

Research assessments and rankings: Accounting for accountability in “Higher Education Ltd”

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Over the past two decades, higher education in advanced capitalist societies has undergone a process of radical “reform”. A key element of this reform has been the introduction of a number of accounting-based techniques in the pursuit of improved accountability and transparency. While the ‘old’ accounting was to do with stewardship, the ‘new’ accounting is to do with performance. In accordance with the performance principle, the publishing companies and the higher education funding bodies have engaged in ranking exercises. These exercises impact on all aspects of academic life as the entities that are ranked and rated include universities, disciplines, journals, and academics and their ‘outputs’ in teaching and research. This paper explores the genesis and the consequences of the performance discourse. It argues for a philosophical separation of the notions of accountability and accounting. Furthermore, it raises the issue of academic accountability as something that exceeds the logic of accounting.

[Key words: Higher education, performance, rankings, accounting, accountability]

INTRODUCTION

This paper begins in a rather unconventional way. A thought experiment is proposed. We know thought experiments are imagined scenarios, but they can help us understand things as they are rather than as they appear to be. The understanding comes through reflection on the situation. They help us focus on the key issues. Here is the experiment:

The Government has decided to place all High Court Judges on a performance evaluation scheme. Under this scheme, all judges are required to submit at least four of their best judgements in an audit period to an expert-panel. The panel will then rate these judgements in terms of quality and impact on society on a five-point scale. The panel will have some flexibility in considering cases where exceptional circumstances have resulted in a judge producing fewer than four judgements. Any judge who does not receive a quality rating of two is likely to be in trouble. Any judge who does not submit his or her evidence/judgement portfolio will be zero-rated. Any judge who

consistently receives a rating of five is likely to be promoted. The rating-5 judges get to move around to help the low-performing judges to improve their rating.

The key issue here is: does the above institutional arrangement enable the judges to discharge their obligation without fear or favour? The reason for invoking the analogy with the judiciary is apparent: just as the fundamental obligation of judges is to justice and the law, and not to economic or other consequences, the fundamental obligation of academics is to truth¹, as opposed to its consequences (Miller, 2000).

Thus, it can be argued that both academics and judges need institutional arrangements that enable them to discharge their obligations to society, and it is in society's best interest to grant them these conditions.

Over the past two decades, higher education in advanced capitalist societies has undergone a process of radical "reform". A key element of this reform has been the introduction of a number of accounting-based techniques in the pursuit of improved accountability and transparency. Evidently, there was accounting in higher education prior to this movement. While the "old" accounting was to do with stewardship, the "new" accounting is to do with "performativity".² This paper is aimed at exploring the Research Assessments and Rankings (RAR), which is only one element of the accounting-based changes that have been introduced in the systemic "reformation" of higher education. It is structured as follows: It begins with a historical sketch of the university as an institution to contextualise the issue. Then it looks at the RAR phenomenon and its foundations. The third section looks at the rhetoric and the reality of higher education on a RAR-based accountability. The fourth section discusses whether we are the victims or the perpetrators of RAR, followed by brief concluding remarks.

THE UNIVERSITY—A HISTORICAL SKETCH

While there is some debate about the traditional model of the university, any discussion on this topic generally includes the British or Cardinal Newman's model and the German or Humboldtian model. It is Newman's idea that still holds the most resonance in the Anglo-American context. Traditionally, the university was accountable to itself; a practice that probably began in Newman's time when the academic community was subject to Canon law, but protected from the secular

¹ Whether academics argue for an absolute or relative truth or question the possibility of attaining any truth is not an issue here, the issue is that they remain true to themselves, i.e. write according to the dictates of their conscience. The institutional arrangements allow them to fulfil their obligation to seek their truth in their disciplines, and beyond, without fear or favour.

² According to Lyotard (1984), postmodernity was characterised by the end of metanarratives. So in an answer to the question "what legitimates knowledge", his reply was performativity. It meant the "technological criterion" or the most efficient input/output ratio.

courts. The essentially secular Australian university was established in the 1850s. It began as a public institution serving public purposes. It imported its collegial traditions from Britain. It had institutional autonomy whereby management necessarily meant self-management. Insulated from the market and market-like behaviours,³ academic life was a vocation. Academic accountability was to do with responsibility, obligation or simply doing the right thing; presumably based on a certain amount of trust. However, this was no “golden age”; it had its share of problems (Moodie, 1995; Brown, 1996).

