AAAJ 36,7/8

## AAAJ Literature and Insights 36.7/8 Editorial

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## Are we there yet?

It has been a habit (and amusement) of mine for a few years to head these editorials with a question. Perhaps I should have started this one with "Are you sitting comfortably?", not only to echo the uses of that phrase when a story is about to unfold, but also because it can be seen as hinting at needing to brace for unsettling news. I will let you decide which aspect better suits as we proceed. In any event, it is a story of sorts and it involves looking at our academic world.

Another saying comes to mind — "May you live in interesting times". We are certainly facing them in the academic sphere with increasing casualisation of teaching staff and the associated reduction of tenurable positions, for example. You want more? The education system as a whole has become a maze of "rationalisations", restructures, efficiency dividends (not so applicable to Vice Chancellors' pay packets, however), rorting of enrolments through dodgy student immigration schemes, fee increases largely aimed at reducing enrolments in the Humanities, cash cow treatment (e.g. getting upfront payments from international students), education run as a business, remote teaching, sub-contracting of teaching to private suppliers, the use of previous years' recorded lectures (even with the relevant lecturers still shown on the university websites despite having left), unpaid working hours . . . that is just off the top of my head. Throw in AI and the question of what is actually being learnt by students, plus how you can sensibly mark assignments. Help!

A bit more. The significance of academics' output is largely measured by research income and publications. Let us consider the latter because the issue of not being paid for publication has arisen consistently over the years. That is sometimes argued to be fair because academics receive salaries and are thus indirectly remunerated by their employers to generate the articles in question. When you are on a fixed salary, and have a full-time teaching load plus administrative responsibilities, the research and the write-ups predictably end up being done out of normal working hours (as I discovered). If you are lucky, you might have fewer or no teaching responsibilities and can accommodate that work but it is rarely so. In any case, universities pay subscriptions for access to the same journals where their staff's work appears. In addition, now there is the question of how journals will survive the onslaught of AI if academics use it too. A complex matter.

To add to all this, I invite you to search the Internet regarding what editors of academic journals are routinely paid. As you would expect, it varies. I am grateful for having received some remuneration in recent years but when an editor's existing rate is cut (by, say, 40%), or there is no payment at all, you can imagine the reaction. Maybe AI will take over there too, eliminating the need for both editor's and the publisher's salary budget altogether.

More positively?

It has been my good fortune in this position to accumulate material that seems to clamour for mention in my editorials. I am sometimes spoilt for choice. The jostling can occur around a common theme and is often, almost magically, linked to the creative work on hand for the imminent issue. It can seem a surfeit of riches. I will streamline things this time, however.

The creative contributions in the current issue are both quite telling. I see an ironic perspective in Mohammad Azim's poem "The accounting profession is undergoing a change", which nonetheless raises the undeniable prospect of a very different future facing the accounting profession. Again, this includes AI. The other piece is Akiro Galvao's "An Autistic in Postgraduate Accounting", which lays out the frequent dilemma of individual



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Editorial

In 2000, I was asked whether I would be interested in becoming Literary Editor for this journal, selecting material for inclusion in the Literature and Insights section — which you are now reading, of course. So, you know I accepted, made the section a platform for my own ideas too and that I am still here after all that time.

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If I would offer two key comments regarding my previous Literature and Insight editorials, it is to emphasise their eclectic nature and to say that they never strayed from considerations of ethical behaviour. The first element was because I am very aware of not wanting to bore you or myself by being predictable. It also allowed me to encourage a discussion of the wide application of the principles of management accounting. The second was because I believe in behaving well towards others and saw it as being at the heart of the journal. I hoped, therefore, that I could always deal with how management accounting assists in making the right information available in a timely way to improve our levels of understanding and thus aid better decisions. Accountability and management wrapped together.

It has been my good fortune to be given that liberty by my esteemed colleagues, Lee Parker and James Guthrie. I did not take this (leeway?) for granted. The AAAJ stands alone these days in presenting an editorial of this type and is to be congratulated for its interdisciplinary approach.

I would like to mention that the very able support team, Gloria Parker and Rainbow Shum, saved me from several administrative embarrassments. I was very grateful to have collaborated with the late Kerry Jacobs to produce our "Art for Art's Sake" paper on how money featured in popular music, and to chat with him either as we strolled around Auckland or Canberra, or in our many long phone calls. He was a friend and an inspiration to me and countless others.

It is also very important that I acknowledge the vital contributions from the large number of people whose creative work has graced these pages. I was able to meet many of you at APIRA conferences as well; another big plus. Thank you, all.

So, are we there vet?

If you have not guessed, we have arrived. It is the place where I step off. I had a 25-year career in accounting, culminating in very senior positions, and (with the wonderful support of my late wife, the scholar and writer, Kate Deller-Evans) then studied to pursue two loves; teaching and creative writing. They were combined in one job that ultimately saw me as Head of English and Creative Writing at Flinders University, South Australia. As I write this, I am days away from the launch of the 21st book that I have written or edited and I still run writing workshops in the community.

The venerable Lee Parker is taking over as editor of this section and I wish him all the best. I hope you will follow your dreams.

Your own creative contributions can be submitted via ScholarOne (see below).

## Literary editor

Accounting, Auditing & Accountability Journal (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.emeraldgrouppublishing.com/products/journals/author\_guidelines.htm?id=aaaj

Steve Evans