



ELSEVIER

Contents lists available at [ScienceDirect](#)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Accounting, ethics and human existence: Lightly unbearable, heavily kitsch



Gordon Boyce

Department of Accounting, La Trobe University, Melbourne, Australia

ARTICLE INFO

Article history:

Received 24 May 2013

Accepted 29 July 2013

Available online 14 October 2013

Mots clés:

Critique

Éthique

Palabras clave:

Crítica

Ética

Keywords:

Critical

Ethics

Morality

Accounting profession

Existence

Internal audit

Kitsch

Lightness

Milan Kundera

Whistleblowing

ABSTRACT

This paper offers a critical examination of the interrelationship between accounting, ethics, and the question of the meaning of human existence. Starting with a critique of the approach, data and method in [Everett & Tremblay \(2014\)](#), I broadly consider how different approaches to ethics and morality within capitalist markets play out. Drawing on the work of Milan Kundera, and briefly considering perspectives on the WorldCom fraud, I consider how the themes of lightness, weight, and kitsch are emblematic of many approaches to ethics within accounting.

© 2013 Elsevier Ltd. All rights reserved.

1. Introduction

The themes of inquiry in [Everett and Tremblay's \(2014\)](#) paper, "Moral Will and Moral Skill in a Heteronomous Field" (hereafter E&T) have been sorely neglected in the accounting literature to date, making this a very welcome paper. Overall, E&T address the question of what it means to be ethical in the field of internal audit and how various internal/personal and contextual factors and pressures impact on ethicality in this domain. They adopt a more sophisticated approach to ethical analysis than has hitherto appeared in any significant way in the accounting literature, by considering and combining deontic, teleic, and aretaic perspectives.

E&T utilise three sets of interesting resources to analyse and understand ethics in the contemporary field of internal auditing from three different professional perspectives. Overall, although the empirical dimensions of the paper are interesting, I believe that the rhetorical, normative, and polemical dimensions are of most interest. In this aspect of the paper,

E-mail address: g.boyce@latrobe.edu.au.

E&T have supplemented their analysis by drawing on the work of the renowned Czech writer Milan Kundera – in particular, one of his most successful works “The Unbearable Lightness of Being” (Kundera, 1985). E&T note in their introductory section that they are particularly interested to consider the implications of Kundera for a reflection “upon the moral disposition of the internal auditor and the ethics that inhere in this field”. The use of Kundera’s work as a framing device is interesting and innovative, however a closer and more critical reading of Kundera may extend these insights further.

In this paper, I will consider E&T’s use of the above resources in the context of their analysis of internal auditing, and expand on some aspects of their analysis. I take a lead from the tenor of their paper, noting that many aspects of the analysis relate to individual and organisational action in a broader context. My analysis is framed with this broader context of accountancy in mind, while keeping in view the way in which the specific field of internal audit brings certain issues to the fore.¹ The paper is organised in the following way. Section 2 undertakes a critical consideration of E&T’s approach, data and method. Although a number of problems are identified, these do not significantly detract from the overall value of the paper. E&T’s enunciation and analysis of deontic, teleic, and aretaic ethics is especially worthwhile, and this theme is further considered in Section 3, where I also critically examine E&T’s approach to morality and markets in the context of a virtue ethics perspective. In Section 4, I consider the work of Milan Kundera, extending E&T’s analysis in order to better understand the potential implications of some of Kundera’s writings for accounting *as a human domain*. This is done somewhat trepidatiously, as there is a risk of triteness or banality when seeking to apply the broad sweep of Kundera’s themes to the mundane world of accounting. In this section I also return to the case of Cynthia Cooper (highlighted by E&T), here focusing on the implications of the preceding analysis for whistleblowing. Section 5 offers some brief concluding thoughts on the implications of the ideas considered in the paper for accounting ethics and its interrelationship with human existence.

2. Critique: approach, data, and method

Despite the overall appeal of their paper, some elements of E&T’s work are not entirely convincing. Principally, there are some problems with their use of empirical data, which they draw upon in more or less ad hoc ways to support the main thesis that is developed from a range of relevant prior literature. E&T examined three data sources that they use to represent “the narratives of internal auditors”: interviews with a small selection of “everyday practitioners”; the autobiography of a “noted moral exemplar”, WorldCom whistleblower Cynthia Cooper; and certain items from the website of a professional association. All of the data are of interest, but their use within the paper conveys a strong sense of convenience rather than a systematic investigation. E&T implicitly concede this point, arguing that the three perspectives are merely used as “guiding devices” to obtain a pluralistic, open-ended and contextualised multiple account of reality.

2.1. Interviews

In regard to the interview data, the “four accounting practitioners” (two internal auditors, one audit committee member, one finance manager) who were interviewed were apparently chosen by convenience and on the basis of being known to the researchers (they are all “persons of [the authors’] acquaintance”). Clearly, these interviewees cannot represent anything other than their own subject-positions, yet their perspectives are enrolled in the much broader argument arrayed in E&T’s paper. Whatever the intrinsic interest entailed in the views, experiences, and opinions of these particular practitioners, it is neither obvious that they do or should carry any particular weight for a wider audience, nor that one might expect that any four *other* practitioners (or any *two* other internal auditors) would convey similar perceptions. Of course, the views of these informants are no less valid than any other, but great caution must be exercised in seeking to generalise from their expressed experiences and perceptions.

E&T may not have exercised sufficient caution. For instance, in their discussion and conclusions, E&T draw sweeping inferences about the “Kantian ‘heaviness’ [that] characterises both [the internal audit profession’s] practice and the experiences of its moral exemplars” – a very broad conclusion relative to the much narrower empirics of the paper. Elsewhere in the paper there are some cautious qualifications, such as a statement that “it also *appears* that a set of radical virtues inheres *in the field*, or at least in *one of its moral exemplars*” (E&T, emphasis added) – but here, the qualification (the finding is tempered with the word “appears” and the statement is explicitly related to just one moral exemplar) is effectively swamped by the broad application of the finding to “the field” of internal audit. Similarly, in the preceding sentence, the interview data (from four interviews) is used to characterise the entire field of internal audit. As outlined in my introduction, there is considerable value in E&T’s analysis, but we must be cautious of the manner in which the empirics are used to undergird conclusions. The work certainly opens some interesting possibilities for future research on how particular values and virtues play out in the day-to-day work of internal auditors and other accounting practitioners.

2.2. Autobiography: Cynthia Cooper, corporate whistleblower

The autobiographical data relating to WorldCom whistleblower Cynthia Cooper, is very interesting, however, the use of this data by E&T reflects a quite personalised/individual and relatively uncritical reading of Cynthia Cooper’s story, which is

¹ With its professional association, code of ethics, and other recognisable features, internal audit is similar to other comparable groups, including other sub-groups within the accounting “profession”.

Download English Version:

<https://daneshyari.com/en/article/1000800>

Download Persian Version:

<https://daneshyari.com/article/1000800>

[Daneshyari.com](https://daneshyari.com)