An important period in the recent life of the university was the 1980s. During that time, in a number of western countries, there was a move towards New Public Management (NPM) or New Public Financial Management (NPFM) (Hood 1991, 1995). It was not a uniform package. Different types of reforms were promoted at different levels of government by different political parties in different economic and social contexts. However, there were some common elements in the NPM movement. First, market forces were deemed to provide the best model of accountability; where they were absent, pseudo-market mechanisms were to be introduced. Second, it involved a seemingly endless list of accounting-based techniques (Olson, Guthrie and Humphrey, 1998).

This introduced the accounting- and auditing-based vocabularies in everyday life in hospitals, schools and universities. The reconstruction of the university was a part of the NPM movement. It meant profound changes to the idea of a university. Academic life changed tremendously since our accountability changed from humanistic, thus holistic, to one of “keeping a score”.

In the Australian context, this conception of accountability translated into a Janus-headed arrangement as the purported financial autonomy for universities was contingent upon their performance in relation to agreed goals. The same arrangement was extended to individual academics, heads of school and vice-chancellors. Performance measurement and performance management are both classic techniques in business. As they entered the university, so did the whole gamut of the “new” accounting.⁴ Its applicability to academic life was left unquestioned as the experts—accountants and managers—were entrusted with the task of demonstrating accountability. The support for the market-based reforms

³ Market and market-like behaviours are terms coined by Slaughter and Leslie (1997). The former refers to the for-profit activity on the part of institutions, activities such as patenting and subsequent royalty and licensing agreements, spin-off companies, arm’s-length corporations, and university-industry partnerships, when these have a profit component. The latter refers to the institutional and faculty competition for funding, whether these are from external grants and contracts, endowment funds, university-industry partnerships or student tuition and fees. What makes these activities market-like is that they involve competition for funds from external resource providers.

⁴ The new accounting-based concepts include: Quality Assurance (QA); Total Quality Management (TQM); ISO 9000; Output Measurement; Outcome Indicators; Academic Audit; Quality Audit; Program/Output Budgeting; Strategic Planning; Benchmarking; Rankings; Outsourcing; Efficiency and Effectiveness Indicators; Productivity Gains; Balanced Scorecard and Key Performance Indicators (KPIs), and Activity Based Costing (ABC). ABC has been promoted to determine the “true” costs of disciplinary units and appropriate user charges.

came from the Organisation for Economic Cooperation and Development (OECD), and this continues to be the case until now. According to the OECD, the rightful role of education lies in the contribution it can make to international economic reconstruction and competitiveness through: producing more “flexible” and “responsive” forms of labour; fostering greater participation by the private sector in higher education, especially through research and requiring that higher education operate more like the private market (Smyth, 1995). The OECD pronouncements, that espouse the Chicago School-based human capital theory, have been serving as an influential steering medium for higher education policy. While it has no prescriptive mandate over its member countries, this globalising (and globalised) agency is one of the main actors that is engaged in developing and promoting performance indicators. These initiatives are not a top-down process; we have a two-way relationship with OECD’s Education Committee (Lingard & Rizvi, 1998). Besides the OECD, there are other transnational and supranational bodies that are involved in steering the policy changes (Newson, 1998).

RESEARCH ASSESSMENTS AND RANKINGS

And everywhere governments are watching this issue with great interest, because in its way it is the perfect performance indicator, nice and short with no collection costs. One issue has everyone transfixed. This issue is driven not by faculty or presidents or boards or governments but by the *Times*, *Newsweek* and one Chinese university, Shanghai Jiao Tong. That issue is global university rankings. (Marginson, 2006: 1)

