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Literature and Insights

“A True Account”

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Abstract

Purpose – The purpose of this paper is to reflect on the varied concerns of delegates at an international accounting conference.

Design/methodology/approach – The methodology takes the form of a prose article and accompanying fictional poem.

Findings – Accounting conferences gather many different voices and points of view, but with a degree of commonality in themes.

Research limitations/implications – The paper encourages the use of creative expression to represent areas of research and enquiry.

Originality/value – A review of some of the proceedings of a major conference is structured in a novel manner, combining the use of the cento (a composite, “found” poem) with prose.

Keywords Creative accounting, Management accounting

Paper type General review

Writing up

More than 30 creative souls enrolled at APIRA 2007 in Auckland to exercise their talents in writing workshops. These workshops followed on the success of similar activities at APIRA 2004 in Singapore. There was more creative arts talent lurking in the crowd of accounting conference delegates than many people would have reckoned! The Auckland writers tried their hand at various set tasks, ranging from short poems about work (the limericks and haiku were terrific) to character studies in prose that dealt with conflict situations. The delegates’ keen interest in attempting new forms seemed to reflect the diverse content of the conference itself.

Since the papers offered at the conference represented such a variety of topics and stances, I felt the appropriate way to honour them here would be to bring many of those voices together in a kind of APIRA Chorus. The way I decided to do it was through a variation on a form of poetry known as the cento, from the Latin for patchwork. This type of writing is an entertaining but also demanding way of drawing a poem into being from the threads of many different pieces. It gives one the right to pilfer from other writers, but the catch is that the various sources should provide no more than one line each (I cheated; there is a little doubling in my attempt), and as coordinating writer, for want of a better term, I should acknowledge all of the contributors. Considering that some of the papers at APIRA 2007 looked to have a team of authors, this results in an acknowledgement list that goes around the world twice – or, at least, from your place to Auckland – and is certainly longer than the resulting poem.

That poem, titled “A True Account”, features the work of nearly 50 delegates; in a style they probably never anticipated. You will find their names and those of the papers from which their words were culled in a series of footnotes, and I hope they like the fruit of their “collaborative”; effort. If they do not, I hope that they do not recognise their own words here! No-one can guarantee that quotations of their own work will always be taken in the initial context, and combining many different words in a completely new way as I have done obviously risks willful distortion of the authors’ original intentions. The new meaning is not their own, but what is it?

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That is finally going to be up to you to determine as reader, but I think I see a few different strands emerging; about representing truth, about feminism, and (dare I say it) about accountability.

The conference was an event of vitality for me. Apart from presenting my own paper, I got to read other papers and creative material from the workshops themselves, and to hear arguments that prompted a lot of thought. Together with numerous conversations, they triggered a host of little poems of my own about the trip to NZ and back. I look forward to offering the same chance for writing workshops at APIRA 2010. In the meantime, please send me your own creative writing for consideration in the Literature & Insights section!

“A True Account”

by Steve Evans & 50 Delegates of APIRA 2007

When inconvenient observation meets comfortable myth[1]
A particular social setting can be contested[2]
Some people appear more comfortable with deception[3]
(counting black elephants[4]
native and exotic[5] –
only one of them may see it)[6]
Institutional theory provides a new toolkit[7]
Between secretive and transparent value[8]
The business of doing good[9]
The hollow promise of[10]
Loosely coupled or interdependent elements[11]
(salmon farming in Scotland)[12]
The public were used to[13]
Looking behind the veil[14]
From soothing palliatives and towards[15]
Making interview sense[16]
Is sex important?[17]
It is expected (glass ceilings aside) that[18]
One size may not fit all[19]
Women can't manage without men[20]
Breaking up the sky[21]
“The worst of all worlds”;?[22]
Alibis as put forward by[23]
Strange bedfellows[24]
Making imaginary worlds real[25]
These claims do not seem to bear scrutiny[26]
Getting the big picture[27]
Simply shifts these contradictions to a new location[28]
This study only provides a snapshot[29]
A liar's intention[30]
In view of such dangerous confusion[31]
The story must be sung, danced, drummed, painted[32]
beyond the meaning of the true[33]

