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# **A profession in peril? University corporatization, performance measurement and the sustainability of accounting academia**

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**Abstract:** This paper examines the effects of university corporatization on accounting academics with reference to an in-depth case study of a research-intensive English business school that strongly embraced managerialist and marketized approaches to higher education. It discusses how accounting research became marginalized as the school directed research funding towards business disciplines it deemed more likely to deliver top-ranked publications, large research grants and substantial industry partnerships. The paper moreover explores how accounting teaching, curriculum design and the administrative hierarchies of the business school started to be colonized by teaching fellows with backgrounds in private sector accountancy tuition. As a result of these two developments, the school's accounting department gradually transformed into a teaching-only operation which delivered largely standardized and highly technical accounting education. The paper links this transformation of the accounting department to the growing emphasis on research and teaching performance measures in the English higher education system and concludes that the academic accounting profession, as defined by original research and research-informed teaching, is in danger of disappearing at many English business schools.

**Keywords:** Accounting research, accounting education, higher education, journal rankings

## **1. Introduction**

Similar to other areas of the public sector (e.g. Broadbent and Guthrie, 2008; Hood, 1995; Humphrey and Miller, 2012; Hyndman and Liguori, 2016), the higher education systems of many developed countries have become increasingly corporatised over the last few decades (Parker, 2011). This development has been characterised by a wide range of managerialist and market-based reforms such as the rise of output-focussed performance measures for teaching and research activities, the introduction of tuition fees, the repositioning of students as customers, the professionalisation of university management and a greater emphasis on top-down management approaches (e.g. Ginsberg, 2011; Kallio et al., 2015, 2017; Marginson and Considine, 2000; Parker, 2011, 2012, 2013, 2014, 2018; Tuchman, 2009).

The implications of university corporatisation for accounting research and teaching have attracted extensive commentary among accounting academics (e.g. Chua, 2019; Gendron, 2008, 2015; Guthrie and Parker, 2014; Hopper, 2013, 2016; Hopwood, 2007, 2008; Humphrey, 2005; Humphrey and Gendron, 2015; O’Connell et al., 2020a; Palea, 2017; Parker, 2005; Saravanamuthu and Tinker, 2002). Regarding research, the increasingly important role journal rankings play in corporatised universities has been the subject of much criticism. A number of authors have linked this to the rise of instrumentalist approaches to research, according to which the content and contribution of outputs has become secondary to getting “hits” in highly-ranked journals (e.g. Gendron, 2015; Hopwood, 2008). Since a small set of largely North American accounting journals tend to dominate the higher echelons of journal rankings, it has been suggested that the rankings culture reduces research diversity and promotes more standardised, monocentric, conformist and “safe” approaches towards accounting research (Chua, 2019; Hopwood, 2007, 2008; Messner, 2015; Neumann and Guthrie, 2002; O’Connell et al., 2020b; Pelger and Grottko, 2015). Beyond this focus on journal rankings, it has been suggested that the strong emphasis on external research funding in corporatised higher education systems has shifted the scope of much accounting research towards more short-term, applied projects with concrete commercial outcomes (Neumann and Guthrie, 2002; Parker, 2013).

Regarding teaching, concerns have been expressed that the notion of students as customers who demand a career-enhancing university experience in return for high tuition fees has led to the adoption of increasingly textbook-driven, technical and vocational teaching approaches (e.g. Hopper, 2013; Parker, 2005, 2013). Concerns have also been voiced that the corporatisation of higher education has resulted in the separation of research and teaching activities in many accounting departments. Specifically, Neumann and Guthrie (2002) argued that the academic profession would “split” into predominantly tenured, research-active scholars on one hand and teaching-only academics on casual and fixed-term contracts on the other (p. 736). Hopper (2013) moreover suggested that, at research universities, the curriculum would remain under the control of research-active accounting academics but to a certain extent come to be delivered by teaching-only staff.

The literature on the implications of corporatisation on accounting academia has so far been dominated by personal reflections of senior academics in the field (e.g. Chua, 2019; Gendron, 2008, 2015; Guthrie and Parker, 2014; Hopper, 2013, 2016; Hopwood, 2007, 2008; Humphrey, 2005; Humphrey and Gendron, 2015; Parker, 2005). In this paper, I seek to broaden the empirical evidence base for this literature with the help of an in-depth case study of The Business School (TBS), a research-intensive English business school that has strongly embraced the corporatised approach towards higher education.<sup>1</sup> Specifically, the case study, which is informed by the work of Abbott (1988), examines how corporatisation affected accounting academics at TBS, how they responded to it, and how this response affected their relations with other occupational groups.

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<sup>1</sup> At this stage, it is worth noting that whilst few case studies of the impact of corporatisation on accounting academics have been conducted, the role of accounting in the context of university corporatisation has been subject to a large number of case studies (e.g. Boitier and Riviere, 2013; Dobija et al., 2019; Gebreiter and Hidayah, 2019; Grossi et al., 2019; Habersam et al., 2013; Lawrence and Umesh, 2002).

The paper offers a number of conclusions and contributions. First, my case study supports prior literature which has argued that corporatisation leads to a separation between research and teaching activities in accounting departments (e.g. Hopper, 2013; Neumann and Guthrie, 2002). Yet, contrary to suggestions in the literature, teaching fellows at TBS did not form a casualised “subordinate group” whose tasks were defined by dominant, research-active accounting academics (Abbott, 1988: 72; Hopper, 2013; Neumann and Guthrie, 2002). Instead, the accounting department recruited a large number of permanent, full-time former professional exam tutors, who quickly came to dominate accounting education at TBS and implemented a highly technical accounting curriculum.<sup>2</sup> In addition to this, the former exam tutors started to colonise the administrative hierarchies of the accounting department and of the wider business school as they took on various programme directorships and associate deanships. Their private sector backgrounds, as well as the strong emphasis they placed on technical skills, employability and student satisfaction, ensured that the former exam tutors were well-adapted to the increasingly commercial ethos of the business school.

Second, my case study shows that the separation of research and teaching not only occurred within the accounting department, but also between different business disciplines. More specifically, the business school decided that research investment would be focussed on those business disciplines which performed best according to a small set of research performance measures (i.e. top-ranked publications, large research grants, industry partnerships). Disciplines which performed less well on these measures, were developed into a teaching-only direction. Since the accounting department offered relatively little in terms of top-ranked publications, large research grants and industry partnerships compared to other academic departments at TBS, it was deprived of research investment and gradually transformed into a teaching-only operation (see Humphrey and Gendron, 2015).

Third, and perhaps most worryingly, I show that the business school’s apparent strategy to develop its accounting department into a predominantly teaching-focussed entity staffed with former exam tutors reflects powerful incentives created by a performance measurement regime that has increasingly come to shape English higher education. As a result, I argue that there is a real danger that other business schools may feel compelled to develop their accounting departments into a similar direction. Thus, I conclude that the academic accounting profession, as defined by original research and research-informed teaching, is in peril.

Finally, having concluded that the academic accounting profession is in peril, I offer a number of reflections as to how accounting academics could address the challenges an increasingly corporatised higher education environment poses to their future. I hope that these reflections, which relate to the presence of accounting academics in management positions, the roles of former exam tutors in higher education, and the prospects for accounting research, will contribute to a broader debate on the sustainability of accounting as an academic discipline.

