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Accounting for meaning: On §22 of David Foster Wallace's *The Pale King*[☆]

Christopher Michaelson^{*}

Ethics & Business Law, University of St. Thomas, Opus College of Business, 1000 LaSalle Avenue, TMH 443, Minneapolis, MN 55402, USA

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ABSTRACT

The Pale King (2011) is David Foster Wallace's iconic portrait and parody of a modern workplace that is also, not accidentally, an accounting institution – namely, the United States Internal Revenue Service. Many reviewers summarize its topic as boredom – of work in general, and tax accounting in particular. However, its longest section is a nearly one hundred-page, first-person narrative of how one Chris Fogle found his “calling” in accounting, including an accidental encounter with a professor who deemed it to be nothing less than “heroic.” Examined through the lens of ethical criticism, §22 of *The Pale King* is an important text for examining moral questions about what makes work meaningful and whether we have obligations to perform it ourselves and provide it to others. Through the lens of literary critical theory, it can also be read as a commentary on the meaningfulness (or meaninglessness) of accounting and what its methods imply about what has meaning and value in work and life.

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1. An introduction to *The Pale King*

David Foster Wallace's (DFW's) *The Pale King* (*PK*) (2011) is that rare work of serious literature that examines the sort of work done in offices, particularly its potential to drain meaning from human life. Such work is often satirized in television and film but usually lurks only in the background of great literature, an incidental feature of characters' lives marginalized by endeavors more interesting and allegedly more central to the human condition as love, hate, war, peace, crime, and punishment. *PK* depicts work – tax accounting in a public sector institution, in particular – that routinely involves, well, routines, pushing paper and counting numbers that add up to the possibility of radical boredom. This boredom is sometimes even more coercive than what is experienced by manual laborers working with their hands to manufacture things, producing alienation and abuse that eats away from within. At the same time that *PK* explores large ethical issues about the role of meaningful work in the good life, it can be explored critically as a treatise on how accounting professionals make meaning and how their work shapes identities along with ethical and material worldviews.

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^{*} Tel.: +1 651 962 4349.

E-mail address: cmmichaelson@stthomas.edu

§22 of *PK* – the longest continuous narrative in Wallace’s final, unfinished, posthumously published novel – is the story of one such office worker and how he went from his wasted youth to work at the United States Internal Revenue Service. Like most of Wallace’s oeuvre, it is broadly “a paradigm for the life of consciousness” (Burn, 2014), how our ability to perceive thoughtfully influences our ability to live meaningfully. More specifically, it is an iconic exploration of accounting – its potentially heroic imposition of meaning upon the world, and its potentially pointless assignation of value to phenomena the meaning of which cannot be accounted for in the language and worldview of accounting.

2. Method and research questions

Even while DFW’s work is taken seriously by contemporary literary critics, *PK* is unlikely to be known by and considered relevant to scholars of work, management, accounting, and ethics. Soon after his death in 2008, Wallace was anointed by critics and contemporaries as the “best mind of” (Scott, 2008) and “voice of a generation” (Max, quoted in Raz, 2012). He was notorious enough to elicit from his well-known peers expressions of both affable envy (e.g., Zadie Smith’s “Wallace... can do anything with a piece of prose... Goddamn him” (2000, quoted in Raine, 2013)) and jealousy (e.g., Bret Easton Ellis’ “tedious, overrated, tortured, pretentious” (Flood, 2012)). Several anthologies of Wallace criticism have already been published, an unusually rapid scholarly response following the first international colloquium on his work in 2009 (Hering, 2010). However, the serious consideration of narrative fiction as an instrument and object of scholarship of accounting and other management-related disciplines remains rare (Michaelson, 2015; Badaracco, 2006; Younkings, 2014). Moreover, *PK* scholarship is in its infancy (Burn, 2014) and the book may yet be undiscovered by many accounting and management scholars who might have a use for or interest in it.

