A dialogue between accounting professors and two voices in my head

Two accounting professors are casually talking over a few drinks after a formal dinner at conference a year ago. This is a conversation that I overheard while sitting next to them. I couldn’t help but take a note of the strange conversation about the struggle or contest between multiple notions of accountability and their logic behind them. However, I still could not get rid of two voices from my head.

Professor 1: Accountability is a notion
Which ought to be accounting’s vision and mission
And accountants’ main passion!
Professor 2: It is a big question to answer whether, Accountability shapes Accounting, or Accounting shapes Accountability, or Taken together they shape each other simultaneously!

Professor 1: It is not that hard at all.
Accountability is an important notion for both private and public sector
Which goes through, continuous construction of economic factors!
Professor 2: Oh, I disagree!
Shall I call it accountants’ capital, habitus and doxic ability, or Academics and professional accountants’ inability to understand social space and its construction!

Professor 1: I would rather call it as economic rationalisation, and rational decision making.
Professor 2: I would rather label it as legitimisation by politicisation and social construction. Indicating it as accounting’s or accountants’ limitation, position taking based on disposition.

Professor 1: I shall call it transparency!
Professor 2: I shall doubt it as scholastic fallacy of ideology and hegemony and lack of reflexivity!

Professor 1: Is that right? Why then it is so ambiguous, contradictory and changes with context?
Professor 2: One potential answer is essentially a matter of on-going discourse, political contest and symbolic violence. And subject of social (re)construction in a social space.

To this end, two voices in my head.

Voice 1: Eventually academics will ponder
And the readers will wonder but
There might be something that we could learn from the struggle of actors on the grounds
Maybe even ones who are contesting each other most of the way through reflexivity and practical reasons

Voice 2: There are some academics who are playing by the rules of the scholastic power game in the King’s name
Through Scholastic Fallacy, Ideology and Criticism
For them Accounting, Auditing and Accountability are all the same economic game.

Tarek Rana

Tarek Rana La Trobe University – Melbourne Campus, Wodonga, Australia