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<sup>2</sup> The former exam tutors were qualified accountants who had typically spent a few years in practice and then several years with professional exam tuition firms like BPP and Kaplan before joining TBS. Professional exam tuition firms provide courses which help people navigate the exams of professional accountancy bodies like ICAEW or CIMA. These courses tend to be highly standardised, technical and narrowly focussed on passing the exams.

The remainder of this paper is structured as follows. In the next section, I provide an overview of the English higher education system. Sections 3 and 4 set out the theoretical framework and the methodology adopted by this study respectively. Section 5 examines the effects of corporatisation on accounting academics at TBS and section 6 discusses the conclusions and implications of the paper. Finally, before moving on to the rest of the paper, I would *strongly* encourage readers to peruse the footnotes it contains. They provide a wealth of further evidence, clarifications and qualifications in relation to the arguments brought forward by the paper.

## 2. Higher education in England

In the 1960s and 1970s, English universities were predominantly publicly funded and governed by a system of “professional bureaucracy” (Deem, 2004: 112). Under this system, Deem (2004) suggested, “universities were autonomous, collegially-managed institutions” in which “teaching was mainly regulated internally and research was regarded as a private activity, of interest only to other academics” (p. 111). Deem (2004) moreover suggested that, during this period, management roles were performed by academics on a temporary basis, and often with significant reluctance.<sup>3</sup>

Consistent with the rise of New Public Management approaches across the public sector, English higher education started to move towards managerialism from the 1980s onwards. The subsequent decades saw *inter alia* reductions in public funding (on a per student basis), the end of tenure, the appointment of lay governors, increased powers for senior university managers, the rapid expansion of international student recruitment, a growing emphasis on the generation of external revenues and the introduction of tuition fees. This period moreover saw the emergence of a performance measurement regime in higher education. The most notable exponents of this regime were the National Student Survey (NSS), which measured how satisfied students were with their university experience, and the Research Excellence Framework (REF),<sup>4</sup> which measured universities’ research outputs and allocated government research funding accordingly (e.g. Deem, 2004; Parker and Jary, 1995).

Despite these developments, the corporatisation of English higher education had arguably only reached a tentative stage as recently as 2010. The core undergraduate operations of English universities, in particular, remained largely insulated from market forces by rigorously enforced caps on the number of students institutions could admit, heavily subsidised tuition fees and high barriers to entry for private providers.

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<sup>3</sup> Some would argue that Deem (2004) painted a romanticised picture of the 1960s and 1970s, and it is important to note that universities catered for much smaller and more privileged student populations during this period (e.g. Tight, 2010). It is also important to note that higher education was overwhelmingly dominated by white, middle class men and that discrimination against women and ethnic minorities was widespread during this period.

<sup>4</sup> The REF is the second iteration of government-sponsored research evaluation exercises in the UK, which was first conducted in 2014 and assesses accounting and finance research as part of the business and management panel. It was preceded by the Research Assessment Exercise (RAE), which was first conducted in 1986 and contained a separate assessment panel for accounting and finance. Humphrey et al. (1995) provided an interesting discussion of the first few RAEs, which highlighted some of the detrimental effects research performance measures could have in terms of declining levels of collegiality and community sense within the academic accounting discipline.

This changed after 2010. In the wake of the Browne Review (Browne, 2010), the government tripled the tuition fee cap to £9,000 in 2012. This removed public subsidies for almost all undergraduate programmes and gave rise to an emerging customer mentality amongst some students (e.g. Nixon et al., 2018). The government also started to water down student recruitment caps from 2012 onwards and removed them altogether in 2015. This caused intense competition for students between universities and resulted in significantly higher student intakes for some institutions whilst leaving others desperately short of students and the associated income from tuition fees (e.g. Fazackerley, 2018). In 2016, the government published a White Paper which announced further steps towards the marketisation of English higher education (DfBIS, 2016). The White Paper cast the student as the consumer of higher education and promised to promote competition by creating mechanisms whereby it would be easier for new providers to enter the higher education market, and for “failing” ones to exit it. The document moreover announced the introduction of a Teaching Excellence Framework (TEF), which aimed to link universities’ ability to increase tuition fees to their performances across a range of measures relating to student satisfaction, employability and contact time.

### **3. The system of professions, external disturbances and internal differentiation**

Unlike most earlier studies of professions, which focussed on the development of single professions, Abbott (1988) suggested that professions need to be studied in relation to each other, as part of an interrelated system. The system of professions, Abbott (1988) further suggested, is subject to constant change, as different occupational groups seek to acquire new jurisdictions, and to defend those they already hold from challenges of their rivals. Numerous accounting studies have adopted Abbott’s work to discuss how accountants have competed for various jurisdictions with professions as diverse as banking, law, IT and the clergy (e.g. Channuntapipat et al., 2020; Jacobs, 2005; Kotb et al., 2012; Seal and Croft, 1997; Walker, 2004a, 2004b).

Abbott (1988) suggested that, in addition to jurisdictional challenges, external disturbances can also cause changes in the system of professions. Such disturbances, which can be technical, organisational, natural or cultural in nature, can create new jurisdictions for professions to occupy, or precipitate sudden increases in demand for the services of specific professions. The advent of joint stock companies in the late 19<sup>th</sup> century, for example, led to a significant increase in demand for the services of an emerging accountancy profession in Britain. Conversely, external disturbances can provoke sudden decreases in demand, or eliminate certain jurisdictions altogether. The demise of American railroad dispatchers in the mid-20<sup>th</sup> century, for example, reflected the decline of the railways and improvements in information technology during this period.

Abbott (1988) further suggested that professions have internal differences, which can potentially absorb external disturbances, but may in turn create new disturbances in the system of professions. They include *internal stratification*, *internal division of labour* and *career patterns*.

*Internal stratification* refers to status differences within a profession. Abbott (1988) suggested that frontline professionals like, for example, general practitioners, hold relatively little intra-professional prestige or status, whereas those professionals, like consultant physicians, who are removed from the frontline and only accessible by means of referral from other professionals, enjoy much greater prestige and status amongst their peers. As a result, professionals tend to withdraw from the frontline and focus on more “pure professional work” (Abbott, 1988: 118) where possible. Abbott (1988) further argued that status differences allow a profession’s elite to maintain good incomes during periods of insufficient demand at the expense of lower status professionals. Conversely, during periods of high demand, a profession’s tendency to withdraw from less prestigious frontline work can leave such work vulnerable to challenges from other professions. Psychiatry, for example, has lost much of its frontline work to psychologists and social workers.

*Internal division of labour* occurs when routine and non-routine elements of professional work are performed by different groups of individuals within a profession. Abbott (1988) suggested that such a division of labour almost invariably results in the “degradation” (i.e. the loss of professional status) of the group undertaking routine tasks. This can only be avoided, he argued, if routine tasks are incorporated into the training process of a profession, citing the requirement for medical students to clean sores or give shots as part of their education as an example. Internal division of labour is likely to render the routine elements of professional work susceptible to incursions from other occupational groups. Abbott (1988) argued that this process is not necessarily disadvantageous for a profession. On the contrary, he suggested that, as long as a profession retains intellectual jurisdiction over them, ceding routine task to “subordinate groups” (Abbott, 1988: 72) may help a profession deal with increased demand and expand its scope. Medicine, which claims intellectual jurisdiction over numerous subordinate groups ranging from nurses to physiotherapists, has, for example, employed this approach with great success.

