
Editorial

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Biographical notes: Susan P. Briggs is a Lecturer in Accounting at the University of South Australia with a current teaching emphasis on auditing, financial and small business accounting. Her research focuses on value-systems, ethics, fraudulent behaviour and reporting, stereotypes, soft skills and personality of accountants. She is particularly interested in critical perspectives on accounting. She has published in leading academic and professional journals. She is on the academic board of four international journals. Her PhD drew on four theories across the multidisciplinary areas of accounting, psychology and criminology, to examine for personal characteristics and fraudulent behaviour.

Kieran James is an Associate Professor in Accounting at the University of Southern Queensland, Toowoomba, Australia. He has 18 years of teaching experience in Australia and Singapore and has published over 35 scholarly articles in leading journals including *Accounting Forum*, *Asian Review of Accounting*, *Critical Perspectives on Accounting*, *International Journal of Critical Accounting*, *International Journal of Social Economics*, and *Musicology Australia*. His current research projects relate to: Singapore opposition politics and oppositional youth activism, and the sociology of the Indonesian death-metal music scene. He is the co-author of the book *Sydney's Construction Union Strategy and Immigrant Worker Issues: a Roman Catholic-Marxist Perspective* (Spire, 2010) and the sole author of the book *A Radical Approach to Accounting Education* (VDM-Verlag, 2009).

Aida Sy received her doctorate degree (with First Honours) from the University of the Sorbonne. She received her Bachelor in Economics and her Master in Advanced Studies in Economics from the University of Paris IX Dauphine. She held a degree of Chief Manager in Telecoms from Ecole Nationale Supérieure des Postes and Telecommunications Paris. She teaches accounting and taxation in the USA. She is a Research Fellow at the University of St. Andrews, University of Paris-Dauphine and University of Bordeaux-Montesquieu-France. She has numerous publications and edits several journals. She has participated in international conferences as a plenary speaker, presenter, chair and discussant. She is a member of the AAA, EAA and the PhD Project-KPMG/Deloitte. She co-organises the ANLP and the ICCA.

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1 Introduction

When invited to serve as guest editors of a special issue on ‘Cultural contradictions in accounting and capitalism’, we were keen to come on board. The discussion about the relationship between contradictions, transitions, culture, stereotypes, capitalism, bookkeeping and accounting is an old idea in the history of social sciences. One can see this in the works of Plato, Aristotle, Hegel, Marx, Adorno, Gramsci, Mandel, Sombart, Yamey, Littleton, and Cheikh Anta Diop. However, in the recent literature, this area has yet to be explored. Most accountant-writers have put the focus of listing data without analysing the relationship that underline the numbers.

In the special issue, some of the articles address this combination with capitalism. The concept of 'self' and self-awareness is also entwined throughout the articles.

While most of the papers of the special issue were listed in press in the journal webpage, its content triggered a lot of interest from readers inside and outside the accounting community. The selection of articles included literature and reading, music and personas, stereotypes and 15th Italian theatre, searching for accounting heroes and human nature and materialism.

The special issue is divided into three parts; a main part that has six papers; followed with an additional paper that deals with deconstructing accounting paradigm; and two poems that are concerned with Abe Briloff's public accounting and accounting transactions. They all have in common – a need/call for the accounting profession to re-consider the narrowing of the mentality that accounting and accountants are inflicting on society.

The special issue is organised in a double bumper issue to allow the readers to have the full content together. Regarding the main special issue, we have selected articles in the order in which each raises an issue that each subsequent article addresses. Readers are encouraged to read each paper in order to appreciate the full impact. Not to steal the authors thunder, we briefly discuss the articles here.

The first article of the special issue 'Advertising the accountant: a stereotype in crisis', by Frances Miley and Andrew Read is an article that utilises Italian 15th century *commedia dell'arte* theatre to illustrate how stereotypes provide encoded information that can be used to serve a special purpose. The authors specifically highlight advertising recruitment campaigns and social networking sites in responses to images, texts, songs and the campaigns themselves. An interesting point that they make, and that we could offer for debate, is "an increased awareness within the accounting profession that will not lead to a change in the stereotypical construction of the accountant because the stereotype serves a purpose and has been created outside the profession in popular culture".

Perhaps the question is will it undermine the profession to examine 'self' through popular culture as audiences appear to enjoy illusion? The concluding comments are interesting and this article should provide food for thought.

