

Faculti Summary

<https://faculti.net/accounting-governing-and-the-historical-construction-of-the-governing-subject/>

This video summarizes a discussion led by an author who, along with co-author Keith Hoskin, has contributed a chapter to a handbook focusing on accounting, governance, and accountability. Their research explores the historical and contemporary significance of accounting, particularly emphasizing its role as one of the earliest forms of writing, distinct from speech-derived writing, dating back to around 3000 BCE in Mesopotamia. The authors argue that this early accounting practice is vital for understanding human organization and governance, linking the development of city-states to the emergence of accounting as a method to manage resources and populations.

The chapter posits that accounting is fundamental to the concept of governance and accountability, and it highlights the reciprocal relationship between governing entities and those being governed. Furthermore, the discussion touches on the evolution of pedagogical practices in governance and the impact of educational methodologies on accounting and management practices over time. It indicates a transition to systematic ways of evaluating performance (such as through numerical grading) and the establishment of modern business enterprises.

The authors also call for a re-evaluation of accounting's role, especially in the context of contemporary challenges like climate change, advocating for an understanding of accounting that goes beyond mere number-crunching to encompass broader, non-financial aspects of governance and accountability. They emphasize the importance of adaptive and innovative approaches in accounting practices to address current global issues.