Introduction

The Method I take... is not very usual; for instead of using only comparative and superlative Words, and intellectual Arguments, I have taken the course (as a Specimen of the Political Arithmetick I have long aimed at) to express my self in Terms of Number, Weight, or Measure; to use only Arguments of Sense, and to consider only such Causes, as have visible Foundations in Nature; leaving those that depend on mutable Minds, Opinions, Appetites, and Passions of particular Men, to the Consideration of others. Really professing my self as unable to speak satisfactorily upon those Grounds (if they may be call'd Grounds), as to foretel the cast of a Dye. (Petty, 1963, Vol. I, p. 244; first published 1690).

Here, near the beginning of modern accounting discourse in the preface to Sir William Petty's Political Arithmetick, we see the discipline's greatest strength, the will and capacity to quantify human activities. And we also see its greatest weakness, the will and tendency to disdain as unscientific and irrelevant whatever resists quantification. Writing in the 1670s, full of the spirit of the New Science (see Hunter, 1981), Petty feigns an incapacity to deal with things "that depend on mutable Minds, Opinions, Appetites, and Passions", but his real attitude is clear. The material things that can be expressed "in Terms of Number, Weight, or Measure" are what matter, and arguments based on other grounds ("if they may be call'd Grounds") are not worth much. Petty, speaking from within the logic of "political arithmetick" (it was by no means a profession then), already provides an illustration of the problem that is the focus of what Morgan and Willmott describe as the "new accounting research":

The final focus is on the individuals who, in one way or another, are disciplined by accounting practices. Its concern is with questions of how, in making certain aspects of social life visible and manageable, accounting conditions the subjectivity of those who are disciplined by it (Morgan and Willmott, 1993, p. 15).

The great eighteenth-century satirist, Jonathan Swift, noticed this problem too. In his devastating pamphlet of 1729, A Modest Proposal, he provided his time and ours with some powerful means of resisting the ill effects of the rhetorical discipline that political arithmetic and accounting discourse more generally exert.

Morgan puts the issue in its general form:

Accountants have long recognised the limitations of numerical modes of representation, but have been hamstrung in their attempts to overcome them because the numerical view has been equated with an objective view. The idea that accountants represent reality "as is"
Writing as a literary critic and literary historian rather than as a professional or academic accountant, I propose to highlight two ways by which accountants might resist the rhetorical power of positive accounting theory[2] to give the impression that it operates with scientific neutrality:

1. by attending to satirical modes of writing that use parody to unsettle the assumptions of accounting discourse, and to alert readers to the fact that there are issues and perspectives being suppressed;
2. by adopting and illustrating a sceptical mode of interpretation based on a model of blindness and insight very commonly employed in current literary theory.

To reach this goal I propose at first to go backwards in time, to the early days of Petty's political arithmetic, and the dawning of the age of modern finance, when the invention of jointstock companies led inevitably to the first stock-market crashes of the 1720s. As Morgan and Willmott (1993) point out, "Foucauldian-informed accounts of the genealogy of accounting raise the possibility of wide-ranging analyses of the history of modern accounting practice" (p. 20). While this paper will not be particularly Foucauldian, and will, in fact, be taking most of its theoretical cues from more explicitly textual writers, it aims to show that these ancient tussles between proponents of a new fiscal order and sceptics like Swift shed some genealogical light on the nature of accounting discourse. Petty called his new science "Political Arithmetick", but the economic and accounting professions that have grown out of his pioneering work have tended to stress the second term in the title, and be somewhat embarrassed by the first. The analysis in this paper should allow us to remark, both historically and currently, on how politics is too often obscured by the spuriously objective rhetoric of arithmetic, and to see ways in which accounting discourse's discipline can usefully be disrupted.

The economic and intellectual context of A Modest Proposal

Things were bad in Ireland in the 1720s. Whatever the exaggerations later in the pamphlet, Swift is not overstating the case when he opens the Modest Proposal with the observation that:

IT is a melancholy Object to those, who walk through this great Town [Dublin], or travel in the Country; when they see the Streets, the Roads, and Cabbin-doors crowded with Beggars of the Female Sex, followed by three, four, or six Children, all in Rags, and importuning every Passenger for an Alms (Swift, 1939-68, Vol. 12, p. 109)[3].

