Accounting, ethics and human existence: Lightly unbearable, heavily kitsch

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1. Introduction

The themes of inquiry in Everett and Tremblay's (2014) paper, "Moral Will and Moral Skill in a Heteronomous Field" (hereafter E&T) have been sorely neglected in the accounting literature to date, making this a very welcome paper. Overall, E&T address the question of what it means to be ethical in the field of internal audit and how various internal/personal and contextual factors and pressures impact on ethicality in this domain. They adopt a more sophisticated approach to ethical analysis than has hitherto appeared in any significant way in the accounting literature, by considering and combining deontic, teleic, and aretaic perspectives.

E&T utilise three sets of interesting resources to analyse and understand ethics in the contemporary field of internal auditing from three different professional perspectives. Overall, although the empirical dimensions of the paper are interesting, I believe that the rhetorical, normative, and polemical dimensions are of most interest. In this aspect of the paper,

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E&T have supplemented their analysis by drawing on the work of the renowned Czech writer Milan Kundera – in particular, one of his most successful works “The Unbearable Lightness of Being” (Kundera, 1985). E&T note in their introductory section that they are particularly interested to consider the implications of Kundera for a reflection “upon the moral disposition of the internal auditor and the ethics that inhere in this field”. The use of Kundera’s work as a framing device is interesting and innovative, however a closer and more critical reading of Kundera may extend these insights further.

In this paper, I will consider E&T’s use of the above resources in the context of their analysis of internal auditing, and expand on some aspects of their analysis. I take a lead from the tenor of their paper, noting that many aspects of the analysis relate to individual and organisational action in a broader context. My analysis is framed with this broader context of accountancy in mind, while keeping in view the way in which the specific field of internal audit brings certain issues to the fore. The paper is organised in the following way. Section 2 undertakes a critical consideration of E&T’s approach, data and method. Although a number of problems are identified, these do not significantly detract from the overall value of the paper. E&T’s enunciation and analysis of deontic, teleic, and aretaic ethics is especially worthwhile, and this theme is further considered in Section 3, where I also critically examine E&T’s approach to morality and markets in the context of a virtue ethics perspective. In Section 4, I consider the work of Milan Kundera, extending E&T’s analysis in order to better understand the potential implications of some of Kundera’s writings for accounting as a human domain. This is done somewhat trepidatiously, as there is a risk of triteness or banality when seeking to apply the broad sweep of Kundera’s themes to the mundane world of accounting. In this section I also return to the case of Cynthia Cooper (highlighted by E&T), here focusing on the implications of the preceding analysis for whistleblowing. Section 5 offers some brief concluding thoughts on the implications of the ideas considered in the paper for accounting ethics and its interrelationship with human existence.

2. Critique: approach, data, and method

Despite the overall appeal of their paper, some elements of E&T’s work are not entirely convincing. Principally, there are some problems with their use of empirical data, which they draw upon in more or less ad hoc ways to support the main thesis that is developed from a range of relevant prior literature. E&T examined three data sources that they use to represent “the narratives of internal auditors”: interviews with a small selection of “everyday practitioners”; the autobiography of a “noted moral exemplar”, WorldCom whistleblower Cynthia Cooper; and certain items from the website of a professional association. All of the data are of interest, but their use within the paper conveys a strong sense of convenience rather than a systematic investigation. E&T implicitly concede this point, arguing that the three perspectives are merely used as “guiding devices” to obtain a pluralistic, open-ended and contextualised multiple account of reality.

2.1. Interviews

In regard to the interview data, the “four accounting practitioners” (two internal auditors, one audit committee member, one finance manager) who were interviewed were apparently chosen by convenience and on the basis of being known to the researchers (they are all “persons of [the authors’] acquaintance”). Clearly, these interviewees cannot represent anything other than their own subject-positions, yet their perspectives are enrolled in the much broader argument arrayed in E&T’s paper. Whatever the intrinsic interest entailed in the views, experiences, and opinions of these particular practitioners, it is neither obvious that they do or should carry any particular weight for a wider audience, nor that one might expect that any four other practitioners (or any two other internal auditors) would convey similar perceptions. Of course, the views of these informants are no less valid than any other, but great caution must be exercised in seeking to generalise from their expressed experiences and perceptions.

E&T may not have exercised sufficient caution. For instance, in their discussion and conclusions, E&T draw sweeping inferences about the “Kantian ‘heaviness’ [that] characterises both [the internal audit profession’s] practice and the experiences of its moral exemplars” – a very broad conclusion relative to the much narrower empirics of the paper. Elsewhere in the paper there are some cautious qualifications, such as a statement that “it also appears that a set of radical virtues inheres in the field, or at least in one of its moral exemplars” (E&T, emphasis added) – but here, the qualification (the finding is tempered with the word “appears” and the statement is explicitly related to just one moral exemplar) is effectively swamped by the broad application of the finding to “the field” of internal audit. Similarly, in the preceding sentence, the interview data (from four interviews) is used to characterise the entire field of internal audit. As outlined in my introduction, there is considerable value in E&T’s analysis, but we must be cautious of the manner in which the empirics are used to undergrid conclusions. The work certainly opens some interesting possibilities for future research on how particular values and virtues play out in the day-to-day work of internal auditors and other accounting practitioners.

2.2. Autobiography: Cynthia Cooper, corporate whistleblower

The autobiographical data relating to WorldCom whistleblower Cynthia Cooper, is very interesting, however, the use of this data by E&T reflects a quite personalised/individual and relatively uncritical reading of Cynthia Cooper’s story, which is

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1 With its professional association, code of ethics, and other recognisable features, internal audit is similar to other comparable groups, including other sub-groups within the accounting “profession”.

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taken largely at face value. Greater caution about making generalisations based on this singular perspective may have been warranted and a more critical reading may have been able to tease out key elements of her account in a more nuanced way. As presented, Cooper's book is both a personal and professional memoir, but here the personal seems to be read as if it is immediately and obviously relevant to the professional. Perhaps this could have been better untangled analytically.

“Extraordinary Circumstances” (Cooper, 2008) provides a story of Cynthia Cooper’s early life and her experiences during the WorldCom period. For her actions in discovering and disclosing the WorldCom fraud, Cooper has been described as providing a “compelling example of transformational leadership” (Kelly and Earley, 2011, p. 61), and she is widely regarded as a “moral exemplar” for accountants. It was said that her name had become “synonymous with integrity”, and she was named as one of Time Magazine’s 2002 “Persons of the Year” (Lacayo and Ripley, 2002). Cooper was the American Accounting Association (AAA) Public Interest Section Exemplar Award winner for 2003, cited for “notable contributions to professionalism and ethics in accounting education and/or practice”. In 2004 she was inducted into the AICPA Business and Industry Hall of Fame, an honour designated for “CPAs who demonstrate strong business ethics, lead by example and commitment, provide insight and vision using knowledge of broad business issues, and inspire and motivate others to excellence”.

