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Accounting: an un-Australian activity?

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Abstract

Purpose – The purpose of this paper is to understand if accounting is an un-Australian activity, contrasting the notion of the bush and bushman present in popular Australian poetry and cultural myth with the notion expressed by Maltby of the link between the soul of the middle class and the practice of bookkeeping. The paper aims to explore the notion of a tension between what might be seen as indigenous values and the values of Western capitalism.

Design/methodology/approach – The paper presents an analysis of Australian poetry to identify in this culturally significant media how the city and the technologies of accounting are negatively contrasted with the bush and the bushman. Since many Australians migrated from European countries, we might expect bookkeeping to claim a foundational place in the Australian soul.

Findings – This literature shows bush dwellers as being exploited by those from the city, and city professionals such as the accountant and the lawyer as having lost their sense of self and soul. The sense of “other” reflected by the concept of the bush in Australian literature represents a tension between a structured and ordered European sense of self expressed by Maltby and an archetypal sense of self implied by the character of the bushman and connected to the Australian landscape, with its inherent but little acknowledged debt to the Aboriginal. In this landscape the absence of both accounting and the associated rhetoric of economic rationality allow other forms of rationality to emerge.

Originality/value – This is the first time that poetry has been examined in relation to accounting. It shows a deep insight into the place of archetype of the accountant in Australian cultural identity. In addition it argues that responses to accounting can reflect underlying rhetorics of rationality.

Keywords Accounting, Poetry, Culture, Australia

Paper type Conceptual paper

Introduction

This paper represents a response to Hopwood’s (1994) call to explore how accounting and practices and terminology come to permeate everyday life. It also considers Choudhury’s (1988) contention that the absence of accounting can be as informative as the presence of accounting. In the sense of the idea of the “other”, what-is is defined by what-is-not and, therefore, what is accounting can only be understood through what is not accounting. Our contention is that in negatively contrasting accounting with the archetype of the Australian bushman, popular poetry has constructed accounting as an un-Australian activity.

Maltby (1997) makes the case that the soul of the German middle class is most clearly reflected in the practice of bookkeeping. Before we jump to the conclusion that this is simply an oddity, it should be noted that Weber (2002) made a similar point, Jacobs (2005) drew on the work of Walker (1998) and Davidoff and Hall (1997) to reach the same conclusion in the context of the UK evangelical revival, and Aho (2005) makes striking claims of the link between the emergence of double entry bookkeeping and the renescent



Italian soul. However, Carruthers and Espeland (1991) contend that accounting was a rhetorical medium for the notions of economic rationality.

Given that the origins of many current Australians lie in migration from the UK and other European countries, it would be reasonable to expect that the practice of bookkeeping would have a similar foundational place in the Australian soul and a welcome for the rhetoric of economic rationality. At least until the 1950s, Australian children's schooling followed a British Empire model of "ripping yarns" of exploration, the displacement of indigenous residents, the radical alteration of the land, suffering and eventual success against the odds. These narratives, and the long period when primary industry provided the great bulk of the country's wealth, resulted in a national heroism that was distinctly different to the European model described by Maltby (1997). The narrative of exploration and struggle, including the historical ascendancy of the primary industry, still fuels the idea that to be Australian is to identify, however vicariously, with a hardworking pioneer past – although Australians are coastal dwellers, and mostly town or city folk at that.

Distinctions are often made between the life of the white-collar Australian and that of his or her fellow in the bush, and Australian political parties continue to reflect it. The opposition between the two can be embodied: the free-spirited bushman is the true Australian, and the office-bound professional is the inferior who is jealous of the bushman. The clerk or accountant desires what the bushman has although the bushman has no desire to be like the accountant. They are opposites, linked by the supposed yearning of one to be like the other.

In this paper, we intend to examine the portrayals of the accountant and other similar urban professionals through the lens of the influential "duel in poetry" between Henry Lawson and Andrew Barton *Banjo* Paterson in the late nineteenth century. This interchange was pivotal in the creation of the archetype of the bushman as the "ideal Australian". We will show how subsequent poems both build on and develop the archetype of the bushman in contrast to the urban professional, and we argue that the conflict between the accountant and the bushman reflects a distaste for the constraints and requirements of accounting rationality and a seeking for the "absence of accounting" where other forms of rationality and logic can emerge. We show that the "other" represented by the absence of accounting appears to have more in common with the image of the Australian bushman, which in turn connects with the archetype of the Indigenous Australian, rather than the dominant white culture. Greer and Patel (2000) note a tension between indigenous Australian values and Western capitalist values implicit in the language of accounting and accountability.

The poems of Henry Lawson and Andrew Barton *Banjo* Paterson became and have remained as fundamental elements of Australian cultural identity. We acknowledge that indigenous identity, culture and writings have been largely invisible in most Australian literature, mostly being represented as the "other" in the accounts and reports of white anthropologists and explorers. This significant omission of voice is a topic we feel needs to be addressed much more fully than we can undertake in this paper.

