

A teaching resource: Wallace Stevens' *Anecdote of the Jar* as a metaphor for accounting

C. P. Snow, in his 1950s book *The Two Cultures*, talked about the failure of arts and science faculty members to communicate with each other. A similar silo culture bifurcates business schools from the rest of the campus these days. That effect is most acute amongst the accounting and business students. They all too often treat the courses in general studies as having virtually no relevance to their business majors and are seen primarily as hoops to jump through. Such behaviour on their part is not easily offset given that the textbooks used to teach accounting subjects reflect the same bifurcation of disciplines. The accounting textbooks rarely use material from arts or literature to supplement their content. Given that the textbooks' focus is on technical issues exclusively, those instructors who might be inclined to break the bifurcation of the subject matter are left to improvise.

This brief exercise is to draw attention to a non-traditional resource that could be used as a conversation starter in an accounting course, which could help mitigate students' nonchalance about a discipline that does not seem directly related to accounting.

Using Wallace Stevens' poem *Anecdote of the Jar* to improve students' understanding of accounting's origin, nature, limits, methods and even the epistemology of the discipline, can be creatively beneficial. Despite being seemingly "off the wall," trying to bring literature within the accounting curriculum has utility and it can be done with relative ease, without forcing accounting educators and students to read through volumes like those of Charles Dickens and Herman Melville.

A brief poem, *Anecdote of the Jar*, exemplifies Stevens' perception of the human cognitive process. It starts by describing a very human action, the placing of a jar upon a hill in Tennessee. The act by the persona: "made the slovenly wilderness/Surround that hill/The wilderness rose up to it/And sprawled around, no longer wild." The human artefact, "gray and bare", was "like nothing else in Tennessee" and "it did not give of bird or bush". Still, it was "tall and of a port in air" and more importantly, "took dominion everywhere". It must be realised that the jar had dominion only in that particular place. Outside that "wilderness" it loses its focussing capacity, just as without the jar, the "wilderness" becomes uncharted.

By juxtaposing the jar with an alien environment, the poem makes it the focus of what is an uncharted wilderness. Once it is introduced into the landscape, the landscape is no longer fully wild; the jar has taken dominion.

The process described in this poem is not unlike what a hiker is likely to do if he finds himself in an uncharted and "slovenly wilderness". He is likely to find himself a landmark and then use it to chart his hike. In the same way, a surveyor has to fix his bearings before he starts on his survey.

One could also compare the act in the poem to what in the discipline of rhetoric is described as *nominatio*, it refers to "the naming and listing of things . . . the most basic act of consciousness in the world: the process by which man articulates the world to make it signify, and hence renders it inhabitable" (Kernan *et al.*, 1973, p. 207). If one is in need of a catch phrase to describe the act in the poem, one could call it the Genesis Syndrome: in trying to name the world around him, the human mind is in effect imitating the God of Genesis by bringing order where it was lacking.



In using the poem in my accounting courses, I employ the following outline:

- (1) The jar in the poem has been made by a human being, a person.
- (2) After being placed atop a hill, the jar becomes the focus of its surroundings and asserts dominion over the wilderness.
- (3) As a result, its surroundings are no longer wild. The wilderness can now be charted, mapped, measured and described.
- (4) One could say it has been colonised.
- (5) With the help of a human artefact, the product of imagination and cognition, what was wild and uncharted now makes sense.
- (6) Accounting is to an organisation what the jar is to the wilderness in the poem. It is in effect holding not only a mirror to reflect the organisational reality but it is also illuminating it.
- (7) Accounting is not just about counting. It also means to chart, to map, to survey, to explain, to describe and to account for the organisational identity and to measure its performance.
- (8) Making sense of an organisation's nature, goals and objectives is facilitated by accounting information.
- (9) The jar is neither bird nor bush, hence how should it affect that which existed before the dominion was imposed?
 - As a resource to use and exploit by virtue of having taken dominion?
 - As a sustainable environment where the jar coexists with birds and bushes?
- (10) What approach should the Generally Accepted Accounting Principles take in influencing the organisational attitudes towards the world that they inhabit?

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Reference

Kernan, A.B., Brooks, P. and Michael Holquist, J. (1973), *Man and His Fictions: An Introduction to Fiction-Making, its Forms and Uses*, Harcourt, Brace and Jovanovich, New York.