

Department of English Seminar



Discoursing the ethics of accounting work: individual accounts of (un)ethical practice

Dr Alan Jones

Macquarie University, Australia

Date: 19 October 2010, Tuesday

Time: 4:30 - 5:30 pm

Venue: AG434, 4/F Core A, Department of English, PolyU campus

Abstract

In recent decades, the accounting profession has experienced considerable change. There have been changes to the traditional client base and to client relationships, generally leading to an increasing commercialism which is sometimes seen as compromising the professional independence of accounting professionals. In the U.S. in particular accounting firms have significantly widened the scope of services, expanding into more lucrative business and management consulting services and sometimes compromising auditor independence and professional ethics (Zeff 2003a; 2003b). By 2000 over half the revenue of Big Five (now the Big Four) largest international "accountancy and professional services firms" was derived from non-audit services rendered mostly to audit client companies (Abbott et al. 2003). In recent interviews with professional accountants in Australia, Samantha Sin explored current conceptions of accounting work. Interviewees were encouraged to problematise their positions on professional ethics, resulting in extended turns in which typically an emergently coherent position was gradually developed in relation to ethical challenges they themselves had experienced or observed in the workplace. In this seminar I will present discourse analyses of excerpts from selected turns-at-talk that I carried out in collaboration with Dr Sin. These reveal some of the discursive strategies employed by accountants to develop a sense of self-identity in relation to ethical issues and challenges.

About the speaker

Dr Alan Jones is a Senior Lecturer in the Department of Linguistics at Macquarie University, Sydney, where he designed and convened doctoral and masters programs in Communication in Professions and Organisations from 2004. He has convened and taught two units called 'Acquiring Professional Communicative Expertise' and 'Teaching English for Academic Purposes' since 2004 and 2005 respectively. Over the past decade, Alan has carried out collaborative research and co-published with academics teaching in the areas of physics, accounting and law. Much of his published work has focused on the cognitive, linguistic and pedagogical issues involved in integrating language with content in tertiary-level education. This contributes to a research interest in the complex nature of professional expertise, an area in which he supervises a number of PhD students. His 2003 textbook **Generic Skills for Accounting: Competencies for Students and Graduates** (co-authored with Samantha Sin) was designed as a template for the integration of content and language in tertiary education; a second edition is currently in preparation.

References

- Abbott, L. J., Parker, S., Peters, G. F. and Raghunandan, K. (2003). An Empirical Investigation of Audit Fees, Nonaudit Fees, and Audit Committees. *Contemporary Accounting Research*, 20: 215–234.
- Zeff, S. (2003a). How the U.S. accounting profession got where it is today: part I. *Accounting Horizons*, 17(3), 189-205.
- Zeff, S. (2003b). How the U.S. accounting profession got where it is today: part II. *Accounting Horizons*, 17(4), 267-286.

For free car parking, please contact Miss Zoe Mak to organise a parking voucher (Tel. 3400-3497, egzoemak@inet.polyu.edu.hk).