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# Accounting academia and the threat of the paying-off mentality<sup>☆</sup>

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### ARTICLE INFO

#### Article history:

Received 27 February 2012  
Received in revised form 8 May 2013  
Accepted 13 June 2013  
Available online xxx

#### Keywords:

Critical  
Accounting education  
Journal rankings  
Accounting research  
Dissemination of research

#### Mots clés:

Critique  
Enseignement de la comptabilité

#### Palabras clave:

Crítica  
Educación contable

### ABSTRACT

This essay reflects on a trend that increasingly affects ways of thinking and doing in accounting academia, namely, the expansion of the paying-off mentality. The latter relates to behavior being driven by a sense of benefits and rewards that are expected to materialize in the short run. Specifically, the essay brings to the fore a number of threats, engendered through short-termism, that arguably impede the development of accounting research and education. Does paying-off prevent publishers from facilitating public access to research articles? Does paying-off constrain the attractiveness of academic careers in the eyes of young accounting practitioners? Does paying-off increasingly transform universities into places that aim to deliver, first and foremost, technical education? Does paying-off increasingly constrain innovativeness in the field of accounting research? In addressing such questions, the essay aims further to sensitize academics to the serious risks of allowing such a field of academic activity and inquiry to be overexposed to the influence of short-termism.

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The original passion for social justice, economic equality, human rights, sustainable environment, political freedom or simply a better world, that drew so many of us to sociology, is channeled into the pursuit of academic credentials. Progress becomes a battery of disciplinary techniques – [...] bureaucratic rankings, [...], refereed publications, the all-mighty CV, the job search, the tenure file, and then policing one's colleagues and successors to make sure we all march in step. (Burawoy, 2005, p. 5)

## 1. Introduction

This essay aims to reflect, through an exercise of disciplined imagination (Weick, 1989), upon a consolidating trend that I have observed, over time, in the field of accounting research and that threatens, in diverse ways, the sustainability of the

<sup>☆</sup> I benefited from the comments on previous drafts by Christopher Humphrey, Bertrand Malsch, Jean-Hubert Smith-Lacroix, two reviewers, as well as participants to the plenary panel on the sustainability of accounting academia held at the 2011 Annual Congress of the European Accounting Association (Rome). I also gratefully acknowledge the financial support of the Social Sciences and Humanities Research Council of Canada.

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discipline – as a collection of endeavors, informed by the principle of academic freedom, that aim to develop a better understanding of accounting and its effects on society. The trend implies a particular logic affecting ways of thinking and doing in the field, namely, the paying-off mentality. The latter involves behavior being driven by a sense of benefits and rewards that are expected to materialize *in the short run*. These benefits and rewards do not necessarily consist of cash payments; they also relate to reputational effects. For instance, in the context of a research manuscript accepted for publication in a highly-ranked journal, reputation effects may include a congratulating e-mail from the dean, news on the Faculty's homepage, or the author's picture being projected on large screens in the Faculty, along with a great achievement storyline. The notion of payoff brings to the fore the influence that short-term, tangible rewards can have on mindsets, behaviors, and intellectual trajectories in the field. To make it clearer, by articulating the paying-off mentality I do not want to criticize the ascendancy of money over accounting academia (such a critique would necessitate another paper); I rather reflect on the educational and research consequences ensuing from the increasing influence of short-termism within the field.

The essay is predicated on the assumption that research and education are more likely to be innovative and substantive when shorter-term imperatives do not prevail over longer-term ones. Specifically, it is argued that the paying-off mentality threatens accounting academia in diverse ways, not least regarding how research findings are communicated (the copyright issue), how the field is renewed through new blood (the reproduction issue), how teaching is accomplished (the mirages of technical teaching), and how research is carried out (journal ranking dynamics and the power of constraining). Although the four topics that I discuss below may seem, at first sight, relatively disconnected – on a deeper level of analysis they dramatically coalesce. While the first three topics are discussed relatively succinctly given space limitations, the fourth one is explored more intensively, in order to better illustrate some of the dramas that unfold, backstage, in accounting academia.

My objective is not to provide definitive answers – but instead to increase academics' awareness of important issues characterizing the production and dissemination of knowledge. Yet readers who are fond of analyses celebrating objectivity and of meticulous deployments of facts will undeniably be skeptical, perhaps even disconcerted, at the nature of my essay. As maintained by Feyerabend (1993), progress in the realm of ideas often ensues from violation and transgression of established rules and conventions. In a sense, my commentary belongs to the realm of the practical, in that it relates to the fabrication of academic knowledge. Drawing on a line of questioning developed by Flyvbjerg (2001), it aims to raise key issues regarding where we are going as a discipline given the increasing influence of the paying-off mentality. The point is to encourage a broader conversation on the aims of accounting academia.