The *U.S. News & World Report* (USNWR) introduced rankings in higher education in 1983. These are based upon the data which the *U.S. News* compiles from each institution either from an annual survey sent to each school or from the school's website. The opinions of faculty and administrators who do not belong to the school are also taken into account. The USNWR rankings are deemed to be one of the most influential media-based and faculty-assisted initiatives in United States higher education. It is only a handful of American institutions that have refused to cooperate with it (Diver, 2005). Today the rankings exercise has become a multimillion-dollar industry for magazines and book publishers. The media-based rankings are conducted mainly by: *The Atlantic Monthly*, *BusinessWeek*, *Newsweek*, *Forbes*, *Maclean's Guide to Canadian Universities*, *Hobsons Good Universities' Guide*, *Times Higher Education QS World University Rankings* and *The Wall Street Journal*. In Germany, the Centre for Higher Education Development (CHE) has collaborated with the publisher *Die Zeit* to produce the CHE rankings.

In terms of RAR conducted by the higher education funding bodies, the British have had their Research Assessment Exercises (RAEs). The New Zealand version is Performance-Based Research Funding (PBRF). The object of calculation varies. In the RAEs, it is an academic unit, and in PBRF, it is the individual academic. In Australia, since the early 1990s almost all core funding has been allocated on the basis of measured performance. The method for distributing research block funding

has been the quantitative performance measures (i.e. number of publications, external research income and Higher Degree by Research (HDR) student load and completions) that are used as proxies for quality. Around 2004, the Department of Education, Science and Training (DEST) announced the Research Quality Framework (RQF). In December 2007, Senator Kim Carr, the new Minister for Innovation, Industry, Science and Research, announced that the Rudd Government would halt the implementation of the RQF. The RQF will be replaced by a new, streamlined, internationally-recognised research quality assurance process using metrics or other agreed quality measures which are appropriate to each research discipline. The Government will work with the higher education sector to develop the new system, taking advantage of the existing work which has been done on metrics development, but also developing robust quality measures for the humanities, creative arts and social sciences.

Clearly, there are different varieties of the rankings discourse in different national higher education systems. Through this paper, I will use RAR as an umbrella term to include all these versions. Although these versions involve different methodologies, and have different ranking agencies, they all aid resource allocation. They are all premised on the same logic. This logic entails: (a) a reification of students, academic disciplines, academics and their outputs in teaching and research, (b) market forces⁵ control for quality, (c) quality is quantifiable, and (d) what can be counted counts and more accounting amounts to more accountability. Indeed, research quality is an important issue. Most of us would hope that the quality of our research would have a positive impact on our discipline and the society that we live in. The intent of RAR conducted by the higher education funding bodies is to identify and reward quality research. Here the issues are: Is number of publications an indicator of quality of publications? Is quality measurement of scholarly output amenable to the methods used in industrial production? What are the intended and unintended consequences of this exercise?

A reference to the origins of Quality Control (QC) and Total Quality Management (TQM), and the purported link between TQM in industry and education is necessary at this point. Before the Industrial Revolution, workers were responsible for the quality of their work. QC came in after the Industrial Revolution. It involved sampling the industrial output to determine quality. Quality was broadly defined as conformity to specifications and fitness for purpose. There were quality inspectors to make sure that conformity, thus quality, existed. Over the years, the quality movement expanded in to a broader management approach called TQM. It has been considered as one of the most important management issues since the late 1980s. TQM enshrines the customer view of quality. In fact, it suggests that everyone is a customer. In other words, organisations first focus on the external customers' needs

⁵ Market forces are assumed to operate at levels such as: local, national, global, inter-disciplinary, inter-institutional and commercial. Where there is no market, a market situation is contrived by the funding body.

and then work backwards through all internal customers or employees' needs. Thus, customer satisfaction becomes the driving force for an organisation. Now, under the NPM it has become the same in higher education. An English authority on quality in education is Edwards Sallis. In *TQM in Education*, Sallis explains how TQM developed in industry and how it can be applied to educational institutions.

He describes the historical links between TQM in industry and education,⁶ and how these have developed in the United Kingdom since the late 1980s. Now, it would appear that the RAR—in all its forms—extends this link to the point at which it treats education as an industry.

