

# Changing tunes: standard or pluralistic time?

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Accounting conventions generally perpetuate a rigid annual reporting time periodicity that largely reflects a western unidirectional and linear concept of time. This is directly and indirectly promulgated in accounting education, practice, international standards, history, and accounting research. Through the requirements of global funders it also becomes a sine non qua required of developing economies whose cultures, histories, and traditions are entirely inconsistent with such western (science-based) concepts. The result is two-fold. First, manifest compliance with such linear time-based control and reporting systems conceals significantly differing and latent national, regional and local practices. Second, alternative regional and local conceptions of personal, organisational and accounting time may offer untapped opportunities for more flexible, nationally relevant, and locally productive accountability and control periodicity.

As globalisation potentially approaches its end with the dawning era of global tariff wars, the possibility of localised accounting and accountability practices resurfaces. Culturally and socially relevant pluralistic time concepts may enhance rather than detract from the exercise of effective accountability and control systems and outcomes. Pluralistic concepts of time can take many forms. They can include culturally traditional daily midday

or midafternoon breaks, indigenous traditions of varying event times on the basis of emergent priority events, differences in timing and rates of changes implemented in different parts of an organisation, cyclical time in which events recur in repeating patterns, sequential 'nows' that continually become the past, spatial time differences based on how and when time is recognised in different locations, and more. These multiple concepts of time can for example, invoke or require differing behaviours and consequences, socially and culturally reconstructed time, or differing control and reporting timings in different locations and communities. Consequently, organisational and subgroup activities and operations may occur at different times, in differing sequences, and according to differing priorities. This means that what may appear to be out of synchronisation, behind deadline, or even uncontrollable, may in fact be culturally and institutionally appropriate and requiring innovative and locally relevant approaches to control and reporting. As Cyndy Lauper sings, this is a perpetual phenomenon that simply cannot be ignored.

*Sometimes, you picture me  
I'm walking too far ahead  
You're calling to me  
I can't hear what you've said  
Then you say, "Go slow"*

*I fall behind*  
*The second hand unwinds*  
*If you're lost, you can look, and you will find me*  
*Time after time*  
*If you fall, I will catch you, I'll be waiting*  
*Time after time*  
*Time after time*  
*I got a suitcase of memories*  
*I almost left behind*  
*Time after time*  
*Time, time, time*  
*You said (you said)*  
*"Go slow"*  
*But I fall behind (I fall behind)*  
*Time and time and time*  
*Time after time*  
 (Hyman, R. and Lauper, C. *Time After Time*, 1983, extracts)

When we ignore this plurality of time, we ignore the variant meanings that communities derive from their particular concepts of time and the patterns of behaviour they accordingly develop. Yet our increasingly globally standardised western-based accounting systems increasingly try to force national and regional accountability and control systems into a predetermined "cookie-cutter" mould with the accompanying dysfunctional effects ranging from non-compliance to lost local and regional opportunities. Such standardised, globalised accountability and control recipes may miss the opportunities for national, regional and local adaptation that can yield better outcomes for organisations and communities. While the opportunities in some senses may appear to revert to past practices pre-globalisation, maintaining global insistence upon adhering to westernised linear time-lines for management control and accountability reporting may undermine change to more enlightened future financial, social and environmental accountability. Bob Dylan's challenge about changing times speaks directly to this situation.

*Come gather 'round people*  
*Wherever you roam*  
*And admit that the waters*  
*Around you have grown*  
*And accept it that soon*  
*You'll be drenched to the bone*  
*If your time to you is worth savin'*  
*And you better start swimmin'*  
*Or you'll sink like a stone*  
*For the times they are a-changin'*  
*Come writers and critics*  
*Who prophesize with your pen*  
*And keep your eyes wide*  
*The chance won't come again*  
*And don't speak too soon*  
*For the wheel's still in spin*  
*And there's no tellin' who*  
*That it's namin'*  
*For the loser now*  
*Will be later to win*  
*For the times they are a-changin'*  
*Come mothers and fathers*  
*Throughout the land*  
*And don't criticize*  
*What you can't understand*  
*Your sons and your daughters*  
*Are beyond your command*  
*Your old road is rapidly agin'*  
*Please get out of the new one*  
*If you can't lend your hand*  
*For the times they are a-changin'*  
*The line it is drawn*  
*The curse it is cast*  
*The slow one now*





*Will later be fast  
As the present now  
Will later be past  
The order is rapidly fadin'  
And the first one now  
Will later be last  
For the times they are a-changin'  
(Dylan, B., The Times They Are A-Changin', 1964, extracts)*

Aggravating this risk, we seem caught in a contradictory approach to past, present and future. Both practitioners and researchers oftentimes appear to treat these as in separate compartments. The past seems to be the focus of accounting control and reporting. The present is invariably compartmentalised into artificial accounting and budgetary periods such as one week or one month. The future then becomes a phenomenon about which accounting appears to have little to say. Yet the past sets a context for the present and influences our beliefs about the present. In doing so, it thereby affects accounting-based decisions about the future. Indeed as Frank Sinatra sang in "Forget Domani", tomorrow never comes, since tomorrow quickly becomes today and today quickly becomes yesterday. Hence what can be regarded as timely management control information or timely reporting becomes a movable feast.



*Let's forget about tomorrow  
Let's forget about tomorrow  
Let's forget about tomorrow for  
Tomorrow never comes!  
Domani -- forget domani  
Let's live for now and anyhow  
Who needs domani?  
The moonlight -- let's share the moonlight  
Perhaps together we will never be again  
Ah, che luna -- oh, che mare  
With such a moon and such a sea  
And you and me  
I get so dizzy when you're standing near  
It's not the music that you hear  
My heart is beating like a jungle drum  
Let's forget about tomorrow  
Let's forget about tomorrow  
Let's forget about tomorrow for  
Tomorrow never comes!  
(Newell, N. and Ortolani, R. Forget Domani, 1965, extracts)*

## References

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