The Irish peasantry lived on the edge of subsistence at the best of times, and the 1720s had been a decade of bad harvests which left many destitute and actually starving. English policy and the conduct of the wealthy Irish had done much to
exacerbate this situation. Mercantilist theory held that a colony (Ireland) should be governed purely in the interests of the colonial master (England), so many aspects of Irish economic life were deformed by a range of restrictions designed to protect English trade and agriculture. Various acts of parliament had restricted Ireland's capacity to trade either with Europe or with England's other colonies; the export of her cattle and animal products into England was banned; the capacity of her woollen industry to compete was undermined by an insistence that Ireland should export woollen products only to England which, as a major exporter of wool, had no need for them[4].

Swift's frustration at these restrictions on Ireland is clearly set out in his essay of 1727, 'A Short View of the State of Ireland', where he describes the depredations of English rule over what he insists is a free kingdom. But he also points out the other conditions of Irish poverty. Chief among these were the lack of ready coin, and the problem of absentee landlords. These problems were connected, for one of the primary reasons for a lack of gold and silver coin in Ireland was the fact that very many landlords lived in England and were constantly exporting the profit from their rents there. Moreover, those land-owners who remained in Ireland tended to congregate "within the Pale" around Dublin spending a great deal of their income on socializing and imports. Very few landlords cared much about improving the land and the conditions for their tenants, and this lack of responsibility was only accentuated by religious divisions, in that the farmers were overwhelmingly Catholic (and very often Gaelic speaking) while the land-holders were overwhelmingly Protestant and English in their outlook. Finally (a fact not remarked on directly by Swift, but relevant to the interests of this paper) the difficulties of the 1720s in Ireland had also been considerably exacerbated by the fall-out following the first great stock-market crash, the South-Sea Bubble of 1720 (see Nicholson, 1994). Ireland had been particularly badly affected by the collapse of this scheme. Her economy was already fragile, and her parlious money supply was further damaged by the payments for stock in the South-Sea Company being sucked out of the domestic economy, never to return. Also Irish speculators had tended to enter late but vigorously into the boom (they were more inclined to gamble than the more prosperous English) and, because of slow communications, they did not have the opportunity to quit the shares before the worst of the bust.

"Progressive" thinkers of the day such as Bernard Mandeville who, in his notorious Fable of the Bees (1724), argued that private vices lead to public economic benefits, were happy to accept these problems as collateral damage in the pursuit of a vibrant economy. However, as a moralist and a believer in the conservative notion that true value derived from the land, Swift took a very dim view of all this speculation in the unreal economy. He saw the difficulties of Ireland as driven on by two essentially moral failures:

1. English malice and neglect; and
recklessness among the Irish (especially his own class, the Anglo-Irish ascendancy).

Gulliver’s Travels (1726) demonstrates throughout Swift’s hostile attitude towards the new empirical sciences. Especially in Book III, where Gulliver visits the projectors of new scientific methods in the Academy of Lagado, the idea that measure, quantity, system and a focus on material benefits might offer a solution to humanity’s problems is harshly and thoroughly satirized. Swift had an intense, though hostile, interest in the new methods of finance that allowed speculation on the unprecedented scale of the South-Sea Bubble and the new “scientific” notions in political arithmetic that writers like Petty and Mandeville developed to explain and justify them. He saw the burgeoning economic discourse as having no language in which to grapple with human vice, so it became one of his most constant targets. In his Drapier’s Letters (1724-5), he was involved in the great pamphlet war over the introduction of a debased copper coinage into Ireland, and wrote often throughout his career on matters of trade and currency. In his personal affairs he was a meticulous investor and keeper of accounts — his account book still exists, and there is a modern edition of it available (Thompson and Thompson, 1984). So Swift was no stranger to mathematical, economic, and accounting-based thinking, but he did not become a prisoner of these discourses. Along with the other great satirists of his day (particularly Alexander Pope and John Gay; on this see Nicholson, 1994), he saw the new sciences and markets for money as incitements to corruption and moral decay. Certainly, in the pursuit of a discourse of virtue (as Nicholson styles it) or Aristotelian phronesis (as Francis, 1994 would have it), he was largely blind to the potential benefits of the new forms of finance, but his criticism of these ascendant ideas, and especially of the danger of applying them to the weak and restricted economy of Ireland, was salutary and remains instructive.

