

***METAPHORS THAT CAN TURN ACCOUNTING INTO A CAREER. AN
ANALYSIS OF PRESENTATION DISCOURSES IN ROMANIAN FACULTIES
OF ECONOMICS***

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Abstract: Often, accounting is perceived as an abstract and arid area of language, a language of numbers. The plasticity of metaphors seems difficult to associate with the rigor of the accounting language. But this appearance is immediately destabilized by enshrined accounting expressions, like: "faithful representation", "balance", "active", "passive" etc. In accounting, the role of metaphor in facilitating understanding and in legitimating actions remains as important as in any other field. Presentation discourses of accounting specialization are all pleading for turning it into a career. This paper is a content analysis of the accounting specialization text presentations in Romanian economics faculties. Its purpose is to identify metaphors that support students' decision in favor of this field, for their professional path. In our research, we use the model developed by Ana María Rojo María Ángeles Orts Llopis and López (2010), adapted to the business field, from the taxonomies of Lakoff and Turner (1989) and Moreno Lara (2008).

Highlighting and coding metaphors used in the presentation texts of accounting specialization offers not only clues to the manner in which students are invited to choose the accounting profession but also possible settings for practicing this profession.

Keywords: content analysis, metaphor, accounting, discourse

Introduction

Lakoff & Johnson (1980) proposed the approach of metaphors as figures of thought, namely representations of the ways in which people reveal, develop and extend their thoughts. A metaphor is a way of seeing something as if it is something else. It is an analogy. It is an implicit or aggregate comparison, of which the compared term is missing. The metaphor provides the link between the known and the unknown. It reveals the *perceived* relationship between different things, between part and the whole. Metaphors involve the same process that is reflected in the creation of relations: the process of establishing meaningful connections between ideas or people, originally separate and distinct entities (Duck, 1994). According to the theory of conceptual metaphor (Gibbs Jr., 2008; Lakoff & Johnson, 1980), the metaphor is a cognitive tool that we use to understand abstract or difficult concepts (called *target domain*) in terms of different concepts, but more concrete and understandable (called *source domain*). Thus, in a phrase such as "Life is an obstacle course" or "The stock is a true barometer of the Romanian economy", "life" and "stock" are the target areas and "obstacle course" and "barometer" are source areas.

Usually, accounting is perceived as an abstract and arid area of language, a language of numbers and the plasticity of metaphors seems difficult to associate with the rigor of the accounting language. In accounting, the role of metaphor in facilitating understanding and in legitimating actions remains as important as in any other field. When we read or hear "faithful representation", "balance sheet", "account active," "passive account", the information that we receive is richer than the strictly technical description that can be found in the accounting guidelines and, more importantly, it provides a first frame of understanding, even for the layman. Therefore, in accounting language metaphors are not optional devices, but rather a tool that allows us to understand or to experience an economic phenomenon or a specific reality of an organization, with the help of our own terms of another known element or process, more accessible.

Metaphor discourse in accounting

The studies on language specific to the economic domain, and more focused, on metaphors, have trained linguists and economists and have generated models that are more or less similar in conceptual mapping of metaphors (Peattie, Gruszka and Frischherz, 2012; Rojo and Orts, 2010; Kövecses, 2010; White, 2004; Charteris-Black and Ennis, 2001).

The conceptual metaphor created by Lakoff and Johnson (1980), involves "the mapping" of metaphors, of correspondences between the source and the target field. "Business is war" is the metaphor that involves a correspondence between an abstract domain (target domain - *business*) and a more known domain, apparently easier to understand (source domain - *war*). So, we understand that business involves strategies, targets, confrontation, attacks, losses, gains, weapons etc.

Often, the reading of an economic text offers the occasion to meet what we generally call an abstract language, still language or technical language. The presented mathematical formulas, economic models, arguments and explanations often suggest the ignorance of analog language, of metaphors. But once we overcome the "too technical, too arid" stage, we really enter the metaphorical universe. The market, *homo economicus*, the marginal utility, the theories of equilibrium, assets, liabilities, balance, cash flow, volatility, goodwill, etc. are just some examples of metaphors that we find in economics and accounting textbooks made for the first year of study.

