



PROFESSOR
North South University
(Convocation Speaker)

Message



I take this opportunity to thank the Institute of Chartered Accountants of Bangladesh for inviting me to address its 22nd Convocation. It's a true privilege and indeed my pleasure to congratulate newly qualified Chartered Accountants. I wish them a productive future.

Chartered Accountants are a stratum of "organic" intellectuals on the terrain of an essential function in the world of economic production and business exchange. The rise of the capitalist mode of production, together with civil society itself, can hardly be imagined without taking the Accounting profession into account.

Chartered Accountants cannot be defined as such by the job they do, but rather by the role they play within society; this function is always, consciously or unconsciously, that of the technical, economic and, more emphatically, political "hegemony" or "leadership" of a social group, either of the dominant group itself or of another tending towards a dominant position.

Every social group, not least the group known as the "bourgeoisie" in the modern world system, creates organically together with itself, one or more strata of intellectuals which give it homogeneity and an awareness of its own function not only in the economic but also in the cultural, social, and political fields.

In the modern world system, the capitalist entrepreneur creates alongside herself/himself not simply the industrial engineer, but rather all of them out there, the economist, the novelist or storyteller, the filmmaker, the painter or artist, the lawyer and not least the Chartered Accountant.

The entrepreneur herself/himself represents a higher level of social organization, already characterized by a certain managerial and technical (i.e., intellectual) capacity. This is why I have attempted to remind you of the words first put forward by Antonio Gramsci (1891-1937), the world famous Italian, who also understood the function of Chartered Accountants in modern society as a stratum of "organic" intellectuals.

However, I must also admit, Chartered Accountants themselves may not agree with this Gramscian characterization. Many of them would like to take themselves for an autonomous and independent caste of the dominant group, and believe themselves to be a distinctive, even unique group in themselves, that is to say as a type of traditional intellectuals. This is because, if I follow Gramsci aright, every "essential" social group which emerges into history out of the preceding economic structure "has found (at least in all of history up to the present) categories of intellectuals already in existence and which, in all candor, believed to represent an historical continuity uninterrupted even by the most complicated and radical changes in political and social forms."

The history of colonialism and the apish behaviour of our colonized intellectuals in the late colonial era today provide a further testimony to the validity of Gramsci's analysis. These few lines I have scribbled is further proof of that truth. Colonialism continues unabashed!

Salimullah Khan, Ph.D.