An introduction to the Proposal and its final solution

The Modest Proposal famously suggests that the easy way to solve the economic crisis in Ireland is to farm and eat the children of the poor. This was not Swift’s actual view, and the pamphlet makes this clear in various ways that we shall come to in due course, but we should first notice how shockingly plausible this dreadful proposition is made. For the essay is not a direct satirical attack on stupid policy, selfishness, and insensitivity. Its apparent voice is not Swift’s at all, but rather the voice of a persona, speaking as if he takes the proposal seriously. This narrator, the Modest Proposer, is a medium through whom Swift speaks parodically, causing him to enact bad qualities in the ostensibly forensic and neutral discourse of political arithmetic. The parody travels with the language it has a mind to expose (the language of automated stupidity and bad faith) so that it can show intimately and in detail how that language fails in its aim of describing the way the world really is, and responds instead to motives it seeks to obscure. To employ the metaphor that will govern


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interpretation throughout this paper, the economic discourse of the Modest Proposer claims great powers of scientific insight, but the deconstruction of that discourse figured forth in the parody exposes the way it also enshrines particular sorts of blindness.

Sometimes the prose lumbers along with only the niggling sense that the words do not quite give due dignity to their subject matter:

It is true that a Child, just dropt from its Dam, may be supported by her Milk, for a Solar Year with little other Nourishment; at most not above the Value of two Shillings; which the Mother may certainly get, or the Value in Scraps, by her lawful Occupation of Begging: And, it is exactly at one Year old, that I propose to provide for them in such a Manner, as, instead of being a Charge upon their Parents, or the Parish, or wanting Food and Raiment for the rest of their Lives; they shall, on the contrary, contribute to the Feeding, and partly to the Cloathing, of many Thousands (p. 110).

This passage precedes the revelation that the way the one-year-olds are going to be "provided for" by being sold as "a most delicious, nourishing, and wholesome Food" (p. 111); and though something seems wrong here, it is difficult to put a finger on it. The Proposer's persistent habit of describing humans in the language of animal husbandry ("a Child, just dropt from its Dam", for example) gives a hint that something not quite right is going on, as does the shocking but probably true presumption that a poor woman's "lawful Occupation" is "Begging". However, this is very like "normal" public writing in the mode of political arithmetic (see Petty, 1963 and Hutchison, 1988 for plentiful evidence that this is so), and, if the reaction of dozens of my students in the last five years is a reasonable survey, it is still eerily like a lot of political and economic discourse in late twentieth-century Australia. This fact is very important. For the parody to work, the likeness has to be unsettlingly strong, so the Proposer makes a great show of quantifying things scientifically, and of using the expert-sounding language of "provide for them", "being a Charge upon", and "contribute to the Feeding". These techniques can be used by a parodist for the purposes of ridicule, but a crucial point is that this is not inevitable; they can also be perfectly valid and innocent phrases in political arithmetic.

We need to have identified with "normal transmission" in the discourse being parodied so that we are ready for the explosive moments when the satirical point is driven home, such as:

I have been assured by a very knowing American of my Acquaintance in London; that a young healthy Child, well nursed, is, at a Year old, a most delicious, nourishing, and wholesome Food; whether Stewed, Roasted, Baked, or Boiled; and, I make no doubt, that it will equally serve in a Fricasie, or Ragoust (p. 111).

And

I grant this Food will be somewhat dear, and therefore very proper for Landlords; who, as they have already devoured most of the Parents, seem to have the best Title to the Children (p. 112).