Some of them, by long use, are not recognized as metaphors anymore. We find them in the specialty literature as dead metaphors, fossilized metaphors or transparent metaphors. They are rather associated to the technical language, which is specific to the economic domain. But at the beginning, the terms called today technical terms were metaphors or sometimes even creative metaphors. It should be noted that models aren't metaphors in the linguistic meaning of the term. Henderson (1982) solves this distinction by using the term of extended metaphor (extended metaphors). In Solomon Marcus texts, the metaphor B of A entity enters the stage when "some aspects of A can't be *expressed with effect* if we consider the literal meaning of words" (Solomon Marcus, 2005, p. 244). W. Henderson (1982), D. McCloskey (1983) and Mirowski (1989) were the first economist authors who opened the subject of metaphors in economic discourse. Slightly sarcastic, McCloskey, D.N. (1995) states that: "economists are poets without realizing it". Furthermore, the studies on metaphors used in the economic field have multiplied long enough to already talk about a "Western metaphormania" (Vasiloiia et al., 2011). True, these studies are rarely devoted to economic

discourse, in general. But we can easily find explorations of the metaphorical language from advertising, economic press, CSR-associated communication, CEO speeches, Premier Bank Governors speeches, economic textbooks (including accounting textbooks: Gambling, T., 1987, Walter-York, L.M., 1996, Cooper, C and Puxty, A., 1993, Armenia, J. and Craig, R., 2009), the founding texts of economics (e.g. metaphors in the writings of Adam Smith - McCloskey, D.N.), the training materials for different specializations of the economic domain (e.g. metaphors used in training courses dedicated to sales staff). The approach of metaphors in economics draws a distinction between societies of discourse. Alejo (2010, p.1138) notes that economists, on one hand, and linguists, on the other hand, operate on different levels of analysis of the metaphorical language present in economic texts. Economists tend to understand metaphors in relation to the paradigm, rather than the language.

The still ongoing transition from the *machine metaphor* to the *living organism metaphor* in economy is the transition from mechanistic thinking model of economic phenomena to the homeostasis model and it is the result of a route with historical determinations. This is also the reason why, often, the metaphors used by economists are not recognized as such by linguists. Similarly, the dedicated metaphor in accounting, ACCOUNTING IS AN INSTRUMENT (machine) is transformed to promote accounting specialization programs in the specific metaphors category ACCOUNTING IS HUMAN BEHAVIOR. Linguists, on the other hand, are favoring the issues related to the generation of speech and to the aims and the functions of metaphors in economic texts. Attention is focused on the communication situation, on the social and textual context where metaphors occur. Metaphor is often seen as an illustrative teaching instrument which is rather poorly present in economic texts. Thornton (1988), based on Noam Chomsky's assertion which states the fact that discerning the hidden meanings of the language is an innate capacity of the human brain, believes that accounting is actually a self-contained separate language, and it should be encouraged the use of the metaphorical language and even the metaphorical thinking in accounting. Thus, concepts as income, profit, surplus, adjustment, dividends, capital, financial ratios, funds, cash or profit centers may receive additional interpretations and meanings when they are presented through metaphors (Thornton, 1988, p. 2).

Another argument, that supports the use of metaphorical language in accounting, is that the information contained in the accounting records may be understood through it by other receptors too, who don't have training in accounting, who don't master the technical language specific to the discipline. On the other hand, metaphorical language in accounting involves a perpetual mediation between the subjective interpretations of the professional accountant (when he proposes a metaphor), the subjectivity of the receiver (when he decodes the metaphor) and the restrictions upon the uniform appearance of the technical accounting text required by legislation, the rules and the internal accounting norms. In fact, it is an invitation to communication.

