
AAAJ Literature and Insights

What is accounting today? Is it the same as it was yesterday?

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My simile is that of Pinocchio. Ahh! indeed, Pinocchio was originally a puppet, to perform entertaining plays in front of spectators. However, Pinocchio's performance was orchestrated by someone behind the scenes who controlled his strings. So am I, who was created as a business-centered actor for keeping accounts. I too was made with strings, just two of them – you know my strings as the double-entry system. For so long I have maintained that role. Nevertheless, there are many occasions in my life where my credibility was harmed by making me lie. Those who knew my nature would find out that I told a lie as I looked snub-nosed. Similar to the aspirations of Pinocchio's owner, so grew the aspirations of my custodians (the professionals, politicians and bureaucrats), that my role(s) in organizations and society should evolve as an actant, a performative actor, who has the capacity to construct truth and complying behaviors; who can adjudicate and classify what is right and wrong and who does not only influence behaviors but can also constitute subjectivity. I have been used to legitimize addictions and compromise individual and families' well-being. I have been used to justify military might for pacifying opposing ideologies. I have been used to commercialize education and make welfare costly. I have been used to liberate people from religious beliefs but subjugate them to their desires. As we have entered the 21st century, I am now married with technology and expected to become savior of the climate, creatures, crises, financial and wicked problems, as well as to save essential resources from extinction. Indeed, academics have recognized, honored and appreciated me in their writings, as if I exercise power. Alas, I am like Pinocchio, but people have forgotten about my strings which are still there. I am Accounting.

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Further reading

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