Looking at the RAR through a Foucauldian lens, it becomes clear that it is a modern form of power that is simultaneously both totalising and individualising. It aims at ordering the whole system while ranking everyone within it. It impacts on all aspects of academic life as the entities that are ranked and rated include universities, disciplines, journals, and academics and their “outputs” in both teaching and research. Following a Darwinian logic, it operates to make universities control academics in the same way that the government controls universities. It focuses on key performance indicators (KPIs) to produce quantifiable scores that can be used for setting department against department, institution against institution and, in some versions, pitting individual academics against each other. In this process, all involved become factors in planning and organisation of intellectual production—the use value, ethical value and human relations—all are reduced to a quantitative measure. The idea is that all entities in the system—academics, disciplines, universities—work on improving their scores. These scores are deemed to be the evidence of academic accountability and they are used by the Government to distribute funds to universities. In contrast, the media-based rankings influence the flow of resources in an indirect way. It is what Hirsch (1976) called a positional competition; a zero-sum game in which what winners win, losers lose.

THE FLAWED FOUNDATIONS?

There is certainly a *prima facie* case for the media-based rankings. They provide useful information to prospective students. Information such as entry scores and other academic demographics should be made available under freedom of information. I believe the problem is not with presenting the individual data elements, but in the publishers' attempt to combine these elements into a single ordinal scale. In the same vein, the British version of the RAR discourse culminates in grades (thus funding), say, Classics 3 and Marketing 5 for a university. Assuming the algorithms and the statistical manipulation are in order, one can accept these grades to be valid. But are they sound? As we know a sound argument must not only

⁶ Others with a similar stance include: *Total Quality Management in Higher Education* (Sherr & Teeter, 1991) *TQM for Professors and Students* (Bateman & Roberts, 1992).

be valid, it must also have well-grounded premises. And, it is only sound arguments whose conclusions that we must accept. Thus, it may do well to examine the premise of this discourse.

First, it is premised on an unrelenting faith in accounting as the science of resource allocation. This is presumably a legacy of Enlightenment thought. This science rests on making the dissimilar (academics, their environment, their disciplines and disciplinary paradigms) comparable according to abstract, supposedly value-free laws. Based on this logic, disciplines as diverse as Classics and Marketing in a university can be ranked on an ordinal scale. In Marxian terms, it is a subsumption of use value into the exchange value. I believe any ranking system, in this context, is untenable and reductionist. How do we value Classics and Marketing? Matters such as these remain an issue of substantive judgement and debate. RAR can determine their grades (thus price and funding), but completely bypass their use value. The use of numbers in such matters is a way out of a political debate, as the numbers tend to command some kind of scientific authority. These numbers become all the more persuasive if they have been audited.

Second, this discourse is premised on faith in the powers of institutionalised competition to enhance scholarship. This translates into: the more intense the competition, the greater is the quality of scholarly work.

This premise is equally unsound as much of our work depends on rather different forms of human subjectivity. If we look at the enduring pieces of work in both arts and sciences, we find none of these were created under the conditions of institutionalised competition. While competition can help improve short-term research performance, it can simultaneously destroy the culture that enables new research to emerge. It can threaten the social and psychological conditions necessary for creative intellectual work (Brett, 1997; Marginson & Considine, 2000). In the words of a scientist-cum-philosopher Michael Polanyi:

If the scientists of the world are viewed as a team setting out to explore the existing openings for discovery, it is assumed that their efforts will be efficiently coordinated if only each is left to follow his own inclinations. It is claimed in fact that there is no other efficient way of organising the team, and that any attempts to co-ordinate their efforts by directives of a superior authority would inevitably destroy the effectiveness of their cooperation. (Polanyi, 1951: 34)

While there are differences between scientists and other academics, Polanyi provides a good description of the way in which scholarly work typically proceeds. Let me make it clear that I welcome the idea of friendly rivalry, which can be energising. It is the institutionalised competition for limited resources that I believe is a matter of concern.