*Career patterns* refer to the training and career structures which are typical of a specific profession. Abbott (1988) notes that many elite professions, including medicine, law and academia, are demographically rigid, in the sense that it takes a very long time to train a fully qualified professional. Such demographic rigidity constrains the capacity of a profession to accommodate excess demand, which can make elements of its work vulnerable to jurisdictional challenges from other occupational groups. Conversely, faced with insufficient demand for its services, a demographically rigid profession may challenge neighbouring jurisdictions in pursuit of more work.

In this paper, I conceive of recent developments towards a more corporatised higher education system in England as an external disturbance and draw on Abbott’s ideas on internal differentiation to explore how accounting academics at my case organisation have responded to this disturbance. More specifically, I draw on the concepts of *internal stratification*, *internal division of labour* and *career patterns* to discuss how corporatisation contributed to the withdrawal of senior academics from undergraduate teaching, the separation of teaching and research and the employment of a large number of former professional exam tutors who started to colonise the accounting curriculum and the administrative hierarchies at TBS.

Finally, my use of Abbott's (1988) framework in this paper places research at the top of the academic hierarchy of expertise. This reflects my interview data as well as the greater emphasis higher education institutions in England and beyond have placed on research activities in terms of performance measurement and promotions during the last few decades.<sup>5</sup> It is *very important* to note that this hierarchy is a social construct, and that research is not *per se*, in Abbott's terms, more "expert", "purely professional" or less "routine" than teaching. A lot of research is being conducted which appears to be fairly routine and may require relatively little expertise, whilst many academics apply large amounts of expertise and non-routine approaches in their teaching. Thus, whilst my use of Abbott's framework reflects currently dominant notions of hierarchy in academia, this should not be mistaken for an endorsement of these socially constructed notions of hierarchy.

Section 5 discusses the effects of corporatisation on accounting academics with reference to the work of Abbott (1988). Beforehand, the next section provides an overview of the case organisation as well as the methods employed by this study.

#### **4. The Business School**

As noted in the introduction of this paper, the literature on the effects of corporatisation on accounting academics has so far been dominated by contributions drawing on personal experiences and reflections, usually of highly distinguished professors in the field (e.g. Chua, 2019; Gendron, 2008; 2015; Guthrie and Parker, 2014; Hopper, 2013, 2016; Hopwood, 2007, 2008; Humphrey, 2005; Humphrey and Gendron, 2015; Parker, 2005). In this paper, I aim to extend the empirical evidence base of our understanding of corporatisation's effects with reference to the case of The Business School (TBS), which is argued to be of particular interest because this school embraced the corporate approach to higher education more readily than most other business schools in England. This embrace of the corporate approach at TBS manifested itself *inter alia* through the appointment of a dean from the private sector, the adoption of a top-down management approach, a strong emphasis on performance measures and the re-conceptualisation of students as customers, as the following paragraphs explain in greater detail.

TBS is an English business school with a strong research tradition which, according to my interviewees, had been broadly run according to the professional bureaucracy model prior to 2010. Individual departments within TBS had a significant amount of autonomy and school-wide decisions were usually made after consulting with academics from across the school. The school was aware of performance measures like REF and NSS and wanted to perform well on them, but not at the expense of compromising its academic mission. For example, academics were encouraged to be innovative in their teaching even if this risked a drop in student satisfaction scores. More generally, my interviewees suggested that TBS used to be a friendly and accommodating organisation, and a good place to work at.

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<sup>5</sup> It is noteworthy that, prior to the introduction of government research performance measures like the REF and its predecessors in the 1980s, the educational aspects of academic work played a more prominent role in English universities. Moreover, recent developments like the introduction of the TEF may once again lead to a greater emphasis on education going forward.



Against the background of the removal of recruitment caps and the introduction of £9,000 tuition fees, the university appointed a new dean at TBS in the early 2010s. Unlike previous deans, who had been senior professors before they took on this management role, the new dean had little experience in academia. Instead, he had enjoyed a successful career in the private sector.

Perhaps reflecting his corporate background, the new dean emphasised that he saw TBS as a business and intended to run it as such. He moreover warned TBS staff that the once “gentle”, professional bureaucracy approach taken in the past would be replaced by “sharper elbows”:

In a world of rising competition and tightening funds, it is not acceptable to be mediocre, to just get along - whether at teaching, research or any community-oriented function - because there just isn't enough money to go around. Each person has to strive to excel at something or there can be no home in the institution. What were once gentle, non-confrontational homes need to acquire sharper elbows. (Email, November 2013)

Consistent with this emphasis on “sharper elbows”, the school adopted a private sector style, top-down management approach under the new dean. One element of this approach was that the dean appointed a management team whose backgrounds lay primarily in commercial rather than university settings. By the spring of 2016, he had assembled a team of seven deputy and associate deans, which included former lawyers, accountants and mortgage advisors. Of the seven, only the associate dean for research held a PhD.

Another element of this private sector style, top-down management approach was that major decisions were taken by the leadership of TBS without consultation with the constituent academic departments of the school. These decisions were subsequently communicated to staff via email.<sup>6</sup> Some senior academics challenged the decisions taken by the leadership of the school, generally without success. Many of these academics decided to leave TBS in the early years of the dean's tenure. Apart from this, there appeared to be little overt or organised resistance to the dean's approach, which may have been, at least partly, a function of the relatively weak presence of the University and College Union at TBS.

The dean's corporate approach was also reflected in his handling of teaching and research issues, which appeared to be largely driven by financial considerations and a related desire to perform well on various performance measures. He noted that 80 percent of the school's revenues were teaching-related and found this to be at odds with the organisation's culture which, according to him, perceived teaching as little more than “a necessary chore to be able to get time for research” (Email, November 2013).<sup>7</sup> The dean felt that in light of the growing importance of the National Student

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<sup>6</sup> Whilst email was the preferred method, the dean occasionally also used vodcasts and staff briefings to communicate management decisions. The latter typically involved various deputy and associate deans informing staff about elements of the school's plans. The briefings were firmly focussed on communicating these plans rather than consulting staff on them.

<sup>7</sup> There is of course an element of truth in suggestions that some academics at TBS prioritised research over teaching, which may have partly been a reflection of the strong emphasis many universities have

Survey (NSS) and the economic contribution tuition fees were making to the school, a lot more emphasis ought to be placed on teaching. As a result, teaching quality became an increasingly important issue at TBS. Notably, teaching quality effectively came to be defined by student satisfaction scores, which also became a strong focus in individual performance reviews. Other potential measures of teaching quality such as peer review did not play a significant role at the business school.<sup>8</sup>

The dean also cast the student as the customer of higher education. Reflecting the perceived wishes of these customers, he promoted a very instrumental, employability-focussed approach to teaching and learning at TBS:

The overwhelming majority of students [...] come to TBS for skills that lead to more attractive employment, they do have intellectual curiosity, they do have some interest in scholarship, but they're borrowing money and they're forgoing earnings primarily to make them better off financially in the future. [...] So we have to offer programmes that are likely to make this happen. (Vodcast, November 2015)

Under the new dean's leadership, TBS sought to take full advantage of the gradual removal of government caps on undergraduate student recruitment to grow its student intake and the associated income from tuition fees. As a result, the first-year cohort of the BSc Accounting degree programme more than doubled between 2011 and 2016.<sup>9</sup> He was also determined to increase postgraduate student recruitment, including high-fee-paying international PhD students. In order to encourage academics to recruit such students, an incentive scheme was introduced whereby supervisors would be allowed to keep approximately half of the tuition fee as personal research money.