The duel in poetry: the city vs the bush

In the early days of white settlement of Australia, people who set out beyond the reach of the town were risk takers in a country made up of risk takers. Surviving in the bush in a self-built hut was evidence of a different set of skills altogether than those found

in the more settled European mother countries at the time. Henry Lawson's well-known short story, *The Drover's Wife*, shows a primary example of that resilient type as she endures hardship in a remote area.[1] While "the fact the best success she could hope for is an escape into town indicates the failure of the bush dream" (McLaren, 1989, p. 53), the indomitable nature of the story's protagonist was promoted as a virtue.

Lawson's black humour softened the images of hardship only a little. *The Drover's Wife* was one of his works based on his travel in the drought-stricken inner reaches of New South Wales in 1892 (Matthews, 1986) for the Sydney magazine, (*The Bulletin*). This publication was very influential in moulding a vision of the typical Australian character and "was hailed by later critics as marking the beginnings of a truly Australian literature" (Webby, 2009, p. 19). "By 1890s, (*The Bulletin* magazine had firmly moved into its role as the voice of Australia" (Carr, 2007, p. 158) depicting an "unrelenting physical environment" (p. 158) dominated by the myth of the bushman as embodying the desirable and archetypal traits of being Australian. Cultural historians and critics acknowledge this period – the Nineties and the post-Federation decade – as marking the point at which Australian writing became part of a "continuous stream of creative work" (Carr, 2007, p. 160). It has been remarked that, "Almost all of the writers of the period who have passed into Australian literary legend were published in (*The Bulletin* in the nineties and the first decade of the twentieth century" (Wilde, 1996, p. xii). Carr further notes the *Bulletin* "remained an important literary force until after the Second World War" (p. 160) and was recognised for its irreverent attitude towards traditions imported from Great Britain (Carr, 2007, p. 161). Other commentators also highlight the influence of the *Bulletin*, which:

[...] invited its readers to join in the jostle of hectoring, storytelling and comment and quip with which it created a society in its own image. The features of this image were those of the bushman, and its dimensions the colonies of Australia and New Zealand, but its pattern was conceived and constructed in the urban world of Sydney. The bush fed the city, and the city responded by giving back the bush as the image of the true Australia (McLaren, 1989, p. 44).

According to Elliott (1979, p. xx):

By 1900 there was a conventional dichotomy which divided "Sydney" from "the bush", contrasting "cabinet or drawing-room conventionalism [...]" and the vigorous outdoor traditionalism of the bush yarn and the balladry of action and heroism.

This statement is itself a simplification of the tension deliberately generated by the *Bulletin*. Lawson's writing, such as *The Drover's Wife*, brought a vivid, unembellished picture of the inland to a national readership. That story was eventually published in his collection, *While the Billy Boils* (Lawson, 1896), but it was in the pages of the *Bulletin*, that he first gained a wide audience for this subject matter. It is also in that magazine that Lawson and Andrew Barton *Banjo* Paterson engaged in an argument conducted in verse concerning the merits of bush and town living. The stories conveyed in Paterson's verses:

[...] flatter us into identification with their bush heroes, and thus with an easy-going but proudly independent Australian. The works flatten out the problems of real life into the sentimentality of a sunlit bush where, if only the cities and their banks would keep out, all problems can be solved with a quick wit and a firm hand on the reins' (McLaren, 1989, p. 49).

Lawson and Paterson were not minor writers. They commanded a national audience in their time and their names are still the ones most likely to be uttered when the “person in the street” is asked to name Australian poets. These days, the shelf reserved for poetry (sadly, often labelled verse and sentiment) in even a modest, conventional bookshop still features their work before other poets.

(*The Bulletin* sponsored Lawson’s trip to Bourke in 1892 and agreed to support a debate that relied on a division of opinion about the relative virtues of city and country living. It was a “duel” that Lawson himself had suggested. (*The Bulletin* was widely read and through its pages, Lawson and Paterson were to conduct their argument in poetry and, hopefully, lift sales of the magazine. The battle started in good humour but reportedly became less happy (Schmidt and Schmidt, 1998). However, we look at it, whether through the mock conflict in the pages of (*The Bulletin* or elsewhere, it is clear that the Australian character as represented through the bush is essentially one of the natural world versus the artificial. On the one side is the call of the bush and on the other the call of the city.

Identification with the bush character as indicative of the supposed true Australian necessarily sets the accountant at a disadvantage, indeed as something of an antithesis. Life in the office is a poor thing compared to living in the open spaces, according to Paterson. One of the most celebrated of the poems created in this duel was his poem, *Clancy of the Overflow* (reproduced in full in the Appendix). It begins:

I had written him a letter which I had, for want of better
Knowledge, sent to where I met him down the Lachlan, years ago,
He was shearing when I knew him, so I sent the letter to him,
Just on spec, addressed as follows, “Clancy, of The Overflow”.

And an answer came directed in a writing unexpected,
(And I think the same was written with a thumb-nail dipped in tar)
‘Twas his shearing mate who wrote it, and verbatim I will quote it:
“Clancy’s gone to Queensland droving, and we don’t know where he are” (Paterson, 1896).

