



Accounting academia and the threat of the paying-off mentality[☆]



Yves Gendron^{*}

Faculté des sciences de l'administration, Université Laval, Québec City, Québec, Canada G1V 0A6

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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

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^{*} Tel.: +1 418 656 2131x2431.

E-mail address: yves.gendron@fsa.ulaval.ca.

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](#))

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