
Editorial

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Biographical notes: Dumitru Mătiș holds a PhD that was granted by the Babeș-Bolyai University, Cluj-Napoca, Romania. He is currently an Accounting Professor teaching different classes (such as basic accounting, financial accounting, advanced accounting and international accounting) within the Babeș-Bolyai University. He is also currently the Dean of the Faculty of Economics and Business Administration within the same university. He is a member of the Chamber of Financial Auditors of Romania and of the Superior Council of the Accounting and Financial Reporting Council of Romania. He is also a member within the Board of the European Accounting Association as Romania's representative. He was the Chair of the *AAC 2011 Convention*, *AAC 2009 Convention* and *3rd AAC 2008 Annual Conference*. He is also currently coordinating a number of research projects in the area of financial reporting and business education.

Carmen Giorgiana Bonaci received her PhD from the Babeș-Bolyai University and is a Lecturer within the Accounting and Audit Department of the University. She obtained tenure within the Babeș-Bolyai University after graduating the PhD program with a PhD dissertation on accounting for financial instruments. She is currently a member of the European Accounting Association, Critical Accounting Society and CECCAR Romania (Body of Expert and Licensed Accountants of Romania). She was the co-organizer of the AAC 2011 Convention, AAC 2009 Convention, 3rd Accounting and New Labor Process Symposium (2009) and 3rd AAC 2008 Annual Conference. She has published papers in journals such as *International Advances in Economic Research*, *Research in Accounting in Emerging Economies* (book series), *Transition Studies Review*, *Journal of International Trade Law and Policy*, *International Journal of Business Research* and *Management Information Systems Journal*.

Aida Sy holds a Doctorate (with First Honours) from the University of the Sorbonne. She teaches accounting and taxation at Marist College. She is a Research Fellow at the University of St. Andrews, the University of Paris-Dauphine and the University of Bordeaux-Montesquieu, France. She has 20

publications in leading accounting journals, two chapters in books and several editorials. She is the co-editor and editor of four journals in accounting, economics and finance: *The International Journal of Critical Accounting (IJCA)*; *The International Journal of Economics and Accounting (IJE)*; *The African Journal of Economic and Sustainable Development (AJESD)* and *The African Journal of Accounting, Auditing and Finance (AJAAF)*. She has participated in international conferences as plenary speaker, presenter, chair and discussant. She is a member of the American Accounting Association, the European Accounting Association, the Critical Accounting Society and the PhD Project-KPMG/Deloitte. She is the co-organiser of the Accounting and New Labour Process and the international conference of critical accounting conferences.

We are pleased to introduce the special issue on ‘Accounting and the new labour process’ (ANLP). Below, we provide a summary of the selected papers.

- ‘George Orwell and the twilight of unions: a new labour process research problematic?’ by Aida Sy

Aida Sy discusses the nature of the new labour process and its relation to accounting, trade, international organisations. The new labour process has no nationality; its unique purpose is to pursue the cheapest cost of labour. This quest of cheap labour has been the new identity for corporations. Aida Sy refers to George Orwell’s *1984* to understand the nature of the new management control over labour.

- ‘Can the regulations prevent the unethical behaviours in accounting profession? A philosophical approach on the case of Turkiye’ by Mehmet Özbirecikli and Batuhan Güvemli

Özbirecikli and Güvemli develop a philosophical approach on ethics using the perspective of the accounting profession. While there is no doubt about the importance of ethics in accounting for accounting professionals and those relying on their services, current circumstances underscore the importance of this special issue. The authors place ethics within the context of economic globalisation while also presenting the current state of facts at national level. The world-wide financial scandals have stunned us all, providing research material for decades where ethics should have played its role and why it failed to do so. We can only speculate about what lies behind the current financial crisis. The paper ‘Can the regulations prevent the unethical behaviours in accounting profession? A philosophical approach on the case of Turkiye’ brings current consequences to the table. It seems that in Turkey, as in many other cases, economic crisis tricked taxpayers into using misleading documents in order to cut their taxes – which are now more burdensome than ever. This can only mean even more pressure for accounting professionals and their ethical conduct.

All corporate collapses have had their impact on the reputation of the accounting profession. As a response, accounting organisations and governments have developed regulations meant to improve ethics of the accounting profession. Özbirecikli and Güvemli argue this is not enough, ethical principles not being sufficient “to prevent the unethical behaviour because of lack of ethics in the real sense”. Their study identifies 44 unethical behaviours by focusing on the accounting

process from the clients' acceptance stage to that of tax examination. They document significant impact of unethical behaviour together with the unconsciousness of accounting professionals violating ethics, regarding the consequences of their behaviour. Identifying manners in which Turkish accounting professionals are led by the system toward unethical behaviour, they prove the inefficiency of relying only on ethics principles. They therefore argue for the need of ethics education through the whole process of training and developing an accounting professional career.