In the scientific literature that analyzes the metaphors used in the texts of professional accountants (Watson et. All, 2000; Walters, 2004; Labor, 2004; McGoun, Bettner, & Coyne, 2007) categories like "lenses" and "photographs" are established, that are subsumed (under the umbrella) of fundamental conceptual metaphor ACCOUNTING IS AN INSTRUMENT. But the image of accounting is also nuanced and by the non-traditional metaphors like ritual (Gambling, 1987), games (Goldberg, 1997), magic (Gambling, 1977). The category "Scrabble

game" (McGoun, Bettner, & Coyne, 2007), although it is relatively little raised, draws attention by focusing on the perception of students on accounting. According to the authors, "Financial Statements and Scrabble both rely upon symbols arranged systematically with rules governing their usage. The elements of financial statements, like the game tiles of a Scrabble board, are comprised of symbols with numbers assigned to them for the purpose of measuring and scoring performance" (McGoun, Bettner, & Coyne, 2007, p. 11).

The metaphors mentioned above, including the "Scrabble game" category, are those that students meet, students who have already chosen accounting as a possible career, and also economists students who are undergoing the first introductory year in accounting bases. In our research we aim at identifying the metaphors through which accounting is promoted as a possible career. After a first reading of presentation discourses of accounting specialization in Romanian faculties of economics, we discovered a variety of metaphors for which the taxonomies of Lakoff and Turner (1989), Moreno Lara (2008) and Ana María Rojo María Ángeles Orts Llopis and López (2010) offer a more appropriate classification system than the mainstream ACCOUNTING IS AN INSTRUMENT conceptual metaphor.

Methodology

In our research we used the taxonomies of Lakoff and Turner (1989) and Moreno Lara (2008), adapted to the economic field by Ana María Rojo López and María Ángeles Orts Llopis (2010). The Rojo López and Orts Llopis model has three generic metaphors and 17 subcategories of specific metaphors.

Table no. 1 The Rojo López and Orts Llopis taxonomy

Generic-level metaphor	Specific-level metaphor
Metaphors based on the Great Chain of Being	Object
	Building
	Natural force
	Supernatural force
	Human behaviour
	Illness
	Celebration
	Living being (animal or plant)
	Machine
Metaphors based on image-schemas	Verticality
	Source–path–goal
	Container schema
	Journey
Metaphors based on the metaphor Actions Are Events	War
	Competition game
	Show business
	Medieval tournament

Source: A.M.R. López, M.A'.O. Llopis, *Journal of Pragmatics* 42 (2010) pp. 3300–3313

In this paper, a content analysis is conducted on a principal corpus of 14 texts composed of presentations of accounting specialization in Romanian universities of economics and on a secondary corpus, with a comparative role, consisting of 25 promoting

messages of accounting companies in Iasi, which have a presentation site. We chose to use this secondary corpus in order to highlight the differences that occur between metaphors used in accounting textbooks and standard accounting texts, the so called metaphors that define "the essence of accounting itself" (J. Amernic, R. Craig, 2009), the metaphors that support the promotion of the "product" "Accounting as a possible career" (in universities) and the metaphors that support the promotion of financial and accounting services provided by the career accountants (for companies), respectively.

If "the essence of accounting itself" is encapsulated in metaphors such as ACCOUNTING IS AN INSTRUMENT or ACCOUNTING IS A TELLING TRUTH LENS in promotional texts, accounting seems to be associated with a living organism (the Great Chain of Being), images (Image-schemas) or events (Actions has Events).

The following table summarizes the information regarding the texts analyzed, presented in terms of technical elements, which are designed to provide an overview of selected data.

Table no. 2 Structure of the analyzed corpus

Corpus	Description	Source	Area	No. of texts	Total no. of words	Total no. of identified metaphors
Principal	Presentation of speeches of accounting specialization	Faculty of Economics	Romania	4	7075	98
Secondary	Promotion messages posted on sites	Accounting Companies	Iasi	5	3035	55
Total				9	10110	153

The working protocol

All 39 texts were downloaded from the websites of Romanian economics faculties which have personalized presentations for the accounting specialization, and then copied into a Word document. The selection procedure consisted of initial analysis of all sites of Romanian economics faculties. From a total of 23 sites of presentation only 14 were chosen because they contain distinct promoting texts of accounting specialization. Also, for the secondary analysis, we selected 25 promotion messages of financial and accounting services. Of all companies that provide financial and accounting services in Iasi (164 companies registered in the CECCAR¹ Table), only 25 have their own presentation website.

