Article Review

Gibbon, J (2012) "Understandings of accountability: an autoethnographic account using metaphor", *Critical Perspectives on Accounting*, 23, pp.201-212

Review by Nick Barter, Griffith University, Brisbane, Australia

The Review (Word Length: 700 words inc title etc)

Dr Gibbon's article is a reflection on her experiences of producing two social accounts of an organisation. In reflecting on her experiences, Dr Gibbon uses metaphors to elucidate what she has learnt. To reflect on the production of the first social account a metaphor of jigsaw is used, and for the second a metaphor of a garden is used. It is also worth highlighting, that as Dr Gibbon indicates the first social account of the organisation, was also her first experience of producing a social account. This aspect is, to this reviewer, important as it conjures up an image of a novice relative to an experienced hand. Further the associations that come with this understanding of a novice becoming experienced allows the unravelling of a chain of associations which make the use of the metaphors of jigsaw and garden self evident, but also appropriate.

In reflecting on a jigsaw Dr Gibbon highlights how one thinks of defined pieces and a set problem. A problem that has a beginning, middle and end – a jigsaw can be completed. Further a pattern of instructions can be followed to complete a jigsaw; ie there is a methodology that leads to a result. However this definiteness is not apparent in a garden. An individual can read books on gardening, but a garden is never complete, the plants continue to grow unlike jigsaw pieces. Thus the gardener, unlike the jigsaw puzzle completer, has to accept that their work is ongoing, there are no definite answers. Rather the garden and constituent plants can only be guided, further the plants attempt to escape boundaries and they do not respond to the same inputs in the same manner. Thus there is a lack of linearity and neatness in a garden.

The overarching message that comes through to this reviewer from reading the paper is that this paper is a story of personal growth and development for Dr Gibbon. Where when she was inexperienced following a set of instructions and considering a social account as a problem to be solved was, of a fashion, a comfort blanket. A jigsaw puzzle has an end, thus there is comfort. Whereas after having produced an account, the novice has become experienced and knows nothing is ever complete or bounded. Thus the garden metaphor arises.

In many regards the move between the jigsaw and garden metaphor is akin to the relationship between a map of instructions and conducting the actual journey itself. One may cling to a map and its instructions to be sure one is on the 'right' path. But the map and instructions are not the experience of the journey and it only after having conducted the journey that one typically has the confidence to use the map and instructions as merely a guide. As opposed to thinking of the instructions as something that relays the journey itself. A novice relies on a map, an expert does not.

In sum the article demonstrates how the lived experience cannot be replaced and how a social account can be produced by following instructions but ultimately a social account is about the lived experience of individuals in an organisation. Where in order to access the lived experience one should access metaphors that reflect this. A jigsaw can be complete, life is never complete; likewise a garden is never complete and neither is a social account.

To close one aspect that is not explored in the paper that piqued this reviewer's interest is how Dr Gibbon explains that the jigsaw metaphor arose because at the time of doing the first account she was also doing jigsaws with her children. Dr Gibbon does not explain whether when doing the second social account she was a keen gardener. This admission about doing jigsaws with her children does indicate an aspect that perhaps points to sensemaking. How perhaps our sensemaking is impacted by particular aspects of our lives and how what we do in one sphere may impact other spheres. However that exploration is for another paper.