The first of these moments is self-explanatory in its sudden rhetorical violence, and in the way it drives home the point so mercilessly with its list of cooking methods. However, the second will bear further analysis. The sentence starts


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inoffensively with a discursively programmed speculation on the fact that this new product will be expensive and will therefore need to find a niche for itself at the luxury end of the market, where landlords are most likely to be the consumers. Then it suddenly breaks out into a much more morally aware register, which accuses land-owners of being predators on rather than protectors of their tenants. This names the situation in another discourse, one that is far more morally urgent, and truer to the material conditions of those described. Furthermore, in this moment of sudden revision, the word “dear” at the beginning of the sentence is shocked out of its neutral economic register (of being merely a synonym for expensive) and regains many of its moral connotations, for we are reminded that human life is (or should be) dear. We may even pause to think how natural it is to describe babies affectionately as “dear”, and to think clearly about how the pamphlet proposes to deal with these “dear” creatures.

Swift’s irony plays this sort of double game with language relentlessly, exposing the blindness that defaces or undermines discourses that ostensibly offer insight. The idea that accounting methods make certain categories of things visible while erasing others is well established in critical accountings[5], and it is one of the governing assumptions of all critical theory. A more particular inflection from the hermeneutic tradition of this basic idea can give the present argument further focus. As Edmundsen (1995) indicates, the most common model of interpretation in recent literary theory has been one that stresses blindness and insight in texts and their interpreters. The most famous exponent of this view was Paul de Man (see particularly de Man, 1983), but he tended to use it in a reductive manner that always ended up arguing that texts can only ever really be about language and the impossibility of reference, so the relevance of his work to a pragmatic discipline like accountancy is necessarily limited. However, one does not need to go all the way down the pure deconstructionist road with de Man to recognize that texts do not normally succeed in reflecting the world as thoroughly or accurately as they hope, and that they often carry tell-tale signs of the problems and perspectives that they are consciously or unconsciously suppressing. A deconstructive mode of interpretation can, therefore, allow a reader to read against the grain of a text or discourse (the discourses of political arithmetic or accountancy, for example), to see what they are blind to, as well as what they can give insight into.

Interestingly, this sceptical sort of interpretation also happens in satirical and parodic art like Swift’s, for his essay details and brings into focus the alarming blindnesses of political arithmetic. The *Modest Proposal* figures forth the kind of analysis that a deconstructive approach to accounting rhetoric would also encourage. Its satire is the sort of artistic practice accountants who wish to think critically about their professional practices can profitably attend to. It is very easy to become naturalized to the conventions of an intellectual discipline, so that its language comes to feel natural and sufficient for all things; professional formation can also be professional deformation. The energy to
break out of automated and blindness-inducing discursive disciplines (which is hard to find from within the profession) needs to be found elsewhere, in a parallel but disjunctive language-world. A model of blindness and insight offers this critical energy to accounting discourse. It allows the interpreter to focus on invisibility as a form of repression of unwelcome perspectives that is necessary to the functioning of professional discourses, rather than as an accidental neglect. A s Meehan (1997) shows in relation to the collapse of the State Bank of South Australia, a corporate culture that is obsessed with growth but speaks in the correct professional codes can blind itself to imminent financial disaster. In that context, the professional discourse of auditing became little more than a systematic mode of blindness.

But it is important to realize that satire can also do a lot of this disjunctive work of exposing what a systematic discourse seeks to obscure, and do it a great deal more entertainingly than can deconstructive critical theory. George Orwell did this with the language of revolution in Animal Farm, and with the language of totalitarianism in 1984. Satire like Swift’s and Orwell’s deconstructs dishonest truth-claims, causing claims to insight to be tested by standards other than their own, and held up to ridicule if they are found wanting. Until a way of discoursing about accountancy arrives that genuinely is perfect (and we will be waiting until the end of time for that one), it is clear that neither it nor any other profession can afford to ignore the sort of external auditing that satire can provide.