The first stage of analysis involved individual work of the authors and consisted of identifying metaphorical expressions in chosen corpuses and a first text coding using the Rojo López and Orts Llopis (2010) taxonomy. As the interpretation and coding of metaphors are inevitably subjective processes, the second stage involved confronting the obtained individual

¹ The Body of Chartered Accountants and Licensed Accountants of Romania

results and their validation by a third person, associate professor in accounting. It is true that this validation, partially mediated, can be considered subjective as well. For example, the expression "The Accounting and Management Information System program addresses graduates" was enclosed within the subcategory "human behavior", which is part of the *generic metaphor of the human being*, according to the Rojo López and Orts Llopis (2010) model. The expression "economy based on knowledge" was fitted into the *building metaphor* subcategory. Another example, the phrase "To settle the foundations of a future economist-accountant" assumed a dual classification in the subcategories *building* and *source-path-goal* and a double classification into the categories *generic metaphor of the human being* and the *generic metaphor of image-schemas*. Thus, the analysis, coding and, where appropriate, the double encoding of metaphorical expressions resulted in an increase of the number of records from 145 to 153, as shown in Table no. 3.

Results

The analysis of the metaphors according to the Rojo López and Orts Llopis (2010) model revealed the category preference to the first generic category of metaphors, *The Great Chain of Being*. The following table summarizes the percentage of each category in the total corpus.

Table no. 3 Distribution of metaphors in the three generic categories

Generic-level metaphor	No.	Universities %	No.	Companies %	Total No.	Total %
Metaphors based on the Great Chain of Being	64	65,3%	41	74,5%	105	68,1%
Metaphors based on image-schemas	32	32,7%	12	21,8%	44	29,1%
Metaphors based on the metaphor Actions Are Events	2	2,0%	2	3,6%	4	2,8%
Total	98	100,0%	55	100,0%	153	100,0%

The distribution of metaphors between the three generic categories of the principal corpus, which includes the promotion speeches of the Accounting specialization, relatively follows the same pattern to that observed in the corpus which consists of presenting messages of accounting companies. Universities (65.3%) and companies (74.5%) tend to attribute human qualities to accounting, especially when promoting their "products". After that, the following are the metaphors based on *image-schemas* category, with 32.7% and 21.8%, respectively. At large distance, with almost an insignificant percentage, appear the metaphors from the category *Action are Events* (2% and 3.6%). Therefore, we can already assume that in promotional messages, accounting has very little to do with spectacular aspect.

The first generic category of metaphors, the Great Chain of Being, is based on the cultural model proposed by Lakoff and Turner (1989), adapted by Rojo and Orts (2010). Source field is defined by the attributes and behavior of living organisms hierarchy organized as follows: human beings, animals, plants. Here are also gathered the subcategories: objects and complex objects (construction, machine, mechanism, etc.).

Table no. 4, which shows the distribution of metaphors into the subcategories of the metaphor *the Great Chain of Being*, shows preference for analogies with *human behavior*

(26,14%), followed by the subcategories *building* (20.26%), *object* (9.15%) and *machine* (4.58%). Percentages are calculated by reference to the total number of records (total 153).