While my comments are focused on the manifestations and consequences of the paying-off mentality in accounting academia, it is important to stress that fields do not operate in silos – they are influenced by the broader context. The paying-off mentality is increasingly influential throughout society (Baudrillard, 1988; Habermas, 1989) – just think, for instance, about the extent of pressures on the shoulders of corporate CEOs for their companies to meet quarterly earnings expectations (Jensen et al., 2004) or the influence that commercialism increasingly plays in large accounting firms (Covaleski et al., 1998; Kornberger et al., 2011). Paying-off and short-termism are also influential in the discipline of sociology, as indicated in the paper's introductory quotation, where the emancipatory ambitions of younger doctoral students are constrained by a regime of doctoral education and research that institutionalizes a quest for credentials (Burawoy, 2005). While an examination of the reasons which strengthen the appeal of short-termism in society is beyond my purpose, it is worth pointing to the role of digitalization and the development of communication technologies in modifying spatial and time relationships (Castells, 2001). For instance, the Internet provides instant access to information and other people and, in so doing, participates in the development of a collective fascination with speed that arguably shifts many people's temporal horizons toward the short term (Elliott and Lemert, 2009).

## 2. The copyright issue

“Having a payoff” influences how research is disseminated – in that the publishers of academic journals aim to make a profit – or at least not to make a loss. In order to reach profitability targets, a battery of protective mechanisms is established around academic journals, not least copyright agreements that ultimately constrain the diffusion of print articles to authorized audiences, which somehow need to pay for access. Such mechanisms are typically understood as playing a key role in ensuring that a sustainable flow of monetary resources underlies review and publication processes.

The chief vehicle of research dissemination today, throughout the domain of administrative sciences, is the academic journal (Moizer, 2009; Swanson, 2004). Academic journals usually operate along two models, namely, association-based journals and proprietary journals (i.e., journals which are owned by a for-profit organization). No matter their operational model, academic journals commonly require the authors of accepted papers to sign and abide by a copyright agreement – apart from a number of open-access initiatives emerging in the field. The point is that the financial stakes involved through copyright are paramount.

Copyright agreements vary somewhat across publishers – yet publishers usually specify that authors cannot distribute their print articles at large. Here is an excerpt from the copyright agreement from a well-known publisher:

Authors of Elsevier-published articles may use them only for scholarly purposes [...] and may not use or post them for commercial purposes or under policies or other mechanisms designed to aggregate and openly disseminate manuscripts or articles or to substitute for journal-provided services. This includes [...] the systematic distribution to others via e-mail lists or list servers (to parties other than known colleagues), whether for a fee or for free. (Elsevier, 2012)

It needs to be recognized that publishers typically provide some leeway to authors in allowing them to post, for instance, a “pre-print version” of articles on one’s personal or university website.<sup>1</sup> However, when publishing in a conventional journal, the authors usually are constrained in terms of rendering their findings widely and freely available in the public sphere, under the legitimized form of formalized print articles.

In so doing, copyright agreements may strengthen the “schism” which many believe characterizes the relationship between research and practice (Bricker and Previts, 1990; Hopwood, 2007; Vermeulen, 2007). If research is to make a difference and have a broader impact, would it not make sense to make our research findings widely available? What consequences ensue from practitioners and stakeholders being prevented from having free and easy access to print articles? Also, do current copyright practices sustain inequalities among universities? What happens to universities which are under tight budgetary constraints and are unable to provide some journal accesses to their faculty members?

These questions take on additional significance in the age of the Internet. Given the digitalization of society, is this the appropriate time to rethink the model through which academic research is evaluated and disseminated? Is this the appropriate time for experimentation and new possibilities? At the time of writing, indications of experimentation, in a climate of hesitation and unease, increasingly emerge in the public space. For instance, Elsevier launched in June 2011 several “prototypes” aimed at representing the “article of the future” (Elsevier, 2011). One prototypical example for the domain of business is provided (Gardner et al., 2010), in which text is supplemented, on screen, with a few videos featuring the authors. Moreover, as I was writing these lines, I received an e-mail from Sage Publications offering authors to submit to Sage Open, an open-access journal of peer-reviewed articles, for a “special” fee of a few hundred US dollars. Through such fees, publishers seek to ensure that a “sustainable” flow of money is engendered to fund open-access journals – but this time by charging the producers of research (i.e., the authors) instead of the audiences. In the same vein, some publishers of conventional print journals have recently adopted a policy where the authors have the option, as long as they pay a “publication fee”, to make their print article freely available online.<sup>2</sup>

In the midst of this turbulence, it should also be noted that resistance to the ascendancy of corporate interests over the diffusion of academic research is increasingly palpable. For instance:

More than 5,700 researchers have joined a boycott of Elsevier, a leading publisher of science journals, in a growing furor over open access to the fruits of scientific research. The protest grew out of a provocative blog post by the mathematician Timothy Gowers of Cambridge University, who announced on Jan. 21 [2012] that he would no longer publish papers in any of Elsevier’s journals or serve as a referee or editor for them. Last week 34 mathematicians issued a statement denouncing “a system in which commercial publishers make profits based on the free labor of mathematicians and subscription fees from their institutions’ libraries, for a service that has become largely unnecessary.” (Lin, 2012)

Another source of instability in the domain of academic publishing relates to the US and UK governments that were considering, at the time of writing, legislative changes to make the results of government funded research available to the public for free (Felsenthal, 2013).

