
Literature and Insights Editorial

Editorial

1485

Why me?

The outlook that usually lies behind the words in the above heading is one of puzzlement and probably also a sense of unfairness. You can imagine someone saying it. Try saying it out loud yourself right now. You will probably get a flavour along the lines of: “Why should I be singled out for this treatment?”, or “Why is not someone else culpable here or, at least, sharing the blame?”. Have you ever been in a situation when you actually felt that way? Some kind of injustice was at the heart of it, of course.

As I have often written, the accountability aspect of this journal has always appealed to me, and I am sure it will continue to do so long after I have forgotten all but the crudest devices in the management accounting toolbox.

I am not a counsellor equipped to directly recommend how you might seek to redress, or live with, injustices heaped upon you. I am going to walk on the fringes of that territory, however, albeit with a twist. I am going to turn the frame around so you are facing out and not in.

This is not Nobel Prize level thinking. I have simply been prompted more than usual by cruel world events and the fact that, as I write this, my home state has been through an election and we are a few days from a federal election. Suddenly (and I use that word with some sadness), there is talk of government action to deal with major issues that did not prompt anything much before from these dear people except rhetoric and frequently the corrupt movement of funds. Yes, you might sigh, “Whoever you vote for in an election, you end up with a politician”. That is if you are lucky enough to live in a country with an electoral process, and one that is not rigged.

How do you genuinely show that you care about the elderly, management of COVID-19 vaccinations, education, funding for the arts, healthcare, remediation after fire and flood, Indigenous representation, pork-barrelling, establishing an Independent Commission Against Corruption (ICAC), unemployment and how it is measured, sexual harassment in the corridors of power and workplaces elsewhere, domestic violence, homelessness, the environment, destruction of native animal habitats, the National Disability Scheme (NDIS), climate policy, rorts and much more? All of these are directly affected by our elected representatives. What you do for a start is to vote based on keeping informed.

A news article today that was based on interviews with voters in my own marginal electorate revealed that most were brazenly ill-informed and did not care. The person next to me in the polling booth likely has no idea about the policy differences between the candidates or of past actions of the existing government. Still, all votes are equal, right?

So, what is this “facing out” business? What I mean is that we all have responsibilities to maintain knowledge about the world in which we live, locally and nationally and globally, and to act on that when the opportunity arises. We might not climb barricades but talking with your friends and colleagues and your local politician (or sending them a polite, personal message) and also staying informed in an active manner – seeking information – is vital. If you care about the environment, it will translate into basic household actions – reading labels and choosing what you buy with more care; recycling properly – you know it well, I bet. If you have kids, tell them to keep you in line.

Back to the heading. *Why me?* Because no one else is going to be you.

In this issue, we feature two poems that connect with the theme of reflecting on personal accountability and the potential for meaningful change. “Guilty Me!” by MD Shoaib Ahmed



Accounting, Auditing &
Accountability Journal
Vol. 35 No. 6, 2022
pp. 1485-1486
© Emerald Publishing Limited
0951-3574
DOI 10.1108/AAAJ-08-2022-168

deals, as he has said, with “the precarity of workers in the global supply chains of fast fashion, cocoa farming, and coffee production around the world”. He adds that he aimed to capture how his “purchasing behaviors have been impacted because of concern resulting from my ongoing research on supply chains”. This links a major world issue concerning modern slavery with personal practice in both his private life and, as it happens, professional life.

Luca Pacioli’s 15th century book, *Everything about Arithmetic, Geometry and Proportion*, included a chapter on the practice and virtues of the double-entry system of accounting sometimes then known as “the Venetian method”. Codifying a system that dated at least from the 12th century in such an accessible manner gave practitioners an effective and standard reference but how did it spread and to what ends was it used? Thomas Lee’s “Blame Luca” in this issue of the *AAAJ* ponders how the Gutenberg press was instrumental in disseminating that knowledge and also takes a shot at how Luca’s system and accounting reports might be misused. Accountability?

Your own creative contributions can be submitted via ScholarOne (see below), and your email correspondence is always welcome, of course, at: steve.evans@flinders.edu.au.

Literary editor

Accounting, Auditing & Accountability Journal (AAAJ) welcomes submissions of both research papers and creative writing. Creative writing in the form of poetry and short prose pieces is edited for the Literature and Insights Section only and does not undergo the refereeing procedures required for all research papers published in the main body of *AAAJ*.

Author guidelines for contributions to this section of the journal can be found at: http://www.emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=aaaj

Steve Evans

School of Humanities and Creative Arts, Flinders University, Adelaide, Australia