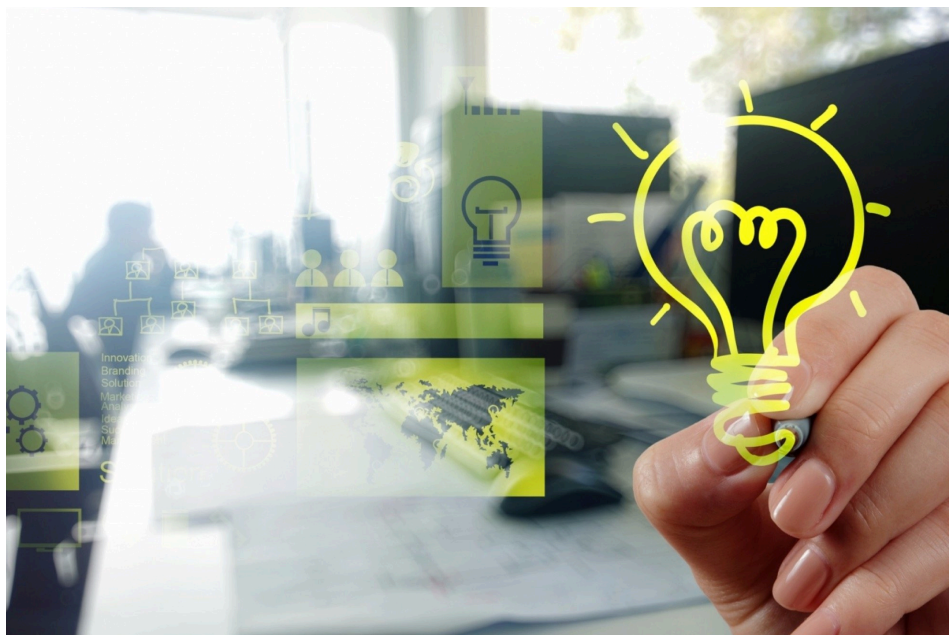


ACF3900: Global Issues in Accounting Curated Resource List

An explorative journey towards enhanced accountability through new ways of thinking, viewing and engaging in accounting and business.



Society is now entering the fourth industrial revolution, an era of climate change, information uncertainty, artificial intelligence, automation and global connectivity (Schwab, 2017). Skill and capability development to effectively operate in this changing world requires us to activate and create our own learning development.

As we experience the world around us in qualitatively different ways, ACF3900 is a space for you to explore your own lived experience, contextualise this and create your own understanding of accounting. You have the opportunity to do this individually, within the profession, and across society more broadly.

Our learning resources are created with a systems approach to assist you develop broad and expansive thinking. This involves a 3-stage process where you have the opportunity to critique current practice, explore new ways of thinking in accounting/business prior to seminars, actively discuss and explore issues with your peers in a facilitated discussion and subsequently reflect on your learning through post-thought activities.

This resource list is curated to assist you explore your own learning by providing recommended reading, watching and listening on topics that we will discuss during our sessions together. Peruse at your leisure and be challenged, inspired and hopeful towards the creation of new economic and governance frameworks. Frameworks that are built for a modern society, encompassing a collaborative, co-creative and social approach to solving systemic and complex problems facing business. Knowledge, experience and materials that assist in building accountable frameworks and enhanced models of reporting for business futures.

Short Film Clips

These short film clips are ones we have used in our discussions and others we just couldn't leave out, as they are just too damn influential.

1. People Keeper App clips can be found here - <http://pplkpr.com>
2. Coalition of the Willing - <https://vimeo.com/12772935>
3. Sacred Economics with Charles Eisenstein - <https://www.youtube.com/watch?v=EEZkQv25uEs>
4. Bristol Pound - <http://bristolpound.org/video>
5. Vauban, Freiburg - <https://www.youtube.com/watch?v=juzg660TVXo>
<https://www.youtube.com/watch?v=YBFCXsR2zVU>
6. Blockchain Demystified - <https://www.youtube.com/watch?v=LdOcXXB48fl>
7. Future economic and social implications – <http://www.e-flux.com/architecture/superhumanity/68703/blockchain-future-states/>
8. The fourth industrial revolution - <https://www.youtube.com/watch?v=Ko2esJeGsrI>
9. Bhutan Gross National Happiness - <https://www.youtube.com/watch?v=7Zqdqa4YNvI>
10. Can a new way of accounting save our planet ? - <https://www.youtube.com/watch?v=GSM3kYAtYal>

11. Accounting Stereotypes in Media -

<https://www.youtube.com/watch?v=K131wDyAHo8>

Journal Articles

Academic research that looks at the complex social phenomenon of accounting unpacking its technical function and discussing its political, social and accountability roles.

