

# Literature and insights Editorial

1202

## The love of teaching

Coincidence underpins the message of this editorial but what matters more is what it points towards. Permit me a little background before I come back to those?

I was musing on the name of this august journal and the fact that, not surprisingly, it has a focus on accountability. That aspect of management accounting appealed to me many years ago when I decided to specialise in this area. There was a clear sense of it not only serving the needs of commerce but also paying heed to social expectations about business behaviour. In other words, it needed to show a sense of ethics, and looking forwards. That's a theme to which I will return in a later issue but for now it's enough to say that, for me, the best accounting took a broad view of its responsibilities.

Against that backdrop, the first event I want to mention is a brief talk I heard given by a rabbi a short while ago. It began as a basic description of a moment between a father and son but moved on to compare this to one between any teacher and student. In other words, he ventured, any time you give or receive wisdom, you are caring for and about not just the purpose of the communication but also the other person, that it is somewhat like a familial relationship. The catch phrase was essentially, "If that person taught me well, they have become a parent". Some, if not all, of us will know the feeling, especially if we have encountered great teachers.

The echo of this talk comes in the contribution featured in this issue. Coming from Christopher Cowton, it plucks a well-known passage from the Bible and, after a little deft editing, asks us to assess a comparison between commerce and love. Is it peculiar to think that management accounting can be a force for good in the world, that it can bring people closer to a caring and more ethical perspective? Even though nestled in irony, this poem suggests not. It asks us to think; it teaches. In that way, it shows concern for the way that its reader might apprehend the underlying concept. I sometimes feel that a good written thought like this provides as much opportunity for development and understanding as the guidance of a mentor in real time.

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](mailto:steve.evans@flinders.edu.au).

**Steve Evans**  
*Literary Editor*