Third, this discourse is premised on the idea that peer review can provide ratings on quality. This changes the peer review tradition substantively. In *Who are my Peers? Research Assessments in Philosophy*, Sayers (1997) argues that peer review sounds reassuringly cosy and communitarian, but it is doubtful whether it operates that way

in a subject as divided as philosophy. He goes on to say that rating philosophical work on a seven-point scale is, inherently, a crude business. I believe his argument is applicable to other disciplines too. Take my discipline, accounting, for example; increasingly it has become a divided subject. Broadly we have two divisions such as the mainstream accounting, and critical accounting movement. Both have very different ontological and epistemological assumptions. Both are very different ways of looking at the world and the role of accounting in that world. While one could provide a commentary on intellectual strengths, weaknesses and blind spots of papers in these divisions, any attempt to rank papers in paradigms as diverse as these amounts to comparing apples and oranges. This exercise is likely to be further complicated by the fact that peers are competitors too, and it is a zero-sum game. In terms of the way in which peer reviews have worked in Anthropology:

In the QAA's new quality assurance framework, 'peer review' means a few senior academics setting the 'benchmarks' for their discipline as well as inspecting performance. A 'discipline', which once might have been characterized as a loose network of colleagues sharing common discourses and ways of seeing, is now coming to mean a hierarchical organization whose senior members are capable of acting on behalf of all its staff and students and of speaking to government with one voice. (Shore & Wright, 1999)

Gillies (2006) explains that the history of science shows that peer review can give results, which later turn out to have been quite erroneous. It often happens that researchers produce work, which is judged at the time by their fellow researchers to be worthless, but which is later, sometimes much later, recognised to have been a major advance. I believe this argument can be extended to social sciences and humanities as well. In terms of quality, Alvesson and Willmott (1996) aptly assert that the achievement of quality in higher education "is essentially political in origin". The politics, though, are concealed behind a facade that suggests "that 'achieving quality' is amenable to technical and bureaucratic solutions". See Readings (1996: 25–26) for a critical analysis of the arbitrary quality of the weighting of the factors that are used in media-based university rankings, and the dubiousness of such quantitative indicators of quality.

THE RAR-BASED ACCOUNTABILITY: THE RHETORIC AND THE REALITY

"We now spend more time giving an account of what we are doing than we spend actually doing it...Just this sense of loss of agency, of autonomy, and a feeling that things have been done to you. So it is really a sense of a loss of professional decision-making capacity." (Academics' responses cited in Vidovich & Currie, 1998: 193)

These are not isolated cases. These views strike a chord with many of us. Are these responses the lifeworld pathologies of a new class in academic labour?

Since the 1987 Green paper, the official government policy has repeatedly emphasised that there need not be any conflict between accountability and academic autonomy. Vidovich and Currie (1998), in their study of three Australian universities (Sydney, Murdoch and Edith Cowan), found overall the respondents from all three universities experienced greater accountability and reduced autonomy. They conducted interviews on the changing nature of academic work during 1994 and 1995. In their work, they considered two distinct notions of autonomy: autonomy for the institution to act independently of government (be self-determining), and autonomy of individuals within institutions to act as professionals to govern themselves and be free to speak out on any issue. In terms of accountability, they looked at accountability both in teaching and research.

A pursuit of RAR-based accountability can explain some academics' attempt to publish what is essentially the same article in two or three journals. One cannot blame them, they are forced to play and sometimes beat the management at its own game. Alternatively, academics encounter other dilemmas of accountability, "a book might count for, say, two points, which might be \$3,000. A journal article might count for the same, so which would you do?" (an academic's response, in *Selling Australia's Universities, The Age*, December 9, 2000). I believe this response is not atypical under the scorekeeping type of accountability. Hopwood (2005) makes a very apt observation when he says "we have become concerned with the 'hits' more than the content and direction of our investigations". These are two contradictory trends that result simultaneously from the same cause. In the "hits" we seem to affirm ourselves, and in our diminished concern for the content and direction of our investigations, we negate ourselves. In this instrumental rationality, where intellectual passion and curiosity are replaced by fear or ambition, I believe something is bound to be lost to the investigator and the investigation on hand.

