

frameworks. Unless of course, you like things such as explaining massive change control cost overruns and trying to blame others. Maybe that floats your boat because it's simple and at least the vendor provides nice conferences. Oh, and if you want to fry your noodle, the implications of the above is there isn't actually one way of accounting for things. That field also happens to be context specific i.e. the way you account for things in the uncharted space (the genesis of the things) is different from how you account for commodities in the industrialised space. However, getting into discussions on different accounting methods — innovation accounting, the use of options, how we combine them — and attempting to upset the entire world of financial reporting is something that we'll have to leave until much later on. Having written the global chart of accounts for one enormous multinational, I have a lot of sympathy for accountants.

Finding a balance

Whether it's finding opportunities (i.e. stepping stones that expand your future possibilities), using policy to change the game rather than just technology or whether it's the flows of capital within a system and how we account for or purchase it — these are all elements which we use in gameplay. There is also the issue of balance within the system i.e. inertia is both a good thing in terms of keeping you from industrialising an industry too early but a disaster if you haven't effectively managed it when an industry is industrialising. In the same manner, an investment in some form of capital asset can rapidly become a liability as the space evolves. As you develop, you'll learn to keep all of this in balance.