Notes

1. Tyrone M. Carlin, Nigel Finch and Guy Ford, "When inconvenient observation meets comfortable myth – a fresh look at audit quality".
2. C. Richard Baker, "Action research and social engagement".
3. Deanna Oxender Burgess, "Do CPAs tolerate misrepresentations?";
4. Kathy Rudkin and Kathie Cooper, "Northerners counting black elephants: on safari with live 8 and G 8".
5. Murugesh Arunachalam and Stewart Lawrence, "A framework for community engagement in accounting and accountability for environmental, economic and cultural sustainability: hermeneutical enquiry on the Taupo accord".
6. Deanna Oxender Burgess, "Do CPAs tolerate misrepresentations?".
7. Amanda Ball, "Environmental accounting and change: exploring the institutional toolkit".
8. Monir Zaman Mir, "An empirical investigation of chairperson's report – a comparison between secretive and transparent value oriented countries".
9. Collette Chesters, "The business of doing good: an Australasian perspective on corporate philanthropy".
10. Corinne Cortese, Helen Irvine and Mary Kaidonis, "The hollow promise of an accounting standard setter".
11. Ine's Cruz, Maria Major and Robert W. Scapens, "Loose coupling of performance measurement practices in a globalized organization".
12. Georgios Georgakopoulos and Ian Thomson, "Salmon farming in scotland: an exploration of risk, institutional reflexivity, sub-politics and accountability".
13. Georgios Georgakopoulos and Ian Thomson, "Salmon farming in scotland: an exploration of risk, institutional reflexivity, sub-politics and accountability";
14. John Holland, "Looking behind the veil – invisible corporate intangibles, stories, structure and the contextual information content of disclosure".
15. Markus J. Milne, Amanda Ball and Rob Gray, "From soothing palliatives and towards ecological literacy: a critique of the triple bottom line".
16. Mahmood Ahmed Momin, "Making interview sense: an experience from a developing country".
17. Chang-Yuan Loh, Peter Edwards and Jane Baxter, "An investigation into the relationship between ethical development and ethical behaviour: is sex important?".
18. Keith Hooper and Linda Turner, "Women can't manage without men: reflections from the past".
19. Lydia Kilcullen, Phil Hancock and H.Y. Izan, "Defining a not for profit entity in Australia – one size may not fit all".
20. Keith Hooper and Linda Turner, "Women can't manage without men: reflections from the past".
21. David Smith and Kerry Jacobs, "'Breaking up the sky': the characterization of accounting and accountants in popular music".
22. Robert Jupe, "'The worst of all worlds';?: New Labour, network rail and the third way".
23. Kellie M. McCombie, "Accounting education in the institution known as the university: alibis of social relevance".
24. Ann-Christine Frandsen, Elton G. McGoun, William H. Dunkak and David Jensen, "Strange bedfellows: the anthropological, genetic, and social tie between accounting and finance".
25. Sue Ravenscroft and Paul F. Williams, "Making imaginary worlds real: the case of SFAS and 123R".

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26. Zahir Ahmed, "From ceremonial to holistic: NGO accountability in transition (A study on a Bangladeshi NGO)".
27. Azlan Amran, "Corporate social reporting in Malaysia: a mixed method approach".
28. Indra Abeysekera, "Intellectual capital practices of firms and the commodification of labour".
29. Fathilatul Zakimi Abdul Hamid, Md Suhaimi Md Salleh and Rosli Mohamad, "A survey on the use of internet for the investor relations by the Malaysian and Singapore Firms".
30. Deanna Oxender Burgess, "Do CPAs tolerate misrepresentations?".
31. Markus J. Milne, Amanda Ball and Rob Gray, "From soothing palliatives and towards ecological literacy: a critique of the triple bottom line".
32. Jesse Dillard and MaryAnn Reynolds, "Green owl and the corn maiden".
33. Gavin Hamilton and Ciara n O' hO' gartaigh, "No logos: beyond the meaning of the true and fair view".

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