Immediately, we are presented with communication between different worlds; an initial enquiry from the sophisticated city-based narrator and a more rudimentary reply from a country-base correspondent with different, though practical, skills. We discover that the narrator is jealous of his wandering acquaintance, Clancy, who is depicted as singing while he droves cattle through the beauty of the natural world: “And he sees the vision splendid of the sunlit plains extended,/And at night the wond’rous glory of the everlasting stars” (Paterson, 1896). The writer, in contrast, is stuck in much less pleasant circumstances:

I am sitting in my dingy little office, where a stingy
Ray of sunlight struggles feebly down between the houses tall,
And the foetid air and gritty of the dusty, dirty city
Through the open window floating, spreads its foulness over all (Paterson, 1896).

The desire for change is unilateral; the poem ends:

And I somehow rather fancy that I’d like to change with Clancy,
Like to take a turn at droving where the seasons come and go,
While he faced the round eternal of the cash-book and the journal—
But I doubt he’d suit the office, Clancy, of The Overflow (Paterson, 1896).

With its exaggerated presentation of the glories of the bush and the horrors of the town, respectively, *Clancy of the Overflow* leaves no doubt about what the reader is to think when comparing the two. It is important to note that the imagery and activity of Clancy occurred primarily in the imagination of the city-based correspondent. It is interesting to note, too, that although he was a Sydney based solicitor, Paterson chose to use the tools of the accountant as the embodiment of the soul-less city existence. Paterson makes it clear that, as the archetypal city-man, the accountant is to be pitied as greedy, stunted and unhealthy:

With their eager eyes and greedy, and their stunted form and weedy
For townfolk have no time to grow, they have no time to waste (Paterson, 1896).

Clancy was a real person. Paterson met him on a sheep station, “the overflow” of the poem’s title, and also included him as a skilled horseman in *The Man from Snowy River*, another of his well-known poems. In 1897, Clancy wrote “Clancy’s Reply”, a response to Paterson’s poem about him. It was not to disagree with the sentiment of Paterson’s poem about the horror of an existence as a city based accountant. Rather, Clancy cited cattle stampedes and the death of animals in drought or mud as reasons for deciding to go prospecting for gold instead of continuing as a drover (Clancy, 1897). There was to be no accounting career for the real Clancy.

Paterson was paid 13 s/6 d for writing “Clancy” (Paterson, 1939), illustrating that even in its creation this poem was not free from the influence of money and the city. Yet Paterson is remembered for writing *Clancy of the Overflow*, “Waltzing Matilda”[2] and *The Man from Snowy River*. Paterson’s creation of these mythic bushmen through his poetry (rather than his legal skills) were so significant that his face, his signature and the picture of a man on a horse appear on the Australian ten dollar note and still retain some resonance in the contemporary psyche. However, he was not the only poet to write about these issues and many others also wrote around the issue of outback living versus the town. Victor Daly (1858-1905) ultimately voted for the city when he described youthful visions of living in the natural world, reflecting the same aura of fantasy and unreality associated with Paterson’s *Clancy of the Overflow*:

This was a dream of callow Youth
Which always overleaps the truth [. . .]
But now, when youth has gone from me,
I crave for genial company.
For Nature wild I still have zest,
But human nature I love best (Daly, 1984, p. 39).

The attractions of both were strong but the “sorceress”, as Daly called the city, had the greater claim. However, the sometimes-dirty city was, home to worse than Daly mentions. The best known poem by Barcroft Boake (1866-1892), “Where the Dead Men Lie”, predates the relatively gentle comparisons of Lawson, Paterson, Daly *et al.* with a much harder picture, and closes with an altogether crueller figure. In eight stanzas it sets off images of many men, who have succumbed to the harsh land in their quest for a living, with the city-dwelling owner of an outback station, the unsubtly named Moneygrub. The poem’s final verse leaves no doubt about who is the villain of the piece:

Moneygrub, as he sips his claret,
Looks with complacent eye

Down at his watch-chain, eighteen carat –
There, in his club, hard by:
Recks that every link is stamped with
Names of the men whose limbs are cramped with
Too long lying in grave mould, cramped with
Death where dead men lie (Boake, 1984, p. 64).

Boake's poem provides an almost Marxist analysis with the wealth of the city being extracted from the labour of the hardworking countryman. Nature can be severe and innocent at the same time (see also Mackellar's "My country" in Davis, 1984, pp. 116-7; and Lawson's "Ballad of the Drover" in Davis, 1984, pp. 69-71). Man, on the other hand, is apparently most brutal when he has the city as his retreat. Recent articles on the effects of the drought in Australia, for instance, often recall how property owners in the outback lost their titles to banks (Blainey, 2006, p. 130). Whether or not those properties were worth much at that time, these events paint city financiers as predators who acquired land without getting their hands dirty, further reinforcing the image of the exploitation of the country folk by the educated and devious city professional.

The wealthy and callous property owner in the Boake poem has profited by the misery of the less fortunate. He is the antithesis of the noble, reliable, self-sacrificing Australian represented by Bill, a composite figure in Henry Lawson's poem of the same name:

He has thirsted on deserts that others might drink, he has given lest others should lack,
He has staggered half-blinded through fire or drought with a sick man on his back,
He is first to the rescue in tunnel or shaft, from Bulli to Broken Hill,
When the water breaks in or fire breaks out, a leader of men is Bill! (Lawson in Davis, 1984, p. 80).

