentary debate, the British Government had discussed the possibility of jamming Radio Caroline broadcasts but decided a legislative approach would be less expensive (Aberdare, 1964). Although the legislation was presented as important for maritime safety, there was no evidence that Radio Caroline's operations posed a threat to maritime safety. First, the British Government said pirate stations were illegal, which was untrue. At no time did Radio Caroline operate illegally (Aberdare, 1964). Second, the Government said Radio Caroline used frequencies allocated to radio stations in Continental Europe (Aberdare, 1964). This was also untrue. It used frequencies reserved for ships at sea. Third, the British Government said Radio Caroline's broadcasts might interfere with reception of an emergency shipping message (Aberdare, 1964). This was also untrue as special frequencies are reserved for emergency shipping broadcasts to ensure they are always monitored (Edwards, 1966). When these reasons were challenged by the media, the British Government stated Radio Caroline's closure would benefit the recording industry because, unlike the BBC, it was avoiding paying royalties for playing of recorded music (Wilson, 1971; Hickson and Seldon, 2004). This was also untrue. The BBC was legislatively exempt from paying royalties. Although Radio Caroline was not legally required to pay royalties for playing recorded music because of its extra-territoriality, it voluntarily paid one per cent of its revenues as royalties in accordance with the *Copyright Act (UK) 1911*. Radio Caroline had offered to make regular payments to the Musicians' Union but its offer had been rejected (Sorensen, 1964). Radio Caroline's policy was to encourage record sales through on-air promotion of artists thereby benefiting the recording industry and artists unable to get airplay because of BBC policies and the Needletime Agreement. Hence, Radio Caroline helped the record industry grow whereas the BBC and Musicians' Union, through the Needletime Agreement, were suppressing that growth.

It is apparent from Parliamentary debate that the music played by pirate stations represented the unacceptable side of the rising youth culture. It is described as "mush" (Jenkins, 1966) and disbelief is expressed that radio listeners would choose to listen to this "audible wallpaper" (Wedgwood Benn, 1966).

The British Government viewed financial control as the only effective way to suppress Radio Caroline (Sorensen, 1964; Wedgwood Benn, 1966). The British Government recognised that " if

British firms could not advertise through the (pirate radio) stations, much of the “pirates” source of revenue would, of course, be cut off” (Newton, 1964). In suppressing Radio Caroline, there were elements in Parliamentary debates of the British Government both saving the British public from mediocrity, as expressed in its listening choices, and maintaining the fine British spirit that it considered to have been so carefully nurtured by BBC programming choices:

I am not one of those who say that “pop” music should not be played ... Nor am I against these chaps with long hair, who seem to cause the most exciting emotions among the girls – and I am not jealous, I am beyond the age of jealousy ... But why should we have “pop” music pushed down our throats, or rather into our ears (A)nybody who says – and this is the implication – that the general run of the British people ... has not got a soul above “pop” radio and “pop” music at any hour of the day or night, is wickedly slandering the British people ... One of the greatest achievements of the British Broadcasting Corporation was in the war years – and they did a little immediately before - in putting on first-class concerts of music which enormously improved the British taste for good music (Morrison, 1964).

The altruism of this argument and other blame avoiding strategies of the British Government are examined in the following section. As Lord Denham (1967) stated when introducing the *Marine & Broadcasting (Offences) Bill* into Parliament:

If there were not this demand (for rock music) the listeners would not listen, the advertisers would therefore not advertise, being a pirate would cease to be financially attractive, and there would be no need for this Bill.