At the start of his tenure, the dean appeared to have relatively little interest in research. He was favourably disposed to externally funded research and encouraged academics to apply for research grants. He however seemed unconvinced of the value of "internally" funded research, as the funding attached to the REF was relatively small, especially when compared to the effort associated with producing a good REF submission. Perhaps because he became increasingly aware of the important role research outputs played in relation to the school's reputation and performance in international business school rankings, and how these in turn affected the demand for expensive postgraduate programmes in particular, the dean started to take a greater interest in REF. In order to improve the school's score on this performance measure, the dean promoted the development of a small number of "key focus areas", which

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placed on research performance measures in the last few decades. Many other academics at TBS however took great pride and pleasure in their teaching.

<sup>8</sup> The student satisfaction scores were compiled with the help of online module evaluation forms, which students were encouraged to fill in. A number of my interviewees highlighted that the participation rates in these surveys tended to be extremely low (in some cases no more than 10 percent). In their view, this rendered the surveys almost meaningless as only the most satisfied and dissatisfied students tended to fill them in. My interviewees also noted that the dean placed great emphasis on student satisfaction scores, regardless of participation rate. He dismissed challenges which argued that such low participation rates invalidated the results of the surveys.

<sup>9</sup> The increase in student numbers was achieved by admitting large numbers of students who did not meet the historical entry requirements of the programme and would have otherwise gone to less prestigious universities. Similarly, the programme lost some of its better potential students to more prestigious institutions, who also expanded their intakes after the removal of the recruitment caps.

were selected on the basis of their likelihood to produce world leading (“four-star”) publications, win large research grants and attract significant industry partnerships.<sup>10</sup> The dean emphasised that these areas would be favoured when it came to hiring new research faculty (Vodcasts, November 2015 and October 2016). In terms of determining which publications were “four-star”, TBS strongly relied on the CABS journal list.<sup>11</sup>

I collected three types of data for my case study. The first consisted of interviews with twelve members of the school’s accounting department,<sup>12</sup> which were completed in 2016. The sample of interviewees included departmental members employed on teaching and research as well as on teaching-only contracts. The teaching and research staff interviewed included senior and junior academics, whilst the teaching-focussed interviewees held junior posts. The interviews were electronically recorded and transcribed.

The second type of data I collected as part of my case study were a range of documents relating to TBS, including emails from the school’s senior management team and transcripts of vodcasts published by the dean. The third was ethnographic data, which was collected at TBS between 2011 and 2016 and involved attendance at numerous meetings and other events as well as informal conversations with members of the accounting department and other employees. 2016 was chosen as the cut-off date for the case study because that was the point when I completed the interviews and moved to the data analysis and writing-up stages of the research project. Finally, I discussed various drafts of the paper with an academic who worked at TBS during the period covered by this study in order to validate my account of them. The findings of my case study are presented in the next section.

## 5. Corporatisation and accounting academics at TBS

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<sup>10</sup> Under REF rules, the business school’s research performance is measured not only on the basis of its publications but also according to the “impact” of its research beyond academia (Power, 2015). TBS saw substantial industry partnerships as an important source of income as well as a means for demonstrating the impact of its research for REF purposes.

<sup>11</sup> TBS used the Chartered Association of Business School’s journal list, which is widely referred to as the “CABS list” or “ABS list”, to assess the quality of research outputs. This list ranks journals into four categories, four being the highest and one being the lowest. *Accounting, Organizations and Society* was ranked as “four” in the 2018 version of the CABS list, whereas, for example, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting* and *Management Accounting Research* were ranked as “threes”. Whilst the CABS list adopts a similar 4-level categorisation as the REF, it is entirely independent of the REF process. Articles published in journals ranked “three” according to the CABS list can be ranked as “four” by the REF, and vice versa. Research has shown that this is frequently the case and that the list’s ability to predict REF results is limited (Pidd and Broadbent, 2015). Accounting academics at TBS were keen to highlight this circumstance as well as other limitations of the CABS list (e.g. Tourish and Willmott, 2015) to the leadership of the school. The dean was however unmoved by such arguments, partly because the CABS list had better predicted the 2014 REF outcome of TBS than an external peer review the school had commissioned in preparation for this REF. In light of this, the leadership of the school moreover suggested that for REF 2021 no external peer review would be commissioned.

<sup>12</sup> At the time the interviews were conducted, TBS had a stand-alone Department of Accounting. Prior to 2014, accounting academics shared a department with their finance colleagues at TBS. This split was initiated by the dean but not resisted by senior accounting academics, who had at times found relations with some of their finance colleagues to be difficult.

In this section, I draw on Abbott's (1988) notions of *internal stratification*, *internal division of labour* and *career patterns* to discuss the effects of corporatisation on accounting academics at TBS and how they responded to the pressures associated with corporatisation. Subsequently, I examine how this response affected their relations with other occupational groups and allowed former exam tutors to start colonising the accounting curriculum as well as the administrative hierarchies at the business school.

The accounting department already faced some of the pressures associated with corporatisation before the arrival of the new dean and the removal of student recruitment caps from 2012 onward. In particular, student numbers had been rising over the past decade, and there was a strong emphasis on delivering a good REF submission. These potentially conflicting pressures were managed in two ways. Firstly, the department operated an informal system of *internal stratification* (Abbott, 1988), whereby the most labour-intensive student-facing tasks like large first-year undergraduate lectures or programme directorships were allocated to more junior or less productive researchers. Conversely, the most senior and the most productive researchers were removed from some of the more time-consuming teaching and administration tasks to allow them to focus on more "pure professional work" (Abbott, 1988: 118) like writing articles, supervising PhD students and editing journals.<sup>13</sup> One highly productive researcher, for example, felt unable to comment on undergraduate students due to being "lucky enough to be teaching less and not controlling modules for probably 2.5 years."

Secondly, the department employed a number of local accounting practitioners on short-term, hourly-paid, teaching-only contracts to supplement its teaching needs. Although such "sessional lecturers" were, according to one interviewee, "presenting 25 percent of the lectures in the department" in the early 2010s, they were never perceived as part of the faculty proper at TBS. One of my interviewees, who had done a little bit of sessional teaching at TBS before joining as a teaching fellow, suggested that in her previous role: "I really just came in and did my teaching and went home."

In 2013, the leadership of the accounting department concluded that this combination of internal stratification and sessional lecturers was no longer sufficient and decided to supplement it with the introduction of a formal *internal division of labour* (Abbott, 1988). Between 2013 and 2016, the accounting department recruited six full-time teaching fellows whose remits were restricted to teaching and administration, and who were not expected to engage in any form of research. The principal reasons why the leadership of the accounting department adopted a formal division of labour related to the perceived need to safeguard some research time amid rapidly rising student numbers and other pressures associated with an increasingly corporatised and marketised higher education environment. One interviewee, for example, suggested that the teaching fellows needed to be recruited because of:

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<sup>13</sup> As discussed in section 3, my use of the term "pure professional work" reflects the theoretical framework employed by the paper and currently dominant notions of hierarchy in academia. They should not be mistaken for an endorsement of these socially constructed notions of hierarchy. The same applies to my use of terms like "routine", "non-routine", "expert", "degradation" and "subordinate group" below.

the interaction of the £9,000 fees, the NSS and the pressure on us to deal with the student numbers and the necessity to create the space for the research-active members of staff to do a decent amount of teaching and still have time to carry out their research. If the teaching fellows couldn't be appointed at the right time, then the pressure probably would have been much more on the research-active members of staff.

