

AAAJ Literature and Insights

36.1 Editorial

Thinking critically?

Are these the new dark ages? We live in a period of ongoing political tumult and warfare, environmental systems heading for a cliff, continuing exploitation of third world populations, hunger, poverty, significant natural disasters and greed. Can we turn back or at least moderate these factors?

We need to believe so, yet this is also an age of conspiracy theories, of attachment to ideas without any foundation in truth and of sheer denialism and wilful ignorance. Calls to listen to “the science” are routinely rejected in favour of a kind of snake oil charlatanism that tells people what they want to hear rather than what they need to hear. The will to listen is one thing. The ability to successfully contemplate key information plus the interests of other people is another. It comes down to motivation and skills.

Ultimately, management accounting has to be concerned with communicating the right information at the best time to the right people so that their understanding can drive the right decisions for the most people in both the short and long term. Have I covered all the bases there? It is a lot to ask and that was a quick sketch, but I hope you get the idea.

At its heart, management accounting has to have an obligation that captures as much as possible of the earlier mission statement. It is a call to witness research and relevant findings ahead of conjecture or narrow self-interest; in this sense, it operates as a call to science. I have always thought that management accounting sits nicely with the humanities, especially but not only connecting with the social sciences that are often nestled close by in the academy. Let me stay with the arts side of the humanities for now.

Traditional humanities subjects like English and philosophy have lost out in the common and recent restructuring of departments. Interdisciplinary studies are fading too. In fact, whole courses outside the “hard sciences”, like computing, engineering, medicine, chemistry and so on, have been dealt a considerable blow in Australia. The previous federal government increased fees for the humanities by two or three-fold.

It was claimed that Australia needed more graduates who could boost the economy by walking into jobs where employers were said to be waiting, and the fees strategy was to be a clear push towards favoured areas of study – conveniently ignoring the huge financial contribution made through creative industries like film and music, for instance.

Discouraging interest in the arts holds students away from environments where they can foster skills in critical thinking, something badly needed in the world right now. It also discourages them from pairing studies in other specialist tertiary courses that might have fitted the government’s policy. If graduates of single degrees in the humanities go on to work in the arts, it typically means they have to be entrepreneurial, a highly desirable skill.

What kind of learning activities encourages flexibility of thinking? How do people learn to think critically, that is, to weigh evidence properly? How do they communicate clearly? How do they hold the attention of an audience in order to let those people assess information objectively or to try persuading them to certain point of view?

I have taught communication skills to students in medicine, education, engineering, accounting, the arts, social sciences and more. My late wife, Dr. Kate Deller-Evans, was a specialist employed to help engineering students better explain their projects and



achievements, for instance, because their own key skills lay elsewhere. These are practical proficiencies. Ironically, quite a few of the federal politicians who crushed courses in the arts had graduated with degrees in its disciplines and paid little or nothing for their studies.

For my own interest, over the last five years I have gathered more than 35 articles and papers, monitoring the trend in academia as it drifts away from acknowledging the value of subjects that consider such things ethical behaviour, the life well lived and the import of historical events (I will cite just one below: [Rutter, 2020](#)). I could have written a long article, I guess. Maybe that will emerge.

At a time when the world is in great trouble everywhere, we need clear thinkers and we need the most productive marriage of practitioners in different disciplines to face the worst problems. It is critical. Right now, I just want to underline that I feel management accounting is a field where purposeful gathering of evidence and analysis of a subject can be very fruitful for many people. This is a service to others made real through critical thinking.

In this issue, we feature Garry Carnegie with “Global university rankings and the metrics maze” as he tackles the thorny question of how university rankings can truly deliver more than marketing spin. Like much about academia, it has become an area where the system can be gamed. Speaking of which, in recent news, it is alleged that a Nobel Prize winner fabricated results and, incidentally, drew investment towards unproductive areas of research. Also, the results of peer reviews are being increasingly questioned as real indicators of the worth of the papers in question given that errors or falsehoods are located years later. University rankings might be seen as equally fraught or, at least, as part of an imperfect science.

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

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References

Rutter, M.P. (2020), “Reimagining the humanities for the 21st century”, Inside Higher Ed, available at: <https://www.insidehighered.com>