In summary, turmoil and experimentation increasingly characterize the domain of academic publishing. The Internet has exerted significant influence on how communications take place in society, challenging the power of established media such as newspapers and television. The above analysis indicates that the Internet has the potential to impact, in important yet still unforeseen ways, how research manuscripts are disseminated. Could publishers contemplate and accommodate, at least for an experimental period, the possibility of establishing a journal policy in which, one year post-publication, all print articles would be made freely available to Internet users? Should the potential (economic and non-economic) costs and benefits ensuing from such a policy be evaluated as an evidence base for action?

### 3. The reproduction issue

In 2008, the American Accounting Association (AAA) published a study highlighting an important shortage of accounting academics in forthcoming years – at least in the USA. It was then expected that the number of senior academics retiring would, over the next decade, exceed the number of new academics in the field – by a ratio of about 5 to 1 (AAA, 2008). The AAA and the accounting profession reacted to the looming shortage by adopting a number of initiatives, one of them being the Accounting Doctoral Scholars Program (ADS), through which practicing audit and tax professionals are encouraged, via a scholarship program, to carry out Ph.D. studies.

However, the shortage problem is far from being resolved, at least from my observatory point. My department, for instance, has been on “searching mode” for good candidates for many years. Among the underlying reasons is the challenge

<sup>1</sup> One may wonder, though, about the extent to which the pre-print version needs to differ, in substance, from the print article. An e-mail communication (November 1, 2011) with a representative from Elsevier specified the following: “The ‘pre-print’ version is the version of the paper that has been reviewed and accepted but has not yet gone to the typesetters for typesetting.” To my knowledge, this clarification was not, as of November 1, 2011, highlighted on Elsevier’s website.

<sup>2</sup> For instance, as of May 4, 2013, Elsevier’s publication fee for an article published in *Critical Perspectives on Accounting* is \$USD 1100. Elsevier specifies that authors who genuinely cannot afford these fees may present an individual waiver request, which will be considered “on a case-by-case basis and may be granted in cases of genuine need”.

of encouraging undergraduates to study at graduate level, especially when they have to work a few years in public accounting in order to qualify as professional accountants.<sup>3</sup> While a number of them clearly fit the profile of “ideal” doctoral students (i.e., having brain power, strong writing skills and an inquisitive mindset), most become swiftly used to earning a relatively decent salary, which tends to increase significantly once they qualify and are able to test the job market. At this point, leaving one’s professional career to embrace Ph.D. studies is unlikely to be an obvious choice, especially in light of the relatively significant failure rate of doctoral students, which tends to be around 50%, at least in most North American programs.

Moreover, the shortage problem may be exacerbated through the publication of compensation surveys by professional institutes which aim to attract recruits in the profession by highlighting the high wages that professional accountants tend to make on the job market (e.g., [OCAQ, 2011](#)). The use of such survey results is not only questionable from the risk of encouraging people mostly motivated by money to join a profession which is supposedly still formally attached to the principle of working in the public interest ([Malsch and Gendron, 2013](#)), but the “payoff” associated with graduate studies is then far from being attractive given the easily identifiable flow of revenues which have to be forsaken in the process. Furthermore, research stipends that can be provided to doctoral students are increasingly under pressure with government funding of research being jeopardized in a number of jurisdictions, either through governments themselves being skeptical of the “value” of academic research (see [Stewart, 2008](#)), or because of the huge public expenditure deficits following the financial rescuing of banks and attempts to stimulate the economy in the aftermath of the Global Financial Crisis. In this age of the consumer society and budgetary austerity, we have to ask how we can persuasively promote academic careers in the eyes of promising undergraduate students and extant practitioners. In addition, the dramatization surrounding the spread of journal rankings in academia, which I discuss below, may not help to make academic careers palatable in the eyes of young professionals.

