

On comments, yet again

Published: January 13, 2026, 6:21 am

This has been a week of tedious management of comments on the blog. Much has related to my suggestions on [sustainable cost accounting](#), but it has not been restricted to that.

It has also been suggested that I can be too tough on commentators.

When I began blogging it never occurred to me that comments were part of the deal. But, as their volume grew I got used to the fact that they are a part of my life. I rarely go for more than a few hours now, and frequently more often, seven days a week, without moderating comments here. To date there have been around 140,000 third party comments, or well over 10,000 a year in recent periods.

Most comments on the blog are welcome. I have enjoyed providing a space for discussion, much of which has been valuable in its own right. But the downside is trolling.

I confess I do not understand the mindset of the troll. It must be so miserable to be so intent on being negative. That said, there must be a lot of miserable people because they appear here often. What is more, they must train to be so negative because most trolling now follows a remarkably persistent pattern.

The first comment that they post is seemingly innocuous. It can even include a little hint of flattery. The second hints at disagreement. The third will often turn towards hostility. The fourth will be aggressive or abusive. If and when they are rumbled, the invective really flies. That very rarely ever appears here.

There is another pattern. These people quite often have multiple identities. Checking URLs can suggest that. They forget to change their writing styles when changing their identities.

These people are also very good at forgetting their email addresses. What was in the first couple of posts a gmail account becomes in the third an outlook address. They also change their email names. It's weird how often JoSmith@wherever becomes

JoesSmith@wherever after a comment or two. They know it is easy to block by email address, so they change them. I have a silly memory for such things, and use it to delete those playing such games.

Why do that? Because I am interested in creating a space for discussion. I am not interested in creating a space for abuse. In other words, I am interested in upholding free speech, and opposing those who seek to oppress it with their abuse.

Why say this now? Because right now I know I am going to be exceptionally busy. I have a lot to do on the audit issue. I began work on a submission to the government yesterday. It is already 7,500 words long (although, I admit, 3,500 of these are the questions that they are asking comment on). I have answered one of their 98 questions, so far.

I also have a paper to finish on the national debt, and another on Scottish tax. 'Money for nothing' needs finishing. And I have a new, albeit small, contract from the [Global Initiative for Financial Transparency](#) to take forward work that I am doing with Andrew Baker at the University of Sheffield on tax transparency following comments received from the World Bank, the IMF and others.

This blog is important to me. So are the comments. But trolls are not. I am on a deletion by default policy right now, because my antennae is rarely wrong on new commentators after years of experience. My suggestion is that they stop wasting their own time. It takes me a lot less effort to delete them than it does for them to write. I suggest that they save their own time.