- Anderson-Gough, F, Grey, C. and Robson, K. (2005). "'Helping them to forget..': the organizational embedding of gender relations in public audit firms." *Accounting, Organizations and Society* 30.5: 469-490.
- Arnold, P. J. (2012) "The political economy of financial harmonization: The East Asian financial crisis and the rise of international accounting standards." *Accounting, Organizations and Society* 37.6: 361-381.
- Boyce, G, Greer, S., Blair, B. & Davids, C. (2011): Expanding the Horizons of Accounting Education: Incorporating Social and Critical Perspectives. *Accounting Education: an international journal* 21(1), pp. 47-74.
- Chiapello, E, and Medjad, K. (2009). "An unprecedented privatisation of mandatory standard-setting: The case of European accounting policy." *Critical perspectives on Accounting* 20.4: 448-468.
- Cho, C H., et al. (2015). "Organized hypocrisy, organizational façades, and sustainability reporting." *Accounting, Organizations and Society* 40: 78-94.
- Dambrin, C, and Lambert, C. (2008). "Mothering or auditing? The case of two Big Four in France." *Accounting, Auditing & Accountability Journal* 21.4: 474-506.
- Flower, J. (2015): The International Integrated Reporting Council: A story of failure. *Critical Perspectives on Accounting* 27, pp. 1-17.
- Hines, R. D. (1988): Financial Accounting: In Communicating Reality, We Construct Reality. *Accounting, Organizations and Society* 13(3), pp. 251-261.
- Hines, R. D. (1989a): Financial Accounting Knowledge, Conceptual Framework Projects and the Social Construction of the Accounting Profession. *Accounting Auditing & Accountability Journal* 2(2), pp. 72-92.
- Hines, R. D. (1989b): The Sociopolitical Paradigm in Financial Accounting Research. *Accounting Auditing & Accountability Journal* 2(1), pp. 52-76.
- Hines, R. D. (1991): On Valuing Nature. *Accounting Auditing & Accountability Journal* 4(3), pp. 27-29.
- Hines, R. D. (1992): Accounting: Filling the Negative Space. *Accounting, Organizations and Society* 17(3/4), pp. 313-341.
- Lorson, P., Kern, T. & McGuigan, N. (2014). Integrated Reporting: Ein Beitrag zur Transparenz und Richtungsfindung - Zugleich kritische Anmerkungen zum IIRC-Framework, *Zeitschrift für Corporate Governance* 9(3), pp. 127-136.
- McGuigan, N. & Kern, T. (2013). A Road Towards Enhanced Corporate Governance: (Re)conceptualizing the Accounting Profession through an Integrated Educational Framework. In Hellman, A. (Ed.) *Behavioral Accounting*. New York: Nova Publishers, p. 85-96.
- Morgan, G. (1988): Accounting as Reality Construction: Towards a New Epistemology for Accounting Practice. *Accounting, Organizations and Society* 13(5), pp. 477-485.
- Owen, G. (2013): Integrated Reporting: A Review of Developments and their Implications for the Accounting Curriculum, *Accounting Education: An International Journal*, 22:4, 340-356, DOI: 10.1080/09639284.2013.817798.

Books and Reports

We have created a list of books and resources that we have found inspiring along our own explorative journey.

Armstrong, J. (2012). *How to Worry Less about Money*. London: Macmillan Publishers Limited.

<http://www.theschooloflife.com/shop/how-to-worry-less-about-money/>

Avent, R. (2017). *The Wealth of Humans : Work and its Absence in the Twenty-First Century*. London, England: Penguin Books Ltd.