The Marine & Broadcasting (Offences) Act (UK) 1967 and blame avoidance

In this section we examine how the legislation simultaneously helped the British Government to avoid blame while establishing the financial control framework that impacted adversely on Radio Caroline. The *Marine & Broadcasting (Offences) Act (UK) 1967* was predicated on a rhetoric of paternalism that constructed Radio Caroline as irresponsible and hence unconcerned with maritime safety. Radio Caroline contributed to this image by broadcasting ship-board antics more commonly associated with pre-pubescent school-boys. The British media contributed to this image by selectively reporting the more colourful events aboard Radio Caroline, presenting a discourse to the public that focused on the irresponsibility of youth rather than the entrepreneurial business spirit that underpinned pirate radio (Humphries, 2003; Lodge, 2002; Radio Caroline, 2011; Aberdare, 1964). When well-publicised visits to the ships by fans to view and participate in the excesses of life on board ship was evidence to the British Government of the subversive and abandoned lifestyle that was part and parcel of rock music and the decadence it represented (Johns, 2010). The limited and ambiguous picture entering public discourse divided public opinion, laying the groundwork for suppression of pirate radio by the government. Dividing public opinion has long been a tool usable by the those seeking to enforce hegemonic control (Lears, 1985).

Although the British Government used the antics on Radio Caroline to cast it as the irresponsible child with the British Government becoming the chastising parent, the popularity of Radio Caroline made it unwise politically for the British Government to attempt direct means of suppressing the station. There were also cost concerns; both jamming Radio Caroline frequencies and the use of Naval gunships were rejected as too expensive (Jenkins, 1966; Aberdare, 1964). Although not discussed in Parliament, the use of Navy power against an unarmed pirate radio ship might not have been the most politically astute action. Weaver (1986) recognised that language is a tool of blame avoidance. Sometimes blame avoidance is evident in what is said but at other times, it becomes evident from analysing what is not said. Parliamentary debate changes after the British Government chose a legislative approach to stop Radio Caroline broadcasting. Instead of discussing the problem of pirate radio, the focus shifts to the cost saving of a legislative approach to marine safety. This is a subtle form of blame avoidance by avoiding language that gives visibility to the issue. One of the strategies of blame avoidance identified by Hood (2010), presentational strategies, includes stage management to shape public impression. Avoiding any discussion of the financial consequences for Radio Caroline of the legislation gave the appearance of a responsible Government focused on marine safety. In shifting the issue from pirate radio to marine safety, the British Government attempted to give legitimacy to its actions by changing societal perceptions (Dowling and Pfeffer, 1975; Lindblom, 1993). The importance of maritime safety was a motherhood statement against which it was difficult to argue. Changing the debate allowed the British Government to claim its legislation met a broader national concern for marine safety even though there had been no indication that marine safety had been a problem, and no evidence that Radio Caroline's broadcasts threatened maritime safety.

The British Government used an agency strategy (Hood, 2010), blurring lines of responsibility for breaches of the legislation. Lines of responsibility under the legislation were not specified and unclear. The Postmaster-General had ministerial responsibility for all British legislation pertaining to broadcasting. The Minister of Transport was responsible for all matters of transportation including maritime transportation. The Ministry of Defence was responsible for breaches of maritime law that required intervention at sea. There were no prosecutions under the legislation so the unclear responsibilities were not tested. However, since the essence of the legislation was to prevent Radio Caroline earning revenue, rather than prosecute breaches of marine safety, the lack of clarity was not an issue.

While the British Government was drafting the legislation, it asked the BBC to establish a new popular music radio station that would replace pirate radio (Wedgwood Benn, 1966). The British Government recognised the BBC's opposition to an advertising-based funding model and programming that differed from its traditional format of "a balanced diet of music, news and spoken word, mixed in the proportion thought right for that particular type of listener" would be problematic (Wedgwood Benn, 1966). At the same time the British Government promulgated the legislation, the Postmaster-General announced the BBC would start an "official pop music" radio station

(Denham, 1967). Originally called Radio 247 but renamed BBC Radio 1, it was not a direct replacement for the continuous rock music of pirate radio. Instead, it was designed to "cater for a wide(r) range of taste than most of the pirate stations, each of which aims at roughly one section of taste" because the British Government decided that "(i)t would clearly be a great waste of our broadcasting resources if programmes for a certain section of the population were to dominate the broadcasting media at the expense of people who want to listen to other kinds of programmes" (Short, 1967).