As E&T note, Cooper bore significant physical, personal and emotional costs “on account of her ethical actions”. Cooper’s experience may help explain a general unwillingness of accountants (and many others) to engage in whistleblowing (Gibson and Frakes, 1997) – which, of course, makes Cooper’s story all the more interesting (and to that degree, exceptional).

E&T provide a rich picture of the character of Cynthia Cooper and her apparent individual values. Although the analysis incorporates some consideration of the way these values (and the associated virtues) were exemplified in her professional life, it is thinner in relation to this key dimension that would otherwise be expected to form the core of a phronetic analysis. To put this in Aristotelian terms (Aristotle, 2004), it would be interesting to dig deeper to see whether and how Cooper’s moral virtues related to the intellectual virtue of practical wisdom as it played out in the WorldCom case. To put this another way, there is a lot in E&T’s account of Cynthia Cooper the person, but less about Cynthia Cooper the accountant – both in her day-to-day work and as a corporate whistleblower. Analysis of the wider lessons for accounting research, practice, and education that may be drawn from Cooper’s personal values is important if Cooper’s story is to be generalisable rather than idiosyncratic; otherwise she may come to be regarded as an exception that is unlikely to be replicated or followed as a moral exemplar. In practice, her “ethical leadership” may not prove transformational at all (contra Kelly and Earley, 2011).

There are also some issues with E&T’s analysis, at the level of method; they equated the number of times a virtue was mentioned (or alluded to) in Cooper’s account with her relative level of interest in or commitment to the said virtue. This approach is somewhat problematic, since an opposite inference could have been drawn: it could, for instance, have been assumed that Cooper made less mention of values that were more important but were taken-for-granted or were implicit in her story rather than having to be ‘told’. There are also a few disconcerting classifications of statements (by Cooper) that are said to be indicative of particular virtues. For instance, E&T define temperance as follows: “... acting with self-restraint, self-abnegation, and self-control, while not lapsing into negative self-denial, self-hatred, or the mortification of the will through guilt” (drawing on White). They then classify a “predilection for conservative suits and bow ties” and a self-description by Cooper of being “circumspect and reserved” (counterposed to being “outgoing and gregarious”) in a marketing, sales and customer service context – Cooper, 2008, p. 93) as being indicative of temperance. The avoidance of profanity and omission of expletives from references to the language of others, too, does not necessarily indicate temperance (the latter could simply reflect a publisher decision).

Similarly, E&T’s analysis of Cooper’s embodiment of the virtue of wisdom strangely seems to assign the exemplary status of “wisdom” to relatively simple, everyday and commonplace understandings, such as her capacity to distinguish between legality and justice, recognition of the importance of the tone at the top, acceptance of the inevitability of change and adversity, and the capacity of the latter to make us stronger. These sentiments could be regarded as embodying strong overtones of kitsch (further considered in Section 4 of this paper).

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2 E&T may wish to argue that it is not possible – or appropriate – to separate the personal from the professional in the context of their analysis of problems of living. However, the key focus through the paper is clearly on the professional dimension and a stronger attempt to directly connect the Cooper WorldCom story to the ethics of the internal audit profession may have enabled the personalised reading of individual virtue to be better contextualised.

3 What makes leadership “transformational” is said to be related to several identifiable capacities: to inspire and influence others to “do the right thing”; to “challenge the profession to improve performance”; to “restore the public’s faith in the accounting profession and capital markets”; to “inspire… followers to sacrifice self-interest for the good of the group”; to “positively influence the goals and even values of followers to achieve common objectives of both the leaders and followers”; to raise “the level of human conduct and ethical aspiration of both leader and led” (Kelly and Earley, 2011, pp. 72, 55).


5 Two other whistleblowers: Sherron Watkins, Enron’s Vice President of Corporate Development, and Coleen Rowley, an FBI staff attorney, were co-recipients of this recognition by Time Magazine.

6 American Accounting Association Public Interest Section, Accounting Exemplar Award, http://aaahq.org/PublicInterest/docs/Accounting_Exemplar_Award.Committee_1.doc; http://aaahq.org/PublicInterest/docs/newsletters/spring04/spring04.htm (In The Public Interest, 32[1]).

7 http://www.accountingweb.com/topic/firm-news/worldcom-whistleblower-be-inducted-hall-fame-cpas. At the time of writing, the AICPA website states “This award is no longer being awarded” (http://www.aicpa.org/InterestAreas/BusinessIndustryAndGovernment/Community/Pages/Business-

8%20and%20Industry%20Hall%20of%20Fame.aspx).

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A more critical reading of the Cooper story may have brought out some apparent contradictions. For instance, the unproblematic characterisation of Cooper as a temperate person could have been quite strikingly juxtaposed against her clear valorisation of wealth and excess in several parts of the book. Some aspects of the apparent contradiction to be exposed by such juxtaposition are only later, and a little obliquely, recognised by E&T: “she is also individually utilitarian, which is to say she also approves of, and desires, the amassing of personal wealth… In fact, at times she seems almost fixated on money, or at least one's monetary status vis à vis others”. E&T make a reference to Cooper's admiration of Warren Buffet for his ostensible temperance, but the cited reference to Buffet relates to his risk-averse stance in relation to financial investment in dotcom companies rather than self-restraint or self-abnegation (see Cooper, 2008, p. 171). The irony of a classification of Buffet as an example of temperance (which is not the same as risk-aversion) in the face of his significant (and intemperate) personal wealth seems to have been lost here.

At the end of their discussion of Extraordinary Circumstances, E&T recognise that Cooper “is not guided entirely by a virtues perspective”. They suggest that:

> It is Cooper’s buy-in to the American dream and her ambivalence in respect of ‘great wealth’… that explains why she is so hesitant to criticize the greed and avarice or ‘ethical egoism’ that was so obviously surrounding her.

Combined with Cooper’s strong adherence to her religious faith, her reliance “on the kitsch of the American rags-to-riches dream” (E&T) is said to make her acquisitive, rigid, strident, and, ultimately, “safe … present[ing] no real challenge” to the system (E&T). These factors may go some way to explaining Cooper's largely sympathetic view of WorldCom Chief Executive Bernie Ebbers, despite the massive fraud perpetrated by him. Ebbers was a fellow regular churchgoer and had amassed immense personal wealth in a short time (seemingly realising the American dream). Cooper later explained her sympathetic portrayal of those who committed the fraud: “… I wanted to allow readers to put themselves in the minds of others. To minimize fraud, we need to understand what motivates people to participate. Some of these people were average citizens not much different than many of us” (in Ripley, 2008).

Placing these different dimensions of Cooper’s personal story alongside each other allows us to see that ostensible ‘virtue’, in business or personal realms, is not a simple black-and-white matter.