<https://www.bookdepository.com/Wealth-Humans-Ryan-Avent/9780141981185>

Bernard Lietaer, Christian Arnsperger, Sally Goerner & Stefan Brunnhuber (2012): *Money and Sustainability: The Missing Link. A report from the Club of Rome – EU Chapter to Finance Watch and the World Business Academy*. Triarchy Press, Axminster, UK.

<http://www.triarchypress.net/money-and-sustainability.html>

Boyle, M. (2011). *The Moneyless Man: A Year of Freeconomic Living*. New World Publication, Oxford, UK.

<http://www.moneylessmanifesto.org/the-moneyless-man-book/>

Boyle, M. (2012). *The Moneyless Manifesto: Live Well, Live Rich, Live Free*. Permanent Publications, Wiltshire, UK.

<http://www.moneylessmanifesto.org>

Brook, R. (2018). *Bean Counters: The Triumph of the Accountants and How they Broke Capitalism*. Atlantic Books, London.

<https://www.bookdepository.com/Bean-Counters-Richard-Brooks/9781786490285>

Clay, A. (2017). *The Misfit Economy: Lessons in Creativity from Pirates, Hackers, Gangsters and Other Informal Entrepreneurs*. New York, USA: Simon & Schuster.

<https://www.bookdepository.com/Misfit-Economy-Alexa-Clay/9781451688832>

Das, S. (2011). *Extreme Money*. Penguin, Australia.

<http://www.penguin.com.au/products/9781921880131/extreme-money-masters-universe-and-cult-risk>

Dennis, R. (2016). *Econobabble: How to Decode Political Spin and Economic Nonsense*. Collingwood, Australia: Black Inc.

<https://www.bookdepository.com/Econobabble-Richard-Denniss/9781863958042>

Earle, J., Moran, C. & Ward-Perkins, Z. (2016). *The Econocracy: The Perils of Leaving Economics to the Experts*. Manchester, UK: Manchester University Press.
<https://www.bookdepository.com/Econocracy-Joe-Earle/9781526110138>

Eisenstein, C. (2011). *Sacred Economics: Money, Gift, and Society in the Age of Transition*, Berkeley, Evolver Editions.
<http://sacred-economics.com>

Felber, C. (2015). *Change Everything: Creating an Economy for the Common Good*. London, UK: Zed Books Ltd. <https://www.bookdepository.com/Change-Everything-Christian-Felber/9781783604722>.

Gleeson-White, J. (2012). *Double Entry*. Allen & Unwin: Australia,
<http://www.allenandunwin.com/default.aspx?page=94&book=9781743311554>

Gleeson-White, J. (2014). *Six Capitals*. Allen & Unwin: Australia,
<http://www.allenandunwin.com/default.aspx?page=94&book=9781743319161>

Glover, D. (2015). *An Economy is Not a Society: Winners and Losers in the New Australia*. Collingwood, Australia: Black Inc.
<https://www.bookdepository.com/Economy-is-Not-Society-Dennis-Glover/9781863957472>.

Greco, T.H. Jr. (2009). *The End of Money and the Future of Civilization*. Chelsea Green Publishing, White River Junction, Vermont.
<http://beyondmoney.net/the-end-of-money-and-the-future-of-civilization/>

Helm, D. (2016). *Natural Capital : Valuing the Planet*. New Haven, USA: Yale University Press. <https://www.bookdepository.com/Natural-Capital-Dieter-Helm/9780300219371>

Kennedy, M. (1995). *Interest and Inflation Free Money*. Vermont, USA: Capital City Press.
<http://www.margritkennedy.de/books.html>

Kennedy, M., Lieater, B. & Rogers, J. (2012). *People Money: The Promise of Regional Currencies*. Bridport, UK: Triarchy Press.
<https://www.bookdepository.com/People-Money-Margrit-Kennedy/9781908009760>

King, M. & Atkins, J. (2017). *The Chief Value Officer: Accountants Can Save the Planet*. Saltire, UK: Taylor & Francis Ltd.
<https://www.bookdepository.com/Chief-Value-Officer-Mervyn-King/9781783532933>

Lewis, M. & Conaty, P. (2012). *The Resilience Imperative: Cooperative Transitions to a Steady-State Economy*, Canada: New Society Publishers.
<https://www.newsociety.com/Books/R/The-Resilience-Imperative>