- 'Opinions of the certified public accountants on the application and training programs of accounting standards: an empirical study' by Zeynep Hatunoglu

Among the consequences of the current financial crisis there is also the turmoil within the financial reporting arena. The International Financial Reporting Standards (IFRS) gained significant ground before the crisis became visible. Nowadays, each country, analysing the possibility of adopting the international accounting referential, thinks twice and searches for serious grounds before taking action. Therefore, the study performed by Hatunoglu is very opportune for the Turkish accounting system. In line with its formal application to the European Union, Turkey's Government requires listed companies to apply IFRS since 2005. Moreover, after the enactment of the Turkish Commercial Code (which is now being rewritten), all of the business enterprises in Turkey will be required to apply the international accounting referential. Meanwhile, work is also being done in order to translate IFRS in Turkish, Turkish Financial Reporting Standards (TFRS) are being born. It is within this context that the author appeals to certified public accountants' regarding IFRS, TFRS – especially training programmes that affect their future career.

Results of the study document CPAs' assessing a medium knowledge level in relation to IFRS, interpreted as basic IFRS knowledge (51.9%), while they feel more at home in relation with TFRS for which they assume an acceptable level of knowledge (81.5%). The respondents consider current training activities with regard to TFRS as insufficient, pleading for a stage by stage application of TFRS. With regard to the application of TFRS, respondents identify many opportunities but also threats, mostly referring to their work overloads and costs. The overall conclusion of the study is that CPAs in Turkey will have to improve their knowledge and skills in order to be able to appropriately play their part within the planed application of TFRS in the near future.

- 'Monitoring critically the state of the art in accounting for concessions' by Laura Martiniello

Martiniello's paper focuses on developing a detailed critical analysis on accounting for 'concession arrangements'. For this purpose, the author starts with in-depth analysis of the new regulatory framework, assessing the level of clarity and chances of generating transparent and coherent accounting. She cites the strong debate taking place between accounting professionals as to how to account for concessions in both public and private financial statements. The effects of the new regulatory framework on these financial statements are discussed. This allows her to identify major problems that might be encountered within the implementation process and possible bias when considering external factors. Results identify serious limits and difficulties as to where the initial declared objectives are concerned, especially for public

administrations, while the private sector encounters asymmetry issues between the two accounting models in use. Therefore, the author suggests a new approach that might generate an easier way to respond to the identified misinterpretation and coordination problems.

- ‘Rethinking the relationship of accounting to labour and capital’ by Yoshiaki Jinnai
 ‘Rethinking the relationship of accounting to labour and capital’ introduces the new Japanese views of accounting, bringing as its contribution the demonstration of the validity dialectical reasoning in accounting theory. The author starts from the split of critical accounting into the ‘capital circulation approach’ or ‘capital movement approach’ to accounting and the ‘socio-political superstructure approach’ to accounting. He then analyses the two new interpretations of accounting. Accounting as a ‘labour process’ and accounting as the ‘self-consciousness of capital’ – presenting accounting as an indispensable component of the living system that is not external but internal to the system thus bridging the gap of accounting’s nature between the previously mentioned approaches. Jinnai focuses on the subjective purposes or aims of those who utilise accounting. By bringing accounting as a labour process and a self-consciousness of capital itself into the centre of attention, the author points the perspectives of an effective analysis not only in financial accounting but also in management accounting.
- ‘From building site warriors to Korean church: radical strategic realignment in Sydney’s construction union’ by Jenny Kwai-Sim Leung, Kieran James and Ahmad Sujan

Leung, James and Sujan analyse the relationship between migrant labour and trade union within the particular Australian setting in a period preceded by hostile neo-liberal politics. Focusing on Australia’s Construction Forestry Mining and Energy Union (CFMEU), the authors document the development of a centralised but humanitarian organisation, despite sustained institutional hostility at governmental and industrial levels, together with proof of highly innovative and effective strategies. It is suggested that the CFMEU should work on fully articulating its documented left-humanitarianism through the identification or development of a union guided theory. Studying the CFMEU’s South Korean ceramic tillers the authors identify a case of ‘social movement unionism’. The CFMEU continues building up delegate structures in workplaces so that, over time, a further shift away from the ‘servicing model’ towards the ‘organising model’ of union strategy. ‘From building site warriors to Korean church: radical strategic realignment in Sydney’s construction union’ connect the presented micro-cases and accounting through the use of Tanaka’s theory, the brain or ‘social consciousness’ of capital.