

The Accountability Institute: Facilitating more Creative Accounting through Artistic Exploration

Accounting is an industry under disruption (Susskind & Susskind, 2015). Accounting has and continues to develop approaches to the measurement of value, provide accountability for that created value and act as the means through which value is mediated. The willingness to experiment and be creative is crucial to creating and adding value in today's organisations. Therefore, accounting needs to remain contemporary and future-oriented. New technologies are transforming the information available to accounting professionals making business decisions. The accounting profession will continue to transform whilst new professions may be created to fill the need produced by the disruptive forces.

The changing business landscape, coupled with the transformational role of the accountant, highlight a need to facilitate the development of accounting graduates for an uncertain future with broader attributes related to self-development (Pathways Commission, 2012). This presentation aims to describe the work and engagement of The Accountability Institute an organisation created to provoke, push boundaries, and curate new collaborations between art, science, technology and economics, bringing these fields into conversation to create a new language of business – a language of accountability. This work is explored in both a public and educational context.

The presentation will demonstrate how in an educational context art can be used as a mechanism in which to ground the learning of accounting in the students lived experience. Therefore affording students an opportunity to form deeper connections to accounting and their own professional identity. Art can act as an effective disruptor in accounting curricula design by ensuring a more holistic form of learner facilitation. Theoretical conceptual design and practical illustrative examples are used to illustrate how art and creative thought is used to place an emphasis on creativity, design and integration – key elements of future professions.

Practical examples and engagement pieces will be advanced that both show how artists can influence accountants/accounting educators (formal accounting artist-in-residence program within business schools; use of visual tools and metaphors workshops; shakespeare actor-led workshops that explore body, presence and awareness) and art pedagogical techniques and methodologies implemented in auditing, capstones, financial and management accounting courses, can be used to empower student-centered learning (structural modelling, photographic documentation and analysis, portfolio design, film and digital media, image collage construction).

References

- Pathways Commission. (2012, February 12). *Pathways Commission update: Charting a national higher education strategy for the next generation of accountants*. Presentation given to the Accounting Programs Leadership Group/Federation of Schools of Accountancy Meeting, New Orleans, LA, USA.
- Susskind, R. & Susskind, D. (2015). *The Future of the Professions: How Technology will Transform the Work of Human Experts*, Oxford: Oxford University Press.