
Literature and Insights Editorial

Editorial

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Put on your thinking caps?

I am beginning to despair. Too many governments worldwide act with transparent arrogance, wantonly disregarding the needs of their populace. Too many? I guess that even one would qualify as excessive.

Sometimes it is because they assume that the current coronavirus disease 2019 (COVID-19) concerns will allow all sorts of extreme measures. It is a convenient cloak for draconian measures and ill-conceived policies that often favour their friends in high business positions. When will the reckoning come?

In Australia, a proposal for a federal corruption watchdog has (after much public pressure) resulted in real moves to institute such a beast. Why am I not surprised that one of the conditions attached to it by the very government minister responsible is that elected representatives of government will be placed beyond its scrutiny?

I have written previously of corruption and of the need for continuous scrutiny from citizens. Not everyone is sufficiently informed to do more than express concern, however. Activists increasingly bear that load. It is also reasonable for us, you and me, who have always nursed and encouraged the value of critical thinking, of empathy and of forward thinking, to shine a light on such poor behaviour. I like to think of management accounting as an avenue for bright and caring minds to question the way that things are being done – that includes efficiency and social justice.

I am beating the same drum as before. Management accountants, and especially those without corporate allegiances, are in a special position to interrogate the workings of business and government, to raise questions and to recognise good work as well as highlight the bad. That is you and me, folks. At one level, it necessarily comes down to the character we expect and respect in ourselves and our peers.

In this issue, John Eldridge's "The Memo" takes aim at business language and thinking as it was creeping into university life some decades ago. Recently, we have seen the wholesale restructuring of tertiary education institutions in pursuit of profit, along with a suite of jargon and acronyms suggested here.

Basil P. Tucker and Hank C. Alewine do not simply have space travel in their sights in "The sunk cost fallacy and throwing the baby out with the bathwater: a little like rocket science". Assessing costs and benefits is too easily conducted with a narrow vision and a short-term outlook. The alternative might not be to resume the abandoned project but at least to recognise and exploit positive spin-offs.

Thus, we have two different and provocative aspects of critical thinking, one likely obstructive and the other potentially productive.

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

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