Table no. 4 Distribution of metaphors into the subcategories of metaphor of the Great Chain of Being

Metaphors based on the Great Chain of Being	Corpus Univesities	% Universities	Corpus Companies	% Companies	Corpus Total	% Total
Object	7	7,14%	7	12,73%	14	9,15%
Building	19	19,39%	12	21,82%	31	20,26%
Natural force	4	4,08%	1	1,82%	5	3,27%
Supernatural force	2	2,04%	0	0,00%	2	1,31%
Human behaviour	24	24,49%	16	29,09%	40	26,14%
Illness	0	0,00%	0	0,00%	0	0,00%
Celebration	0	0,00%	0	0,00%	0	0,00%
Living being (animal or plant)	2	2,04%	4	7,27%	6	3,92%
Machine	6	6,12%	1	1,82%	7	4,58%
Total	64	65,31%	41	74,55%	105	68,63%
TOTAL	98		55		153	

The analogies with *disease*, *celebrations*, *supernatural forces* and living beings related to the categories of *animals and plants* seem to be unattractive. These results can be argued by the fact that the language of professionals from the accounting field, technical field and the one dedicated to figures will be reflected in promotional messages by using metaphors from the field of *building*, *objects* and *machines* (cumulative 33.99%). In the case of companies, the metaphors from the *building* subcategory (“building” and “construction”, “anchoring”, “setting new business architecture”) and the *object* subcategory (“size”, “lens”, “frame”) occupy larger spaces (cumulative 34.55%) than in the case of universities (cumulative 26,53%). Even if metaphors from the technical subcategories are dominated by accumulation (building plus object plus machine), the *human behavior* subcategory with a share of 24.49% in the case of universities and a share of 29.09% in the case of companies, shows concern for human face of accounting which is more accessible and more open to communication. Thus, we discover an accounting which is “committed to excellence”, which “reinvents itself”, which “takes care”, which “addresses and responds to the clients’ needs“, which is “responsible”, which “has goals”, which is “sensitive”, which “can be happy”.

A second category of generic metaphors, based on *image-schemas*, combines the metaphorical expressions where the source domain is structured on concepts like destination, travel, objective and has additional elements such as trail, trajectory, direction, speed, vehicle, rhythm, topography, space, container etc. (Rojo López and Orts Llopis, 2010). The source domain consists of the basic structure of the *source-path-goal* schema and other elements, such as: the trajectory, the trajectory characteristics, the folowed objective, the position in space owned at one time, the direction at a certain moment, the final objective, the presence of a vehicle, its speed, the difficulties encountered, the forces can act/influence favorably or unfavorably, the presence of other possible paths etc. (Lara Moreno, 2008, p. 196).

In the *source-path-goal* subcategory, we discover in the case of universities (14.29% of metaphors) “an accounting oriented towards internationalization” and university training programs in accounting “pragmatically oriented towards the real needs of the Romanian school”, with goals such as “acquiring entrepreneurial students spirit” or, more generally, “becoming a good economist”. Also, accounting companies (12.73% of metaphors) announce that “they are oriented towards results and towards goals achievement” that in their activity “they set and achieve the highest quality standards”, that they support “their customers to become real business man“, and they are an aid “to see exactly where their business customers are going”.

Table no. 5 Distribution of metaphors based on the Image-Schemas category

Metaphors based on image-schemas	Corpus Universities	% Universities	Corpus Companies	% Companies	Corpus Total	% Total
Verticality	8	8,16%	4	7,27%	12	7,84%
Source-path-goal	14	14,29%	7	12,73%	21	13,73%
Container schema	2	2,04%	1	1,82%	3	1,96%
Journey	8	8,16%	0	0,00%	8	5,23%
Total	32	32,65%	12	21,82%	44	28,76%
TOTAL	98		55		153	

When coding, besides the *source-path-goal* schema, we also used the secondary schemas of *verticality*, *journey* and *container schema*. In the expressions based on the *verticality* scheme (7.84% of the total corpus), accounting specializing programs are presented as a career path with a well-defined direction (i.e. “to access to the chartered accountant qualification”, “to successfully enter labor market”, “customer orientation”), and actions taken for career development in accounting are cumulative, and they are a support for jumping to the next level (i.e. “the first step in offering you a successful future”). The *journey* model, perhaps not incidentally, is present in the principal corpus of presentation speech for accounting specialization (8.16% of metaphorical expressions), but lacks in the secondary corpus created at the level of accounting companies (0%). Naturally, training to be an accountant can be seen as a journey (i.e. “way to success”) with inherent elements of unpredictability and unknown (i.e. “mysteries of knowledge”), but with a reliable “guide” (the training program provided). The offer of accounting services, on the other hand, emphasizes the purpose, the achieved objectives. The metaphorical patterns based on the *container schema* model (1.96% of the total corpus), accounting, for example, has been conceptualized “as a space of elite for those who have to grow rich”. In the analyzed corpus, the generic metaphor based on *image-schemas* brings together a much smaller number of expressions (28.76% of the total of 153 recorded phrases) and includes explicit associations, especially for the *source-path-goal*, *verticality* and *journey* subcategories.

