I am delighted to have this chance to attend this meeting of the Information Systems/Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. I would like to thank your President, Stephanie Bryant, and your Program Chair, Carolyn Norman, for their kind invitation. I would also like to thank you for your willingness to be here this early bright morning in Scottsdale where so many things, more fun than the uncertain pleasures of this talk, await you in and outside this resort. Given your high opportunity cost of attending this talk, my challenge is: How do I compete with the alternatives available to you for the use of this time?

It is often said, if you can’t beat them, join them. So, I would like to talk about fun: that is share with you my personal perspective on having fun, in past, present, and future. I shall cover them in three parts.

First, I would like to share with you briefly one or more investigations in which I have been involved during the recent years, how they began, how they took unexpected directions, and what I learned in the process.

Second, I would like to share with you some personal thoughts about obstacles that often stand in the way of
enjoying our work, and how I have tried to overcome these obstacles.

Third, I would like to share with you a couple of ideas some of us have been tossing around, along with other colleagues at the American Accounting Association. The intent behind these ideas is to make what we do for our living—teaching and research—even more fun than it already is.
The first investigation I would like to talk about was kicked off by what you might call either idle curiosity or puzzlement generated by a news event. One day in October 1987, the New York Stock Exchange prices dropped by some 22 percent in a single day. ..
I don’t think there is time remaining in this session for me to talk about some other fun research projects. I would like to have at least 30 minutes at the end of this session for our open discussion of your ideas about having fun in doing our work. So, please allow me to proceed to the second section of my remarks.

Pursuit of our curiosity to find answers to puzzles that surround us everywhere is a natural to humans, starting early childhood. Babies are inveterate explorers, so much so that the parents spend an inordinate amount of energy blocking their urge to explore, through physical restraint at first, and through instruction, rewards, punishment, even threats, as the child grows. I recall my daughter asking, when she first realized that a drumstick she was presented with on the dinner plate, had once been the part of a live chicken similar to one in his storybooks: who killed this chicken. Far too often, the parents find it just too inconvenient to let children pursue their curiosity. It is so much easier to tell them: finish your soup; good children speak only when spoken to.

A good part of child rearing in most parts of the world consists of suppressing their natural curiosity and exploratory instincts. Far too often, this continues through elementary, secondary and college education. The few who enter the graduate school are then expected to enjoy being curious puzzle solvers. Only a few are able to undo the damage done through more than two decades of indoctrination.
Squeezing the fun out of research

• Excessive departmentalization of research and hyper-specialization
• Research primarily as a device for credentialing
• Teaching the young to think of research as a production process to attain their career goals (e.g., doctoral and new faculty consortia)

What can we do?

• Respect no boundaries
• Pursue our own instincts (not of grey eminences), and take the consequences (and risk; high risk, high return means that you take the risk, returns are not guaranteed)
• Rethink our doctoral education and consortia (individuality and variation vs. spreading uniformity and cynicism)
3. What can AAA do?
Fortunately, our profession is driven, not by any central authority or director, but by the creativity, ideas and initiatives of individual teachers and scholars. While we feel quite comfortable and at home with this extreme form of decentralization, not everybody else in the world does. Perhaps you have heard your dean complaining that managing the faculty is like herding cats. Their mean it as a complaint; we take it as a compliment.

What, then, can AAA, its sections, and other similar organizations of academics do to help us have fun. They cannot write the script and direct the play—simply because we academics are not willing to follow anyone else’s script. Most of us want to write our own script and direct our own play. What the organizations can do, however, is to help set the stage where we can play our games, and have fun.

Our journals, conferences, and other such forums of exchange, constitute our stage. These are shared facilities which are best provided through common effort because for all these many years, their large fixed costs made it difficult to decentralize this process. As you already know, the new information technologies have changed that radically.

The AAA is in the process of acquiring an electronic publishing and dissemination platform that will significantly relax the fixed cost constraints on innovation in research forums. If our hopes materialize, it should be possible to use this platform as a stimulus for innovation on how we share our ideas. Perhaps it would be possible for
AAA to invite the creative ideas of its membership to generate a large number of new platforms for exchanges on research and instruction as an experimental nursery. As with any nursery, not all ideas will survive, and we might hope that those that do survive would be the better ideas.

For many years, academics in accounting, and in other disciplines, have complained about the oppressive editorial regimes of existing journals. Personally, my own opinion of the competence of a journal editor is determined largely his or her opinion of my own research. The new technology will make it possible for the unhappy Shyam Sunders of the world to set up their own journals, write and publish work of sufficiently high quality in it (including their own) until their superior ideas and work win recognition of the academic community. Basically, the new technology will make it possible for our Association to tell Shyam Sunder: put up or shut up.

The members of the IS section of AAA have special expertise and knowledge of these new journal technologies. In the coming year, I hope the AAA would move forward to find not only better ways of helping its members have fun, but also develop their individual and our communal intellectual capital. I would like to solicit both ideas as well as assistance from all those who may be willing to assist in this endeavor.

A second idea under consideration also involves technology. Accounting archives and literature exist in many parts of the world. It is mostly on paper, not well-
cataloged or accessible to researchers within the country or internationally. Paper is fragile is susceptible to get damaged easily. Nor are most of these documents indexed to be searchable. In the proposed project, AAA will work with accounting organizations and libraries in U.S. and around the world to encourage them to undertake digitization of accounting archives and literature, making it available on-line, and create a single portal to improve access to accounting literature and archives world-wide. If such a project succeeds, the outcome would be a growing body of digitized accounting documents, searchable whenever possible, that can be accessed through the web. Our intent is to work with accounting professors’ associations, accountants’ institutes, universities as well as other libraries to achieve this goal. University of Mississippi’s Digital Library Project is a good example of such an effort. Their digital archive already includes the 1974-92 volumes of Accounting Historians Journal in full text searchable format, AICPA’s pamphlet collection, photograph and illustration collection, as well as 350 non-current exposure drafts. Ohio State University Libraries have an extensive digital project, as do the Library of Congress and many other libraries.

Given the expertise present in this room today, I thought it would be appropriate for me mention these two ideas, both intended to assist individual scholars of accounting in their work. I do not believe that as an organization AAA is capable of telling our members what they should or should not do. What the organization can, and perhaps should, do is to provide the infrastructural services so it would be
easier for us to do things that would be much harder to do otherwise. From a technical standpoint, I am a layman in digitization of documents and information portals. Any further ideas, suggestions and offers of assistance on either of these two projects would be most welcome. Please write to me at shyam.sunder@yale.edu.
I hope you would forgive me for making this talk so personal. But then, what we do—both teaching and research—are such personal endeavors that we cannot really get away from making these things personal if we are to enjoy ourselves.

Moreover, in academe, we can only share our experiences and perspectives. Each of us must make up his or her own mind about what is the right thing to do. We do not elect the office bearers of our associations to tell us what to do. As one who has been given this temporary privilege, am grateful for your consideration, attention, and most of all for your ideas.

Ideas are the currency of our profession. Most ideas arise from the minds and creativity of the 8,000 members of our association. We have some time remaining for discussion. I would like to invite you to share with the rest of us your own ideas and methods of how you find ways of enjoying your work. After this sharing exercise, if each one of us leaves this room with one idea worth trying out, perhaps these 90 minutes would have been worth the opportunity cost of missing the warmth of Arizona sun outside. Before I go back to Connecticut, I would like to take back a bundle of ideas from you.

Thank you.