2.3. Professional website

E&T’s analysis of the Institute of Internal Auditors (IIA) website implicitly assumes that the website serves a singular purpose to direct (or guide) members and that web-based material should or would be sufficient, in and of itself, for such purposes. By contrast, it may be recognised that organisational websites simultaneously serve several functions including public relations, marketing, education, and advice and guidance to members. Although E&T assume the last of these functions, it seems likely that at least some of the material discussed in the paper is more in the nature of public relations and marketing than ethical advice to members.8

Although the material was produced using “ethics” as a search term, this does not necessarily mean it is intended as “ethical guidance” for members, nor does it mean that the material is complete and comprehensive.9 E&T found that the IIA website did not have any direct links for easy navigation to ethical guidance. This, together with the difficulty they experienced in locating and accessing relevant documents, is worrying – presumably members and other interested parties would experience similar difficulties. It would be surprising if the IIA website was unique in this regard.

Yet, much of E&T’s reading of the website data is quite harsh relative to their analysis of the interviews and autobiography, which are taken much more at face value. In summarising their findings relating to the website material, E&T take what appears to be a Kunderian construal, stating (within the space of two paragraphs) both that “a generally light approach to ethics has been taken” and “ethics-related materials contain a significant element of weight …”. Here, as elsewhere in the paper, they seem to conflate of “lightness” with utilitarian approaches, and associate “weightiness” with Kantian or duty-based approaches (as noted in the introduction to this paper). However, both of these ethical approaches could be classified as “heavy” in the Kunderian sense, because deontological or consequentialist approaches may ‘weigh down’ adherents. As I consider further in Section 4, both may also descend into kitsch – which is not the same as lightness, but is an equally important dimension of the Kunderian critique. E&T’s overall conclusion in this area – that “the profession’s ethics appear stripped of what is really needed to help its members become virtuous actors or help them cultivate their ‘natural goodness’” – is broadly valid. This finding usefully adds to a wealth of prior research that has critiqued the inadequate approach to ethics taken by many professional accounting organisations. This conclusion has broad applicability.

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8 For instance, the reported vision statements that “Internal auditors are, to a great extent, key to an organization’s success in today’s business world …” and are “coaches, internal and external stakeholder advocates, risk managers, controls experts, efficiency specialists, and problem-solving partners … the organization’s safety net” seem likely to be designed for public relations or marketing purposes (possibly to existing or new members!) rather than a designation of “desired character traits or skills” (E&T).

9 For instance, it could be that a similar search term such as “ethical” may have produced additional results. Also, E&T do not make it clear whether they considered other possible ways the IIA communicates such matters to their members. It is also possible that the low return on the “ethics” search term reflects a poor website design or search engine capability – insufficient information is provided to permit a judgement on this matter.
3. Ethical perspectives and practices

3.1. Aretaic, deontic and teleic ethics: human problems, professional context

A particularly appealing aspect of E&T’s paper is their combined teleic, deontic, and aretaic ethical analysis. Their approach is more subtle and complex than that taken in most of the accounting literature, where the differences between the perspectives are often not recognised. E&T identify how particular problems can arise because of a fundamental confusion between the different ethical perspectives and a general failure to recognise the underlying ethical basis of such codes in particular schools of ethical philosophy. Many professional associations and many accounting ethics researchers undoubtedly share the IIA’s confusion (or ignorance). Cynthia Cooper’s account (Cooper, 2008), although primarily examined by E&T through a virtue ethics lens, also contains much similar confusion. It, too, exhibits a mix of weighty and light elements together with elements of the “kitschy, feel-good factor”, including, but not limited to, her adherence to the American myth of the rags-to-riches dream, which E&T identify.

Using the lens of virtue ethics, E&T analyse “the ethical character of the auditor her or himself”. They focus on five selected virtues which they regard as “more important to auditors qua human beings”: courage, justice, temperance, compassion, and wisdom. The orientation towards a broader humanistic analysis is an interesting choice, when a narrower focus on “auditors qua [ostensible] professionals” may have been more obvious given the aims of the paper. Perhaps their paper should be taken as a more general examination of connections between personal and professional ethics and the big questions and issues that face humanity. In this sense (if not in the choice of internal audit as a focus), the analysis within the paper is most interesting as a more general examination of connections between personal and professional ethics and the big questions and issues that face humanity. In this sense (if not in the choice of internal audit as a focus), the analysis within the paper is most interesting when it adopts a Kunderian approach. The “essential question, how should a person – including the internal auditor – live?” (E&T) is well-suited to a Kundera-inspired analysis.11

Taken as a whole, the greatest value of E&T’s paper may lie in its applicability beyond the realm of internal audit. The attempt to address larger ontological questions regarding the nature of human existence is the most interesting and alluring aspect of E&T’s paper. The use of Kundera’s work to provide insights into these dimensions is particularly challenging but potentially very rewarding. (I take up this theme further in Section 4).

3.2. Morality, markets, values, virtues

Flowing from the above discussion, it is clear that personal and professional ethics within a particular field may be viewed as an important realm of human action more broadly. E&T seek to establish a link via the notion of markets as performative, and the role of internal audit/ors within what may be referred to as market performances.12 They argue that “while capitalism may foster certain moral orders, it does not, in and of itself create them, good or bad” (see, also, Lehman, 2014). Several assertions pertaining to the “making” of markets (drawing on the work of Fourcade and Healy, 2007) are registered in order to argue that “markets are ‘actively moralized’ by their participants … via definitions of good and bad, legitimate and illegitimate”. Accountants, and specifically auditors (and, by implication, internal auditors), are named as key players in the performance of markets and organisational governance. As such they are argued to have choices, albeit constrained by structures and rules, as to how they wish to exercise their moral will; and these choices are, in turn, active in shaping the nature of markets. In a Kunderian vein, E&T suggest that auditors “may either approach the world from a position of weighty seriousness, or from a position of lightness” and that in so doing they “will have an effect on the morality of their work and, consequently, the morality of the market”.

Their perspective on the role of accountants and auditors as key players in otherwise indeterminate market performances could be regarded as falling into something of an ideological trap that fails to recognise the reification of markets and extant economic and social, political, and economic systems.13 This means that market performances may be self-perpetuating at the same time that rhetoric of freedom and individualism provides a moral legitimacy to the valorisation and celebration of greed. E&T sidestep the issue of how capitalism, at a systemic level, promotes and reinforces certain visions of good and bad, legitimate and illegitimate. These are then reinforced through the thoughts, decisions, and actions of participants in the system. Thus, the market system (as it exists) may make actors, who then re-make the system in its own image (rather than theirs).14 As Lehman (2014) points out, the current education system in accounting and business, reinforces and perpetuates the status quo, in part

10 The virtue ethics approach dominates E&T’s analytical frame, but other ethical perspectives could also be brought to bear in explaining Cooper’s actions. For example, deontologically, whistleblowing is a form of truth-telling; consequentially, it may help bring wrongdoers to account, better inform the market, or enhance confidence in the system; aretaically, whistleblowing exhibits courage and forthrightness, often in the face of considerable pressure. On Cooper’s own account (2008) it seems that her actions probably involved a combination of a number of these elements.

