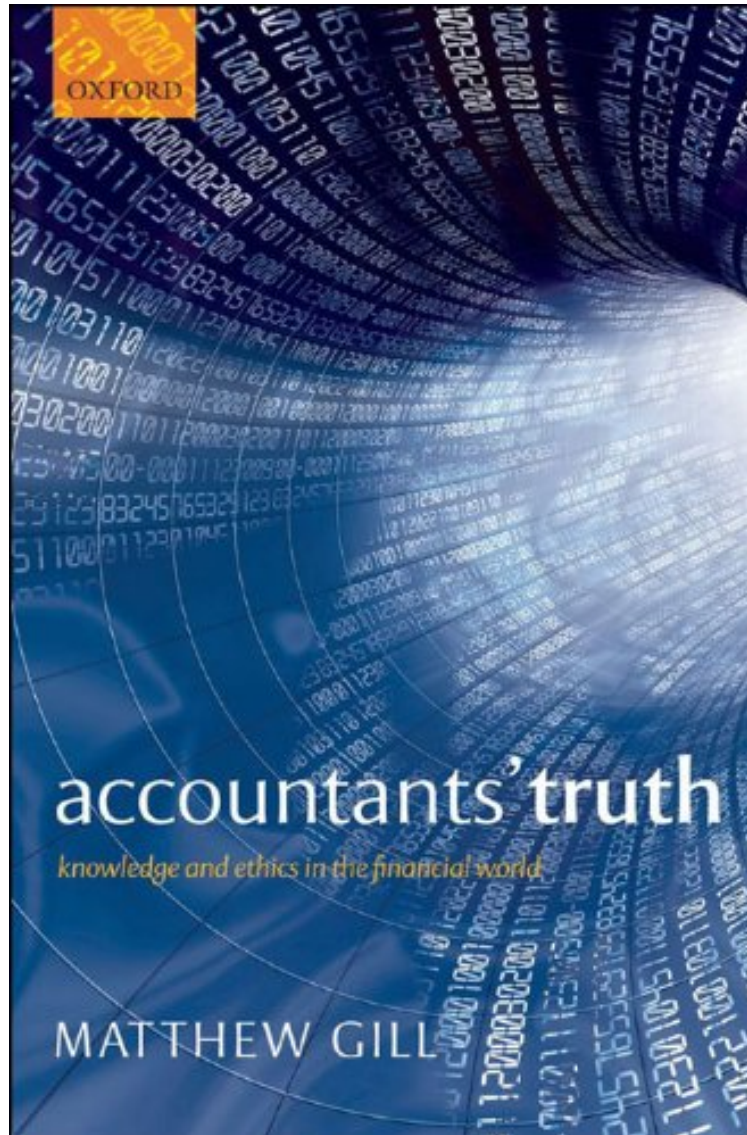


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Accountants' Truth: Knowledge and Ethics in the Financial World

Matthew Gill

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Matthew Gill : Accountants' Truth: Knowledge and Ethics in the Financial World before purchasing it in order to gage whether or not it would be worth my time, and all praised Accountants' Truth: Knowledge and Ethics in the Financial World:

Accounting is the language of business, increasingly standardized across the world through powerful global corporations: a technical skill used to reach the correct, unquestionable answer. Yet, as recent corporate scandals have

shown, a whole range of financial professionals (auditors, bankers, analysts, company directors) can collectively fail to question dubious actions. How can this be possible? To understand such failures, this book explores how accountants construct the technical knowledge they deem relevant to decision-making. In doing so, it not only offers a new way to understand deviance and scandals, but also suggests a reappraisal of accounting knowledge which has important implications for everyday commercial life. The book's findings are based on interviews with chartered accountants working in the largest accountancy practices in London. The interviews reveal that although accounting decisions seem clear after they have been made, the process of making them is contested and opaque. Yet accountants nonetheless tend to describe their work as if it were straightforward and technical. *Accountants' Truth* digs beneath the surface to explore how accountants actually construct knowledge, and draws out the implications of that process with respect to issues such as professionalism, performance, transparency, and ethics. This important book concludes that accountants' technical discourse undermines their ethical reasoning by obscuring the ways in which accounting decisions must be thought through in practice. Accountants with particular ethical perspectives more readily understand and construct particular types of knowledge, so the two issues of knowledge and of ethics are inseparable. Increasingly technical accounting rules can therefore be counterproductive. Instead, our best approach to avoiding future scandals is to redefine and reinvigorate professional ethics in the financial world.

"This study provides a good exemplar for those researchers who focus on discourse and seek to understand how knowledge is created at the micro level. It also represents one of the few accounting studies that provides an inside and in-depth view of the practice of accounting... I encourage researchers outside the accounting field to read this book. Although the study focuses on accounting, many of the findings can apply to any profession.... The book will certainly cause many of us to question some of our assumptions about how organizational decisions are made."--*Administrative Science Quarterly*

"Very well written... Gill's analysis contributes significantly to understanding how professional accountants think about ethical issues, and how they rationalize their decisions and actions in practice.... this study has much to recommend it to researchers, standard-setters and educators interested in the behavior of accountants, and particularly in the current debates over principles vs. rules, and the development and maintenance of an ethical culture for professional accountants."--*Business Ethics Quarterly*

"Those who are interested in accounting as a research topic in its own right and whose starting point is social science will probably find most inspiring the book's critique of the technocratic discourse of accounting and how it uncovers its frequently hidden ethical dimension.... This book will be useful to those in the sociological community who are interested in analysing how knowledge, especially that of a technical and numerical nature, is produced in a way that conveys on it the appearance of indubitable fact."--*Organization*

"In *Accountant's Truth*, Dr. Matthew Gill has, in a very accessible and readable way, undertaken a study of accountants' behaviour by focusing on the day to day... Overall, the book provides a very important resource for anyone involved in working with accountants and/or using the results of accounting work in either the government or private sectors. It also sets a very important precedent for future studies of accounting activity as well as the sociology of the financial world in general."--*Australian Journal of Public Administration*

About the Author: Matthew Gill holds a PhD in Sociology from the London School of Economics where he studied with Richard Sennett. He is currently an Andrew W. Mellon Postdoctoral Fellow at Washington University in Saint Louis, in an interdisciplinary program which seeks to connect the humanities and the social sciences. After reading English at King's College London, he became a chartered accountant and worked for four years at PricewaterhouseCoopers' London office, where his most recent role was to help businesses in financial difficulty. His experience of these two very different worlds motivated him to write this book.