The third category of generic metaphors based on the metaphor *actions are events* allows us to conceptualize accounting and financial accounting activities as events. The model retains four types of events: *competitive game*, *war*, *show business* and *medieval tournament*. From the conceptual point of view, the metaphors of the first three types of events "share some features or elements, such as the high degree of competitiveness, a certain spirit of aggressiveness and the search for victory or fame" (Rojo López and Orts Llopis, 2010, p . 3306).

Table no. 5 Distribution of metaphors based on the *Actions are Events* category

Metaphors based on Actions Are Events	Corpus Universities	% Universities	Corpus Companies	% Companies	Corpus Total	% Total
War	2	2,04%	0	0,00%	2	1,31%
Competition game	0	0,00%	1	1,82%	1	0,65%
Show business	0	0,00%	1	1,82%	1	0,65%
Medieval tournament	0	0,00%	0	0,00%	0	0,00%
Total	2	2,04%	2	3,64%	4	2,61%
TOTAL	98		55		153	

The results shown in table no. 6 reflect a weak affinity (cumulative percentage of 2.61% of the total of 153 recorded expressions) with the language and spirit of the *warrior* (1.31%), *competition* (0.65%) or the typical *show business* (0.65 %). In fact, it would be difficult and inappropriate to imagine the building of a career with the use of a warrior language or to promote the chartered accountant-client partnership in terms of competition and struggle.

Conclusions of the study

Individuals and organizations can react only to data or information previously recognized. Perhaps in this way the force of the metaphorical language, the analogies and the understanding, knowledge and change mechanisms can be explained. When we used the expression “metaphors that can turn accounting into a career”, first, we privileged the use of the metaphor as a tool to explore the link between communication and action. The metaphor legitimizes action, sets targets, and guides behavior. The option of students in economics, at the end of the first year of study, for a specialization or another, in this case for accounting specialization, is the result of several factors. We will never know for sure what is the deep motivation of choosing for each of our students unless, perhaps, we initiate individual explorations. However, the metaphors used in presentation speeches of the accounting specialization and, secondly, those used to promote financial and accounting services, open a door to the world of representations of the accounting profession. In the introduction of this paper we quoted earlier studies which confirm that in accounting textbooks (including the ones from the program of study for students in economics), the metaphor ACCOUNTING IS AN INSTRUMENT (machine, mechanism) is dominant. In our research we found that for promoting the accounting specialization, the metaphorical expressions that are in the category of ACCOUNTING IS HUMAN BEHAVIOR are privileged. We might assume that this transformation follows the wider current where the machine metaphor is replaced by the living organism metaphor, when talking about the economy or about the organization. But this transformation also illustrates the effort of closeness between the technical and yet unfamiliar universe of the accounting profession and the ordinary, familiar world of the first year student. In the analyzed corpus, we also noticed the same trend in the promotion speeches for financial-accounting services. For us, it is the expression of the adaptation effort to the receptor. The beneficiaries of these services are probably people who need an accountant just because they have a lack of this expertise. The option for an accounting that is “committed to excellence”, which “reinvents itself”, which “takes care”, which “addresses and responds to the clients’ needs”, which “is responsible”, which “has goals”, which “is sensitive”, which “can be happy”, an accounting which helps us to “configure”, “build” and

“strengthen a new business architecture” transforms accounting into a territory of partnership, communication, future projects, and finally, into a way to being in a profession. Into a career.

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