#### 4. The mirages of technical teaching

A few decades ago, Jean-François [Lyotard \(1979\)](#) expressed significant concerns regarding the extent to which university education was then in the process of stressing technical education – instead of education aimed at instilling broader abilities (e.g., maneuvering in complex situations; reflective thinking, etc.). Since then, various authors have argued that the situation is far from having changed. For example, [Nussbaum \(2010\)](#) maintains that the appeal of technical education is being increasingly endorsed in a variety of post-secondary institutions. The following excerpt is particularly insightful:

Distracted by the pursuit of wealth, we increasingly ask our schools to turn out useful profit-makers rather than thoughtful citizens. Under pressure to cut costs, we prune away just those parts of the educational endeavor that are crucial to preserving a healthy society. What will we have, if these trends continue? Nations of technically trained people who do not know how to criticize authority, useful profit-makers with obtuse imaginations. ([Nussbaum, 2010](#), pp. 141–142)

The domain of accounting education is no different from the broader trend; accounting textbooks and courses often have a pronounced technical inclination ([Ferguson et al., 2009](#)). Furthermore, when the world of “theory” is mobilized in undergraduate accounting courses, it is often from a monotheist viewpoint – that is to say that of agency theory, as maintained by [Cohen and Holder-Webb \(2006\)](#). In so doing, to what extent do we help our students in becoming “reflective practitioners” ([Schön, 1983](#))? Do we provide our students with opportunities to develop their abilities in reflective thinking? Do we help them become individuals able to imagine new ways of thinking and doing? Do we make them aware of the importance of understanding the complexities of the world we live in? Do we help them develop communicative and arguing skills? Moreover, will the emphasis on technical education translate into professional accountants unaccustomed to reflect from deeper perspectives and quite unlikely to feel attracted toward academic life – thereby contributing to the reproduction problem highlighted in the previous section?

The crux of the matter relates to expectations of education. Is our role, as academics, to produce effective technicians for the industry – or is our role more in line with that of producing reflective practitioners? While discussions surrounding the right balance between the two are eminently complex, it can be maintained that currently too much weight is put on the teaching of technique. The paying-off mentality again is involved – given that universities find it so convenient to highlight, in the eyes of policy-makers, that they are able to produce effective and efficient employees for a variety of industries. The longer-term impact of producing cohorts of effective technicians may, however, not be that positive.

#### 5. Journal ranking dynamics and the power of constraining

Paying-off is also centrally involved in a phenomenon which has accelerated tremendously over the last decade or so, namely, the frenzy surrounding journal rankings, not least in the administrative sciences.<sup>4</sup> The stakes involved vis-à-vis

<sup>3</sup> The politics which underlie recruitment processes also play a role in sustaining the shortage problem. Paradigmatic rivalry among opposing members of the same department may derail hiring processes. Some people may be hesitant to hire candidates whose research is not really in line with the boundaries of what they view as “normal” research. Instead of emphasizing parochial concerns, hiring committees and department members should perhaps be more sensitive to broader considerations when making decisions, such as ensuring the longer-term sustainability of accounting academia.

<sup>4</sup> The influence of journal rankings varies across fields of knowledge production. Their influence is particularly noticeable in the area of administrative sciences, including accounting ([Gendron, 2008](#); [Willmott, 2011](#)).

journal rankings are now considerable, not only from the angle of the career of individual academics and the future of individual journals, but also from a broader angle, that of the intellectual trajectories within the field of research. Journal rankings constitute an increasingly influential force in business academia, although their influence is contradictory. That is, rankings engender intertwined flows of visibility and invisibility that exert enabling *and* constraining power.

Focusing on the field of accounting research, my comments on journal ranking dynamics draw partially on a reflective and quite autobiographical paper that I published in a special issue of the *European Accounting Review* (Gendron, 2008), under the guest editorship of Khalifa and Quattrone (2008). Anecdotally speaking, it turns out that I was fortunate enough to obtain my Ph.D. in 1997, just a few years before a substantive change took place in the field of accounting research (and that of administrative sciences more generally), namely, the development and institutionalization of a collective fascination toward journal rankings. Just within a few years, rankings became a central social referent in the field, impacting how we make sense both of our work and that of others. The main rankings that I have in mind at the time of writing include the following: Financial Times; British Association of Business Schools (ABS); Australian Business Deans Council (ABDC); and the impact factors religiously published annually through the Social Sciences Citation Index (Web of Science).

