



### Imaginary numbers

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### Abstract

Purpose – The purpose of this poem is to consider budgeting in relation to some of the words that feature in number theory.

Approach – The poem consists of three four-line stanzas, in free verse but with elements of half rhyme.

Findings – The poem suggests that, although budgeting involves imagination of a future that might not come to exist, it is still an activity of value and to be taken seriously.

Originality/value – The poem focuses on a key management accounting tool, namely the budget.

Keywords: budgeting; budgets; number theory.

Paper type: Literature Editorial

**Imaginary numbers**

Even though it might seem odd  
to measure the months ahead,  
it's only natural  
to place value on the budget.

It might not be perfect but –  
to be positive –  
it's a prime management tool,  
and rational (on the whole).

You could just stick a digit in the air  
and go figure a future  
that will never exist,  
but it might come back to haunt you.