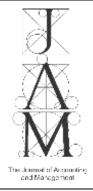
## Journal of Accounting and Management



## The Things We Took for Granted...

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"*Do Androids Dream of Electric Sheep*?" asked Philip K. Dick in 1968 a year before Woodstock and the "explosion" of love. Obviously, the dystopian science fiction novel set in a post-apocalyptic San Francisco presents a story way off our reality where androids become fugitives and android psychology becomes a real job.

Besides questioning humanity, many dystopian stories are based on denying ordinary things and realities, things that we usually take for granted, like breathing air, drinking water, or seeing the blue sky above.

Human history is abundant in events that took many of these things from us for a limited time or in a brutal way, questioning sometimes humanity. Humans are very interested in living the moment and enjoying the love for immediate events, but they fail almost every time in being prepared for uncertain events that shape history. In a recent book (*Fragile Futures. The Uncertain Economics of Disasters, Pandemics, and Climate Change*), the renowned international finance expert Vito Tanzi is discussing the inability of humans and human institutions in being prepared for such uncertain events (pandemics, catastrophic floods, volcanic eruptions, atomic disasters, climate change, etc.).

Many of these uncertain events are giving us hints before they occur, and many times we, the humans, are guilty of their occurrence and also for our perplexity in front of them. It is maybe in our nature to be very strongly connected with immediate needs and events and not very inclined to observe and address things that seem so distant from us or that we consider not to be our business. We are also not very keen on renouncing habits and commodities for the common interest, and some would say we are rather individualists incapable of being aware of the common risk.

Not very often in human history, have two or three significant events overlaid in such a manner as it happens these years. The pandemic, the war in Europe, the climate change, the energy crisis, inflation, economic crisis, famines, altogether with major heat waves and fires,

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glacier melting, and the risk of nuclear accidents due to the war in Ukraine, are the major events that are interconnected or not and need to be acknowledged and addressed at the same time, all having a deadly potential for the human race.

Surprisingly or not, all these threats and uncertain events become central points for decisionmakers, and all the growth targets and profits seem suddenly irrelevant.

Not only that "growth economics" cannot deal with the new context, but all the events that happened because we were not able to see them coming, threat to take from us things that we took for granted for such a long time.

The pandemic and the lockdown affected our mobility in a way we did not think possible before. It affected our social way of living, in some cases beyond the maximum level of endurance, creating hysteria and, fed by fake news, spreading conspiracy theories and alienating us socially. This is not all, and more features threaten to affect our mobility. The recent air transportation crisis was something few considered possible at such magnitude. Moreover, related to mobility, electrically powered vehicles still seem a distant target, especially for the Eastern European countries, which were for such a long time the perfect destination for Western European countries' old diesel vehicles. For some poor regions from this part of Europe, due to high prices and the lack of recharging infrastructure, seems more proper to walk by foot or use the "horse and carriage" than to buy and use an electrically powered vehicle. In this context, with the microchips crisis affecting the automotive industry, the low purchasing power, and the fuel prices, there are some voices saying that owning a private vehicle becomes a privilege of the few and not a right of the many.

"The winter is coming", as a famous character created by George R.R. Martin once said. The saying could mean something very tangible for the Europeans in light of the new energy crisis. Again, the decision-makers were not prepared for such an uncertain risk – the war in Ukraine and the dependencies on Russian natural gas – and now, they need to find ways to replace this energy source and still offer the Europeans the standards of living they were used to.

Water was something we took for granted and considered an indicator of the standard of living. The hot summer of 2022 is showing us that even Europe may experience a lack of water, and our consumption habits are not as sustainable as seemed to be a decade or two before. Maybe we were wasteful and did not care about the boundaries of the natural environment and the limitation of its resources, or maybe we just could not see the uncertain risks that lurk around us. The dystopian future is here and prepared for us deprivations of things we took for granted. There are theories saying that there is still time to adapt our way of living and ensure for us and future generations a sustainable environment. However, a question arises: are we prepared to sacrifice a part of our immediate welfare for this uncertain future?