
On international accounting development

Levi Gårseth-Nesbakk

Bodø Graduate School of Business,
8049 Bodø, Norway
E-mail: levi.nesbakk@hibo.no

Biographical notes: Levi Gårseth-Nesbakk is employed as an Associate Professor at Bodø Graduate School of Business and as an Adjunct Professor at Trondheim Business School. He wrote his PhD on experimentation with accrual accounting at central government level in Norway. He is teaching in different accounting courses and conducting research in accounting and associated management control topics.

*“Harmonisation is the word
Or at least, so we have heard
Yet one can ask; where is the herd?
Accounting profession is there, practitioners too, but what is the third?*

*At the forefront we were taught, are the users
But how did they then become the losers?
And who are the accusers?
Themselves, the press, academics, or other intruders?*

*Yet, this is not the only controversy there has been
No indeed, others we have lately seen
What is it then I mean?*

*Fair value is no longer in the wind
Now it is rather a big sin
And the public support pretty thin
Preferably they would see it in the bin!*

*Politicians usually don't care
As long as no one don't dare
Oppose them when crisis is in the air
Because then the work apart they might tear
And the standards, thus, could be left bare
And that simply wouldn't be fair!*

*Because when markets again will peak
Many prior critics will then seek
To stop the accounting information leak
Memories of past actions are of course weak
Then, conservatism will certainly be seen as bleak*

*Anyway, some think change is delicious
Others are rather suspicious
And some say accounting is malicious
Or is it popular press being simply factitious?"*

The economic judgement

Patricia A. Goedl

University of Cincinnati, Clermont,
4200 College Drive, Batavia, OH 45103-1785, USA
E-mail: goedlpa@ucmail.uc.edu

Biographical notes: Patricia A. Goedl serves as an Assistant Professor of Accounting at the University of Cincinnati, Clermont. She is also an Adjunct Associate Professor at the University of Maryland University College (UMUC), European Division Distance Education Department. She earned a PhD in Accounting from Walden University and a Masters in Professional Accountancy from Indiana University. In addition, she is a Certified Public Accountant.

“Welcome ye of little, much, perhaps misplaced faith to the bowels of our economic system. The fires of the financial crisis have been unleashed – violent, uncontrollable and demanding of human sacrifice. We, endowed with the utmost responsibility of freewill, must, as the collective order of modern society, be duly weighed and measured so that some may satisfy the beast, lest the rest may restore the mantel of prosperity. To save confusion, conceivably panic, by the unscrupulous among us that unwittingly set free the beast as he quietly grew stronger by every dollar, greedily pilfered and every undue share squandered, and to which we must now contend this is not the final judgement. No, this is not a measure of heart and feather, of good and evil, of suffering and rebirth or of faith and works. Indeed, it is thee and thy unholy unions with this beast that we shall name securitisation and fees, who even now charge this judgement. Thus, saved are the masters, damned are the labourers! Be ye not confused, however, this is not the final judgement! No, the piety of human kind cannot be purchased, or saved or convoluted in the bright transparency that shines during the final judgement. Shall the masters be saved a second time?”

The little green men from Mars

Barbara L'Huilier

Department of Accounting,
School of Management Studies,
University of Waikato,
Private Bag 3105, Hamilton, New Zealand
E-mail: bml3@waikato.ac.nz

Biographical notes: Barbara L'Huilier is an Accountant by 'trade' and currently a PhD student studying at the University of Waikato, New Zealand. Her theoretical direction for her poetry (and her doctoral research) comes from critical theory and the use of power for transformational intent. She is particularly interested in notions of justice, equity and 'good' governance.

If little green men from Mars

Were to watch mankind over the millenniums

What would they see?

What would they think?

Would they admire our artwork and our music?

Would they nod with approval at our pyramids and our skyscrapers?

Or, would they be aghast to see the starving and the homeless,

The downtrodden and the oppressed?

What would they think of mankind

When they see us send men to the moon

But won't provide food for the hungry,

Clean water for the thirsty?

Would they shake their little green heads sadly

When we don't provide shelter for the homeless

Medicine for the sick

Care and protection for the vulnerable?

*If little green men from Mars
Were to watch you over the decades
What would they see?
What would they think?*

*Would they admire your articles and your books?
Would they nod with approval at your conference papers and your lectures?
Or, would they be aghast at your hypocrisy and your double standards
Your rhetoric but lack of substance?*

*What would they think of you
When they see you eating and drinking at restaurants
But you won't donate money or food for the hungry
Or give your time to help at food banks and soup kitchens?*

*Would they shake their little green heads sadly
When they hear you speak of the need to help the poor
But watch as you walk past a person in need
And pretend you don't see them?*

*Would you be proud of what they saw?
Conceited in your good fortune?
Or, would you lower your head in shame
Humbled, and remorseful?*