In one respect, this paper uses *PK* as a narrative instrument through which to explore moral questions about work in general. Ethical criticism, as this aspect of the analysis can be termed, employs a story as an instrument of life, studying the decisions and actions of characters to examine the behaviors of real people. Literature captures our interest and attention (Posner, 1998), cultivates our moral imagination (Werhane, 1999) and moral elevation (Algoe & Haidt, 2009), elicits situational attention to concrete scenarios (Nussbaum, 1990), develops sympathy (Booth, 1988; Weisberg, 1992) and emotional intelligence (Kremer, 2012; Mar, Djikic, & Oatley, 2008), offering a reflective alternative to the constant forward push of the world of work (Michaelson, 2011) to aid in the humanistic formation of managers (Gagliardi, 2006). Using stories to explore human morality comes naturally to us (Gottschall, 2012), and Wallace evolved into an author who expected and encouraged readers to apprehend his work this way (Burn, 2012). While engaging in ethical criticism does not by itself make human beings more ethical (Booth, 1988; Posner, 1998), the intentional examination of ethical aspects of the human condition, such as the performance and provision of meaningful work, can be a step toward cultivating better behaviors and lives (Nussbaum, 1990; Younkings, 2014). Ethical criticism does not shy away from labeling *PK* a “great” novel insofar as it greatly serves a central function of literature (from the standpoint of ethical criticism) to enable moral examination.

In another respect, this paper approaches *PK* as a discursive text that is part of the interplay between its author, its audience, and the world outside (Hartman, 1992). This critical perspective on literature is less concerned with the story as a contained whole and more attuned to the reader’s relation to the narrative and the narrative’s relation to the social conditions which gave rise to a work of art about boredom in an accounting institution and the way in which accounting influences the worldviews of those who do it. The son of a Wittgenstein scholar, Wallace flirts in *PK* with both the early Wittgenstein’s theory of language in which accounting functions representationally, purporting to constitute an accurate picture of reality, and the late Wittgenstein’s anti-realist epistemology, in which the language of accounting introduces order onto the world but in doing so also coercively imposes its perspective on what is and what is not worth accounting for. From this vantage point, the essentiality of *PK* is in the interplay between these competing worldviews and how they lead accountants to explain their reason for being – and, more generally, how they influence accountants’ and others’ perception of meaning in the workplace and in life.

Thus, the research method of this paper applies these literary critical methods to the analysis of *PK*, traversing disciplinary boundaries between the humanities, accounting, and social sciences in the context of management and work. Chris Fogle’s story in §22 is an affirmation of the calling he hears to enter the accounting profession and also a break from mostly negative narratives about accounting, which when performed at the Internal Revenue Service is often rendered to be one and the same with boredom. It is the lengthiest of several excerpts in the book from an unidentified narrator’s interview project of IRS employees on how they came to work there. Underlining the general theme of boredom in *PK* are some of these interviewees’ reflections on their workplace, including several in §14, the section in which the interviews begin: observing that people who have worked at the IRS for more than thirty years have the look of being blind (Interviewee #945634233), wanting to write a play with a man at a desk doing nothing until the audience leaves (917229047), wasting time trying to read other people’s handwriting (965882433), having a high pain tolerance (947676541), and seeing many IRS employees being “in a Stare,” not even daydreaming but just staring (943756788). Although the themes and contrasts that situate §22 within *PK* certainly warrant analysis, focusing here on §22 allows for a fuller examination of the themes that it uniquely introduces.

§22 has been described by one critic as the “moral center” of *PK* (Miller, 2011). The narrative arc of the section covers Fogle’s years as an aimless college student, doing drugs while transferring in and out and from institution to institution and his divorced parents divide on whether he needs someone to “squeeze his shoes” (a phrase which Fogle attributes to his father repeatedly) or to offer unconditional love and support (which his mother offers seemingly out of guilt). The section contains climactic material – both in the form of a Jesuit accounting professor’s sermon to future accountants and in Fogle’s

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