Walk on by?
This issue features two compelling creative pieces. One deals with the potential difficulties of personal life in the world of accounting. The other takes a global view in addressing the United Nation’s Sustainable Development Goals. These might seem like very dissimilar topics, but both are pertinent to the immediate concerns of accounting as a discipline that can and should enable key concerns about the wellbeing of the planet and its inhabitants to be raised.

One of the critical aspects of a person’s success is how each of us faces the day at its very beginning. What do we feel about our own attitudes and abilities when we wake? Are there tasks ahead that we will embrace, or do they seem to pose challenges we fear we might not be able to overcome? It’s possible to do both; in effect, to willingly embrace the difficult. Easy or hard, welcome or unappealing, personal or work-related, these things all help to define us. In fact, each obstacle can offer a new kind of self-awareness as we rise to the occasion. Such self-reflection does not lock us in to a single sense of our abilities but reinforces a feeling of evolution, of growth yet to come. This is something that Janaina Dourado stresses in the creative contribution “Mourning”, which speaks of surmounting such hurdles and of the capacity for personal re-invention. Many management accounting students learn to do this over and over; by themselves and also with the help of peers and mentors.

The wide-ranging nature of internationally focused aims is laid before us in Radiah Othman’s piece, “Fraud Mitigation: A hope for United Nation’s Sustainable Development Goals (SDGs) 2030”. On the one hand, the poem offers a mixture of noble aspirations for greater equity, with a strong accent on human need and, on the other, it expresses profound concerns about the impact of fraud that would deny the achievement of those. These SDGs might seem to pose a huge and overwhelming field of problematic matters involving an overload of players and competing interests. As they say, however, one should still set targets, start with small steps that can be accomplished, identify who can take positive action to achieve them, measure the outcomes, learn from the results and repeat the process. Sounds to me like management accounting fits nicely there.

Let’s take an example of dealing with information. Many of us know how tempting chocolate can be. Perhaps few of us know that huge numbers of children are exploited in what amounts to trafficking and slave labour in Côte d'Ivoire and Ghana, principally in the production of cocoa, where almost 60% of it is produced (Ungoed-Thomas, Online 2022). Even fewer might know that these two countries have the world’s highest rates of deforestation; again, in order to meet the demand for agricultural production, including cocoa (Asiedu, Online 2019). Who operates and profits most from the chocolate industry? It’s a handful of corporations in the more developed world, including Nestlé, Mars Wrigley, and Mondelez International.

These are controlled by people who often figure in the top five richest within their own countries. It won’t surprise you that claims of environmentally sustainable operations are also frequently false or misleading, so trusting the label when you check the product in your store is not a reliable indicator for ethical choice.

Mondelez, which made global profits last year [2021] of more than £3.3bn, has a sustainability programme, Cocoa Life. Its logo is marked on its products, including Cadbury Dairy Milk, and its website states: “No amount of child labour in the cocoa supply chain should be acceptable.”

Ungoed-Thomas, Online (2022)
The company continues to knowingly source cocoa from countries where child labour is high and growing, and prices paid to farmers are being reduced, which landowners respond to by using the cheapest labour available.

It is clear that many individuals at the base production level are in the poorest situations and are obviously caught up in a struggle to make a living. They have little or no power to negotiate a living wage while dealing with companies that also do not care about the environment. The labour component of cocoa production once captured 50% of the sales revenue but that’s now down to six per cent according to the Fairtrade Foundation (2023 Online). How to survive?

Pursuing SDGs has to be based on information. Knowing the raw data behind the bar of chocolate sitting in front of you or winking appealingly from the supermarket shelf can change one’s perceptions about fairness. Information is power. What you then do with it is the crucial test. Nelson (Online, 2022) and the Fairtrade Foundation (Online, 2023) have clear suggestions. As we are told, if you walk past the problem, you become part of the problem.

I have always subscribed to the view that a critical part of good accounting is — wait for it — “accounting”, i.e. measuring and making visible so necessary action can be taken. We have seen how, in response to the expectations of the community and ideas of what constitutes good business management, accounting standards have grown to shine a spotlight on an increasing range of performance issues. These are increasingly being set around issues of ethical behaviour. Accuracy is important, so reliable information matters, but so does measuring the appropriate indicator in a timely manner. In the case of the cocoa industry, it is almost as if management accounting is a partner to investigative journalism and the need to care for the exploited voiceless.

More generally — one thing I appreciate about the creative work submitted to this journal is that it covers a wide range of subjects and is expressed in different moods, e.g. serious or ironic. In all cases, it touches on something vital to our sense of the moral and ethical dimensions in both the close and the more remote aspects of the world we share. It asks questions. Whether you assemble data for a small business or a major NGO or corporation, let us hope you take the challenge and learn; about yourself and about the possibilities arising from timely and appropriate information that can improve our world. Both Janaína Dourado and Radiah Othman know the importance of that.

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.

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References
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