From a pragmatic angle, journal rankings constitute a compelling mechanism. They provide, in a convenient snapshot, a sense of the hierarchy characterizing journal status in a field. Just in a few minutes, one is able through reliance on rankings to make a reasonably “credible” judgment on the “productivity” of individual academics, as indicated by the publications on their curriculum vitae. Rankings are almost an essential tool when one, for instance, sits on interdisciplinary committees, such as those of funding agencies. I sat for several years on one of these committees, within the Social Sciences and Humanities Research Council (SSHRC) of Canada. The Council is one of the chief sources of funding for social scientists in Canada; being successful in obtaining a grant from SSHRC constitutes a significant achievement in one’s career given the relatively low proportion of proposals which are ultimately funded. Grants are assessed by a number of interdisciplinary committees. My committee oversaw the disciplines of accounting, finance and operational research. Each committee member had to score about 30 research proposals along two criteria: the proposed research program and the investigator’s record of research achievement. With regard to the latter criterion, would I have to read or at least skim through a number of the articles published by the grant seekers? How could I assess the record of research achievement of people who are not in my field, such as operational researchers? How could I assess the record of research achievement of people in my field within a reasonable time frame, given that I often feel under time pressure in my own job? Journal rankings constituted the solution – not only to me but to most committee members as well. It is not unreasonable to maintain that in the broader field of administrative sciences, the appropriateness of utilizing journal rankings to make sense of one’s productivity is now quite institutionalized.

Rankings enable in several other ways. They are increasingly used in incentive schemes that aim to motivate academics to publish in certain journals. For example, my current department’s incentive policy is to reduce the teaching load of members who publish in journals which are ranked in the top two categories of the British (ABS) or the Australian (ABDC) ranking.<sup>5</sup> Thanks to these rankings, I do not personally have to make a case to my department chairperson or dean that *Critical Perspectives on Accounting*, for instance, should be considered as a journal whose quality deserves to translate into a reduction of my teaching load when I publish there.

Rankings also produce a sense of orderliness through the realm of visibility they engender. In particular, rankings are frequently viewed as differentiating journals in terms of “quality”. From there, it is easy to go one step beyond and see the “obvious”: rankings identify targets that academics should specifically pursue in order to develop their reputation, meet tenure criteria, and convince funding agencies that their record of research achievement is high enough to deserve a grant. In this sense rankings reassure, providing a sense that one is able, to some extent, to manage her/his own career. Rankings can even be seen as a relevant tool from a broader legitimacy standpoint, for instance in showing audiences that “tangible” outputs ensue from the resources which society devotes to research-based universities. In this sense, rankings can be especially useful when departments, universities and funding agencies have to develop narratives to convince outsiders that academics “perform” in their social role as producers of knowledge.

As researchers, therefore, we are provided daily with a plethora of persuasive signals and experiences which help consolidate the role of journal rankings as central referents in the field. High performers will usually come to enjoy the aura of visibility that rankings provide them, through the instant imagery of high productivity associated with the categorization of their publications. Journal rankings are involved in the manufacturing of academic “stars”, who then become models for youngsters to emulate, thereby reinforcing the power of rankings. Rankings can pay off – but not for everyone.

Flows of visibility can engender detrimental consequences (Roberts, 2009). Drawing on Michel Foucault’s (1977) work, rankings can be conceived of as categorizing and disciplinary mechanisms, which can engender the fear of being seen as “abnormal” or not productive enough.<sup>6</sup> The fear of abnormality, the stress of being perceived as a low performer, and perhaps

<sup>5</sup> One of the reviewers pointed out that this policy takes “performing” researchers away from teaching, thereby preventing them from impacting the mind of a number of undergraduate and graduate students, which is perhaps one of the chief ways in which academics can exert influence on society. Note that my Department’s policy requires every faculty member to teach at least two courses a year; the usual teaching load for members who do not have any reduction is four.

<sup>6</sup> In addition to the fear of abnormality, it is worth noting that the extent of visibility as produced through the publication of “hits” in highly ranked journals is often ephemeral. Although a number of “classic” and “near classic” articles characterize the field of accounting research (Brown, 1996), the fact is that most articles age quite rapidly, in that the likelihood of being cited tends to decrease precipitously. For instance, while the 2011 2-year impact factor of *Accounting, Organizations and Society* is 2.878, the journal’s 5-year impact factor, for 2011, increases only marginally to 3.381.

even the stigma of laziness now surround not only individual academics but also academic journals (Adler and Harzing, 2009; Gendron, 2008). Furthermore, rankings allow university administrators to increase their managerial power over research (Parker, 2011; Willmott, 2003) – for instance through techniques such as management by objectives (MBO) that can be employed to oversee the visible “productivity” flows of individual researchers and departments. The problem is that managerial power can undermine academic freedom.