11 Elsewhere Kundera has been cast as “an explorer of existence” (Grenier, 2006, p. 5), preferring questions to answers.

12 The focus on markets as performative occupies a prominent part of E&T’s opening and closing sections but it is not central to their empirical analysis; this is, to some extent signalled by its almost total absence from the middle analytical sections. Thus, for most of the paper the rather sharp focus of the markets as performative analytical frame is not used, leaving this aspect of the paper largely rhetorical.

13 “To the degree that the Market has become important in Western culture, we are all neo-classical economists now!” (Carrier, 1997, p. ix).

14 E&T emphasise the agency of actors and downplay the influence of systems, perhaps tipping the balance between structure and agency a little too heavily in favour of the latter. This tends to produce an analytical conflation of capitalism, markets, organisations, and individual participants. Most of the analysis focuses on factors such as individual “choices” about how to act, tending to downplay systemic elements (apart from the IIA) that shape these choices.

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because it is blind to many moral and ethical issues and barely recognises the need for ethical education and its relationship to the virtuous life. Although education carries great potential as a motor of social change, perhaps accounting education is itself a form of “organised hypocrisy” characterised by a profound decoupling between talk, decision, and action (Nickell and Roberts, 2014) that ultimately blunts this potential.15

Capitalist markets are themselves “morally problematic on a number of fronts . . . [as they] foster attitudes of self-interest . . . tend to commodify values . . . are inefficient from a broader perspective . . .” (Norman, 1999, p. 5, emphasis added). Carrier (1998a, 1998b) has outlined a process of ideological “virtualism” based on abstraction that appears to be predictive even as it plays out in a “tendency to see the world in terms of idealised categories, a virtual reality, and then act in ways that make the real conform to the virtual” (p. 5). This does not, in itself, counteract the notion of markets as performative, but it gives insight into the way in which performances may be shaped in other than a moral free play of market participants (see also Carrier, 1997; Dilley, 1992; McMurtry, 1998). Although individual participants do have particular choices, these very choices are framed, shaped, constrained, and rewarded by certain values that are promoted by the system in a way that both precedes and survives the individual choice, including very particular conceptions of “the life well lived.” Markets, and actors within them, “are susceptible to a kind of moral minimalism, where moral standards are set by the behaviour of the worst” and market behaviour “provides a sharp contrast with the behaviour of most people acting in a personal capacity” (Shaw, 1999, p. 28).

Perhaps the inseparability of the personal/social and the corporate/market is the point E&T really wish to emphasise. On the existential question, the Kunderian aspiration to recapture, or create, a new space for individuals to overcome the way in which “the world closes in on human beings and creates [a] trap for them” (Misurella, 1987, p. 40) is contra the strong tendency of markets to shape participants in particular ways, making individuality illusory. Indeed, perhaps the nature of markets themselves is a significant element of the trap referred to above, particularly in the way they tend to efface individuality at the same time as celebrating it. Kundera’s work reminds us of the importance of combatting the “increasing depersonalization of individuals” (Misurella, 1985, p. 89), whether it be through organisational and political bureaucracies, totalitarian systems of government, hierarchies, or markets.

4. Milan Kundera: unbearable lightness

In seeking to discern meaning from Milan Kundera’s writing, it is helpful to consider both the context in which he wrote and his intent as an artist–writer. Kundera’s writings are thematised and shaped by the experience of Czechoslovakia under communism and his own existence within this setting. In one respect or another, these factors form the background to the narrative in most of his works, but the works themselves are typified by much larger themes that reflect on the nature of existence16; transcending, and indeed eschewing, geographical, cultural and political boundaries (Grenier, 2006).17

Kundera wrote “The Unbearable Lightness of Being” (Kundera, 1985), about fifteen years after his Czechoslovakia had seen the brutal ending of the “Prague Spring”. The entry of Warsaw Pact tanks into Prague in 1968 signalled the end of the period of political liberalisation under reformist leader Alexander Dubček (January–August 1968). Dubček had led decentralisation of the economic and political system, granting wider economic and related freedoms in key areas including speech, media, arts and travel.19

The Prague Spring had inspired a range of developments in music and literature and was the setting for The Unbearable Lightness of Being. Kundera described this period as:

... an attempt finally (and for the first time in the world) to create a socialism without an omnipotent secret police; with freedom of the spoken and written word; with a public opinion of which notice is taken and on which policy is based; with a modern culture, freely developing; and with citizens who have lost their fear (quoted by Hamšík, 1971, pp. 161–162).

Hamšík (1971, p. 163) summed up how the participants in the Prague Spring had aspired to realise the earlier promises of socialism:

Socialism had been presented to the world originally as a means of increasing human freedom by ending class discrimination. If it was obliged during the revolution and in the days immediately following it to restrict freedom, then the more time elapsed under those conditions the greater the obligation to expand it again subsequently:

15 Although there have been numerous official reports advocating reform, there has been little meaningful change in accounting education for decades, even though there are many opportunities for change even in a seemingly constrained environment (Boyce 2004; Merino 2006; Boyce et al. 2012; Boyce and Greer 2013).

16 This exploration of the nature of human existence and the way lives are given meaning is Kundera’s motif: “Every one of my novels could be entitled The Unbearable Lightness of Being or The Joke or Laughable Loves; the titles are interchangeable, they reflect the small number of themes that obsess me, define me, and, unfortunately, restrict me. Beyond these themes, I have nothing else to say or to write” (Kundera, in Salmon, 1984).

17 Nevertheless, “For all his uniqueness and creative imagination, Kundera’s vision has been very much shaped by his unique itinerary, by the experience of communism, the hope and disillusionment of 1968s Prague Spring, the persecution, and then his Parisian exile where he found an intellectual scene dominated by the left, by a very different ‘1968′ experience, and by suspicion towards Eastern bloc ‘dissidents.’” (Grenier, 2006, p. 10).

18 Published in the West in the mid–1980s, but written in Czech in 1982.

19 Czechoslovakia remained occupied by Warsaw Pact troops until 1991. Later that decade, the so-called “Velvet Revolution” saw the overthrow of the Communist state in Czechoslovakia, which was subsequently – democratically and peacefully – split into two separate republics: the Czech Republic and Slovakia.
anything else meant a denial of socialism and its perversion into mere ideological camouflage for power wielded, in fact, on quite different principles … socialism can only succeed … if it can give promise of humanising otherwise utilitarian relations, of imbuing both individual and social life with a greater sense of freedom and justice.

Kundera had been a key figure in the movement for intellectual and artistic freedom in Czechoslovakia (see Hamšík, 1971). He had previously drawn the ire of Party and Government officials on many occasions; had been expelled from the Party, reinstated, and, after 1968, expelled again.20 At the Czechoslovak Writers’ Congress in June 1967, Milan Kundera had spoken of the “vandalism” represented by the destruction and erasure of his nation’s history, memory, echo, and beauty, and of the regime’s attempt to limit the horizons of its people: “In our society it is counted a greater virtue to guard the frontiers than to cross them. The most transitory political and social considerations are used to justify all kinds of constraint on our intellectual liberty” (Kundera, in Hamšík, 1971, p. 171).