Over the years, I have known colleagues to design a research project for its potential to attract a competitive grant, a large Australian Research Council (ARC) or other external grant. For some, it has meant avoiding open-ended long-term projects as they have become concerned with optimising their performance. Marginson and Considine (2000: 135) find "in one Sandstone university medical department, a professor noted that he was under pressure to apply for external grants, but the university showed less interest in what the research actually achieved. Others have similar stories". When steered by bureaucratic carrots or sticks, researchers are likely to achieve RAR-type accountability at the expense of freedom of intellectual inquiry, the free flow of ideas, and mutual trust between participants. In this managed environment, the researchers' areas and priorities change; it is almost as if getting research funding becomes an end in itself. Intellectual risks are avoided; the success in research becomes success in obtaining money for research! This competition for research funding is a competition for rankings, not for quality, explain Marginson and Considine (2000). Such steering on an ongoing basis could weaken the important, but unfashionable (not on the Government's priority list) areas of fundamental inquiry. These mechanisms amount to social control of intellectual labour, and this has an impact on the construction of knowledge. For instance, while legal knowledge is best created through the preparation of

casebooks, academics are under pressure to raise ARC grants to boost departmental ratings.

As expected the RAR discourse translates into university's closer relationship with industry and business sectors. What has been happening with research in science and engineering? Slaughter and Leslie (1995, 1997) examined public research universities in the United States, Canada, the United Kingdom and Australia. They found a move away from a leap into the dark or curiosity-based research towards applied, targeted or entrepreneurial research; a proliferation of university-corporate linkages; an emergence of academic entrepreneurship, including academics engaged in developing intellectual property. While the latter is perceived to be beneficial by many in the applied sciences, the pertinent issues are:

How far can routine entrepreneurial activity be extended before becoming the central routine of academic units? How much can academics invest in the development of intellectual property without becoming head of small firms more committed to external bodies and markets than to the educational mission of the institution? (Slaughter & Leslie, 1995: 126)

It is evident that the industry-led technoscience movement is supported by both the political leaders and the university managers. This explains the emergence of the university-industry-government centres and partnerships, say in biotechnology. Some of these unions are manifesting in rather disturbing ways where the academics and universities themselves all have equity stakes in the companies sponsoring trials (Bollier, 2002). It calls for a collision of two cultures. While the industry demands commercial confidentiality and patenting, the academic lifeworld needs to have a free exchange of ideas. The intention here is not to argue for an ivory tower university. Indeed, there is a need for interaction between universities, industry, government and the wider community. In certain circumstances, these linkages can be used for the benefit of all parties concerned. However, once they become the driving force for the university, then the academic lifeworld is likely to be colonised, the social gift exchange is bound to be undermined.⁷ As Benson and Strangroom (2006: 135) aptly observe, where corporate interests intersect with scientific practice, then objectivity can very quickly go to the wall.

ACADEMICS—THE VICTIMS OR THE PERPETRATORS?

The late professor Karl Popper spent some time at the University of Canterbury, in New Zealand. Professor Noam Chomsky has been invited to Sydney University. Both are academics of tremendous intellectual force. They would have inspired,

⁷ See *The Kept University* (*The Atlantic*, March 2000) and Bollier (2002) for some cases regarding corporate power over the academe and the “inconvenient” research findings. Consider the case of the tobacco giant Philip Morris and its “Project Whitecoat”.

infuriated or confused many academics at these universities. This is to be expected, this is the nature of academic life. Now imagine, if the condition of their visit was to assist their host university to improve its performance and produce x number of refereed outputs. How would it have impacted on the social relations of their work? As I understand, it has become quite common to invite high performers to improve the host school's research output just in time for the next research assessment exercise.

Polster and Newson (1998) explore the way in which the KPI movement can reorder the social relations of our work, and they see a danger in a strategy that supports academic workers themselves becoming involved in improving performance indicators so that they can measure things better. I think many of us have already internalised the KPI movement. Take the case of academic unions. They have become involved in designing workload models and productivity gain allocations. In general, the workload model or performance plan specifies x number of refereed publications for an academic for the assessment period. In some versions, it mentions the number of hours that may be needed to produce the outputs. This is a classic standard costing technique where direct labour per unit is specified, and the number of units to be produced in a period are also specified. Is academic work suitable to this technique?

It would appear that our urge to plan our performance is so strong that we forget it is the incalculable nature of our obligation that defines scholarly life and work.