Other reasons for the recruitment of several full-time teaching fellows included, according to one interviewee, a growing unease about the circumstance that “25 percent of the department’s teaching was dependent on [sessional lecturers] who could take off at any minute”. This scepticism towards sessional lecturers was shared by the dean, who argued that teaching was too important to the revenue streams of TBS to be left to casual, non-permanent staff (Meeting, July 2016). More generally, the dean appeared to be strongly supportive of appointing teaching fellows in the accounting department.

Abbott (1988) suggested that the formal division of professional work into “routine” (teaching and administration) and “non-routine” (research) elements risks the “degradation” of the routine elements and renders them vulnerable to challenges from other professions or occupational groups (p. 126). He furthermore suggested that degradation and jurisdictional challenges can only be avoided by tying the internal division of labour to the profession’s *career pattern*. The routine elements of professional work need to become a more or less essential step on the profession’s career ladder. A number of other academic departments at TBS (e.g. economics, marketing, organisational psychology) appeared to operate this strategy. These departments hired teaching fellows from a large pool of promising PhD graduates, many of whom saw a teaching fellowship as a stepping stone towards gaining a research position at TBS or another institution.

This strategy was less applicable to the accounting department, as the pool of good PhD graduates appeared to be much smaller in accounting than in other disciplines. Consistent with experiences at other UK universities (Beattie and Smith, 2012), one interviewee noted that accounting PhD students at TBS were with very few exceptions international students, many of whom would return to their home countries after completion:

We are not seeing many domestic students joining the doctoral programme, which is why it is dominated by international applicants. And most of the international applicants who are doing PhDs are basically academics elsewhere in different parts of the world. So they get their PhD and they go back to their own country, where they get a promotion.

Despite significant encouragement from the accounting faculty, interest in pursuing a PhD in accounting was very limited amongst TBS students, and virtually non-existent amongst domestic ones. Yet, even if attempts to entice students to undertake an accounting PhD had been more successful, the length and apprenticeship nature of the programme would have restricted accounting academia’s ability to adjust to the sudden increase in demand experienced after the removal of student recruitment caps. Thus, the “demographic rigidity” (Abbott, 1988: 129) of the profession further constrained its ability to respond to the changing higher education environment.

This combination of a small pool of candidates, demographic rigidity and high levels of demand also made it difficult for the accounting department to appoint more senior academics. These difficulties were exacerbated by the research performance measures operated by TBS, which placed great emphasis on large research grants and four-ranked publications as measured by the CABS list. Recruiting chairs proved particularly challenging in this context. Following an advert in 2014, TBS chose not to conduct any interviews because the pool of applicants was deemed insufficiently strong as compared to the school's requirements. One interviewee noted that the relative lack of four-star papers amongst accounting academics as compared to academics from some other disciplines was a particular problem in this context:

If someone turns up with a CV full of three-star publications when to be a professor in some universities you need to have at least four four-star publications within a period of three years or four, then that's a big difference. So if you are a professor in human resources, for instance, it's more likely you have more four-stars. So probably the university sees that accounting candidates are not worth a professorship because they don't have four-stars. But that's a systemic problem, it's because accounting, as a discipline, [is] not so highly rated in the ABS list.<sup>14</sup>

Repeated requests to re-advertise the chair in accounting were rejected by the dean. Since accounting professors were less likely to publish top-ranked publications (Beattie and Goodacre, 2012; Jones and Roberts, 2005; Swanson, 2004) or attract large research grants than academics from some other disciplines, accounting was not one of the dean's "key focus areas" targeted for research investment. Instead, the dean was keen to expand the teaching capacities of the accounting department. According to one interviewee, the dean did not see the "business case" for hiring an accounting professor and suggested that "you could recruit two teaching fellows against one professorial candidate". Eventually, in 2016, the department was allowed to re-advertise the chair in accountancy. This development did not necessarily reflect a change of heart by the dean. Instead, it would appear that he had only agreed to advertise the chair in response to pressure from a member of the university's senior management team who had a more traditional university background.

The accounting department experienced similar problems with internal promotions. At promotion panels, applicants from the accounting department generally compared unfavourably to candidates from other academic departments, who often had a number of four-star publications and/or large research grants. As a result, accounting researchers found it difficult, but not impossible, to get promoted at TBS.<sup>15</sup> Together, the difficulties associated with recruiting senior academics externally, or promoting

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<sup>14</sup> The emphasis on four-star papers was reinforced in the wake of the publication of Lord Stern's proposals for the future of the REF (Stern, 2016). According to sources from the economics department, the dean had told them at a departmental meeting in the autumn of 2016 that, going forward, TBS would only consider papers ranked as a four on the CABS list for its REF submission. They moreover suggested that the dean wanted to move researchers who failed to get at least two such papers during a REF cycle onto teaching-only contracts. If implemented, this policy would imply that, with a great degree of likelihood, all members of the TBS accounting department would be on teaching-only contracts by 2021.

<sup>15</sup> The difficulty of achieving internal promotions are of course not unique to the case organisation but a feature of many English universities.

them internally, had dramatic effects on the academic profile of the accounting department. Between 2011 and 2016, two professors, one reader and two senior lecturers left the department (one retired, one went abroad and the remainder took up chairs at more prestigious English universities). This exodus, together with the absence of new senior appointments during this period, meant that by May 2016 the research-active elements of the accounting department had been reduced to one reader, one senior lecturer and four lecturers.<sup>16</sup> The remainder of the accounting department was made up of teaching fellows. Meanwhile, departments which the dean had declared “key focus areas” due to their track records in publishing four-star papers and attracting large research grants had recruited a significant number of senior academics. They had also started to employ teaching fellows, although their numbers were comparatively small.

As suggested by Abbott (1988), the formal division of professional labour into “non-routine” (research) and “routine” (teaching and administration) elements, together with a failure to tie the latter into the career path of the profession, leaves the more “routine”, teaching and administration work vulnerable to incursion from other occupational groups. Such an incursion occurred at TBS, as all but one of the teaching fellowships advertised by the accounting department from 2013 onwards were taken up by professional accountancy exam tutors with backgrounds at private sector tuition firms like BPP or Kaplan. These tutors saw the university as an increasingly attractive alternative to the tuition firms, where both pay and working conditions had deteriorated markedly over the past decade (Gebreiter et al., 2018). Specifically, my interviewees suggested that they had joined TBS in search of a “fairer work-life balance” and a “totally stress-free” job, but also because of the greater perceived prestige and autonomy associated with university employment.

The tutors were however also very attractive to the accounting department in the increasingly corporatised environment of TBS. Against the background of rapidly diminishing tolerance for new and inexperienced teachers – the dean insisted that “students expect to be taught by people who know what they are doing, they don’t expect to be teaching them how to teach” (Vodcast, October 2016) – the tutors represented a supply of polished teachers who, as the teaching fellows I interviewed suggested, could “hit the ground running” or be “thrown out into the deep sea and survive”.<sup>17</sup> The teaching fellows I interviewed moreover suggested that the tutors’ private tuition backgrounds all but guaranteed their teaching pedigree, and that their experience of accountancy practice was highly valued by students:

People who survive in a professional exam training environment will be good teachers. They don’t last long [at tuition firms] if they’re not good teachers. It’s survival of the fittest.

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<sup>16</sup> The small number of senior staff was particularly problematic for some of the junior researchers in the department, who felt that their opportunities to receive guidance and mentoring were constrained by the absence of a greater number of experienced colleagues at TBS.