Though Bill is "too good to be true", pure caricature, he constitutes all that is enviable in a human being – and it is no accident that Bill is a creature of the land, a hard working and moral gentleman who knows the outback well, and his achievements and activities are characteristically those of the country rather than the city. This assumption of morally responsible behaviour on the part of the bushman sets a standard for the office-workers, accountants and capitalists. The office-bound are creatures of dark and grimy places, who must recognise what they lack in life. The very wealthy, like Moneygrub, enjoy disproportionate privilege that blinds them to others' suffering.

A variant on the sneaky character from town appears in Dyson's (1975, pp. 55-8) poem, "The silence of Mullock Creek", originally published in (*The Bulletin Reciter* of 1901. Clyde arrives at Mullock Creek with promises of cash payment for any mining property for which any decent ore samples could be shown:

He was dubbed the Lipping Infant when he came to Mullock Creek;
Most confiding was his nature, and his manners they were meek;
He was fair and wore an eyeglass, and a Sunday suit for days;
He'd a soft, engaging simper, and such fascinating ways!
'Twas a time of sore adversity, and sinful men and weak
Said that Fate created Clyde to be the prey of Mullock Creek (Dyson, 1975, p. 55).

Clyde appears naïve and trusting, taking details and "samples" from all who are willing to fabricate stories of having struck gold, in return for a very good price on their imaginary boom mine. The country folk congratulate themselves on their trickery

and start drinking to imminent fortune. Eventually, they realise that Clyde has left town. A letter arrives:

“As I’ve cleaned you out at Mullock Creek, it’s fair to tell the crowd
How those lovely samples yielded” – so the Infant’s letter ran.
“I have had them milled; they ran to sixty ounces in the pan!” (Dyson, 1975, p. 58).

The deviousness, once again, is on the part of a character from the city. The wealth of the city is extracted at the expense of the country and on the basis of guile rather than honest hard work. The residents of Mullock Creek see Clyde as something different or “other”, although both parties are shown to share similar values. Yet the sub-text remains that even when the country folk think they are getting-one-over the city man, the city wins in the end and the hard-working country people are exploited.

Contrary to the position taken in his “duel” with Paterson, Lawson was not blindly for the city. The place that produced a conman like lisping Clyde was one that Lawson described as “the great mill for human bones” in his rather depressing poem about city life, “Faces in the Street” (Lawson, 1975, pp. 181-6). This poem, however, is not overtly about bush characters versus city ones; such a comparison is left for the reader to infer.

Other poets also argue for the superiority of the bush. In “Country Fellows”, C.J. Dennis (1876-1938) gives a more wistful sense of the city dweller who is missing out on something that his country visitors have. After seeming to gently lampoon their talk of cows and crops and paddocks and rain, he finishes enviously: “Then, dreaming of the might-have-been, I go home in a tram” (Davis, 1984, p. 108). The tram and the city life are mundane, remote from the idyllic peace of the country. Though it might be reading too much into the last line, the tram could be seen as more than a mechanical and unnatural contraption; here we also have the paradox that it transports humans like so many cattle off to market, so linking the country and the town. In any case, the city existence and activities are ultimately shown as destructive of the soul.

More recent literature

In the period between the two World Wars, a more city-based focus emerged in Australian poetry. This was manifest when it turned to the effort or plight of the factory worker, such as in Mary E. Fullarton’s “Modern Poet” and Leonard Mann’s “In the Workshops” (both in Pizer (undated) pp. 177-8). Fullerton exhorts the poet to consider praising “the cogs [. . .] the pistons and wheels”, and ends her poem:

When the hour swings around
Come and barter and buy;
Come away, come away,
From green earth and blue sky (Fullarton (undated: c1945), pp. 170-1).

This is more sympathetic to the world of commerce and business in the town, and a straight imprecation to turn away from the land and towards images of productive industry. In fact, the editor of the volume from which this poem is taken, Marjorie Pizer, despairs of the kind of poetry that monotonously renders “the town so full of vice and sorrow; the country so pure and blissful”, which she dismisses as part of “a plethora of reminiscent nonsense” (Pizer c1945, p. 8). Pizer’s volume (c1945) represents a turn away from an idealistic and idolised Australian identity and the beginnings of an engagement with the real and predominantly urbanised experience of most Australians. This did not represent a complete break with the countryside as there are later poems which celebrate

the natural world in Australia. Nonetheless, these poems have moved away from the image of the pastoral idyll common in poems of praise to Mother England and other European motherlands. Robert Gray, Mark O'Connor and several other contemporary poets have depicted a natural Australia that embraces humankind without necessarily setting up a contest between town and country. There is seldom a straightforward comparison of urban and rural people that is anything like the simple showdown of good versus evil, bushman versus accountant, but there are clearly positive evocations of rural life. They present a contrast that underlines the lack and alienation in city living and city occupations.