The key theme and tone for all of Kundera’s key works is existential: “man is not master of his own fate” (Lodge, 1984, p. 115). On many occasions Kundera has outlined the unique contribution of what he has referred to as the European novel, stressing the contribution of Czech literature (and Central European literature more generally) to the development of the genre (Asher, 1987; Elgrably, 1987; Kundera, 1988, 1989). Despite a seeming concentration on Europe, Kundera’s emphasis is on the global relevance of the work. Even though most of his novels are set against, and thematised by, the totalitarian genre (Asher, 1987; Elgrably, 1987; Kundera, 1988, 1989). Despite a seeming concentration on Europe, Kundera’s emphasis is on the global relevance of the work. Even though most of his novels are set against, and thematised by, the totalitarian system under which he had lived, the themes are also relevant, albeit in different ways, in the West, offering “new testimony about mankind” (Kundera, quoted in Lodge, 1984, p. 111). Thus, his themes are not “geographical” but “spiritual” (Kundera, in Oppenheim, 1989, p. 10), presenting “an investigation of human life in the trap the world has become” (Kundera, 1985, p. 221; see also Misurella, 1987).21

The above endeavour to grasp the significance of the context in which Kundera wrote is not the same as seeking to understand his intended meaning, for he is clear that his aspiration is not to impose meaning, but to challenge his readers to make their own judgements. Kundera has been a “victim of the Intentional Fallacy . . . committed by imputing and inferring intentions on the basis of extra-textual evidence” (Lodge, 1984, p. 110). Rather than seeking to convey a “message”, Kundera seeks to raise moral ambiguity and uncertainty, often through the use of irony (Elgrably, 1987; Kundera, 1988, p. 139).22 In most of his books, Kundera uses a polyphony of narrative and critical voices (Oppenheim, 1990), telling and sometimes retelling the story from several perspectives and, usually, doing so in a non-linear non-chronological fashion that has the effect of casting doubt, confusion and uncertainty, and conveying a sense of the characters negotiatiing life with the reader (Lodge, 1984). This is one way through which he seeks to enhance the imagination of his readers; prompting them to imagine life differently (Salmon, 1984).

Kundera often “intrudes” into his own novels as narrator, adding further counterpoints that are designed to challenge his readers further; to “jolt” them out of “complacency” (Caldwell, 1989, p. 48) and to mitigate against a “. . . reductive reading of the text” (Lodge, 1984, p. 110; see also Pichova, 1992).23 His work is an “investigation as opposed to assertion” as he seeks to challenge his readers to transcend borders of established and sanctioned meaning; to “loosen our hold on meaning” (Oppenheim, 1990, p. 601). As such, Kundera’s work is designed to mean “different things to different people, but also different things at different times to the same person” (O’Brien, 1992, p. 9). His aim as an author is not to present meaning “as a rebus to be decoded”; he wants “the imagination [of the reader] to carry one along” (Kundera, 1988, p. 132).

It is in the spirit enunciated above that the remainder of this section seeks to supplement the reading of key Kunderian themes by E&T. First, the overall theme of lightness versus weight is explored in a way that compares, contrasts and supplements E&T’s approach. This is followed by an analysis of how weighty approaches to ethics may become kitsch and thereby counteract their own ostensible heaviness. In the last two parts of Section 4, these ideas are applied to the realm of accounting ethics, examining how the theme of lightness and weight may actually play out in this domain.

4.1. Lightness and weight

The Unbearable Lightness of Being (Kundera, 1985) is an exploration of the question of whether “lightness or weight” is better. The four main characters in the book are two couples, Tomàš and Tereza, and Sabina and Franz. Through various narratives, Kundera counterposes the fundamentally heavy approach of Tereza and Franz with the “lightness” of Tomàš and Sabina, but also shows how each of the characters, in different ways, in different degrees, and with different outcomes, comes to embrace or address the opposite tendency.

Tereza’s weighty seriousness is infused with romantic and optimistic notions; her connection to Tomàš is the result of a chain of six ostensible coincidences that brought them together. This gives her confidence in their relationship as ‘meant to be’. She

20 Following the Prague Spring, Kundera was blacklisted and his works were banned. In 1975 he moved to France and his Czech citizenship was later revoked by the Czechoslovak regime.

21 “…life is a trap . . . On the other hand, the wideness of the world used to provide a constant possibility of escape . . . Suddenly, in our century, the world is closing around us . . . henceforward, nothing that occurs on the planet will be a merely local matter . . . all catastrophes concern the entire world . . . consequently we are more and more determined by external conditions, by situations no one can escape, and which, more and more, make us resemble one another” (Kundera, in Asher, 1987, p. 123).

22 “I have always, deeply, violently, detested those who look for a position (political, philosophical, religious, whatever) in a work of art rather than searching it in an effort to know, to understand, to grasp this or that aspect of reality” (Kundera, 1995, p. 91, original emphasis).

23 This may be done through a “play of appropriation with constitution and deconstitution” through a polyphony of voices (Oppenheim, 1990, p. 601).
questions the weighty approach to life when her photographs that depicted the events of 1968 – work through which she had found meaning and weight – are used by the regime to track down participants in resistance to the Warsaw Pact invasion.

Despite his ostensible lightness, Tomáš feels the weight of Tereza in his life, and he finds this meaningful. Like life generally, he initially sees their relationship as the result of chance occurrences, but in the end, despite his attempt to live a life of lightness, he finds meaning through his weighty connection and commitment to her, even as it comes at a cost. Tomáš and Tereza eventually give up their life in the city and move to the countryside where they seem to escape the weight of the oppressive regime.

Franz is a weightily serious academic who attaches solemnity and weight to ideas and events in his own life and in the world around him. His relationship with Sabina is analysed by Kundera as revolving around “words misunderstood” for the two exhibit fundamentally opposing perspectives on life (fundamentally heavy versus extremely light). Their relationship does not last, but is idealised by Franz, even in retrospect. Imagining that Sabina would approve, he participates in a protest “Grand March” of doctors and intellectuals in Cambodia, but the March descends into farce as it becomes a media event and the different nationalities represented compete to shape perceptions of the event. He dies a meaningless death following injuries he receives in a random street attack after his participation in the march.

These events are typified as illustrating intoxicating political kitsch that ends up in abrogation of its own ostensible aspirations, and Kundera passes comment that “The brotherhood of man on earth will be possible only on a base of kitsch” (Kundera, 1985, p. 251). This comment is associated with a view that political movements are inevitably totalising in the way they deny individuality as they coalesce around intoxicating “images, metaphors, and vocabulary” (p. 261). For Franz, his participation also reflected an interesting mix of lightness and weighty kitsch. While the march itself reflected the latter, his motivation for attending was based on his image of Sabina – he participated “only for her … he could feel her eyes fixed on him …” (Kundera, 1985, p. 270).