Pirate stations had shown by the size of their listening audience that there was sufficient demand for rock music on radio. Despite the comments made in Parliament about the difference between pirate radio and BBC Radio 1, the BBC was providing its version of a station for the youth market even though its playlist fell far short of the pirate stations' offerings. BBC Radio 1 played a saccharine and "establishment" version of rock music. When BBC Radio 1 commenced broadcasting on 30 September 1967, it was three months since the three-day Monterey Pop Festival, which included performances by Jimi Hendrix, *The Mamas and the Papas*, *Grateful Dead*, *Jefferson Airplane* and Janis Joplin (Cox, 2006). Artists with singles at or near the top of the record sales charts included Aretha Franklin, *The Rolling Stones*, *The Small Faces*, *The Who*, Janis Joplin, *The Beatles* and Jimi Hendrix. *The Kinks*, *The Doors*, *Eric Burden and the Animals*, and *Martha and the Vandellas* had recently released albums (everyHit.com, 2011). *Sergeant Pepper's Lonely Hearts Club Band* was the best-selling album and quickly became the iconic album of the British invasion (Lodge, 2010). *Procol Harum's A Whiter Shade of Pale* was the best-selling single in Britain throughout September. The BBC chose as its first song *Flowers in the Rain* by MOVE, a light folk-pop song with no hint of youth rebellion:

Woke up one morning half asleep
 With all my blankets in a heap
 And yellow roses scattered all around
 The time was still approaching
 For I couldn't stand it anymore
 Some marigolds upon my eiderdown

Chorus:

I'm just sitting watching flowers in the rain
 Feel the power of the rain making the garden grow
 I'm just sitting watching flowers in the rain
 Feel the power of the rain keeping me good (Wood, 1967).

The many unfortunate programming choices of BBC Radio 1 cannot be attributed to the BBC's lack of experience with the youth market since the BBC had played some rock music before BBC Radio 1 was established, and most BBC Radio 1 presenters had been working for pirate radio stations so could have been expected to know current youth music tastes. BBC Radio 1 was also subject to the Needletime Agreement, which influenced the music played. For instance, *Bernard Herman and his Orchestra* played BBC Radio 1's version of Hendrix's *Purple Haze* (Davies, 2009).

Rebellion and the richness and diversity in British youth culture were reflected in British rock music of the 1960s but not in BBC Radio 1's programming choices (Donnelly, 2005). BBC Radio 1 presenters were required to play a broad range of music as deemed suitable for the public by BBC programmers, interspersed with rock music (Davies, 1999). The majority of BBC Radio 1 programming was taken directly from its "easy listening" radio station, BBC's Light Programme, including religious and classical music offerings. Although BBC Radio 1 was promoted as the station representing youth culture, it only permitted aspects of youth culture it viewed as consistent with a carefully sanitised BBC-constructed version of British culture.

By encouraging the BBC to establish BBC Radio 1 and announcing the new BBC station in Parliament on the day the legislation was promulgated, the British Government was avoiding blame for the financial distress it would cause Radio Caroline and the expected loss of Radio Caroline broadcasts from the radio airwaves by providing a substitute, albeit a watered-down one. This deflected blame for the legislative scapegoating of Radio Caroline by offering a replacement sufficiently similar to be acceptable to the public but sufficiently "establishment" to meet the Government's concern that youth culture was deleterious to society (Wedgwood Benn, 1966). Both legislation to close Radio Caroline and the establishment of BBC Radio 1 were presented by the Postmaster-General as meeting what the Government and the public demanded (Short, 1967) even though there was no evidence of public dissatisfaction with Radio Caroline. When the legislation was promulgated, there were public protests to express dissatisfaction about the targeting of Radio Caroline.