On systematically avoiding the real issues

As Swift argues in his early satire, A Tale of a Tub, parodic satire is “the Art of exposing weak Sides, and publishing Infirmities” (Swift, 1939-68, Vol. 1, p. 109). Although accounting is a very valuable sort of knowledge, the notion that it might be a pure science that lacks weak sides and infirmities that need exposing is fundamentally improbable. It is also improbable that internal auditing of problems by professionals within the field will manage to fix every inadequacy, or that robust criticism from the outside can do damage to the real powers and virtues of economic quantification. Certainly, those of us outside the profession sometimes feel we are as much the victims of accountancy as its beneficiaries, and the satirist’s hostile concentration on the problems to hand can be salutary. In the Modest Proposal, Swift shows how a professional discourse can be used as a way of evading the real issues in decisions of public policy. He also shows how the readers of his text (and other texts of political arithmetic) are situated in such a way as to limit their responses and encourage them to think of their countrymen as numbers and bodies (“a hundred Thousand useless Mouths and backs” (p. 117), as they are called at one point) rather than as fellow humans. Accountancy’s quantifying instinct retains a capacity to dehumanize its readers and their objects of description, resolving moral and political issues into spuriously technical mathematical calculations. The satirist’s lesson is that unpredictable consequences follow from this.
Swift shows the way political arithmetic skews analysis – how it only addresses the issues that are predicted by economic discourse, and ignores moral and physical issues that present problems for neatly defined economic solutions. This tendency to court blindness can be seen in the crazily partial way the Proposer disposes of the suggestion that children should be farmed until the age of 12 to 14, then eaten. He politely disagrees with the projector of this scheme, averring:

[As to the Males, my American Acquaintance assured me from frequent Experience, that their Flesh was generally tough and lean, like that of our School-boys by continual Exercise, and their Taste disagreeable, and to fatten them would not answer the Charge. Then, as to the Females, it would, I think, with humble Submission, be a Loss to the Publick, because they soon would become Breeders themselves: And besides it is not improbable, that some scrupulous People might be apt to censure such a Practice (although indeed very unjustly), as a little bordering upon Cruelty; which, I confess, hath always been with me the strongest Objection against any Project, how well soever intended (p. 113).

Eating the babies as pre-adolescents would be uneconomic on two grounds that have everything to do with the logic of animal husbandry, and this is followed by a lame admission that there might also be an issue of cruelty involved. The moral register clearly does not ring true for the Proposer, and appears here only because its perspective happens for the moment to agree with the conclusion desired.

Elsewhere, the focus of the Proposer's language remains rigorously within the economic discourse of the day. He will hear no criticisms of his plan, save one:

I can think of no one Objection, that will possibly be raised against this Proposal; unless it should be urged, that the Number of People will be thereby much lessened in the Kingdom (p. 116)

The most fundamental principle of mercantilism was that people are the riches of the nation, and this is the only sort of problem he can see or accept into his discourse. And he disposes of it by arguing that Ireland is a special case, the exception that proves the rule. He then dismisses a number of practical “expedients” to improve the Irish economy, despite their evident usefulness, because they do not fit the language he has to express himself in. They require enlightened and moral conduct from the landed and trading sectors of the society to improve the situation by concerted, corporate effort. Such things require people to live up to their responsibilities as members of a society, rather than to act as individuals pursuing their immediate self-interest, so it is clear that they cannot compute in the discourse of political arithmetic. And it is valid to wonder also how well they might compute in today's economics, where as significant a figure as Margaret Thatcher has been reported as saying that there is no such thing as society, only individuals and families. The point is obvious but important: discursively induced blindness (even in supposedly objective or forensic discourses) can have very real moral and political results.
The Proposer's language blinds him when he comes to enumerating the cock-eyed list “advantages” that would accrue from his proposal. I instance only the second:

Secondly, the poorer Tenants will have something valuable of their own, which, by Law, may be made liable to Distress, and help to pay their Landlord's Rent; their Corn and Cattle being already seized, and Money a Thing unknown (pp. 114-5).

If you read quickly, this seems inoffensive enough. Why shouldn't the peasants have their property increased, if only by the value of the carcasses of their children? But, if you read carefully and hostiley (as satire and parody encourage you to read), you quickly realize that it is not the peasants who are going to have their property increased, it is the landlords. Suddenly the satirical insight exposes the economic blindness, and we have a nightmare vision of the bailiffs coming to "foreclose" on the babies of the poor, taking them off to market in lieu of unpaid rents. This “advantage” addresses the interests only of the landed classes, whose selfish instincts are pandered to here and throughout the pamphlet, by the structure of the discourse. The poor (those who have babies “which, by Law, may be made liable to Distress”) are systematically silenced by the logic of the discourse, even when it is their babies who are going to be confiscated.