<sup>17</sup> Amid strong concerns for student satisfaction at TBS, the questions whether applicants were “polished” became an important issue when hiring new staff. This seemed to make it more difficult for international candidates to obtain job offers in the accounting department, especially on teaching contracts. Perhaps as a result of this, all of the teaching fellows who were working in the department in 2016 were white and British. Concerns regarding student satisfaction also resulted in restrictions on the teaching opportunities PhD students could get at TBS, making it more difficult for aspiring accounting researchers to get teaching experience.

I think they're also an attractive group of people to bring into the university because from the student's point of view, I think they quite like being taught by someone who's been there and done it [i.e. worked in accountancy practice]. You know, the students we have in our institution they choose to do accounting because they aspire to have that as their career. [...] And if they see people in the classroom who have been through that process and done the exams and done the job, I think it's a really great thing for the students.

Delegating the more "routine" aspects of professional work to other occupational groups is not *per se* a problem for a profession. On the contrary, Abbott (1988) suggested that ceding certain tasks to "subordinate groups" can help the "dominant incumbent" (p. 72) reinforce its status by allowing it to focus on the "expert" elements of its work whilst retaining intellectual jurisdiction over the more "routine" tasks. As noted in section 3, the medical profession has operated this approach with a high degree of success.

At TBS, this approach was only partly successful. The recruitment of teaching fellows did allow the research-active members of the accounting department to continue spending a considerable proportion of their time on the more "expert" research component of their work. The accounting researchers however failed to impose their interest in research and their definitions of critical and research-informed teaching onto the supposedly "subordinate group" of accountancy tutors. When they were first recruited, there was a hope among the established members of the department that the tutors would engage with research, perhaps enrol in PhD programmes and develop a research-led teaching approach. Once in post, the tutors however displayed little interest in research. They adopted a teaching approach which clearly reflected their backgrounds in private accountancy tuition and placed greater emphasis on student satisfaction, technical skills, employability and exemptions from professional exams. Moreover, the tutors started to reshape the entire teaching portfolio of the department, including modules taught by researchers, in this image. The undergraduate degree, in particular, was transformed. Its contents were no longer chosen by the lecturers teaching on it but started to be centrally determined and came to reflect the syllabi of professional accountancy bodies. Modules started to be discussed as equivalents of ACCA or CIMA papers (Meeting, July 2016). Securing further exemptions from professional exams became a priority as this was thought to make the programme more attractive to potential students and to improve their employability.<sup>18</sup> One former tutor, for example, suggested that:

We should try to put the programme together so that we maximise accreditation [i.e. exemptions] because we don't get all the accreditations that other universities do. So I do think that's a big driver. I do think it's important because [...] the students are coming to [TBS], they're choosing an accounting

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<sup>18</sup> The notion that exemptions from professional exams improve employability is widespread amongst students but not borne out by academic research. A number of studies have shown that graduate employers in the field of accounting place much more emphasis on soft skills and extra-curricular activities than on technical knowledge and exemptions (e.g. Gebreiter, 2020; Jackling and De Lange, 2009). More generally, research has suggested that various types of soft skills are at least equally or even more important than technical knowledge when it comes to successful careers in accountancy (e.g. Anderson-Gough and Hoskin, 2008; Anderson-Gough et al., 1998; Carter and Spence, 2014).



degree not because they're passionate about accounting but because they want to get a job at the end of it. And if accreditations help them with that, I do think we have a responsibility to at least inform our curriculum with an eye to accreditation.

In 2016, the department was applying for three further exemptions, in addition to the total of 19 potential ACCA, CIMA and ICAEW exemptions the BSc Accounting degree already offered. Such exemptions were often secured at the expense of removing more critical and research-led content from the degree programme. For example, a final year module which focussed on the social and institutional context of accounting practices was replaced by a predominantly technical and managerially-oriented strategic management accounting module. A final year financial accounting module underwent a similar transformation after being taken over by a former exam tutor. One interviewee described the latest version of the module as “advanced technical topics in financial accounting based on the latest IFRS rules”. This was very different from earlier versions of the module, which the interviewee described as “a topic by topic assessment of theory, practice, empirical evidence [and] alternative ways of dealing with things irrespective of what the rules say” that encouraged students to ask questions like “What are the implications of the rule?”, “What political pressures have resulted in this rule?” and “Is there a better way of doing it?”. More generally, one interviewee described the teaching approach promoted by the exam tutors as “the standardised thing”, where “you follow a format” and focus on “number crunching” rather than “developing that critical skill that the students need”.<sup>19</sup>

The accountancy tutors were able to promote their definitions and visions of teaching so successfully for a number of reasons. First, their more commercial outlook and their greater emphasis on student satisfaction, technical skills and employability appeared to be popular with students<sup>20</sup> and dovetailed with the customer focus and instrumental view of higher education promoted by the dean. These attitudes manifested themselves on numerous occasions during my interviews with the former tutors, including the following:

Because of my private sector background, my natural response is that I am here to serve [the customer].

So for me, from my position as a teaching fellow, [I see my role as] primarily to provide learning and if they're coming to learn for the objective of getting their degree and getting their job, my primary role is to provide that learning to them. And I think increasingly to provide them with not just the technical knowledge but all those surrounding skills that they need. You know, we use that phrase of employability and I do think increasingly it is our role to support that.

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<sup>19</sup> The employment of former exam tutors not only resulted in more mechanistic and technical approach to accounting education in the modules they taught, but also made it more difficult to practise research-informed teaching on other modules. One interviewee, for example, tried to get students to “read and think”, which was well-received by a minority of students but resulted in remonstrations from a large number of students who complained that the requirements of the module were not consistent with those of other modules which were taught by former exam tutors.

<sup>20</sup> The former tutors tended to perform substantially better than their research-active colleagues on the module evaluation surveys collected by TBS.

The second reason for the tutors' ability to promote their vision of accounting education so successfully was the lack of senior accounting academics at TBS, which meant that the leadership work within the accounting department, including trying to shield it – as far as possible – from a highly managerial dean, fell to a very small number of people during the period covered by my study. As a result, these people were, as one interviewee put it, “drained from all the things going on” and some of them focussed their leadership efforts more on the research than the teaching side. Against this background, the former exam tutors represented, at least initially, a very seductive solution to the teaching pressures the department faced, as they were very professional, dependable and they reliably delivered the good student satisfaction scores so highly valued by the dean. It took a while for the effects of the tutors' teaching approach on the nature of accounting education at TBS to become apparent, and when it did, the senior academics in the department decided that they would in future seek to hire teaching fellows with research backgrounds in an attempt to move the educational offering of the department back into a more research-led direction. At that point, the tutors had however already firmly established themselves in the accounting department.

The third reason why the tutors could promote their definitions and visions of teaching so successfully was that they quickly started to populate the administrative hierarchies of TBS. In 2016, they not only occupied the programme directorship of the BSc Accounting degree programme, but also two teaching-related associate deanships within the business school, giving them significant influence over teaching activities in the accounting department and beyond. According to my interviewees, the tutors managed to secure senior management positions so quickly partly because they were very competent, hard-working and reliable people, and partly because the dean felt that their private sector backgrounds made them more sympathetic to his agenda and more likely to implement his decisions. One interviewee, for example, suggested that:

Because they worked in the private sector, maybe there was a feeling that they would be more readily-accepting of the need for organisational change and, you know, they worked in an environment where if somebody wasn't performing that wouldn't be tolerated. Or you know, I've had several conversations with one or more of the [associate deans] where the argument was: “Well, that's what's been decided, so we've got to [implement it].” There's less sort of challenging of whether what's been decided was the right thing to do. It's more about operationalising the strategy. And I wonder whether that was the perception, that once the leadership of the school have decided what to do, they'll be the people who'll get on and do it to the best of their ability. Whereas maybe there's a feeling that as a caricature of those from a research background, they're not necessarily going to warm to the idea of implementing something they don't personally believe in and may be more resistant to some of the changes.