Some heads of disciplines go so far as to specify the journals in which staff should publish and the areas of research in which they should concentrate if they wish to apply for tenure or promotion. There are schools which award a bonus for publications in the right journals and some organise prize competitions to similar ends (Hopwood, 2005). In some disciplines, we conduct studies that involve rankings journals, say on the basis of journal usefulness, user surveys or library holdings. Inevitably, different journals speak to different audiences or deal with different paradigms in a discipline. Some paradigms may be so different that one could say academics working in such different areas "live in different worlds". This does not seem to deter some of us from conducting ranking studies. However, in any edifice, intellectual or otherwise, the construction will only hold if the foundation is secure. In preparation for the RQF, senior academics in some disciplines were constructing their own hierarchies of journals that were clustered in tiers. In Foucauldian terms, the inmates had come to discipline themselves. Here my concerns are threefold. First, the journal ranking studies are on methodologically weak foundations as they amount to ranking competing paradigms that are incommensurable. Second, it is ironic that these works count as scholarly publications when they provide the material for the ranking panopticon. Third, these works tend to limit the range of intellectual possibility by privileging the "top-rank". See Dominelli and Hoogvelt (1996) for a typology of responses by professional academics facing the market-based changes. It is good to note that the Arts and Humanities Research Board (United Kingdom) and the British Philosophical Society

have boycotted any plans to create a “top ten” list of their most important journals (Baty, 2005).

As I understand, in New Zealand and in Britain the Research Assessment panels were reminded that they were obliged to assess the quality of the content of individual articles, not the reputation of the journal in which they were published. I believe academic initiatives in ranking journals combined with the RAR imperative to rank academic papers inevitably creates a system that is both self-referential and self-perpetuating. Furthermore, a measure developed by a publishing giant to gauge the reputation of a journal is now being used to evaluate individual academics. I am referring to the impact factor here. As journal editors are also in the ratings market, they are likely to adopt policies that will increase their impact factor.

Now, the question is whether academics are the victims or perpetrators in this exercise. I believe it is both, as the RAR has not only restrained academics, it has also (and for the same reasons) empowered them, albeit, conveniently for greater exchange value for themselves and their institutions. “Is 10 percent enough? I’d be happy if it was more: 20 per cent would be good” says the QUT Dean of Business (Paydirt, *The Australian*, Higher Education, April 10, 2002). The rate here refers to the Dean’s bonus. The idea of a performance-based pay was so attractive that the QUT Dean chose to surrender her tenured position. The intention here is not to extrapolate from a single case. The point is performance-based contracts are becoming rather common in academic life. The pecking order dictates that while the deans work on achieving their targets, they supervise the performance of their heads of school as per performance agreements. Incidentally, there is no longer a dichotomy between academics and managers, as now we have what could be called a new class of “academic managers”. This translates into each of us managing our contract with society according to the targets, financial sanctions and rewards. It is clear that the ideological control is being gained by economic means in this process. As I understand at some universities, academics are provided with financial incentives to prepare funding submissions. The practice of tenure is being phased out and it is being replaced by what is called a continuing position. The latter means continuing subject to performance in relation to the agreed goals. We know goals and interests can steer all forms of enquiry: knowing the target that one wants to achieve tends to shape what one searches for and what one overlooks. I think the pressure to achieve the RAR-induced goals—quantity of publications, frequency of citations in the professional literature—can potentially paralyse any original and creative thinking.

CONCLUDING REMARKS

Far from being a neutral and objective verification of “auditee” compliance with commonly accepted standards, audits “do as much to construct definitions of quality and performance as to monitor them” ... To be audited, an organization must actively transform itself into an auditable commodity: one “structured to conform to the need to be monitored ex-post”. (Power, 1994: 33)

