

Literature and insights Editorial

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The drive to succeed

As I walked in the door after a driving lesson with my teen daughter (she, the car, and I are intact), I was thinking about the way in which we commit to learning and, indeed, teaching new skills. Driving is less often a skill pursued primarily for an occupation, i.e. monetary gain, than it is for other benefits like personal mobility. Still, there is an aspect of value and utility either way, otherwise why would we look to acquire such expertise in the first place?

As with studying for a degree and a career in accounting, becoming competent at the wheel of a car is not achieved overnight. Effort is required, and practice. There is the tantalising goal of becoming an officially qualified person. Motivation matters.

Road rules (accounting standards?) need to be absorbed and, hopefully, understood. We do not plunge into it by starting blind but more likely pay attention to what existing drivers do, for better or worse, and make judgements. The closer we get to the time of needing to acquire and exercise the skill set ourselves, the more serious it all becomes. Then we apply, or enrol. Where is the information I need? Who can guide me? How long will it take? Do I have what it takes?

In my daughter's school there was recently a session about safe driving habits. Fortunately, it included some emphasis on the often-overlooked consequences of getting things wrong. There is a parallel in this on analysing where accounting systems fail, where the warning signs may be absent or blurred, or be present but go unnoticed. Systems can and should be modified in the longer term to reduce such risks but the human element remains. Businesses will collapse. Cars will still crash.

In accounting, there is an expectation of continuing professional development. That is commonly missing in driver training. Drivers seldom have to demonstrate a current knowledge of road rules or of driving competence, unless subject to particular age or health criteria. My daughter told me about a recent change in the requirement to indicate a turn at a roundabout, since which I have watched to see who else knows (bothers?) to follow it. I did check this, by the way, with a son who is a policeman. He assured me about the change and said that ignorance is no defence. Following the same logic, I offered to issue him with a fine for each Shakespearean sonnet he could not recite. I suspect his laugh was prompted by pity.

I have not really mentioned teaching a daughter to drive. She does very well, but I do intend paying a professional to undertake most of this task in future. On the whole, I think I would rather teach accounting, or creative writing.

And speaking of things creative, in this issue Josephine Maltby gives us an intriguing slant on early financial reporting via an account of a nineteenth century trading ship's journey rendered in the well-known ballad "The Irish Rover". Her "Financial



Reporting and Cultural History: A Contribution” asks us to consider analysing it as the story of a project with economic value. I think you will enjoy the perspective that she adopts.

Editorial

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

Steve Evans
Literary Editor

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