The final reason why the tutors could successfully promote their vision of education was that many researchers at TBS, as one interviewee put it, had “a tendency of not liking administrative roles, [...] they don't want to be involved in administrative roles because that eats your [research] time.” He added that “the downside of this attitude is

that somebody else will do the job, [the result of] which you might not like.” Thus, the accountancy tutors, who were much more favourably disposed to administrative roles and saw them as promotions, quickly assumed positions from whence they could start imposing their definitions of teaching onto the supposedly dominant profession.

## **6. Conclusions and implications**

In this paper, I have drawn on a case study of an English business school to discuss how corporatisation affected accounting academics, how they responded to it, and how it affected their relations with other occupational groups.

The findings of my study are consistent with prior literature which has argued that the marketisation of higher education leads to a separation between teaching and research in accounting departments (e.g. Hopper, 2013; Neumann and Guthrie, 2002). However, contrary to suggestions in the literature, teaching fellows at TBS did not form a casualised or precarious “subordinate group” whose tasks were defined by dominant, research-active accounting academics (Abbott, 1988: 72; Hopper, 2013; Neumann and Guthrie, 2002). Instead, the accounting department appointed a significant number of permanent, full-time former exam tutors who came to dominate the accounting curriculum and started to colonise the administrative hierarchies of the business school. Their experiences of working for private sector exam tuition companies like BPP and Kaplan, and the greater emphasis they placed on technical skills, employability and student satisfaction, ensured that these tutors were well-adapted to the increasingly corporate approach taken by TBS.

The findings of my study moreover show that the separation of research and teaching not only occurred within the accounting department, but also between different academic disciplines at TBS. The leadership of the school decided that research investment would be concentrated on those business disciplines which offered most in terms of four-star papers (as measured by the CABS list), research grants and industry partnerships. Disciplines, like accounting, which offered less in these regards, received little research investment and were gradually developed into a teaching-only direction (see Humphrey and Gendron, 2015).

The case of TBS is of course only one example of how corporatisation can manifest itself in English business schools, and an extreme one at that. Yet, I argue that this case is a very worrying one, for TBS’s approach towards its accounting department appeared to reflect powerful incentives created by a performance measurement regime which has increasingly come to shape the university sector in England.

On the teaching side, the results of the National Student Survey (NSS) form a significant part of university rankings and the Teaching Excellence Framework (TEF), and thus play an important role in terms of attracting students and the funding they bring to universities. The findings of my study indicate that former exam tutors, with their emphasis on technical knowledge, employability and customer satisfaction, tended to receive higher student satisfaction scores than their research-active colleagues. In addition to this, the absence of a research allowance in their contracts meant that they could deliver large amounts of teaching at a relatively low cost. Thus, the employment of such tutors allowed TBS to achieve high scores on one of its key performance measures (i.e. the NSS) in a very cost-effective manner.

On the research side, the Research Excellence Framework (REF) is a key performance measure, which not only forms the basis for allocating government research funding but also represents a significant prestige indicator. The upcoming REF, to be held in 2021, places particular emphasis on top-ranked research outputs as it awards universities four times as much funding for four-ranked outputs as for three-ranked ones (no funds are awarded for two- and one-ranked outputs). With the aim of achieving the best possible REF performance, TBS decided to focus its research investment on “key focus areas” within academic departments that promised to yield the highest number of four-star publications (as measured by the CABS journal list). Conversely, academic departments like accounting, which were unlikely to publish a large number of CABS four-ranked outputs, became increasingly teaching-focussed.<sup>21</sup>

These teaching and research performance measures, and the incentives they create, apply not only to TBS but to all English business schools. Similarly, the use of the CABS journal list as a proxy for REF performance appears to be widespread amongst English business schools,<sup>22</sup> and the relative lack of four-ranked publications in accounting is not restricted to TBS but applies across the UK (Beattie and Goodacre, 2012). As business schools seek to maximise their NSS scores and the number of CABS four-ranked outputs they submit to the REF, there is a danger that other schools will follow TBS in developing their accounting departments into increasingly teaching-focussed entities staffed with former exam tutors. Thus, I fear that accounting academia, as defined by original research and research-informed teaching, may indeed be a profession in peril.

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<sup>21</sup> In the eyes of the dean, the circumstance that the accounting department brought in large amounts of tuition fees, especially from international students, was not sufficient justification to invest in accounting research. Moreover, he did not seem concerned that a lack of research investment in accounting would significantly affect student demand for accounting programmes, perhaps because many esteem indicators like REF and international business school rankings measure research performance at the business school level rather than at the level of individual disciplines within the business school.

<sup>22</sup> I was unable to find any data on how many business schools rely on the CABS journal list to assess the quality of research outputs. Anecdotal evidence derived from many informal conversations with colleagues from English universities indicates that whilst some universities rely on peer-review, the CABS list is also widely used. The growing literature discussing the list and its implications similarly suggests that the list is widely used (e.g. Hoepner and Unerman, 2012; Hussain, 2011; Morris et al. 2012; Pidd and Broadbent, 2015; Sangster, 2011, 2015; Tourish and Willmott, 2015). Moreover, there are some indications that the reliance on the list is increasing. For example, I noticed that a growing number of explicit references to the CABS list have recently started to appear in the recruitment adverts of universities. In the short period between January 2020 and the almost complete suspension of the academic job market due to Covid-19 two months later, I saw an advert for a professorship of accounting or finance at an English university, which stated that “several publications at ABS4 level or higher is essential; publication at ABS4\* level is desirable”. Another advert for a chair in accounting, again at an English university, highlighted that the hiring department “valued quality over quantity” and emphasised that, in this spirit, the applicant “should have at least two papers published in 4-rated CABS journals”. Yet another English university was looking for an accounting professor with a proven track record of publications in 3 and 4 ranked journals and an Irish university required applicants for an associate professorship in accounting to have “a minimum of at least six Chartered Association of Business Schools 3 star publications”. The Irish university moreover advised applicants that “publications must be tagged and listed according to their Chartered Association of Business School ranking i.e. list highest ABS ranked journals first stating the ranking beside each publication i.e. ABS4\*, ABS4, ABS3, ABS2, ABS1 or non-ABS”.

A reviewer of this paper suggested that the case of TBS was “clearly dysfunctional” and that it seemed highly unlikely that other business schools would follow TBS’s path in developing their accounting departments towards predominantly teaching-focused operations which deliver technical accounting training. Many readers may have similar thoughts. In consequence, I should explain why I believe that, in a corporatised higher education system, the “dysfunctional” nature of the case organisation is not necessarily “clear”, and why I would caution that the danger of imitation by other business schools should not be underestimated.