The RAR-discourse has been instrumental in bringing the “accounting-based version of quality” in discussions on research. Its lexicon includes: “audits” of all kinds—internal, external, and institutional, “performance evaluation”; “efficiency and effectiveness”; “value for money”; “inputs”; “outputs”; “outcomes”, “Benchmarking” and KPIs in academic life. This is the language and practice of the business world. Here my concerns are: first, private sector is hardly the epitome of accountability. One just has to look at the history of corporate scandals; it becomes clear that it has had problems in securing accountability. Second, and more importantly, should the public sector borrow its ideals and practices from the culture of economic consumption? Is it appropriate to implement private sector “economic reason” into the professions, in particular the “caring professions”, which dominate the public sector (Broadbent, Dietrich and Laughlin, 1996). (In Gorz’s (1989) thesis, caring professions are those devoted to health, education and the social services.) Third, while the business literature has come to recognise the pervasive use of financial sanctions and incentives, they can undermine creativity and impair productivity (Kohn, 1993); it is ironic that the public sector is following that path. Fourth, traditionally, accounting was theorised and prompted as a technology that provided useful information for internal and external decision-making. Since the late 1970s, this textbook image of accounting as an objective, value-free, technical enterprise has been challenged. There is a vast amount of literature that has questioned this neutral image, and now accounting is recognised as a social and institutional phenomenon (Tinker, Merino & Neimark, 1982; Hopwood 1989). Fifth, as the power of this discourse lies in creating an overwhelming tendency to define substantive issues as technical issues, it serves to block reflection on many factors that determine the quality of academic life. It tends to distort the public debate.

Though not the first to see these interrelationships, Foucault reminded us that our self-description, and thus our self-knowledge, depends on the linguistic resources that are available in our environment. As expected, the ranking regime—administered by the publishing companies, academics or the university managers—has brought in a redefinition of our everyday lives. It has influenced the way we talk (and think) about what we do both in terms of research and teaching. Reflecting on the psychodynamics that are submerged in our speech, it becomes clear while the freedom of the individual is romanticised in market liberal abstractions, things are very different in this market. Is it because the very means of guaranteeing freedom are endangering the freedom of the beneficiaries? My intention is not to resist academic accountability but to argue for a philosophical separation of the notions of accountability and accounting. The strength of the accounting discipline lies in quantification and calculation in representing “reality”. The expert-generated and audited numbers are persuasive; many believe these numbers to be the evidence of accountability. However, in presenting these numbers, accountants both represent and construct that reality (Hines, 1988), as accountants choose what to account for, when and how to account for it. Accountants’ choice is determined by their politico-economic relations. This process gives selective visibility and it makes a lot of things invisible. And, it is what becomes invisible that underpins good practice in scholarship. As Tagg (2002: 9) puts it:

...but I gain something much more valuable by pursuing the unauditables: friendship, collegiality, solidarity, openness, honesty, intellectual generosity, a rich exchange of ideas, trust.

I think if more of us are able to pursue the unauditables, then the quality of our scholarship will improve. The irony is RAR-culture destroys what it is meant to promote. It creates an auditable academic who is epistemologically conservative and economically liberal—who meets the satisfaction rating and the research productivity rate because he or she knows the targets. His or her research never ends up going down a blind alley. This competitive performer has no time to be collegial or intellectually generous; the exchange of ideas is fine as long as the percentage of authorship is settled. As I understand, in some performance evaluation schemes, we do have to disclose the percentage attributed to each author. Clearly, the RAR-discourse is “accountingisation” of the academic lifeworld. Power and Laughlin (1992: 133) coined this term to encompass measures introduced in various areas of public sector, including health, education and local government. Very aptly they said, “...accountingisation is perhaps an ugly word, but it expresses the sense in which accounting as a method may eclipse broader questions of accountability”. I believe all forms of RAR espouse what Vidovich and Currie (1998) call a bureaucratically defined and economically oriented version of accountability. The RAR-culture champions Weber’s “specialists without spirit”, who are likely to meet their productivity targets at the expense of challenging academic orthodoxies, corporate power and government priorities. Under these conditions, they will not have the freedom to do their duty.

As more and more areas of our societal lifeworld have come into the grip of the laws of commodity economy, the greater is the need for someone to be a critic and the conscience of the society. If our universities are to resume that role, we will need to look at our contract with the society as a gift-exchange rather than as one of market exchange. This means we need a different way of thinking about our accountability: one that restores trust and autonomy to the academics, that uses qualitative, multiple and local measures, and is based on public dialogue (Shore & Wright, 1999). We need to move back to what Brint (1994) calls a social trustee professionalism. If we define academic accountability in the language of accounting, then we may be able to find the most efficient means to given ends, but we may lose the ability to call some ends into question. Under these conditions, we may perform, but can we fulfil our obligations?

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