The Opposition Party to the British Government, which supported the introduction into Britain of commercial radio, disagreed with the method used by the British Government to close Radio Caroline:

Whether it is in broadcasting, education, transport or steel, the Government's aim is to eliminate competition, restrict choice and to revert to the Freudian streak which regards anything remotely commercial or profitable as downright immoral. But the longer term implications behind the (legislation) are that monopoly of broadcasting is evil in its restriction of freedom, is inefficient in its failure to exploit new skills and resources, is costly in its administrative bureaucracy and runs the real danger of largely failing to provide what the customer really wants (Cordle, 1967).

Radio Caroline was made a scapegoat by the British Government. Scapegoating is a subtle form of blame avoidance because in placing blame onto a scapegoat, attention is deflected from those who are seeking to scapegoat others (Girard, 1982/1986). Drawing on such diverse fields as theological hermeneutics, sociology and literary criticism, Girard (1982/1986) explained that mimetic desire causes tension to arise in society. Mimetic desire is essentially envy that leads to a desire to mimic the successful. As tension grows, the stability, and existence, of a community will be threatened. To restore harmony, communal violence is projected upon a representative target chosen as the scapegoat. The death or expulsion of the scapegoat leads to regeneration of

communal peace and restores fractured relationships. For this process to be effective, the victim must not be recognised as an innocent scapegoat but the victim must be portrayed as a transgressor who deserves punishment. This allows the community to accept that sacrificing the victim eventually restores peace. Violence against the scapegoat can take any form, including discriminatory treatment if scapegoats can access resources others want to or feel they should be able to access. (Girard, 1982/1986; Fleming, 2004). Girard observed that in punishing the scapegoats in society, others avoid punishment.

It was through financial measures that the British Government made Radio Caroline a scapegoat for flouting the BBC monopoly of the radio airwaves and reinforcing elements of youth culture that the British Government deemed undesirable. Legislation that prevented Radio Caroline earning advertising revenue was a discriminatory violence to punish Radio Caroline. Radio Caroline had been able to access a large listening audience; the British Government considered radio listeners a resource that belonged to the BBC. The careful construction of legislation against marine offences, not pirate radio, allowed a portrayal of Radio Caroline as a transgressor. In offering a diluted form of rock radio considered acceptable to a mainstream audience, BBC Radio 1 became the mimetic device that allowed the British Government to restore harmony by appearing to sanction a BBC rock radio station.

Although BBC Radio 1 was promoted as the station representing youth culture, it only permitted aspects of youth culture it viewed as consistent with a carefully sanitised BBC-constructed version of British culture. Although the Needletime Agreement continued until the 1970s, pirate radio stations such as Radio Caroline fundamentally changed British radio. Subsequently, the BBC started timing precisely the live music it played so it could include more recorded music without breaching its agreement with the Musicians' Union, the British Government was soon to discuss commercial radio and whether the BBC monopoly should continue, and record industry sales were boosted by the increased exposure both on pirate radio and BBC Radio 1 (Venmore-Rowland, 1967). It is beyond the scope of this research to consider the extent that these changes came from the legislation, as opposed to an inevitable trajectory of social change in Britain. However it does appear that the revenue strictures of the legislation were essential for setting in motion the circumstances that replaced pirate radio with BBC Radio 1 and that the legislation was drafted to impact adversely on Radio Caroline's revenue-generating ability while creating a fiction about marine safety, a chimera that was an important element of the blame avoidance strategies that surrounded the financial scapegoating of Britain's most popular pirate radio station.

Conclusion

The *Marine & Broadcasting (Offences) Act (UK) 1967* simultaneously provided a financial mechanism against Radio Caroline and a blame avoidance mechanism for the British Government. Legislation on marine offences is an unusual source for accounting research, but it is the very strangeness of this source that shows the potential for public office-holders to apply financial

control mechanisms in subtle and unexpected ways that may not be direct, particularly when it is serving multiple purposes. In our example, it serves both financial control and blame avoidance purposes that, without examining the financial constraints drafted into the legislation, would not have been visible.