Peter Goldsworthy is a successful author and former Chair of the Literature Board of the Australia Council (2001-2004). He says that the first time he had a "hair-raising" response to reading a poem, it occurred when he read the following section from Les Murray's 1972 poem, *Walking to the Cattle Place* (Goldsworthy, 2003, p. 26):

At the hour I slept
Kitchen lamps were sending out barefoot children
Muzzy with stars and milk thistles
Stoning up cows.
They will never forget their quick-fade cow-piss slippers
Not chasing such warmth over white frost, saffron to steam.
It will make them sad bankers.
It may subtly ruin them for clerks (Murray, 2002, p. 56).

Goldsworthy (2003, p. 26), a medical doctor, was raised in Minlaton, a country town in South Australia. He comments that "(Murray) was describing a world that I grew up in". The final lines in the quote leave no doubt that something is seen to have been lost in the transition from country to city; from childhood to adulthood also. Echoing one of the lines that he quotes, Goldsworthy says that they made him a "sad doctor" (Goldsworthy, 2003, p. 26). This is not a simple statement of regret, but an acknowledgement of the dual loss of place and childhood. Accounting and other professional office work never evoke such sentiments. Indeed, the very embodiment of economic-rationality characterised by the rhetoric of accounting stands in stark contrast to these ideas (Carruthers and Espeland, 1991). They might be seen as belonging to a less immediate experience of life, one both more adult and more removed from sensual life. The soulful sensual reality of a farm childhood has ruined them for the abstract unreality and soullessness of the accountant's office. In this sense Murray highlights a different kind of gulf from the simple country/city dichotomy in that the gap is between the modern, rational, urbanised existence of the mind and the soulful and sensual experience of the land, between the body and the intellect. He argues that the Australian sense of identity emanates from the Bush and positions his own work to highlight the contrast between the economic rationality of the new, the crass and the commercial (which he symbolises as Athens or the city) and imagination, dream and inspiration (which he symbolises as Boeotia or the Bush) (Kinsella, 2010).

Many of the poets who featured in the influential 1983 anthology, *The Younger Australian Poets*, also had a rural upbringing, Les Murray among them. Murray is now generally hailed internationally as the best-known Australian poet. He was raised on a dairy farm and, though ranging widely in his poetry, he returns frequently to the Australian landscape and the human dimension within it. These humans are either residents there who are essentially at peace with themselves, whatever their hardships,

or some kind of puzzled strangers who are looking for such understanding. Murray and numerous fellow poets raise the natural world, and that part of the rural world that has since been fashioned by the small-scale human effort of individual farmers, as an essential site for meditation.

Also like Murray, many of the poets in the anthology had gone on to university and professional occupations, something more predictable of poets in recent times than is a country childhood. Geoff Lehmann, one of the editors and himself a respected poet, was city-born; he practised as a solicitor and then became a lecturer in taxation and law. The poets in *The Younger Australian Poets* often meld knowledge of the land with a city outlook, and bring the two together in a way that goes beyond nostalgia for childhood or countryside. Geoff Page, in particular, has lately extended his previous work that tries to reconcile the interests of white and black over issues of title and attachment to the land. There is an ethical dimension in much of the poetry, directly or indirectly raising issues of respect for land and race. Given the poets' backgrounds, it is perhaps no surprise that critical depiction of professionals, such as accountants, does not surface in *The Younger Australian Poets*.

Yet Les Murray's work often does contrast life on the land to that in the city. According to Tulip (1987), when Murray left the country and went to Sydney University in the 1950s, it gave him the country as a subject for some 25 years "at a point when it had a sharp relevance for Australian social history. Interestingly, Murray has described his own connection to the land as 'Aboriginal'" (Gleeson-White, 2005, p. 23). In 1961, unsettled in Sydney, he left his city life behind for a month or so and "went walkabout" (Gleeson-White, 2005, p. 24). This capacity is also the hallmark of the bush character who responds to a natural call of the country in its cycles, rather than adhering to a set routine. Accountants do not simply go walkabout, and their cycle and activities are those of the journal and the ledger rather than of the land and seasons and the inherent economic rationality of accounting has no place for a need for that kind of behaviour.

City versus country had always been a point of tension in Australia, but what was happening in the early 1960s was a major change in Australia in favour of the city' (Tulip, 1987, p. 479). This claimed change was not universal among poets of the time, nor did it necessarily point towards a city-identity being firmly established in the Australian self-image. For someone like poet David Campbell, for example, Australian identity in the mid-1970s still reflected the "bush" ethos, though the pastoral outlook had become more at ease with the city (Tulip, 1987, p. 483). Les Murray's later work seems to have matched this trend to some extent, though the family farm is still his haven. Michael Leunig is another Australian literary and artistic figure whose particular form of whimsical cartooning work is fed and sustained by his life on his small Victorian farm, appropriately named "lacuna".