This point is driven home in the essay’s penultimate paragraph, when the focus suddenly shifts (and it is Swift as satirist who shifts it, rather than the Proposer, who would rather duck this sort of issue – see Phiddian, 1996) to the poor as people with a voice:

I desire those Politicians, who dislike my Overture, and may perhaps be so bold to attempt an Answer, that they will first ask the Parents of these Mortals, Whether they would not, at this Day, think it a great Happiness to have been sold for Food at a Year old, in the Manner I prescribe; and thereby have avoided such a perpetual Scene of Misfortunes, as they have since gone through; by the Oppression of Landlords; the Impossibility of paying Rent, without Money or Trade; the Want of common Sustenance, with neither House nor Cloaths, to cover them from the Inclemencies of Weather, and the most inevitable Prospect of intailing the like, or greater Miseries upon their Breed for ever (pp. 117-8).

Two uncomfortable things leap off the page here. One concerns the startlingly plausible suggestion that the poor might rather accept this proposal than the present state of affairs. Why should they not prefer one well-fed year to a longer life of unremitting desperation? In what fundamental sense is their present situation of eternal indebtedness and scraping a living different from actually being eaten by the landlords and their colonial masters in England? They can be done slowly, or done fast. In a world where farm labourers in poor countries work for brutally low wages to produce cash crops and cheap export commodities, the profits from which go to pay the interest on loans from first world banks, these are not questions that readers of this journal are yet free of. Within the logic of finance, people, organizations, and nations go into debt freely, out of the enlightened self-interest that encourages them to believe that they will reap benefits surplus to the costs of repaying the debt. But a jagged satire like Swift's reminds us


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that this ideal model assumes an equality of wisdom and power that is not present in every deal. Debt is not always entered into wisely, especially when first world bankers have lots of capital to invest, and third world powerbrokers have dreams rather than reasonable expectations of national growth; and especially also when all involved in making the deals are likely to make substantial personal profits from fees, whatever the costs or benefits to those ultimately affected. Debt is also not always born by the people who have entered into it, or people who have any real freedom of choice. The workers on coffee plantations who distribute insecticides by hand for subsistence wages are not free economic units in any real sense; if they withdraw their labour, they starve. And the poor in the Modest Proposal do not even have labour to withdraw; the only alternative to their destitution is death, and getting it over with sooner rather than later seems at least to be the economically rational option.

The second source of discomfort for the readers in this sudden turning to the abject near the end of the Proposal is the recognition it forces on us that we have read through the whole essay never thinking of ourselves as liable to be eaten. Presumably, the notion of cannibalism has made us queasy (it is one of the deepest taboos in Western cultures), but this moment reminds us that we, as consumers of a public proposal on matters of political arithmetic, have only ever imagined ourselves as potential consumers, not as potential product. The poor in this essay are always already “them” or “other”; “they” are the problem, and “we” need to find a way of fixing it. We, though appalled by the proposal, have only really been looking for reasons not to eat them. This objectification of the poor as a mass of “other” brutes “we” have to deal with is persistent, right from the first sentence— “It is a melancholy Object to those, who walk through this great Town”. Those who walk and see are not the “Object” of their seeing; and this objectification, this systematic blindness to the humanity we share with the beggars, is an effect of discourse as well as a moral failing. Specifically, it is an effect of the eighteenth-century discourse of political arithmetic, but more generally it is an effect of quantifying discourses such as accounting and economics, which present what is effectively a self-interested discussion among the powerful as objective analysis. Used automatically, accounting discourse can set up a cosy relationship whereby people-like-us (the professionals and the powerful) attend to a constellation of issues that serve our mutual ends, without properly taking into account the people and issues that will actually be influenced, but remain discursively abject. Like critical accounting research, as described by Morgan and Willmott, Swift’s “concern is with questions of how, in making certain aspects of social life visible and manageable, accounting conditions the subjectivity of those who are disciplined by it” (1993, p. 15). Accounting and the Modest Proposal both condition their readers as consumers, but Swift’s essay also challenges them to address the problems of the consumed.
Conclusion: the need for undisciplined interpretation

It is a challenge rather than a method that follows from this paper. There is nothing in the discipline of literary theory or the literary practice of satire that can guarantee that accountants can give up blindness and dwell forever in insight just by learning a few corrective methods; nothing that can bestow some sort of X-ray vision that will allow them to see straight through confusion to a stratum of truth. If the rules of interpretation were like that, then hermeneutic theorists would have sorted them out long ago. Moreover, it is certainly the case that satirists have not always been right or even well motivated. They have sometimes written in support of bad causes and destructive instincts (there is, for example, a great deal of racist satire out there). Neither satirists nor literary theorists have cornered the market on valid interpretation.