McCaskey, K. (2015). *Per-Money: Permaculture Thinking for Indie Biz Growth*. USA: Createspace. <https://www.bookdepository.com/Per-Money-Katie-McCaskey/9781507810675>

Michaels, F.S. (2011). *Monoculture: How One Story Is Changing Everything*. Red Clover, <http://www.redcloverpress.com>

Monbiot, G. (2016). *How Did We Get into This Mess?: Politics, Equality, Nature*. London, UK: Verso Books. <https://www.bookdepository.com/How-Did-We-Get-into-This-Mess-George-Monbiot/9781784783624>

Piketty, T. (2014). *Capital in the Twenty-First Century*. Cambridge, USA: Harvard University Press. <https://www.bookdepository.com/Capital-Twenty-First-Century-Thomas-Piketty/9780674430006>

Raworth, K. (2017). *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*. Vermont, USA: Chelsea Green Publishing Company. <https://www.bookdepository.com/Doughnut-Economics-Kate-Raworth/9781603586740>

Schumacher, E.F. (1973). *Small is Beautiful*, Reading, UK: Cox & Wyman Ltd. http://en.wikipedia.org/wiki/Small_Is_Beautiful

Thackara, J. (2012). *How to Thrive in the Next Economy: Designing Tomorrow's World Today*. London, UK: Thames & Hudson Ltd. https://www.bookdepository.com/How-Thrive-in-the-Next-Economy-John-Thackar/9780500518083?ref=pd_detail_1_sims_b_p2p_1.

Trebeck, K. and Williams, J. (2019). *The Economics of Arrival: Ideas for a Grown Up Economy*. Policy Press, London. <https://www.bookdepository.com/Economics-Arrival-Katherine-Trebeck/9781447337263?ref=grid-view&qid=1555060959817&sr=1-1>.

Twist, L (2003). *The Soul of Money: Transforming Your Relationship with Money and Life*. New York: W.W. Norton & Company, Inc. <http://www.lynnnetwist.com/the-soul-of-money-book-and-audio-course/>

Westacott, E. (2016). *The Wisdom of Frugality: Why Less is More - More or Less*. New Jersey, USA: Princeton University Press. <https://www.bookdepository.com/Wisdom-Frugality-Emrys-Westacott/9780691155081>

Websites

These websites provide a little more detail on things discussed.

Rethinking Economics - <http://www.rethinkeconomics.org>

33 Theses for a New Economic Model –
<http://www.rethinkeconomics.org/projects/reformation/>

Integrated Reporting – a new way of corporate reporting that is proposed to consider multiple forms of capital. <http://www.theirc.org>

Local currency – Bristol Pound. This website provides all you would like to know about a local currency – makes a great case study. <http://bristolpound.org>

Rieselfeld and Vauban – two German suburbs of Freiburg “A Green City”.
http://www.fwtm.freiburg.de/servlet/PB/menu/1174687_l2/index.html
<http://www.planningobserver.com/index.php/how-freiburg-ended-up-with-utopian-green-districts-more/>

Divestment movement in Australia.
<http://www.marketforces.org.au>
<http://gofossilfree.org>

The Conversation’s coverage of Australia National University’s recent divestment away from fossil fuels - provides the most well rounded discussion.
<http://theconversation.com/search?q=ANU+divestment>

Block chain and Accounting/Auditing –
<http://economia.icaew.com/features/july-2016/how-blockchain-will-impact-accountants-and-auditors>

<https://tax.thomsonreuters.com/blog/blockchain-accounting-and-audit-what-accountants-need-to-know/>

Films

These full-length movies are incredibly inspiring and may change the way you view the world of business.

