A friend in need

What is a friend? Pondering that question in this issue involves a childhood memory, a Latin phrase, business marketing in the insurance industry, and both the darker and more generous aspects of human character.

As a child, I pondered the motto of a certain insurance company. Rendered more solemn for being in Latin, it was *amicus certus in re incerta cernitur*. How I remember that, I do not know, but it was impressed on my mind for some reason and has stuck ever since. The phrase was translated to me as, “a friend in need is a friend indeed”. I now know that it was attributed to Quintus Ennius, regarded as the “Father” of Roman literature, from the third century BC and could more truly be translated as “a true friend is certain when certainty is uncertain”. Let us go deeper, since it does potentially relate to the *AAAJ*. Well, you would hope so, or I am in the wrong place.

Before knowing the latter translation, and being a somewhat too-literal thinker even as a youth, I managed to blur the intended message that, “a friend who arrives in a time of our need is a genuine friend”. I could not help construing it to be about needy friends too, so the alternative translation for me was the slightly curious, “a needy friend is a real friend” (well, the ambiguity is right there on the plate).

You will have gleaned that the saying was meant to portray the company holding one’s premiums as a sort of benevolent associate, a good Samaritan, rather than merely a profit-minded enterprise. This may have been truer when insurance businesses were smaller and based more closely on the ideals of the co-operative movement but marketing never sleeps.

So, what of the other, unintended reading; that a needy friend is undeniably a friend? Why should not that also apply? Perhaps there is some reflexivity in this aphorism after all, even if it requires a little semantic contortion.

Being in need can elicit a kind of friendship if we allow that it leads to acts of compassion and kindness, of self-sacrifice and risk-taking on the part of others; in other words, help does arrive. The reward for the helpers, be it a feel-good factor or something more tangible, may not be a significant motive for them at the time. The impetus for acting may be instinctive, and based on caring for the vulnerable, those who are less able and who are facing powerful, damaging forces. It may be from an underlying cultural or personal characteristic, or both. It may be to do with our species, although some other animals do occasionally exhibit such behaviour as well.

There are many kinds of helper. Rebecca Morse wrote about the public response in the immediate aftermath to the bombing at popular Singer Ariana Grande’s concert in Manchester (Morse, 2017, p. 23). She mentions people paying taxi fares for children to get home, others who gathered up children separated from their parents, medical staff working past their rosters, residents offering beds while the transport system was locked-down, homeless people tending to injured kids, taxi drivers giving free rides all night, queues at local blood banks, and so on.
This was an unusually horrific event and on a large scale, but the voluntary and positive responses from the public were not unique, and they were altruistic.

One face of the AAAJ is also that of the helper. I am not trying to equate any single issue of the journal with what the public did in Manchester or at similar events, but there are people who recognise confronting issues and decide to do something about them, who are not simply in the “blame game” but going beyond that to produce beneficial change. They tackle inadequacy and injustice and encourage discussion and action. They ask questions and analyse because they want improvement. Whistle-blowers, almost by definition these days, often put their professional lives and sometimes their personal welfare, on the line.

When I see journal articles that expose or, at the least, query certain uses of accounting that shield inequity or mislead in other ways, it seems to me that I am watching helpers at work. Perhaps the risk to those researchers is low, perhaps not, but they are making the key, early steps in a change process.

One of my accounting lecturers (pre-PC but post-quill) used to remind us fresh-faced students that we should never simply accept variations to accounting standards without question, but always look to their intent and then assess their effectiveness. It seems to me that the constant changes in standards are driven by the need to alert investors to what matters – be that financial, environmental, or social – and that drive comes from need expressed by the public and practitioners alike, and frequently with a moral edge. Thus it is both a responsive and a proactive situation in which management accountants often find themselves.

I know the AAAJ’s raison d’être is not simply the carriage of justice. Nonetheless, the journal has a role in identifying and acting on causes within its remit, of seeing where poor practice has been perpetrated, wittingly or otherwise, and then speaking up. It asks, “what can we do better?” That’s what friends are for. The journal does not write itself; therefore, you are those friends, the ones who see a problem and head for it.

Auditing is to the fore in the creative work featured in this issue with Tobi Popoola and Kazeem Akinyele’s “Professional skepticism and auditing”. This noble area of expertise is, of course, where much of the work of vetting performance and reporting against expectations is undertaken – including wide-ranging enquiries about what is desirable. It means acting as a champion of community concepts about how things should be, with a dose of both common sense and good sense (not always the same thing).

Your own creative contributions can be submitted via ScholarOne (see below), and your e-mail correspondence is always welcome at: steve.evans@flinders.edu.au.

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