Let us make the realistic assumption that people in the field of accounting research are quite aware that rankings now constitute an inescapable “rule of the game”. The stakes involved are high since they relate to tenure, funding of research, reduction of teaching load, etc. Researchers will therefore have an interest in “playing the game”, that is to say in constituting a “public display” of one’s productivity. The effects of such public displays can be manifold. Playing the game may impact one’s decisions regarding what to study, how to study it, and where to publish. Journal rankings can therefore exert a significant influence on the intellectual trajectories of a given field (Hopwood, 2008). In particular, academics may be inclined to take lower risks in terms of research endeavors, thereby lessening the degree of intellectual innovation in the field (Gendron, 2008; Humphrey and Lukka, 2010). Even full professors can feel insecure in the face of the disciplinary power of the rankings; for instance, when assessing the record of research achievement of grant seekers, SSHRC’s policies stress that most of the weight should be put on the publications of the last six years. To rest on one’s laurels should not be associated with promotions to full professorship. Further, although no formal policy requires SSHRC’s committees to rely on journal rankings to assess records of research achievement, the members of the committee on which I sat used rankings extensively; as a result, it turns out that the proposals were significantly, and perhaps primarily, assessed in terms of the likelihood of engendering papers to be published in highly ranked journals, as indicated by the applicant’s past performance. This scheme clearly favors academics belonging to the current dominating class (Williams and Rodgers, 1995), while putting at a disadvantage those who do not.

The fear of abnormality is not constrained to individual academics. Journals are also subjugated to the disciplinary power of rankings. I would argue, and there are plenty of indications to this effect, that most editors fear their journal’s ranking being downgraded. Otherwise how can we explain the discreet requirement or “suggestion”, made by several journal editors, that submitters ensure that their manuscript refers to the relevant research published in the targeted journal? Rankings are not fixed; for instance, *Long Range Planning* was recently dropped from the Financial Times ranking while *Contemporary Accounting Research* was admitted to it. Editors’ level of stress is likely to be particularly high during those few days which precede the disclosure of their journal’s impact factor – which is one of the main criteria used in most rankings. In this context, we may expect that highly ranked journals will be less inclined to take risks in terms of publishing “atypical” papers, whose potential to translate into citations is unknown. Anthony Hopwood raised a very interesting point in one of his last articles, published in 2007 in *The Accounting Review*, in that he was convinced that highly ranked accounting journals today would probably not take the risk in publishing the present-day equivalent of Ball and Brown’s (1968) classic paper. In short, through the rankings game, innovation may be curtailed, perhaps especially so in highly ranked journals. Yet the likely impact goes beyond the scope of what these journals publish, with herds of accounting academics submitting to the journals’ epistemological preferences, thereby producing vast isomorphic mountains of working papers of which only a few are deemed worthy of publication in such highly ranked journals. A plethora of rejected papers, influenced by the “élite” journals’ epistemological preferences, will then be submitted to other journals in the area. Intellectual innovation is also problematic in light of the rankings’ inherent tendencies to favor the status quo in terms of established hierarchies. New journals cannot overnight achieve high status and high ranking. Rankings typically give new journals low scores – or do not consider them at all. As a result, how can new journals develop their reputation and status in a field where many people and institutions are driven by the desire to perform well along rankings? A vicious circle of reputational influences is likely to make it difficult for new journals to develop as credible alternatives to established journals.

In sum, rankings exert a significant degree of constraining power over academia. They may restrict intellectual innovation, which nonetheless is commonly seen as vital to the world of research (Whitley, 2000). Rankings also marginalize certain types of research. They engender stress, and perhaps a climate of fear in the field – not only on the shoulders of frail academics subjected to the gaze of merciless categorizations, but also on those of journal editors. Paying off is not that obvious in the era of formal rankings and of the “performance measurement society” (Humphrey and Owen, 2000).

At this point, I feel it is important to stress that my commentary should not be interpreted as implying that careers in accounting academia are devoid of moments of happiness. This is an important point to emphasize, especially in the eyes of doctoral students, current and future ones. Although I observe that people around me, to varying degrees, are subject to the pressure of rankings, I believe that most of us by and large enjoy academia. There is something in the eyes of my colleagues and doctoral students when good news occurs, like: “I have been able to secure a research interview with CEO X”; “I have been able to get my first paper accepted in an academic journal”; or “I read our paper one last time before submitting and I really feel proud about it”. Moreover, in spite of the pressures engendered by rankings, I feel that individual researchers still have room to maneuver to work on projects which they find inspiring. In short, people with “brain power” and a passion to better understand the world may find academic careers rewarding. This brief tide of enthusiasm should, however, not render us myopic of social forces that exert significant pressure on academia, and which may have important negative consequences if we, as a community, are not careful in keeping an eye on them. Moreover, the possibility of rankings exerting subtle influence on us cannot be dismissed. As such, social forces are not disembodied entities; they are inescapably carried through people’s minds and actions. In particular, a number of people may be firm proponents of journal rankings, viewing them as indispensable and inevitable, and having interest in seeing them reigning indisputably over the field. Indeed, one’s

style of research may be particularly appealing to journals at the top of current rankings, and this person may be strategically inclined to protect her/his means of domination. Thus, social forces should not be viewed as being constrained to the realm of impersonal social structures. They intertwine with people's mindsets and interests.