Scott Copeland and Susan P. Briggs co-authored the second article called 'More soft skills needed for accountants: using Tolstoy's literature to inform ethical thought and develop critical skills'. This paper calls for consideration of how literature can inform ethical thought. Some may consider this a long stretch. The reviewers did question the choice of Tolstoy's writings to illustrate their point. The premise behind the article is to not necessarily make just Tolstoy a reference, but to raise the concerns that academic writing can appear to be rather circular with familiar citing's. New researchers may find their work unused in place of more well-known individuals. Literature offers perhaps a more open dialogue to succeed. It is the mind, the book and relation to the self and hence the thought process that the authors posit to be the best outcome and to reading widely. If we accept that the 'pen is the tongue of the mind' by Snider then we can examine our writings for purity. Marx's philosophy is also referenced to assist with literary criticism.

The accounting profession has received a fair share of criticism over the years with regards to insular and self-effacing 'accounting think'. Likewise, some of the writings of accounting academics have been criticised as not embracing a world outside of their own profession. Denial of other disciplines has been observed. Ethics will always have a place within the accounting profession, literature may be a way to foster and examine ethical

thought. The use of popular culture adds a counter-dimension to the somewhat dry accounting rhetoric.

Certainly, the issues in the stereotype article and those in the Tolstoy are a little different, and yet by conceiving both sides of a spectrum the balance and recognition of opposites (which accounting could be accused of not always seeing) brings forth for consideration of the future of the profession and what would best serve its needs.

The third article ‘I was made for loving you’: ‘Kiss’ as perpetual capitalist entertainment product’ by Kieran James and Bligh Grant examines the use of music and personas of the band to examine honesty, authenticity and success. It attempts for one (as the authors mention) “to explore Kiss as a sociological and economic phenomenon within the late America from a Marxist and existentialist perspective.” This is perhaps a daunting and interesting task. What the authors manage to do is to assist the reader with pursuing the concept of ‘self’ through a popular medium and the American Dream ideology. A sprinkling of philosophy adds an interesting perspective to the article. Teamwork is also an issue, that is, although somewhat lightly considered by the authors, is still a valid consideration that what and who we surround ourselves with, will either assist you or perhaps bring your demise. Finally, while it is a testimonial to a band that the authors feel passionately about, the article also demonstrates how to combine general interests with work.

The fourth article ‘Away from the numbers’ is from Gabriel D. Donleavy. In this article, Gabriel takes us back to the ‘60s and ‘70s and shows how pop star’s music of those decades derived their music from ‘left’ politics. The author raises various issues. One of them is the concept of alienation. The concept of alienation is old and has religious origins. Whether it delineates the alienation of man as a citizen in his relationship with the state, or the alienated labour, or the city-state in early societies (Africa, Asia, Middle East, Greece, and Rome) where the idea of alienation was based on the exclusion from the right and benefits of citizenship of labourers, artisans, women, foreigners, and slaves; alienation results from a form of organisation of society in which economic power is concentrated in the hands in a privilege class of the society. It does not matter the constitutional form of that society. The ‘60s and ‘70s were dominated by the commodity production and consumption but not all took advantage of the benefits. The article uses Adorno’s applied Marx’ economic capitalism to culture. For more on the concept of alienation, see Aristotle, Plato, Marx, Hegel, Cheikh Anta Diop, Adorno, and Ernest Mandel.

The fifth paper by Ratnam Alagiah consists of an essay ‘Connecting materialism to accounting in the history of ideas’, addresses critical accounting and materialism and the interpretation of reality. In this short essay, the author presents the reader with considerations of how accounting in the pursuit of profit maximisation often ignores human nature in favour of materialism. The author draws on Foucault’s genealogy and is concerned with how accounting plays a pivotal role in producing materialism. Human nature, self-awareness and consciousness are issues raised and how the narrowing of the mind can be related to the material and popular culture. Basically, how we are socialised and consume, without perhaps being fully aware.

The paper untitled ‘Karl Marx and friends’, by Tony Tinker is a good contribution to this special issue.

This is the sixth article of this issue. Marx is often misunderstood as an ode to communism. His most serious works, in Volume 1 of *Capital* is a critical analysis of capitalism. Indeed, he understood more than most thinkers of his time, the mechanism of

the institution (free-market). For Marx, it is labour that produced capital. The labour value theory has many eminent voices. This degree of diversity shows how the subject is important to capitalism and its sustainable growth.

