

## Can you see me now?

Management accounting, as we all know is not entirely about numbers. It is quite often about deciding what kinds of numbers we might want to have before us, and that is extremely important. There are different ways of considering how the numbers that matter are selected. An allied question is whether they can be.

I often think of management accountants and auditors as combining quality assurance and detective work. Yes, some of it is rote, but what else can we expect if we have determined necessary and appropriate standards that should be consistently applied. The associated and routine ways of accounting and auditing serve a valuable purpose; however, they are never enough. They cannot be. We only need to register the fact that formal standards change as circumstances require to see that it is an organic process, albeit a slow one.

There are obvious examples of where the broader community and not merely shareholders become better positioned to apply leverage that benefits others by using newly available and then ongoing information about such things as pollution, environmental degradation, healthcare, Indigenous living standards, CEO rewards, and much more to effect changes in corporate and public policy. Governments and businesses have to decide how to respond.

Management accounting offers changing news about the measured impacts of human activity that matter. Sometimes it is in areas that have been overlooked for a long time. One key space has been the reporting of gender balance in all sorts of fields; from trends in aggregated employment for a given industry, to who is prominent in the business world, and who gets preselected to run for seats in government. That has essentially revolved around the binary male/female divide. Putting arguments there about merit aside for the moment (and they are critical arguments), we are also seeing a focus now on non-binary people. There is denialism and discomfort from some quarters connected with this. Whatever resistance is mounted, it would be unethical to treat others as lesser human beings, and yet that is happening.

Where does management accounting fit in this picture? As a profession, it would be absurd and often cruel in some circumstances to set out to collect information about individuals if doing so was stressful, even if that information was only used to produce de-identified data. Prejudices would likely continue in any case. Various forms do provide for a “Rather not say” answer regarding gender that does not necessarily indicate the respondent is doing more than deciding not to enter the classification “game”. This might simply be one aspect of identity that we best discuss in broad terms and mostly leave to self-awareness, goodwill and dialogue where it is possible. Sounds a bit like a sermon, doesn’t it?

At the least, we need to acknowledge that it is a rough road for many non-binary people, as it still is for women in some study and work environments.

In this issue, we feature material that bears directly on the situation. Ademir Círico Jnr. provides a poem, “Contavidade”, that addresses issues of diversity. It is a reminder and a call to recognise the wide range of lives that weave through the world of accounting and its numbers. With “A Place in Accounting”, Akira Aikyo Galvão presents the situation of a trans person studying accounting who feels invisible in class. Akira and Juh Cirico’s “Believe, Resist and Conquer” looks into a future that is unclear but one that at least offers hope of acceptance.

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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](mailto:steve.evans@flinders.edu.au).



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**Literary editor**

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Editorial

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