Living Without Money - <http://livingwithoutmoney.org>

The Corporation - <http://www.thecorporation.com/film/about-film>

Inside Job - <http://www.sonyclassics.com/insidejob/>

Capitalism: A Love Story - <http://www.michaelmoore.com/movies>

Master of the Universe - <http://www.bauderfilm.com/master-of-the-universe/>

Enron: The Smartest Guys in the Room -
<http://www.imdb.com/title/tt1016268/>

Fiat Empire: Why the Federal Reserve Violates the US Constitution -
<http://www.fiatempire.org/html/>

The Economics of Happiness -
<https://vimeo.com/ondemand/theeconomicsofhappiness>

A New Economy - <http://www.aneweconomy.ca>

Chasing Asylum - <http://www.chasingasylum.com.au>

High Rise - <https://www.theguardian.com/film/2015/sep/14/high-rise-review-tom-hiddleston-ben-wheatley-jg-ballard-film-toronto-tiff>

The Big Short - <http://www.imdb.com/title/tt1596363/>

The Wall - <http://www.imdb.com/title/tt1745686/>

Hidden Reserves - <http://cineuropa.org/f.aspx?t=film&l=en&did=317855>

The Four Horsemen - <http://www.imdb.com/title/tt1671513/>

The Great Beauty - <http://www.imdb.com/title/tt2358891/>

Frackman - <http://frackmanthemovie.com>

Toni Erdman - <http://www.imdb.com/title/tt4048272/>

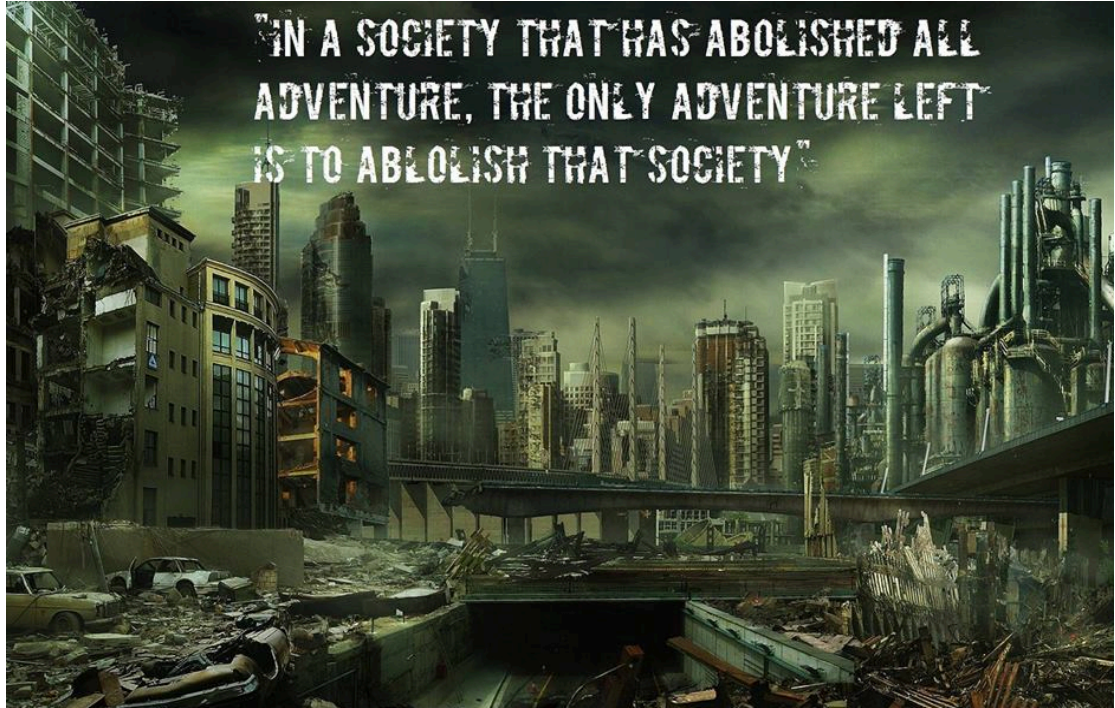
Arrival - <https://www.imdb.com/title/tt2543164/>

Relocalisation: How peak oil can lead to Permaculture -
<https://store.holmgren.com.au/product/relocalisation-dvd/>

Human Capital - <https://www.imdb.com/title/tt2465578/>

Locke - <https://www.imdb.com/title/tt2692904/>

The Forgotten Space - <https://www.imdb.com/title/tt1772382/>



"IN A SOCIETY THAT HAS ABOLISHED ALL
ADVENTURE, THE ONLY ADVENTURE LEFT
IS TO ABLOLISH THAT SOCIETY"