Sabina never gives up her light and free-floating approach to life and remains unwilling to make a real commitment to anyone or anything. She is the only character still alive at the end of the novel, but she ends up unattached and ungrounded, alone. She is disillusioned by the way in which the reception of her work as an artist is dominated by kitsch. This is despite her vociferous objection to kitsch, which provided an impetus for the work in the first place.24 But it was her perceived status as an émigré artist who had escaped communist persecution that dominated the reception of her art in the West, rather than the art itself, thus turning her contra-kitsch work into a site of kitsch itself.

Through these four key characters, Kundera explores the unbearable lightness of being, the burdensome heaviness of weighty being, and the kitsch that can be associated with both (especially the latter). His analysis transcends the notion of a dualism between lightness and weight. Kundera’s sympathetic treatment of all of his characters points away from any definitive conclusions about resolving the conflict between lightness and weight, because lightness versus weight presents a paradox that cannot be resolved. Despite the title of Kundera’s book, both lightness and weightiness are portrayed as desirable but insufficient on their own terms. As one review put it, “…in the Kunderian physics, [they add] up to the same thing” (Doctorow, 1984).

E&T use The Unbearable Lightness of Being to examine two different ways in which life (including ‘professional’ life) may be lived. They describe these in a way that equates the Nietzschean idea of eternal return (or eternal recurrence) and/or the acceptance of Kantian ethical duties with weightiness; and hedonistic, self-absorbed egoism with lightness. The idea of eternal return is important to Kundera’s exploration of lightness and weight, but the articulation is somewhat more complex than that portrayed by E&T.

Nietzsche’s thoughts on eternal return are amongst his best-known. Put simply, eternal return represents the idea that:

This life as you now live it and have lived it, you will have to live once more and innumerable times more; and there will be nothing new in it, but every pain and every joy, and every thought and sigh and everything unutterably small or great in your life will have to return to you, all in the same succession and sequence … The eternal hourglass of existence is turned upside down again and again, and you with it … (Nietzsche, in Ridley, 1997, p. 19)

Nietzschean eternal return is a thought experiment that must be set in the context of the “declaration of the death of God” and other transcendental entities (Ridley, 1997, p. 19). Nietzsche sought to counter the concept of God because he deemed it to be a “counter-concept of life” that acted to “devalue the only world there is” via the idea of a world and life beyond the earthly one (quoted in Ridley, 1997, p. 20). Somewhat problematically, E&T tend to conflate Nietzschean eternal return with religious systems of meaning, stating that “those living a burdensome life rely on various systems or means – religious, scientific, legal, etc. – in hopes of promoting, establishing, and/or protecting duties, responsibilities and rights (e.g., family and property; gender, class, and race; social, corporate, and environmental)”. This fails to recognise that the thought experiment of eternal return was designed to engender weightiness in the absence of other transcendental – particularly religious – systems of meaning.

For Nietzsche:

… the death of God marks the demise of transcendental fantasies and, with it, the opportunity – indeed the necessity – of celebrating life, of learning how to value this world, “the only world there is”, i.e. of learning how to value

24 Transcending and denying the “reassuring solidity and weight” (Bayley, 1989, p. 60) of communist kitsch; typified by its rosy images of communism, countered by her subtle artistic distortions that depicted its drabness and lack.
transience, contingency, embodiment, and all the other facts about living immanently… If some such way of valuing cannot be found… we are doomed to nihilism (Ridley, 1997, p. 6).

The idea of eternal return thus provided a test that facilitated the return of weight and meaning (in a non-transcendental form) to the present in a transitory earthly life lived without the disciplining effect of an anticipated heavenly reward. If life is lived as if it will be repeated again and again, “one must accept the burden of responsibility for one’s actions… [allowing for] true moral judgment” (Plax, 2009, p. 276). Eternal return, thus, “expresses existential awareness” (von Morstein, 1989, p. 65).

Kundera drew on what he referred to as the “mysterious” Nietzschean idea of eternal return in the opening sections of The Unbearable Lightness of Being in order to counter “the profound moral perversity of a world that rests essentially on the nonexistence of return, for in this world everything is pardoned in advance and therefore everything is cynically permitted” (Kundera, 1985, p. 4). At the same time, life in such a world is without meaning, for it is “a life which disappears once and for all, which does not return, is like a shadow, without weight, dead in advance, and whether it was horrible, beautiful, or sublime, its horror, sublimity, and beauty mean nothing” (p. 3). It is this situation that characterises the “unbearable” lightness of being in the title of the book – the paradox being that lightness is unbearable because it does not provide the meaning in life that human beings crave. Kundera sees that human beings repeat their mistakes not just because they do not have the opportunity to learn by repetition because there is only one life, but also because “[i]n love as in politics they find out the most important things too late, at a time when they can no longer make use of the experience” (Chvatík, 1989, p. 33).

Eternal return provided a counterpoint to unbearable lightness for Kundera by representing a “perspective from which things appear other than as we know them: they appear without the mitigating circumstance of their transitory nature… [which otherwise] prevents us from coming to a verdict…” (Kundera, 1985, p. 4, emphasis added). But this opens up another paradox, for eternal return presents “the heaviest of burdens”, a “terrifying prospect”, for “the weight of unbearable responsibility lies heavy on every move we make” (p. 5).

Thus, the twin paradoxes of lightness and weight set the thematic tone (see Kundera, in Oppenheim, 1989) for the exploration in the book:

If eternal return is the heaviest of burdens, then our lives can stand out against it in all their splendid lightness.

But is heaviness truly deplorable and lightness splendid?

The heaviest of burdens crushes us, we sink beneath it, it pins us to the ground. But in the love poetry of every age, the woman longs to be weighted down by the man’s body. The heaviest of burdens is therefore simultaneously an image of life’s most intense fulfillment. The heavier the burden, the closer our lives come to the earth, the more real and truthful they become.

Conversely, the absolute absence of a burden causes man to be lighter than air, to soar into the heights, take leave of the earth and his earthly being, and become only half real, his movements as free as they are insignificant (Kundera, 1985, p. 5).

Although he recognises the fundamental nature of the human existential quest for meaning, Kundera asks his readers to question both lightness (brought into question through its essential meaninglessness) and weight (brought into question through its tendency to descend into kitsch – discussed below):

My lifetime ambition has been to unite the utmost seriousness of question with the utmost lightness of form. Nor is this purely an artistic ambition. The combination of a frivolous form and a serious subject immediately unmasks the truth about our dramas… and their awful insignificance. We experience the unbearable lightness of being (in Salmon, 1984).

Kundera’s style of “meditative interrogation” (Kundera, 1988, p. 31) allows readers to see that existence is characterised by both lightness and weight, and that neither on its own is satisfactory. In turn, this facilitates an acceptance of, and responsibility for, ‘what is’. Given the absence of a “Supreme Judge” (God) and the non-existence of eternal return, we must “live everything as it comes… That is why life is always a sketch…” (Kundera, 1985, p. 8).

