What would I know?
We rely enormously on experience. Just look at job advertisements and you see that higher levels of performance and responsibility demand more skill and often quite explicit mastery of knowledge that has been gained in specialised work settings. That makes sense: familiarity and competence rule. These do not arrive as a complete package in an instant, either; they take time, insight, and patience.

I have previously quoted from Alain de Botton’s *The Art of Travel* in this section and I am about to do it again. He writes:

A danger of travel is that we see things at the wrong time, before we have had a chance to build up the necessary receptivity and when new information is therefore as useless and fugitive as necklace beads without a connecting chain (de Botton, 2014, p. 124).

Although de Botton is discussing travel here, we might as easily substitute the word “experience”. It could be experience that is a vital factor helping to engender knowledge of art, or automotive transport, of human relationships; albeit that they have different places in our lives. Another way of looking at it, which de Botton directly alludes to, is to consider our ignorance, our lack of knowing – which is not all our own fault but an accident of time and distraction. What opportunities to gain knowledge do we miss?

What then makes a good traveller, or teacher, or auditor, or researcher? And what makes a good learner? There are plenty of advisors on each score, though it is impossible to think about who might be the ultimate judge of such things, particularly since there is no universal agreement and since standards continually change. Still, we tend to look for a reasonable consensus on what marks the most appropriate level of performance, if not the pinnacle. Schools and universities frame their courses around set expectations but there is more. Part of the answer is in our mind-set, our readiness to step back from content and consider modes of learning; other people’s and our own.

Contemplating what makes a good auditor, for example, we can look to application of accounting standards but they alone would not save us. One might, to paraphrase de Botton, “see things at the wrong time” in an auditing job and not understand the significance of what is visible; not knowing what is “invisible”. That might relate to how new information could have an impact on, say, risk in operations when seen in a wider context, in the future of the client company. Of course, such situations of potential “blindness” are inevitable but they can be minimised with training. We can think about what we do with our uncertainty or ignorance. What principles of enquiry might we employ, for instance? To whom could we turn to ask for guidance? Is there another scenario where a similar factor was detected, and how important was it? Thinking of such things is a skill in its own right.
In education, much emphasis is being placed on differentiated learning. With this approach, we consciously move outside the one-size-fits-all mode of teaching and are sensitive to students’ varying styles of learning. It involves ongoing assessment of what works best for each student and looking at our capacity to respond productively to that knowledge. It requires patience (what you see with the advantage of your experience may not be immediately apparent to a relatively inexperienced colleague) and it requires going beyond the transfer of content. The equivalent in auditing is to think big and creatively.

We do not know what we do not know, to quote the truism, but that is not the end of matters. We can broaden our response to ask, “how can we deal with new knowledge in the way that best suits how we think, and how our students (formal or informal) think?” That might point the way to sharpening our critical thinking, collaborating with others (combining knowledge and skills), re-assessing the value of knowledge as it accumulates, and, most importantly, remembering that each of us is constantly learning. We owe it to our students to remember, too, that skills are honed through practice just as theirs are on the job.

But enough of my pontificating. We have two important and quite different creative works for you in this issue. Kerry Jacobs, Martina Linnenluecke, and Tom Smith combine their talents in a poem, “Otherwise”, that raises the matter of the imbalance in what women may be expected to do so that they can be regarded fairly as leaders in the workplace. In an imaginative piece of poetic writing, “A dialogue between accounting professors and two voices in my head”, Tarek Rana advances the empirical methodology of field mapping as a way of looking at notions of accountability.

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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