It should also be recognized that the social forces involved vary in intensity from one context to another. While these forces are likely to be stronger in research-focused institutions, they may be weaker in institutions where professional education is privileged. Nonetheless, recall that journal rankings can have a broader influence on the field, in that they can impact intellectual trajectories.<sup>7</sup> The constraining power of journal rankings therefore matters to all.

Trust mechanisms play a key role in the spread of journal rankings. Fundamentally speaking, the utilization of rankings implies a delegation of power, in that ranking users renounce their own capacities to make sense of research quality, relying instead on the expertise of distant and unknown others who developed some categorizing scheme. However, it would now be very difficult for academics to escape completely from the influence of rankings – given that they increasingly permeate academic and everyday life (Jeacle and Carter, 2011). Nonetheless, we must not forget that a significant leap of faith is involved every time some journal ranking is employed in the field and that, as actors, every one of us is always free, at least in theory, to re-appropriate the act of assessing and discussing the quality of manuscripts.

What kind of attitude should we have toward the contradictory influences that journal rankings have on our field? While researchers should always be careful when entering the realm of the normative (Flyvbjerg, 2001; Miller and Rose, 1990), I feel that concerns with journal ranking dynamics are sufficiently developed and credible to formulate a series of questions that ponder the consequences of the rankings' constraining influence and whether some actions are needed to constrain it. Drawing on the principles of economic free markets, should we adopt a *laissez-faire* attitude, assuming that if rankings do not reflect some intrinsic quality, then market mechanisms will eventually eliminate them? To what extent should we tolerate that journal rankings favor the establishment of oligopolistic power, characterized with the supremacy of a few "A" journals which are not keenly interested in favoring innovation – unless innovation clearly lies within the boundaries of the paradigms they privilege? Furthermore, given that the rankings' constraining influence may be exerted subtly, would it make sense to put rankings and their effects under the watch of a collective gaze? For instance, would it be appropriate to establish some community-wide "center of vigilance", in order to ensure that the rankings' disciplinary regime is kept under a collectively appropriate form of surveillance?

Also, should every one of us, in our daily undertakings, be proactive in trying to offset the detrimental effects of rankings? Should abuses be denounced and vigorously resisted, such as the tendency in some institutions of restricting the designation of "top" publications to only three journals per discipline? Should we be cautious when selecting our objects of study, methods and journal targets, in order to ensure that we are not inattentive to the constraining and subtle influences of rankings? Should we be proactive in sustaining the legitimacy of new journals that we would like to encourage for epistemological reasons, for instance through the submission of some of our most promising research papers?

At the end of the day, it is probably from the rankings' perceived or potential enabling effects that much danger lurks. Rankings are attractive in several respects, and their attractiveness may translate into proclivities to see them as a taken-for-granted aspect of reality. When this happens, when we are evidently inattentive to how rankings are produced and their consequences, both actual and potential, then a number of individual careers and intellectual trajectories are jeopardized.

One thought that I often have in mind, when thinking over the world of research, relates to Charles Darwin who devoted years of work in elaborating and trying to publish his theory of evolution. Would Charles Darwin be able to do it today, if he were employed as a university academic in a research-focused institution? At the very least, we should seriously wonder about it. Taking the time to do inspiring research, in a diligent way, is probably a notion under threat today – when one's fate and career depend on displaying a continuous flow of visible "hits". We need to keep central in our thinking that focusing on the production of "hits" may not pay off in the long run, from the viewpoint of society.

## 6. Conclusion

My essay stresses that accounting academia is threatened by the paying-off mentality. The quest for "profitability" impedes the development of accounting research in diverse and important ways. The institutionalization of copyright agreements may constrain research from having a broader impact on society. Payoff concerns may reduce the attractiveness of academic careers in the eyes of young accounting practitioners. Academia is subject to important pressures in terms of delivering technical education, in ways which may not benefit the longer-term interests of society. Finally, important pressures for performance are exerted on academics in order to constitute swiftly a portfolio of publications in a restricted set of highly ranked journals. In sum, I fear that accounting academia is becoming significantly affected by a paying-off mentality that privileges shorter-term considerations over longer-term ones.

As a matter of fact, the four topics that I discussed above can be viewed as being tightly related, and from their interrelatedness emerges a view of the field of higher education and research in which the voice and agency of individual actors are increasingly constrained.<sup>8</sup> In an article published in 1976, Weick maintained that educational organizations could

<sup>7</sup> One of the reviewers provided a relevant illustration, suggesting that senior academics, whose mindset is influenced by the content of highly ranked journals, can be invited to sit on panels determining the nature of professional accounting education and the academic/theoretical insight that such programs have to provide.