E&T’s paper touches on the application of the above concepts to professional ethics in accounting and auditing, but fails to fully address the implications of the ease with which weightiness of any ethical approach can descend into kitsch and thereby deprive it of meaning and undermine the original ethical intent.

25 Nietzsche’s thought experiment suffered from practical difficulties that meant it could also lead to indifference rather than acting as “the greatest weight” (see Ridley, 1997; Plax, 2009).

26 “For the Christian, the future is the site of infinite hope: after death, he can hope to enjoy eternal bliss – and this future is the object of all his strivings. The past, on the other hand, where the sins that he has committed currently languish, will, if he is saved, be wiped clean: God or Jesus will forgive him, and his past will, in effect, have been erased. This attitude to the past, as erasable in a future of infinite hope, lends to the Christian’s present the greatest possible significance… The Christian’s present… works on both the past and the future, [and] is a limitlessly meaningful site of potentially redemptive action”. Therefore, the “death of God”… seems to rob existence of its meaning and point, most decisively in robbing the present… of its gravity” (Ridley, 1997, p. 21).

27 He goes on to qualify this by saying that “… “sketch” is not quite the right word, because a sketch is an outline of something, whereas the sketch that is our life is a sketch for nothing, an outline with no picture”.

28 This interpretation is at odds with that of E&T, whose presentation of the dichotomy between lightness and weight is much starker and does not sufficiently undermine the dualism itself in the way Kundera’s novel does (because it cannot stand in practice, as both approaches leave us wanting).
4.2. From weightiness to kitsch

As soon as kitsch is recognised for the lie it is, it moves into the context of non-kitsch, thus losing its authoritarian power and becoming as touching as any other human weakness. For none among us is superhuman enough to escape kitsch completely. No matter how we scorn it, kitsch is an integral part of the human condition (Kundera, 1985, p. 256).

Kundera’s examination of kitsch is used as a point of departure to affirm the individuality of human beings and human experience (Misurilla, 1987). Kitsch arises from the “categorical agreement with being” and is manifested in “the absolute denial of shit, in both the literal and figurative senses of the word; kitsch excludes everything from its purview which is essentially unacceptable in human existence” (Kundera, 1985, p. 248). Kitsch is “the translation of the stupidity of received ideas into the language of beauty and feeling.” (Kundera, 1988, p. 163) that produces a self-reinforcing self-satisfaction because, although it is a lie, it is a “beautiful lie” (Kundera, 1985, p. 256). The lie itself leads “… anyone worried about losing face [to] remain faithful to the purity of his own kitsch” (p. 261). Therefore, kitsch is associated with an overriding desire to please mass audiences (Oppenheim, 1990) through the “sweetish, lying embellishment of things, the rose-coloured light that bathes …” (Kundera, in Salmon, 1984). Kitsch acts falsely to self-advise through its manifestations in “the need to gaze into the mirror of the beautifying lie and to be moved to tears of gratification at one’s own reflection” (Kundera, 1988, p. 135).

Although this approach may be criticised for seeing “… any collective imagery … any universally shared emotion … [as] intolerably banal” (Eagleton, 1987, p. 32, original emphasis), there is also a radical edge, since Kundera’s portrayal “knows shit and ecstasy together” (ibid.). Thus, he wants to recognise the shit denied by kitsch because this prompts a questioning rather than accepting attitude. In so doing, it opens the possibility of individuality, creativity, playfulness and adventure. The key to dealing with kitsch is, first, to be aware of it and second to adopt an attitude of doubt, questioning, open-mindedness: “In the realm of totalitarian kitsch, all answers are given in advance and preclude any questions. It follows, then, that the true opponent of totalitarian kitsch is the person who asks questions (Kundera, 1985, p. 254).

Kundera’s authorial antidote is polyphony and counterpoint, which are strategies to promote escape from the entrapment of events that seem beyond individual control. He draws on uncertainty and the ambiguity of laughter to nurture a broader perspective, often through the use of irony: “… laughter, born of irony and cynicism, works as an antidote against the illusions of kitsch thought” (Very, 1989, p. 85). The overriding aim is to contest established and taken-for-granted meanings (Lodge, 1984).

I now return to E&T’s analysis and the Cynthia Cooper story to apply the preceding analysis to this story of the ethics of accounting and whistleblowing.

4.3. The ethics of whistleblowing and kitschy accounting ethics

The ethical valorisation of whistleblowing in the Cynthia Cooper case, discussed earlier, seems most likely to revolve around her exhibition of the virtue of courage – being prepared to take an ethical stand (Curtis and Taylor, 2009). Whistleblowers have been described as the saints of secular culture (Grant, 2002), despite the negative perceptions that are often assigned to whistleblowers (Grant, 2002; Mesmer-Magnus and Viswesvaran, 2005). Parenthetically, it is somewhat ironic that Cooper is recognised as an “ethical leader” (Kelly and Earley, 2011), against widespread pressure to put perceived immediate business and commercial interests ahead of ethical concerns (Gibson and Frakes, 1997).

E&T generally characterise Cynthia Cooper’s account as reflecting a “heavy” approach to ethics and more broadly to the work of internal audit and to life more broadly. By contrast, they charge the IIA with taking a generally light (and kitschy)12 approach to ethics. As suggested in Section 2.2, however, the approaches of both Cooper and the IIA, as E&T have presented them, may be regarded as heavy, since they are both based on notions of doing the “right” thing (however that may be defined) and present an underlying directing ethos (however it may be criticised) rather than a free-floating lightness.

E&T recognise that Cooper’s account tends towards kitsch at times, relating this finding to her adherence to the American rags-to-riches dream. However, Cooper has also provided other indications of a kitschy approach which suggest this could be more prevalent in her narrative than E&T recognise:

- “… the only thing Bernie can do is fire me. If that happens, I’ll just go back to my old list. At this point, I have nowhere to go... but up.” (Cooper, 2008, p. 118).
- “I tell myself not to be intimidated – the worst Scott can do is fire me” (p. 205).

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29 This is the “second tear” of kitsch (Kundera, 1985, p. 251).
30 Kundera’s perspective is exemplified by his comment that “The brotherhood of man on earth will be possible only on a base of kitsch”, cited earlier (Kundera, 1985, p. 251).
31 This was the case for Cooper within WorldCom at the time. Cooper was never formally thanked by any WorldCom executive for her role in uncovering and disclosing the fraud (Ripley, 2008). It is open to question as to whether whistleblower moral exemplars actually can be said to “model or ‘guide’ practice in the field” (E&T) except in a largely rhetorical or idealistic sense! The fact stories like Cooper’s are so exceptional may actually be the key dimension of the story.
32 Although note that their characterisation of lightness is somewhat misplaced. As Kundera relates kitsch primarily to ostensible weightiness, E&Ts categorisation of certain IIA statements as kitschy is consistent with an overall heaviness.