The *Marine & Broadcasting (Offences) Act (UK) 1967* was a clever example of legislative drafting. No prosecutions occurred under it, but then, this was not the British Government's intent. The purpose of the legislation was to prevent Radio Caroline broadcasting by cutting off its revenue source while ensuring the legislation did not specifically target Radio Caroline in its wording so that it would not appear discriminatory, even though it was. Using financial mechanisms in this indirect way illustrates that it is not only through direct financial constraints that governments can control and achieve their objectives.

Drafting the legislation so it purported to ensure maritime safety deflected attention from its real purpose, which was to implement financial controls to prevent Radio Caroline earning revenue. There was no evidence that Radio Caroline threatened maritime safety: its only threat was to the BBC's monopoly of radio broadcasting and, consequently, to the British Government's power to implement a monopoly over British radio airwaves.

Announcing the start of BBC Radio 1 at the same time the legislation was promulgated was a strategic move by the British Government. It was also a subtle blame avoidance technique because it deflected attention from the scapegoating of Radio Caroline. Radio Caroline represented the undesirable, rebellious side of youth whereas BBC Radio 1 provided an alternative to Radio Caroline in that it was a radio station designed for the youth demographic. The difference between Radio Caroline and BBC Radio 1 was that BBC Radio 1 provided a sanitised version of youth radio and rock music that was acceptable to the British Government and could be controlled by the BBC. Radio Caroline had not broken British law but it had flouted the British Government's ability to give monopolistic control of radio broadcasting and radio content to the BBC. BBC Radio 1 operated from within the radio broadcasting system sanctioned by the British Government.

Inter-generational conflict was an important aspect of the British Government's antagonism towards pirate radio stations. In the early to mid 1960s, Parliamentary debates emphasised the link between pirate radio stations and aspects of the youth culture that the British Government found undesirable and sought to suppress. In suppressing pirate radio, the British Government sought to suppress inter-generational conflict. In establishing BBC Radio 1, the British Government sought to allow a radio station that presented the youth demographic in an acceptable way, which meant a way that was not considered a challenge to authority or established social values.

There is potential for ongoing research into the use of financial control mechanisms to create, manage, maintain and suppress inter-generational conflict. Examining financial disparities

between generations may also enhance our understanding of the role of wealth in society and changing power differentials among sub-groups within society.

In recent years, pirate radio was once again been mentioned in Parliamentary debate in the British House of Commons when Radio Caroline sought permission from the British Government for a digital radio broadcasting licence (Brokenshire, 2009). Its licence application led to Parliamentary reminiscences about the 1960s and pirate radio. In the glowing light of nostalgia, debate in the House of Commons recalled how Radio Caroline was much loved by the British public but failed to mention the British Government's efforts to suppress Radio Caroline. The Gallo Report, a contemporary report on radio broadcasting from the European Union and supported by the British Government, went further. It described pirate radio stations of the 1960s as innovative entrepreneurs that prompted Britain to discuss goals for radio broadcasting and issues of air-wave freedom (van Ooijen, 2010). In reality, that discussion did not occur in Britain until more than a decade after the suppression of Radio Caroline (Johns, 2010).

Despite the warm fuzzy attitude expressed by contemporary British Governments to 1960s pirate radio stations and in particular, Radio Caroline, it is pertinent to note that Radio Caroline has recently fought a long and embittered battle to gain a digital radio license from the British Government. Although beyond the scope of this research, a cursory examination of the Parliamentary debates suggest they may provide a contemporary example of an attempt at financial control liberally sprinkled with Government blame avoidance strategies. The struggle for a digital licence may provide an area of ongoing research into strategies that facilitate Government blame avoidance while simultaneously imposing financial control. Although Radio Caroline's current playlists no longer represent a subversive counterculture, perhaps its recent struggle to obtain a digital licence suggests redemption and forgiveness are not as easily won as the nostalgic recollections of the British Government might suggest.

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