About 30 years later, we continue to lean on a perceived link to the bush, as evidenced by fervent interest in a series of outback figures such as R.M. Williams, the Leyland Brothers, Les Hiddins and the late Steve Irwin. This sometimes verges on fetish and it certainly pushes a stereotype image to which few Australians can really claim ownership or practice, however, much they may admire aspects of it. While an outdoor life offers physicality and an immediate engagement with landscape, implicit with occasional danger, the more typical indoor life also has its perils. For most people having to deal with other human beings indoors, and often in psychologically challenging ways is more realistic than droving cattle or swimming with crocodiles. Even then,

the potentially positive role of nature may lurk in the background, as Robert Clark's poetry has shown. The strain of professional life is sometimes touched on in the work of this late Adelaide poet. Critic and writer, Geoffrey Dutton, said that Clark drew on a "busy and very successful professional life" when continuing to write in his retirement from practice as a lawyer, and that "only such a background could produce a poem witty and wise as 'Late managing director'" (Dutton 1978, p. 62). The central notion of the poem is that the protagonist has suffered a breakdown and is reclaiming something in himself that had been forsaken over the years. His wife, rather than thinking him mad, rediscovers her love for him as a result. The poem begins with an image of the healing power of nature, an antidote to the damage imposed by the world of business:

They found him standing in a creek bed pool
chuckling as water worked between his toes (Clark, 1975, p. 35).

In this child-like return to the physicality of the water on his toes, the damage and loss associated with the commercial and professional existence are washed away. The poem conjures other dualities such as innocence and knowledge (especially when the latter is regarded as tantamount to sin), and truth versus deceit. One value in each such pairing is clearly raised as the more desirable. In fact, we can argue that desire is at the heart of the office/bush paradigm.

What the slim sample of poetry and creative literature in this paper represents so far is that negative portrayal of professionals such as accountants and lawyers is no longer coupled with positive depictions of bush characters as directly and purposefully as it was in the days of Lawson and Paterson's "duel". This is not to say that all bush characters were perfect; Lawson and Paterson did not present them as such and theirs was a contrived dialogue, but there are plenty of poems that do separately deal with the evils of business when it looms. So the simplistic contrast between the city and the country, the bushman and the accounting has passed its expiry date. What remains of the urban existence and the associated commercial and business imagery is a sense of loss and alienation; a loss of self and soul, in effect the victory of economic rationality over other forms of existence.

Some of the attraction of the bush character was that of absence. While the simple city/country distinction no longer has the same currency, the bush represents the absence from the demands and requirements of urban existence and offers a notion of unfettered freedom. In that sense it can be seen as "other". Continental philosophers such as Husserl, Sartre and Levinas have argued that a person's notion of the "other" is part of what defines or even constitutes them. The bush as a place and as an identity provides the "other" to the existence and life of the urban professional. However, the "other" of the bush and the bush character is still part of the Australian identity, which means that it can be appropriated, and so the virtues it exhibits can be vicariously owned by those from the cities. As a mythical "other" to the realities of urban existence the bush is seen as democratic – it purifies, it strips pretensions, and renders people in some truer version of themselves, revealing their flaws and their strengths; it equalises. In the bush, the underdog may look the station owner in the eye, and both regard the townie with suspicion. At least, that is what happens in the popular imagination and fiction. Here, is what novelist and academic, Brian Matthews, says on that score:

What the writer, Henry Lawson, [. . .] Ned Kelly, the bushranger, Gunsynd, the racehorse, and Don Bradman, the cricketer, all have in common is that they came not only from humble and

unlikely origins but also from the depths of the bush, from the anonymity of the country far from cities. Though the species, for various reasons, is dying out, Australians love this idea of the unsophisticated, naturally gifted country boy or girl (or occasionally, the raw-boned hitherto unheard of and unlikely looking racehorse) who comes unannounced to the city from the bush and makes an immediate mark by virtue of prodigious if untutored or unorthodox talent; or, in the case of Ned Kelly, who shunned the city, the flashy lawless upstart who makes a fool of authority and stands up for the battlers. Australian popular, sporting and even literary culture abounds with such figures though in diminishing numbers as the culture becomes more commercialised and commodified (Matthews, 2003).

Perhaps, the real twist to this idea of the “other” is the link between it and an often overlooked archetype bush character in the Australian context, the Aboriginal (and here we might recall poet Les Murray’s statement about feeling “Aboriginal” ties to the land). Greer and Patel’s (2000) notion that there is a tension between indigenous Australian values and Western capitalist values implicit in the language of accounting and accountability can be understood through the lens of Carruthers and Espeland’s (1991) notion of the rhetoric of accounting rationality. In that sense the “Aboriginal” values embodied in the Australian land and landscape represent the zone of absence from personal and financial accounting; an area where economic rationality does not dominate and other forms of rationality can hold their own. At this stage it is important to distinguish between the notion of “the aboriginal” as a conceptual archetype within a dominant white and western society and the voices of real Indigenous Australians as expressed in their poetry, songs and stories.