Marx's dialectic is often misconstrued, especially by Stalin. Stalin's 'dialectic' consisted of thesis-antithesis-synthesis. This formation misses the point that the anti-thesis never results in closure (synthesis). Rather, for Marx, and subsequently Theodore Adorno, there is never closure in the capitalism's dialectic. Rather than synthesis, Marx and Adorno use the term, 'residual', signifying that capitalism is never a final closure, as capitalism always finds a way of 'adjusting' to the 'antithesis'.

Consider Marx's criticism of Adam Smith. When Smith analysed the problem of wages, he explained, among many others elements that the high rate of deaths in the Scottish children was caused by the fact that firms that employ their parents and the kids were not paid a decent wage. Smith suggested that it is in the interest of firms to move to a minimum wage, (a very hot debate in the US right now) so children could survive and supply labour.

Marx had a 'cri d'alarme'. He thought that Adam Smith's proposal was outrageous. A minimum wage which is left to firms to decide how much was simply wrong. Marx said Adam Smith danced around the issues in labour value. Indeed, in the first paragraph of the wealth of nations, Smith states clearly that labour creates Wealth.

Later, Schumpeter argued that Smith, who was scholar who was very articulate in his writings, did understand the issue of labour but he did not want to upset the institution (free-market), this why Schumpeter maintained, Smith saw the contradictions in the system, however, he chose the minimum wage as a tool.

For Karl Marx, accounting is a labour process and labour produces capital. This was a thesis resurrected by Sraffa in 1960 in the famous Cambridge Debates. In a 70 page book, 'The production of commodities by means of commodities' Sraffa re-instated Marx's labour theory of value as the correct paradigm – in opposition to the neoclassicists based in Cambridge, Massachusetts. Paul Samuelson recognised Sraffa's book as the most import work in economics in the last 100 years. Sraffa represented the Cambridge England branch of the debates.

As long as we talk of labour, we mean culture. The ways that both Smith and Marx approach it lie in the fact free-market creates its own contradictions. Whether it is sad to see both men came to a different solutions is another matter.

The seventh article in the order of content of the issue is placed under the subtitle, Additional paper, is written by Gregory Laing and Ronald Perrin. The title of the paper reads 'Deconstructing an accounting paradigm shift: AASB 116 non-current asset measurement models'. The article shows among many other things the contradictions embedded in the models in questions, contradictions that ultimately has led to the failure of the system. For a reader who is not an accountant, this article is an excellent source of information. In that case, the article joins the same spirit of understanding of accounting knowledge as other papers and poems of the issue. The junctions between accounting, capitalism and culture are marked in those contradictions.

The poem on Abe Briloff, '*Vale, Abe; Quo Vadis, public accounting*' by John Karayan and Ashley Burrowes, fits within the scope of this special issue. In the US culture, most Americans believe that accounting is for and about big corporations, listed firms, and the Wall Street community. They have a very narrow understanding of accounting. But Briloff had a broader view on the subject matter. His publications in

Barron's contributed to and elucidated an understanding of business. Special attention began with his focus on the practices of accounting, when one of his articles provoked a substantial drop of the stock price of a firm that was the target of his ire. Abe was never able to publish in top accounting outlets. Later, Abe thanked those who made it possible for him to reach a huge audience in Barron's.

For the records, *The Accounting Review* is read by at the most 2,000 people; Barron's has more than 300,000 readers. Abe brought Accounting to a wider audience and changed the accounting culture. Briloff, with Eli Mason, were huge supporters of small CPA firms. Abe began his career as a bookkeeper and worked his way into the US system to become one of the top ten accountants. As Stanford's Professor George Foster noted, in an empirical stock price study that Briloff's articles affected stock prices. Foster affectionately termed Briloff 'Rambo'.

The poem untitled 'Accounting transition', by Umesh Sharma, like the poem on Briloff, is suitable for this special issue on cultural contradictions. Transition occurs in culture as both the people and the institutions symbolise that culture. The fact that organisations are run by humans delineate a transition from one level to another. Whatever can cause changes in humans' organisations, the cultural factor plays a part in the outcomes. Transitions take various forms, in politics, they can manifest themselves in the form of revolutions, strikes, marches; in business, they can be apparent in regulations, re-organisations of the entity, etc.

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We would also like to mention that it is with deep sadness that we inform our readers that Abraham Briloff and Dr. Ratnam Alagiah passed away early this year.