Regarding dysfunctionality, it is clear that, from an *academic* perspective, the developments at TBS are neither conducive to a broad base of original and innovative research nor to critical and research-informed education. From a *business* perspective, it is however important to note that TBS performed well according to many of the performance measures emphasised by the dean (and by many other senior university managers, at TBS or elsewhere). Most notably, student numbers and student satisfaction increased significantly under the dean’s leadership.<sup>23</sup> The literature on new public management reforms indicates that we should not take for granted that the concerns of public service professionals will prevail over business or performance measurement considerations, however flawed the latter may seem to us. In other words, just because a management approach is clearly dysfunctional from an academic perspective does not necessarily mean that it won’t be adopted in a corporatised higher education environment.

Regarding the likelihood of other business schools following TBS in developing their accounting departments into a predominantly technical, teaching-focused direction, it is important to once again highlight that TBS is an extreme case, but also that some of the main drivers of the events at TBS (e.g. NSS, REF, the corporatisation of higher education more generally) apply to the entire English university sector. Perhaps reflecting this circumstance, many business schools already seem to be adopting at least elements of TBS’s approach in relation to their accounting departments.

Numerous schools have appointed former exam tutors to their accounting departments in recent years, quite a few of them in significant numbers. Whilst some former tutors have adapted well to their new environment and become valuable assets to research-led university teaching, anecdotal evidence suggests that TBS is not the only school where they have struggled to make this transition. For example, as an external examiner at an English research university, I saw a significant number of exam papers which are almost entirely technical in nature. The former tutors responsible for these exams routinely rejected my suggestions to include more critical discussion, arguing that the overwhelmingly technical focus of these exams is appropriate because they carry exemptions from professional examinations. A colleague, who has acted as an external examiner for another English research university, similarly observed that the

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<sup>23</sup> Whether the large number of students recruited are of good quality, or whether these satisfied students are receiving a good education, are of course different questions. However, these questions are not currently being asked by the higher education funding and performance measurement regime in England and thus of less concern from a short-term business perspective. Also, at the time of writing, it was unknown how TBS will fare at REF 2021, but it is not unfeasible that the dean’s emphasis on “key focus areas” and the CABS list may also result in good scores according to this performance measure.

institution in question had recruited a significant number of former tutors and adopted a largely technical curriculum.

Anecdotal evidence also suggests that TBS's reluctance to invest in accounting research finds parallels in many other business schools. I have had numerous conversations with colleagues from across the UK in which they highlighted the difficulty of appointing accounting academics to senior roles in light of the increasing emphasis many schools place on recruiting candidates with multiple CABS four-ranked publications (see also footnote 22 for examples from job adverts). At some universities, teaching-only accounting functions have moreover already become a reality. For example, the business and management schools of two leading London-based research universities do not employ accounting researchers. They rely exclusively on teaching-focussed staff to deliver their accounting modules. I moreover understand that at a small, informal meeting of senior business school administrators in 2019, the representatives of two additional research-intensive English business schools speculated that their accounting departments could become teaching-only operations.

Thus, it would appear that in an increasingly corporatised and performance measurement driven English higher education system, other business schools are starting to adopt at least elements of TBS's approach towards their accounting departments. This raises the question as to what can be done to stop or at least slow down this development. In the following, I will offer some reflections as to how we, as accounting academics, could seek to address the challenges our discipline faces in the context of likely further developments towards corporatisation in higher education. These reflections should not be taken as panaceas which will resolve the problems faced by accounting academia in a simple or comprehensive manner. Instead, they should be seen as talking points in what I hope will be a much broader conversation about the future of accounting as an academic discipline in an increasingly managerialist and marketised higher education environment.

First, I think that we should seek to ensure that senior accounting researchers remain part of the managerial infrastructures of accounting departments and business schools alike. It is of course true that taking on administrative roles such as departmental headships or (associate) deanships can be highly time-consuming and frustrating endeavours. However, we need to recognise that our reluctance to take on these roles can open the door for new types of academics to colonise the administrative hierarchies of universities, from whence they can start imposing their often more corporate and commercial approaches onto researchers (e.g. Ginsberg, 2011; Tuchman, 2009). Thus, it is important that accounting professors, where possible, take on administrative roles, and that they do this not merely to further their personal career objectives but use the power and discretion associated with these roles to protect, support and promote accounting research as well as research-informed accounting education. Similarly, it is important that we give more recognition to these often burdensome yet hugely significant and influential tasks. This needs to occur not only at an institutional level but also in the wider research community, where those who take on major administrative jobs are often viewed with suspicion rather than

recognised for ensuring that the voice of accounting researchers is heard in the various decision-making bodies of business schools and universities.<sup>24</sup>

Second, I believe that the increased attractiveness of the UK university sector to professionally qualified accountants with experience in exam tuition represents an opportunity for our discipline, which has struggled to recruit domestic and professionally qualified people in recent decades (Paisey and Paisey, 2017). Former exam tutors have much to offer to universities. They can contribute, amongst other things, valuable technical expertise, practical experiences, and in many cases a great commitment to the needs of the students. We should therefore welcome them into the academic accounting community. We should however also remember that the aims and requirements of university education are different from those of professional exam tuition. Whilst some former exam tutors have adapted very well to higher education, others have sought to simply replicate the exam tuition approach to accounting education in a university setting. In light of this, we should emphasise that whilst technical expertise is an important element of accounting education, it is equally important that accounting degrees are research-informed and foster critical thinking.<sup>25</sup> Similarly, we should emphasise that whilst commitment to the needs of the students is important, it is also important that this commitment does not degenerate into a mere focus on customer satisfaction, which can severely undermine the educational mission of universities (e.g. Gebreiter and Hidayah, 2019). Thus, in order to take advantage of the increasing attractiveness of university appointments to practitioners, we need to make sure that we recruit those who are prepared to embrace and invest in research-led teaching and offer them as much support as possible in making the transition to university education. If we can do this successfully, they can make a significant contribution to accounting degrees which foster technical expertise as well as research-informed critical thinking.

Finally, how can we persuade deans, vice-chancellors and the wider higher education environment of the value of accounting research, especially in light of the important role the CABS journal list plays in the valuation of research outputs at many English business schools? Should we work harder to convince the powers that be of the limitations of journal rankings (e.g. Pidd and Broadbent, 2015; Tourish and Willmott, 2015)? Or should we highlight the inconsistencies in these rankings and lobby for a fairer treatment of accounting in them (e.g. Andrew et al., 2020; Hoepner and Unerman, 2012; Hussain, 2011; Sangster, 2011, 2015)? Should we do more to encourage the top-ranked North American accounting journals to become more open to “European” types of accounting research? Or should we start to pursue “North-American” types of research projects in the hope of increasing the likelihood that our research will get published in these journals? Should we submit some of our best research to more favourably ranked organisation studies or management journals, as one highly successful accounting scholar advised me to do? In my view, all of these options are either unattractive or unlikely to be met with much success. Yet, doing nothing may not be an option if we want to ensure the sustainability of a broad base of

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<sup>24</sup> Anecdotally, Broadbent (2011) suggested that academics who have taken on administrative roles are frequently accused of having gone over to the “dark side” (p. 265).

<sup>25</sup> This point is particularly pertinent considering the recent entry of exam tuition firms like BPP and Kaplan into the English higher education market. If universities restrict themselves to offering technical content and exemptions, little distinguishes their accounting degrees from those of these new providers, who can offer this type of education at a much lower cost.

accounting research in England and beyond. I would therefore urge the academic accounting community to come together and consider how we can ensure that accounting research continues to be valued in a corporatised higher education environment!



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