But they do have wisdom to share, for it is also true that there is no method that will ensure that any piece of public or organizational policy will take into account fairly the interests of all involved, especially the weak. Any rhetoric of inclusion or scientific analysis can be deployed inadequately and/or dishonestly. Accounting discourse can be used to disguise inefficiency or inequitable dealing in an organisation, and it is a professional accountant's job to see past this rather than to perpetuate it. In auditing analyses and reports, in using accounting information for management purposes of shareholder, financing, and structural decision-making, in the detail of economic life, there is a need for undisciplined interpretation as well as for competent professionalism. These issues are only written larger on the stages of national, multinational, and international finance and economic policy, where the variables which undermine the possibility of purely forensic financial analysis multiply unpredictably. The professional who uses the discourses descended from political arithmetik subserviently is, in Swift's eyes, a self-blinded agent of corruption rather than soldier of progress.

Whether this extreme version of satirical wisdom is entirely valid does not matter very much. It carries enough truth with it to remind us that, in every instance, professional discourses should be used honestly, openly, and provisionally. To maximise their power of insight and minimize their blindness, those employing a professional method need to be self-critical, need to do everything they can to ensure that the method is serving the facts rather than that the facts are serving the method. This is a moral imperative that ought to be attended to every time a professional sets out to use accounting discourse. She or he needs always to be on guard for the potential for blindness that comes with every mode of insight, to find ways of disrupting the flow of professional discourses so as to assess whether they are addressing and interpreting the actual problems that present themselves, or whether, instead, they are creating a spuriously objective rhetorical world that answers primarily to its own internal logic. As several recent researchers have pointed out (Arrington and Francis, 1993; Francis, 1994; Hopwood, 1990; Manicas, 1993; Morgan and Willmott, 1993), in the final assessment, this moral imperative to disengage from utterly disciplined professional rhetoric is a matter of professional
accountability. An interpretative model of blindness and insight rather than of quantitative objectivity is one way of remembering this. More entertaining and, perhaps, more challenging, satire like Swift's is another.

Notes
1. A note on spelling and orthography in seventeenth- and eighteenth-century texts: I have not modernized the texts, and hope that the spelling does not obscure the sense for any readers in this journal. Generally speaking, italics in older texts do denote emphasis in much the same way as they do for us, although seventeenth- and eighteenth-century writers tended to use them more often than we do, so the effect is generally of a lighter emphasis than would apply for us. Capitals at the front of words do not denote any extra emphasis at all, as nearly every noun in this period took a capital to start with (something that still occurs in German).
2. On positive accounting theory) and its ontological problems, see Mouck (1992).
3. Subsequent page references to this edition. The Modest Proposal is very widely available, in almost every collection of Swift's writings that includes more than Gulliver's Travels (e.g. Oxford University Press, 1984, Norton Critical Edition, 1973, Penguin Viking Portable Library, 1977); in major anthologies of English literature, such as The Norton Anthology (Norton, 6th ed., 1994) and The Oxford Anthology (Oxford University Press, 1973). Very few academic or public libraries would lack at least one of these volumes. There is also an electronic text available on the Internet at the Literature page of the WWW Virtual Library (at http://sunsite.unc.edu/ibic/ib1c-homepage.html), but unfortunately this text is incomplete.
4. For an account of Swift's economic attitudes that pays particular attention to the condition of Ireland, see Landa (1980); for a more general survey of economic thought in the period, see Hutchison (1988) which has a good chapter on Petty.
5. On the idea that accounting discourse generates different kinds of visibility, see Hopwood (1990); Meehan (1997); Morgan and Willmott (1993).

References

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