<sup>8</sup> In developing the conclusion I have drawn significantly on Weick (1976), following an excellent suggestion made by one of the reviewers.

then be conceived of as loosely coupled systems, where coupled elements preserved their own identity and physical/logical separateness. If this is true, then it is apparent, almost four decades later, that significant changes have impacted the field, to the point that the qualifier “loosely” no longer meaningfully applies in describing and making sense of educational organizations, which increasingly resemble tightly coupled systems. Academics are increasingly subject to pressures pushing them toward short-term measurements and demonstrations of performance. These pressures are acted upon and even reinforced by university managers and administrators, who are provided with a convenient means of controlling academic work. Measures of research and educational productivity (e.g., a business school's position in the Financial Times' ranking of MBA programs) are then used to promote business schools and attract students (Humphrey et al., 1995). Against this background, the latter may be quite sensitive about the “value for money” of their tuition fees, expecting to be provided with quasi-magical skills allowing them to “perform” effectively and efficiently once on the labor market, at the end of their undergraduate studies. In such a tightly coupled system, modifying one particular element of the structure engenders a range of ramifying consequences. For example, a dean's decision to downplay ranking statistics in promotional documents may impact student enrolment, which may ultimately translate into lower resources for research. A publishing house's decision to be conservative on copyrights may reduce the exposure of its journals and constrain citations, thereby jeopardizing journal status in rankings. In such an environment, academics, doctoral students, university administrators and others are subjected to homogenizing forces. More and more, these parties are likely to consider journal rankings as a significant and indispensable social referent, being increasingly subject to the ascendancy of short-termism.

Weick also claimed that loosely coupled systems tend to favor the development of innovative and adaptive responses,

If all the elements in a large system are loosely coupled to one another, then any one element can adjust to and modify a local unique contingency without affecting the whole system. These local adaptations can be swift, relatively economical, and substantial. [...] In loosely coupled systems where the identity, uniqueness, and separateness of elements is preserved, the system potentially can retain a greater number of mutations and novel solutions than would be the case with a tightly coupled system. (Weick, 1976, pp. 6–7)

Loosely coupled systems may thus be particularly conducive to innovativeness. In contrast, it can be expected that tightly coupled systems will not tend to be as receptive to new – in the sense of unusual and abnormal – ideas. As a result, academic fields practicing journal list fetishism and being focused on short-termism may not be particularly tolerant of difference, of things being done differently (Willmott, 2011). This is particularly perturbing given that, historically speaking, one of the chief ways in which researchers have developed their reputations is by producing and publishing articles that display work that is perceived to be original and innovative, that is to say, different in significant respects from the work that belongs to their field's main corpus of knowledge (Whitley, 2000).

The potential consequences ensuing from tightly coupled systems, in the domain of academia, are especially worrying. Weick (1976) maintains that loosely coupled systems may be relatively effective in coping with “breakdowns”. Accordingly,

If there is a breakdown in one portion of a loosely coupled system then this breakdown is sealed off and does not affect other portions of the organization. Previously we had noted that loosely coupled systems are an exquisite mechanism to adapt swiftly to local novelties and unique problems. Now we are carrying the analysis one step further, and arguing that when any element misfires or decays or deteriorates, the spread of this deterioration is checked in a loosely coupled system. (Weick, 1976, p. 7)

In contrast, breakdowns or disturbances may translate into significant deterioration and turmoil in tightly coupled systems. The impact of turbulence on the legitimacy of today's educational systems can therefore be profound. In terms of the mantra of “risk management”, which is now especially influential in public policy circles, it does not make much sense to have academic fields tightly bound around the principle of short-termism.

Can tightly coupled systems be loosened? Flyvbjerg (2001) argues that since human practices are made, they can be unmade and changed, as long as we know how they have been made. It is therefore warranted to carry out research providing insights into the socially constituted nature of today's educational tightly coupled systems, and their consequences. This type of knowledge constitutes an ingredient that might eventually nourish institutional reform in the field; at the very least, it sustains a discourse promoting the need and appropriateness of substantive change. This being said, constraining the constraining power of journal rankings constitutes a serious challenge; recall that rankings are supported by partisans having interests in perpetuating their influence, and that a number of actors tend to view rankings as natural and inevitable, therefore opposing what they view as futile attempts to influence the course of destiny.

Let me conclude with the following excerpt from a book by Bertrand Russell (2004, xxv–xxvi) that was originally published in 1935:

The world is suffering from intolerance and bigotry, and from the belief that vigorous action is admirable even when misguided; whereas what is needed in our very complex modern society is calm consideration, with readiness to call dogmas in question and freedom of mind to do justice to the most diverse points of view.

Would Russell be seriously concerned by the state of accounting academia today? It seems to me that the paying-off mentality, characterized with a quest for tangible outputs being speedily and constantly made available for public display, threatens the ideal of research as a socially relevant endeavor.



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