

Accountants' Truth by Matthew Gill (review)

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Book Review: Accountants' Truth : Matthew Gill Oxford: Oxford University

Accountants' Truth

Matthew Gill

Oxford: Oxford University Press, 2009, 198 pp. (hardback).

Society is increasingly organized mathematically. Accounting is a numerical commentary on the world and it has extraordinary influence in shaping institutions – particularly in the calculation of profit, the central goal of capitalism. Gill's book does not focus on accounting's wider impact or functions, but on the construction of accounting facts by its practitioners – their everyday practices, procedures and premises when they connect numbers to words through simplification and standardization. In this latter area the book has great merit and Gill has considerable expertise. He worked as an accountant for four years and conducted sociological interviews with 20 colleagues, also employed by London's largest accounting firms.

Gill presents accountants in Big Four firms as rather alienated. They were bright students who generally drifted into accounting because they could not imagine any better alternative careers. After mastering the rote learning required to pass rigorous professional examinations, which many fail, they appear to be unable to see their job within a larger context. As they do routine, impersonal work with the hope of entering the business elite, they do not seem quite sure of their identity and purpose. They are directly controlled by their firms and indirectly by their clients (with some limited autonomy). The continuity of their work lives is often broken by transitions from one client or work team to another. They are very busy, but the end result of their work does not seem to have a great deal of meaning for them. Gill finds that accountants must convincingly hide their disillusionment and feign serious belief in their own artificial constructions. He contends that this is a far deeper and more durable suspension of disbelief than is required from dramatic actors. Accountants strengthen this ironic ritual by commonly seeing accounting as like a professional sport or game.

Gill describes how accountants become ethically insensitive. They are cajoled into giving away their ethical values to their masters – for example, succumbing to pressure to give up (and even reverse) moral objections to a partner's tax avoidance scheme for a client. They are encouraged to regard legally obligatory training and testing in the anti-money laundering programme as a futile and slightly annoying waste of their time. The general youth of accountants may narrow their perspectives and sense of life, but Gill primarily blames the technocratic and quantitative focus of accountants' training for disabling their discussions of ethics. Technocracy encourages them to reduce morality to narrow definitions and facts, and to force their reservations into a secretive private or personal sphere – if they are to succeed professionally. Technique seems to stun, demoralize and intimidate critical ethical consciousness. Gill points to the consequences in recent devastating accounting scandals.

The book ends not with closure, but with a series of dilemmas developed throughout the book. Gill sees accountants' alienation as the beginning of the possibility of serious reform – through reinvigorating professional ethics and principles. I am not as confident as Gill that most problems in accounting can be reformed primarily within the context of the profession alone. Accounting creates an illusion of detachment and mental superiority even when it is generally obeying the exhortations of those economic interests which have power over it. Accountants may not like their contradictory situation, but they deal with it privately and among themselves by acting as though it is not as deeply serious as it actually is. This may seem comfortable or consoling for these well-compensated professionals, but it is subtly demoralizing and appears to be damaging their self-respect as well as the rest of society. The authority of accounting and the trust in it are much the same as its wider economic, political, and social functions. Gill could tell us more about the latter, which deserve greater attention in an otherwise very commendable book.

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