
Literature and Insights Editorial

Editorial

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What's so funny 'bout peace, love and understanding?

I don't think [Nick Lowe](#) would mind me borrowing the title to his song for this editorial. For one thing, there is no copyright on titles. More importantly, he meant it as an earnest comment on the lack of global harmony — and its relevance is enduring. Singer-songwriter Elvis Costello famously featured it on his 1979 album *Armed Forces* and again on a re-release in 2020, for example, and many other artists have covered it.

It is stating the obvious to say that the world is in turmoil. Even before the attacks on Ukraine that are occurring as I write this, we have had ongoing conflict, cruelty and exploitation in one form or another and on a large scale. So, what is that got to do with accounting?

I am thinking of the Global Peace Index (GPI), which is formulated annually by the [Institute for Economics and Peace](#) (IEP, online). Founded by Steve Killelea, the IEP Head Office is in Sydney and it has international offices, including The Hague. Its annual reports, used by the UN and UNESCO among others, emphasise quantitative assessments but also incorporate qualitative ones addressing peace and risk. They are used in decision-making intended to improve the standard of living of many people.

This global economic gauge presents not just a consolidated figure whose trend can be contemplated but also a table of individual countries' rankings and trends. The indices feeding into each score are employed consistently across the countries. Separate countries' changing positions, therefore, can be looked at in terms of absolute and relative movements to see whether things are improving.

We see things like terrorism, health, education and the state of the environment being weighed up. They all influence aspects of peace and quality of life that can feed into policies concerning defence, security and development. Incidentally, a degrading ecology is strongly related to the risk of conflict.

This is not empty statistical stuff. It has to do with the psychological and material welfare of human beings plus, not so incidentally, of flora and fauna. It is true that the variables are not prone to rapid change. Understanding what they are and the associated sensitivities, e.g. the importance of each as an input factor, does offer a basis for deciding how enhancements might best be achieved, however, aid programs come to mind straight away.

Which countries might be said to be suffering most or to be heading downhill and perhaps most quickly? What comes after discovering that?

It might seem glib, especially considering the scale and impact of some of the contributing factors, but the cold truth is that initial actions are going to be based around gathered facts. For example, we might ask about such things as the resources that are necessary and available for improvements to be made; how those might be obtained and deployed and by whom and how speedily and effectively; what they will cost and who will pay; what international and local socio-political forces are involved and their degrees of influence (do those help or hinder?). All these are data; a mix of quantitative and qualitative.

In a very real sense, such issues need skilled and timely assessment and reporting. It makes me think directly about the positive force that particular forms of management accounting can have when applied for social benefit. You are all potential agents for wise decisions in the corporate, government and non-governmental organization (NGO) worlds. Thus, you also possess skills and knowledge to help make this world a better place.



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I have not said which country was rated most peaceful nor which the least. An analysis of 2021 results presented by the *Statistics Times* (online; sourced from *Vision of Humanity*, online) shows Iceland as the most peaceful country (top since 2008) and Afghanistan the worst (four years running). The country with the most improvement was Ukraine (!). The eleventh GPI report is due out in March 2022.

Speaking of data, and of understanding, the two creative contributions for this issue deal with numbers. Christopher Cowton's "Imaginary Numbers" raises the question of the value of attaching forecasts to decisions about the future and then succinctly answers it. In Alessandro Ghio's piece, "Rainbow Numbers", we face head-on the way that corporate reports' representations of inclusiveness might belie prejudices and practices still persisting in those organisations.

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 and 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*.

Author guidelines for contributions to this section of the journal can be found at: http://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=aaaj

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