

Literature and Insights Editorial

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Who cares?

In the last issue, I wrote broadly of corruption and mismanagement. Sadly, more and more cases, often at high reaches of government, are being revealed. I went on to say how valuable it is for society that someone scrutinises the unethical operations of those involved, and then does two things; makes the results known and acts on the findings. That last point is also a call to action for those reading or listening. I admit that I flattered this journal along the way given its aim to address the need for accountability. May that ever be true.

As Australia faces the prospect of a toothless corruption watchdog being established at a federal level, it is all the more important that a spotlight is shone on misbehaviour in many fields, e.g. welfare, employment, gender, education, environment, corporate practice, health, investment, taxation, justice and so on. I think of investigative journalism and good accounting as vital checks.

On the other hand, we all know about stories of dodgy accounts or tax evasion, and have encountered instances of stereotyping accountants; sometimes as accomplices in such endeavours. It should be no surprise then that, this time, the creative material complements the subject matter of the previous issue, taking ethics and concern for others as key themes. It also focusses on the historical change in how accounting has become regarded by other people, and has promoted itself as a profession.

Tom Lee's creative contribution, "A Gentle Profession", slides back in time to look at the development of the accounting profession in 18th Century Britain as something of an extension to gentlemanly privilege. Mary Kidd's piece, "The Way of the Ethical Accountant", uses a Biblical lens to consider proper accounting behaviour. Maintaining a philosophical bent on Christian lines, Tobi Popoola offers "Safety Abiding in the Owner's Presence". This last work contemplates the advantages of employment with a business where safety and employee protection are taken seriously; facets that are measurable as well as cultural – and management accounting systems are intimately connected to gathering and disseminating that data.

Collectively, the contributions ask us to ponder self-interest versus care for others. Good food for thought, I think.

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

Literary editor

Accounting, Auditing & Accountability Journal (AAAJ) welcomes submissions of both research papers and creative writing. Creative writing in the form of poetry and short prose pieces is edited for the Literature and Insights Section only and does not undergo the refereeing procedures required for all research papers published in the main body of *AAAJ*.

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