Poetry by aboriginal writers appears infrequently in general Australian poetry anthologies, perhaps because it is being tested via a different cultural filter. For example, there is one poem by an Aboriginal in *Cross-Country: A Book of Australian Verse* (1988), seven in *Two Centuries of Australian Poetry* (1988), and none in *Australian Poetry in the Twentieth Century* (1991). The Aboriginal poems that editors have selected often address a sense of heritage, especially when that is threatened or already lost, and thus deal with broader cultural concerns rather than specifically characterising financial agents like accountants. Articulating an indigenous identity as a “true Australian” can be important to these writers, as with Daniel Davis’ (2008) poem “Proud Murri”:

I’m proud to be a Murri, proud to be a true Australian.
I’m proud of my culture, my heritage, that’s what makes me who I am.
My father, he Kukuyalanji, my mother Baradah woman.
But all we are family, we are all one of many men.
I’m proud to be a Murri, I’m not ashamed of who I am.

While noting this distinction between the archetype of “the aboriginal” and actual indigenous identity and culture, the nature of the archetype and its link to the character of the Australian bushman is best illustrated not in poetry but in film. The Australian film, *The Tracker*, was released in 2002 and was directed by Rolf de Heer. It is a story about four men in pursuit of an aboriginal man, accused of the murder of a white woman. Three of the four men are white and on horseback, while the fourth, the group’s aboriginal tracker, leads them on foot. It is the Aboriginal tracker who is the expert and guide in bush setting and the other three are dependent upon his skill and ability. In the tracker’s final comments, we see both the inversion of an earlier racist comment made in the film and a conversion of the city/country exploitation theme

into a white/aboriginal one: “You can’t trust those white fellas; they’re sneaky, shifty” (*The Tracker*, de Heer 2002).

The association between the bushman and the archetype aboriginal is shown clearly in the first *Crocodile Dundee* film (1996). The seemingly ultimate bushman, Mick Dundee, derives his tracking skills and his other abilities from his initiation into and training from the local Aboriginal tribe. While culturally acceptable because he is white, *Crocodile Dundee* shows that the image of the “other” is the archetype of the aboriginal. In contrast to the Australian bush is the ultimate city, New York. Here, people are alienated, confused and criminal. However, with the application of basic skills and values derived from his time in the bush (and aboriginal training) Mick Dundee is able to calm the confused, find the lost, and restore the world to right.

Conclusion

It seems clear that the link between the Germanic soul and bookkeeping described by Maltby (1997) and others did not translate into Australia. Within the early white poetic and literary writings there was a negative comparison between the bush and the city with the bushman (both legal and illegal) becoming a recognisable and esteemed Australian icon. The Australian poet *Banjo* Patterson used the tools and role of the accountant as the negative contrast, with an implied criticism of the “economic-rationality mindset of accounting”. However, it was not only accountants who were the target for this negative image but indeed all city dwellers. Given the powerful historical and cultural narrative associated with the Australian farmer and bushman as the archetypal battler (graduate of the school-of-hard-knocks, laconic plain-talker, rebel [. . .]) how could any soft office-working accountant hope to compare? Within this literature the bushman is the heroic figure and the bookish accountant his antithesis, only capable of besting him through devious tactics. If the clerk or lawyer or accountant could somehow hope to transform into the bushman, the process could never be permitted to be an easy one. That would be to significantly devalue the role of the bushman, which is hard won and highly valued. In addition, the zone of the bush and the Australian outback is an instance of accounting absence where other forms of behaviour associated with nature, freedom and unorthodox talent could emerge.

A hundred years after Lawson and Paterson’s “duel”, poetry and the bush still inspire many Australians’ sense of who they are, as the federal government’s own culture and recreation web page attests: “Poetry has shaped our Australian national culture (and) the bush is a strong influence in our poetry history” (“Culture and Recreation Portal” 2006). Evidence of this is abundant in the results of a survey conducted by the Australian Broadcasting Commission in 1998 to establish the most popular poem in Australia for National Australian Poetry Day. In total, eight of the 11 poems in the top ten (the last two in the list were tied in votes) were by Australians – and it would have been eight out of ten but that the foreign contingent was inflated by the temporary popularity of W.H. Auden’s “Funeral blues” due to a then current movie, *Four Weddings and a Funeral*. All of the Australian poems dealt to a large extent with the natural Australian environment: *Clancy of the Overflow* was third behind Kenneth Slessor’s “Five Bells” and Dorothea Mackellar’s, “My Country”. However, as reflected by Daniel Davis’ poem actual expressions of indigenous identity and culture remain marginalised.

While the “duel” between Lawson and Paterson is the main node of the literature for our purposes, we have also looked at some of their contemporaries and then towards

more contemporary times in order to illustrate what was special about their poetic dialogue. Their “duel” seems to have been rare for explicitly arguing the respective merits of city and bush, and that is a point worth making. Lawson and Paterson brought together these two dimensions of Australian lives that complement each other, but it is the city worker who pales in the comparison.

The darker aspect to this literature was the ongoing theme of the exploitation of the hard work of the country by the devious folk from the city. The wealth of Australia was built on the back of the sheep and from the sweat and blood of the bushman. While some of this openly hostile aspect has disappeared from the more recent literature there remains a sense of loss. The citified existence of the accountant, the lawyer and other professionals and associated domination of economic rationality has led to a form of alienation and loss of self that can only be addressed by a reconnection with the physical, sensual and tactile aspects of the country.