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Aspects of E&T’s own analysis also seem kitschy, including their characterisation of Cooper’s “affirmative attitude towards life” which is “undiscerning” and her seeming compassion towards everyone in the case – perpetrator and victim; rich and poor. Their portrayal of Cooper’s book is itself quintessentially kitschy, describing it as: “… an act of charitable giving: she states that she wants to share her story because she thinks it will help others, that it will encourage others to ‘put themselves in the shoes of others’ … On top of this, she admires those who ‘reach out to help others succeed’ …”

Following her departure from WorldCom in 2004, Cooper was able to turn her personal and professional circumstances around. Since that time, she has run a consulting company that provides a range of services including: ethics and compliance, board level services, leadership development, training, keynote presentations, enterprise risk management, fraud prevention and detection, and internal audit and controls. She is touted as “an internationally recognised speaker on ethics, leadership, overcoming adversity, the current economic crises and recent scandals” and at her homepage, the following catchline grabs attention:

“At a time when corporate dishonesty is dominating public attention, Extraordinary Circumstances makes it clear that the tone set at the top is critical to fostering an ethical environment in the workplace.”

The above reinforces a perception of a weighty approach to life and business, but there are also strong continuing overtones of kitsch. This should not be surprising, and ought not be taken as particular criticism of Cooper, because (as noted earlier), kitsch is part of the human condition. Overcoming kitsch requires that it is recognised, named, and questioned. This applies as much to moral exemplars as it does to professional associations. Looking for kitsch wherever apparently heavy approaches to ethics are evident provides for the calling of those approaches into question.

4.4. Return to lightness

On the general theme of the ethics of whistleblowing, it is interesting to note that, following the Enron and WorldCom cases, whistleblowing has come to be recognised as an important ingredient in underpinning accounting integrity (Curtis and Taylor, 2009). Vega (2012) outlines how the general perception of whistleblowers has gone from a low opinion that saw them as “rats” and “snitches” to viewing them as heroes. A “broader conception of whistleblowing as a moral enterprise began to emerge” after the Enron (Sherron Watkins) and WorldCom (Cynthia Cooper) cases, and the passage of the Sarbanes–Oxley legislation through the US Congress (Vega, 2012, p. 496).

However, this emergent view of whistleblowers as protectors of taxpayer dollars and the importance of whistleblowing to the enforcement activities of the Securities and Exchange Commission (SEC) quickly saw them transformed into “bounty hunters”. Under the Dodd–Frank Act, signed into law by President Obama in July 2012, whistleblowers are now offered (potentially) multi-million dollar “bounties” for reporting suspected securities law violations to the SEC (Vega, 2012). Vega critiques this instrumentalisation of whistleblowing, urging that basic normative moral principles should be prioritised over financial incentives in order to ensure that whistleblowing is regarded as an ethical rather than an economic act. The transformation from the former (to the extent that it was recognised as such) to the latter would seem to represent a definitive move towards ethical and existential lightness.

5. Implications: lightly unbearable, heavily kitsch

“A novel is a mirror walking down a road” (Ondaatje, 1993, p. 91).

Kundera has powerfully enunciated the power and significance of the novel in the exploration of “great themes of existence” (Kundera, 1988). Novels work not just through the telling of stories of one kind or another, but by enrolling and involving the reader in the pages of the novel itself. Thus, fiction like Kundera’s possesses a power to force us to look at reality in a new light (Lodge, 1984). By drawing on Kundera’s work through the eyes of internal audit, Everett and Tremblay have provided a window into existential, individual, and human dimensions within the spheres of professional accounting and auditing. A consideration of Kundera’s approach is apposite within accounting, which are otherwise dominated by an apparent patina of calculability and objectivity that works to efface individuality and, ultimately, the capacity for the kinds of action that Cynthia Cooper took. In seeking to recover subjectivity against the “preconceived ideas of calculating thought” which is a “dominating social ideology” (Very, 1989, p. 80), Kundera converts “… certainties into question-marks

34 More recently, the wheel seems to have again turned as the “security-obsessed state” has apparently reclassified the “courage and patriotism” of whistleblowers as traitorous acts of treachery that threaten national security (Munro, 2013).

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...” (Kundera, in Hamšík, 1971, p. 170). These certainties-into-questions extend to our self-knowledge and professional identity:

... between what we think about ourselves and what we actually are there exists an infinite distance, just as there is an infinite distance between what we wish things were and what they are, or between what we think they are and what they are ... (Kundera, quoted in Caldwell, 1989, p. 47)

Kundera’s exploration of unbearable lightness, weighty heaviness, and the descent into kitsch, make erasure of the irresolvable tension between these approaches more difficult (Eagleton, 1987). His emphasis on individual subjectivity, together with E&T's outline of the philosophical basis of ethics (deontic, teleic, aretaic) provides a strong basis for examining the nature of ethical identity within accounting and audit in order both to overcome the unbearable lightness of simple and simplistic approaches, and to avoid the descent into kitsch of approaches that seem heavy yet revolve around promulgation and recitation of standardised professional codes or vision, mission and value statements (and the like) that are designed to ‘please’ their audience without fundamentally changing practice. In addition, analysis of the Cynthia Cooper story reminds us of the importance of phronesis (or prudence) in shaping action “in the field of human good” (Aristotle, 2004, p. 121). This “is the virtue which is manifested in acting so that one’s adherence to other virtues is exemplified by one’s actions” (MacIntyre, 2002, 72). Phronetic action “is the ability to act so that principle will take a concrete form” (p. 71).37 Kundera points out that it is through action that the individual self is formulated:

... it is through action that man [sic] steps forth from the repetitive universe of the everyday where each person resembles every other person; it is through action that he distinguishes himself from others and becomes an individual (Kundera, in Asher, 1987, p. 119).

Increasing standardisation, deprofessionalisation, deindividuation, and the progressive “disintegration of values” (Kundera, 1988, pp. 43, 47, 49) can be combatted – within accounting and auditing as in other fields of endeavour – through the development of approaches to thought, discourse, and analysis that complexify and ambigu ate, saying “Things are not as simple as you think” (Kundera, 1988, p. 18). To move in this direction, we must act against approaches and trends that:

... leave less and less room for thought, for really thinking. And we replace thought with the non-thinking of the mass media. We’re encumbered by information, but we no longer try to pose questions. To stop, to reflect, is something which modern society gives no place to anymore (Kundera, in Weiss, 1986, p. 407).

These understandings and ideas can help us to “set thought moving ... [to] desystematize ... thought, kick at the barricade that [we have] erected around [our] ideas” (Kundera, 1995, p. 175).

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37 See Lehman’s (2014) discussion of the relation between accounting and the phronemos – “a person capable of making wise decisions” – which he uses as an ideal type “to reveal the habitus and social imaginaries that connect and lie behind our identities”.

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