

Literature and Insights Editorial

Money, money, money?

I am inclined to let the creative pieces in this issue speak for themselves. Well, nearly so.

My personal assessment of the world about us at present is cynical, but realistic – as far as I can tell from gauging others’ reactions too. Where can one look without seeing the woeful state of governance; rampant corruption; corporate greed and incompetence; worsening global and local economies; and, deplorable responses to the coronavirus disease 2019 (COVID-19) pandemic and the environment, just to name a few obvious issues? It can engender a feeling of helplessness.

My response, apart from changing some of my habits around pollution and consumption of recyclables, is to become much more active in publicising the worrying activities I mentioned – whether present or imminent – and encouraging others to speak out in an effort to sway behaviour for the better. I donate to selected causes. I write to my political representatives and corporations. I sign petitions as well, yes, but individual letters and emails are weighed much more importantly. Just be prepared for a formulaic reply, and then politely write back if it blurs the truth or seems dismissive.

The reason that I am perfectly comfortable including this message in the *Accounting, Auditing & Accountability Journal (AAAJ)* is that it is relevant everywhere. If that seems a simply convenient explanation, let me say that one thing that has kept me connected with the journal is its wide brief and ethical heart. The editors welcome work that throws a light on not only important commercial and other human activity capable of being rendered in data, but on the very question of how we interpret that information to make such activity visible and accountable to the wider community. If there are no data and should be, that is worth pointing out too.

For me, that aspect makes innovative and fearless accounting and auditing essential. You can be a champion, in the literal sense, to protect others. It is like investigative reporting, which various governments hate, so they try not to fund it if a public media organisation is good at this scrutiny game. It is not always about money, but you will find it somewhere in every story.

End times? Not if we act now.

Now to the creative contributions in this issue. Given the title of their piece is “Dirty Money”, and the historical plethora of songs with lyrics about money, you might be forgiven for thinking that June Buchanan, Yun Shen and Tom Smith could be planning to perform their poem to music at a conference soon – or via video-link if this bastard virus persists. More seriously, the subject of money laundering is a significant one for the distribution of wealth and global level of criminal activity. I put it next to the common off-shoring of revenue (now there is an ugly word, in both senses) for being unethical.

Also here is Annette Quayle’s entertaining “The Infrastructure King and the PPP Tunnel”. Employing narrative techniques, it presents a warning about how the funding of massive projects can be framed in ways that shift the burden of liability for debt if profits do not arise. Indirectly, it speaks to the role of government and its responsibility to those who pay taxes. I will leave you to wander through the extensive references that form the foundation for this and to consider how cleverly the story is constructed, complete with allusions to other tales, old and new.

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



Literary editor

AAAJ welcomes submissions of both research papers and creative writing. Creative writing in the form of poetry and short prose pieces is edited for the Literature and Insights Section only and does not undergo the refereeing procedures required for all research papers published in the main body of *AAAJ*.

Author guidelines for contributions to this section of the journal can be found at: http://www.emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=aaaaj

Steve Evans

School of Humanities and Creative Arts, Flinders University, Adelaide, Australia

Editorial

243