The place of the iconic bushman has been as the “other”, a remedy to the loss of self of the predominantly urbanised Australian existence. Yet the truth of that “other”, while unpalatable to many Australians, is laid bare in the films *The Tracker* and *Crocodile Dundee* – and it is not what some expect. The “other” is not the white bushman but the archetype Aboriginal, the latter being a figure long without a widely heard literary voice in this country. The bushman is merely a culturally acceptable face of something that does not yet enjoy wide acceptance, aboriginal culture. Where does this leave the accountant as a figure in Australia?

Part of the value of an accountant is supposed to be disinterest, an ability to perform as an informed but impartial observer. That presents a gulf between the accountant and the Australian of the bush, who is immersed in the world (assuming we deny accounting any real regard as an alternative world in its own right) rather than merely measuring it and reporting on it. It is at this point that Maltby (1997) and Paterson (1896) can be reconciled. Maltby’s (1997) accounting soul represents the European, white, and alienated urban dweller who inhabits the Australian coastline and gazes resolutely out to sea and yet is beset by a sense of loss and soullessness. Paterson’s (1896) image of the bushman is a culturally acceptable version of the Australian Aboriginal that represents the vast and generally empty centre of Australia. In this setting the critique is not of accounting but of the accounting stereotype and cliché (Beard, 1994, pp. 303-18; Bougen, 1994, pp. 319-35; Maltby, 1997, pp. 69-87). It frames dull, unadventurous drones that serve as a marker for the sense of alienation, caught between the historical and no longer relevant European model and as yet unable to grasp the insights from the Australian aboriginal. In that sense it is wrong to claim that accountants are un-Australian.

Children are more likely to play a game of *Crocodile Dundee* than of, say, accountants and clients. However, prized an accountant, lawyer, or similar city professional may be for their knowledge and their predictably risk-averse behaviour in certain circumstances, they are regarded as lesser characters compared to the idealised Australian, the bushman. In that sense Greer and Partel’s (2000) notion of a clash between indigenous Australian values and Western capitalist culture inherent in accounting may be reflective of a clash between economic rationality and other forms of thinking which value connection to community and the environment more highly. Yet for most Australians, the accountant’s private and working lives and associated values are closer to their own lives than the values and experiences of the bushman or the “aboriginal” archetype. By embracing the figure of the bushman, therefore,

Australians seem to be in denial. The popular Australian identity, we may think, does not “suit the office”, but many Clancy-wannabes spend a lot of time there. It remains to be seen whether Australia will ever have the courage to face this fact, and that the bushman most at home in the natural countryside and therefore the “true Australian” is aboriginal.

Notes

1. Though the majority of narratives focussed on men, other creative writing of the period also elevated the achievements of women in the bush, such as the poem, *The Women of the West*, by George Essex Evans (1863-1909) (Essex Evans 1984, pp. 50-1). This praise for country women doing it tough in remote areas was revived by Geoff Page over a 100 years later in his poem, “Grit” (Page, 1983, pp. 62-3).
2. Australia’s unofficial national anthem, which celebrates a determination to resist authority even to the death (a commitment not normally associated with accounting).

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Appendix

Clancy of the Overflow Andrew Barton Banjo Paterson

I had written him a letter which I had, for want of better
Knowledge, sent to where I met him down the Lachlan, years ago,
He was shearing when I knew him, so I sent the letter to him,
Just on spec, addressed as follows, "Clancy, of The Overflow".

And an answer came directed in a writing unexpected,
(And I think the same was written with a thumb-nail dipped in tar)
'Twas his shearing mate who wrote it, and verbatim I will quote it:
"Clancy's gone to Queensland droving, and we don't know where he are".

In my wild erratic fancy visions come to me of Clancy
Gone a-droving "down the Cooper" where the Western drovers go;
As the stock are slowly stringing, Clancy rides behind them singing,
For the drover's life has pleasures that the townsfolk never know.

And the bush hath friends to meet him, and their kindly voices greet him
In the murmur of the breezes and the river on its bars,
And he sees the vision splendid of the sunlit plains extended,
And at night the wond'rous glory of the everlasting stars.

GRAM
7,3

I am sitting in my dingy little office, where a stingy
Ray of sunlight struggles feebly down between the houses tall,
And the foetid air and gritty of the dusty, dirty city
Through the open window floating, spreads its foulness over all.

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And in place of lowing cattle, I can hear the fiendish rattle
Of the tramways and the buses making hurry down the street,
And the language uninviting of the gutter children fighting,
Comes fitfully and faintly through the ceaseless tramp of feet.

And the hurrying people daunt me, and their pallid faces haunt me
As they shoulder one another in their rush and nervous haste,
With their eager eyes and greedy, and their stunted forms and weedy,
For townsfolk have no time to grow, they have no time to waste.

And I somehow rather fancy that I'd like to change with Clancy,
Like to take a turn at droving where the seasons come and go,
While he faced the round eternal of the cash-book and the journal—
But I doubt he'd suit the office, Clancy, of *The Overflow* (Paterson, Andrew Barton *Banjo* 1896
Online).

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