

# Literature and insights Editorial

## Zen and the art of management accounting? Piece of CAKKE

Years ago, I was given a copy of Robert M. Pirsig's book, *Zen and the Art of Motorcycle Maintenance: An Inquiry into Values*. At one level describing a father-and-son journey on a motorbike through America, it was a philosophical view of relationships and what motivates people. It came to be regarded as a classic in its field.

I had followed tenets of Zen Buddhism since my mid-teens (well, as far as I understood them) and already had a copy of Pirsig's book. A second one was welcome, though, especially because the new one had been personally inscribed by my friend – but I will get to that in another issue of the *AAAJ* (sorry for the tease).

Believe Wikipedia? It says about Pirsig's book:

The title is an apparent play on the title of the book *Zen in the Art of Archery* by Eugen Herrigel. In its introduction, Pirsig explains that, despite its title, "it should in no way be associated with that great body of factual information relating to orthodox Zen Buddhist practice. It's not very factual on motorcycles, either." (Wikipedia)

Pirsig's comment will not stop me jumping to the subject of accounting and linking it to Zen Buddhism, though we will make a couple of detours first.

To state the rather obvious, numbers matter in various ways. Different cultures value "three" and "seven" highly, for instance. That shows in traditional stories, including for children ("Three Little Pigs"?). You might think that representing key lessons from Zen Buddhism could follow this pattern, with three or seven principles being proposed. While there are indeed some lists of seven so-called "rules" or principles, I was surprised to discover that a list of ten is common – but then so is four, and five! I was hoping for a tidier solution to my initial idea of whether it made sense to consider management accounting in the light of Zen. Or was this untidiness, this lack of conformity and agreement, a Zen thing too?

Regardless, I have often thought of Pirsig's book and his approach to the metaphysics of quality. He contrasts one person who decides not to maintain his motorbike but pay professionals for such work instead (the so-called Romantic approach) with the narrator who takes care of his own, older machine with "rational problem solving skills" and learns more about both the bike and himself in the process (Wikipedia). It makes me think about the march of technology in general, but I guess we can still see the two extremes played out in different ways all around us.

Still, there was the matter of how I would approach the core question. My latest motorcycle magazine had the answer. For our immediate purposes, then, I am heading to a road test in which Sean Muir uses five Zen principles to assess a Suzuki V-650 V-Strom (Muir, 2017, pp. 50-56). Maybe you will not agree about the relative merits and possible



---

interpretations of his points, but I am very happy to hear your own views, and they may be much better than mine! Here we go:

- (1) It teaches inner strengths: in Zen Buddhism, this is often about striking a balance between indulging oneself and subduing personal desire. A parallel in accounting is sorting out who needs the information you are dealing with and how best to present it. There may be more than one type of intended use. You need to satisfy yourself with that, true, but it is really the users whom you ultimately serve. Would you prioritize your own indulgences when framing accounting reports? Accounting would seem to address this aspect in a quite straightforward way through its standards, so there is no real tug of war. Maybe that built-in discipline answers the first principle in the affirmative by its very nature rather than testing your ability to choose.
- (2) It reduces suffering: Zen Buddhism suggests letting go of desire partly since not achieving it can cause frustration. This is related to the previous principle. Accepting that you cannot always get what you want can reduce anxiety, but how does management accounting reduce suffering? Perhaps, it does so in a couple of ways. We employ standard report formats and expectations, for instance, to deliver the “right” information to users. If these are ever considered too limiting, however, there is always a forum somewhere to discuss how accounting might improve understanding and well-being. It could be argued that in both cases you reduce suffering.
- (3) It encourages balance: standards ought to include balance as a goal, such as striving to understand who your readers are in order to meet their needs and expectations. This links to the previous principle. It is a matter of service.
- (4) It makes simplicity work: who wants complexity, anyway? Complexity, it is said, clouds one’s judgment. That way leads to more work in producing reports and more work to interpret them; there should always be a cost-benefit test. On the other hand, too little information has its own issues. There is a question of mastery and restraint in finding what is just right. Here, we are striving for balance again. Oh, that is the previous principle too!
- (5) It is good for your brain: I doubt that anyone reads management accounting reports purely for mental stimulation. As a by-product of preparing and reading articles and reports, however, the intellectual requirements must be worth something in this quarter. Ask the members of an editorial board or referees how they feel when reading submitted articles, for example, and I think most would agree it is “good for your brain.” To quote an old phrase, “it gets you thinking.”

Looking back, I can see the sense in drawing connections between these Zen Buddhism principles and management accounting, but is it trying too hard? After writing the above, I let the text sit for a few days; standard practice if you have the time. Coming back to it, I was immediately struck with the feeling that the principles probably have a stronger and more natural relationship with teaching management accounting. How about this then?:

- Consider what your students need.
- Accept not always meeting your goals and be flexible, ready to change.
- Know and respect your clients.
- Keep your approach as simple as circumstances allow.
- Enjoy new ideas and stretching yourself.

Goodness, I think we now have a Zen Buddhism CAKKE recipe for management accounting (and, yes, that was an accidental acronym)!

Lee Parker's creative contribution in this issue, "Another Department Meeting," addresses the subject of dull meetings that offer time for thoughts to stray in a way that is good for the soul, and certainly more rewarding than the process of the meeting. Was he thinking of how Zen principles might have been engaged at such times? Perhaps not, but he does mention a way to mindfulness.

In a first (and possibly last) for this section of the journal, I present a work by Tobi Popoola that relates to my own editorial activities. You can rest assured that I did seek vetting from the highest echelons of the journal before going ahead, if only because there might otherwise have been charges of vanity leveled at me. Tobi has taken lines from some of my past *AAAJ* pieces and added a few more to make a poem in a form whose process is reminiscent of the cento. How do you feel when you hear yourself spoken about in the third-person, or quoted in articles? As a whole, the poem speaks with a voice that is mine and yet not mine. I hope you find the result entertaining.

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

**Steve Evans**  
*Literary Editor*

#### References

- Muir, S. (2017), "Strom trooper", *Motorcycle Trader*, No. 328, December 7, Sydney, pp. 50-56.  
Wikipedia (2018), "Zen and the Art of Motorcycle Maintenance", Wikipedia, available at: [https://en.wikipedia.org/wiki/Zen\\_and\\_the\\_Art\\_of\\_Motorcycle\\_Maintenance](https://en.wikipedia.org/wiki/Zen_and_the_Art_of_Motorcycle_Maintenance) (accessed 2 February 2018).

#### Further reading

- Herrigel, E. (1948), *Zen in the Art of Archery*, Curt Weller, Konstanz.  
Pirsig, R.M. (1974), *Zen and the Art of Motorcycle Maintenance*, William Morrow and Company, New York, NY.