Perverse Audit Culture and Accountability of the Modern Public University

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Abstract

The audit culture which has developed in public universities has led to counter-productive outcomes. Managerial oversight of academic work has reached a critical tipping point. Extensive auditing of research output by means of performance management assessment regimes motivated by a New Public Management mentality has damaged individual scholarship and threatened academic freedom. Such assessment regimes are perverse and conducive to the development of psychotic tendencies by universities. It is important to understand the effects of a perverse audit culture when re-thinking and reforming approaches to university performance management. We suggest ways for public universities to acknowledge the need for accountability while remaining true to core academic purposes.

Perverse Audit Culture and Accountability of the Modern University

INTRODUCTION

The publicly-funded university is an institution characterized by paradox. Marginson (2010, p. 14) draws attention to this:

> Is there any other institution (except possibly government) that combines so many different social functions? Is so clear about its primary values, so diffuse and unreadable in its core objectives? So self-serving and other-serving at the same time? So easily annexed to a range of contrary agendas: conservative and radical, capitalist and socialist, elite and democratic, technocratic and organic?

> The university is like the 'public good', in that it becomes what we want it to be. But the university rarely holds to a single course. It continually disappoints. It always falls short of potential. But we defend it. We sense that if it were lost then something quite fundamental, and probably essential, would be lost.

The paradoxical nature of the public university is not a dysfunction, but a fundamental strength.

We contend that the emergent saturation of the publicly-funded university by an audit culture ideology threatens the existence of the creative and positive tension characterized by the paradoxes to which Marginson (2010) refers. Few would probably dispute the view that publicly-funded universities should be accountable for what they do and for whether they provide graduates and research of service to society. Nonetheless, how university accountability should be effected is a matter of considerable debate. Contention arises because many features of vogue performance management systems in modern public universities, especially those indicative of a university audit culture, appear to be inconsistent with key normative goals of universities, including what the President of Yale University (Levin, 2010, p.71) described as a focus on 'the discipline of the mind' rather than subject-specific knowledge.

A pervasive feature of modern public universities has been the growth of an audit culture and a 'mania for constant assessment' (Collini, 2010). An audit culture attempts to construct a

vocabulary of knowledge that legitimizes managerial power at the expense of more traditional and collegial visions of a university (Parker, 2011). Indeed, managerial power elites have a vested interest in legitimizing the deployment of audit-based performance management systems in universities, thereby rendering such systems immune to falsification. Further, managerial power elites respond to the inadequacies and perversities of these audit-based performance management systems by expending even more effort in applying these systems and lauding their effects.

In this paper we use critical and interpretivist techniques to analyze, and reflect broadly upon, matters of contemporary performance assessment in modern public universities. We pursue three broad objectives.

First, we seek to demonstrate what a university audit culture is, and how such a culture operates in public universities. We outline the benefits and adverse consequences of university performance management control systems that are based on an audit culture. In particular, we draw attention to how an audit culture can systematically facilitate several dysfunctional outcomes, including the loss of academic freedom. We contend that New Public Management [NPM] ideology is a likely stimulus for the popularity of an audit culture.

Second, we argue that an audit culture legitimates managerial power at the expense of more traditional and collegial visions of a university; and that a pervading university audit culture is more likely to entrench power than to encourage the deployment of reason in achieving positive university outcomes. In pursuing this objective, a major contribution of this paper is its highlighting of the psychotic potential of audit-based university performance management systems to render much academic effort less effective.

Third, we move beyond merely writing an exposé of an increasingly alienated audit culture environment. We promote several possibilities for effective social change and emancipation, and propose some alternative policy directions for public universities. These proposals are intended to help universities recover from the overly audit-friendly practices in which they have become ensnared. In particular, we argue that re-building trust and autonomy in universities, and investigating the root causes of dysfunction in performance management, are better means for achieving normative university goals.

In the next section we introduce three constructs that are central to our thesis: audit culture, New Public Management, and the university psychosis metaphor. The ensuing two sections highlight some of the perceived benefits and alleged adverse outcomes of a university audit culture. We then proceed to examine the relationship among audit culture, the exercise of power by managers, and psychological (including psychotic) consequences. In the final section, we take account of audit-inspired managerialism, accountability and academic autonomy, to offer suggestions that address the perversities of a university audit culture.

ANALYTICAL CONSTRUCTS: AUDIT CULTURE, NEW PUBLIC MANAGEMENT, AND THE UNIVERSITY PSYCHOSIS METAPHOR

Audit culture

An audit culture is '…a *condition* [that is] shaped by the use of modern techniques and principles of financial audit, but in contexts far removed from the world of financial accountancy' (Shore, 2008, p. 279). Thus, an audit culture arises in 'contexts in which the techniques and values of accountancy have become a central organizing principle in the governance and management of human conduct – and the new kinds of relationships, habits and practices that this is creating'

(Shore, 2008, p. 279). An audit culture is also 'an emergent socio-anthropological phenomenon of formidable power' that is based on 'accountability' or 'strict conformity to objectives measurable within the system' (McIntyre, 1999, p.1).

MacRury (2007, pp. 123-124) considers 'the key features characterizing "audit culture"'' in universities to include outcome-based assessment systems for research productivity and for other indices (e.g., student employability, student retention); arduous external assessment systems; and the publication of miscellaneous league tables. He concludes that these 'key features' of an audit culture in the university 'comprise the bureaucratic architecture through which learning and teaching are managed – a structuring enabled (and assured) by a highly proactive and formalized system of surveillance and recording…' (p. 124).

A key aspect of an audit culture resides in the bureaucratic oversight of universities and the evocation of a perverse sort of accountancy mindset of performance management that is obsessed substantially with quantification and with measures of output. Concerns regarding such a mindset are far from new. Mathematician Sir Michael Atiyah complained two decades ago that universities had become 'dominated by accountancy procedures and measured by the products they produce' (1992, pp.157–58). Bean (1998, p. 497) has lamented that the language we use to talk about higher education is that of

> … efficiency, productivity, technology, credit hours generated, grants with overhead received, accountability, assessment, competition, costs, total quality management. This is not the language of education or morality or scholarship or learning or community; it is the language of counting, accountants, accountability and, to a greater or lesser extent, it is how we imagine our enterprise.

An audit culture can be seen in the practice of some public universities and government bureaucrats in assessing the merit of scholarly journals by a quantified impact factor; and the merit of individual published scholarly papers by citation counts. Tourish (2011) critiqued the

University of Queensland's 'Q index' which measures an individual academic's research income, research publication (weighted by reference to journal ranking lists), higher degree completions and research degree supervision loads. The 'Q index' (to two decimal points) is then compared to average scores at University, faculty, and school levels, and to all staff within an academic's faculty at the same appointment level. The 'Q index' is open to inspection by managers. Essentially, people become a number: 'I am a 9.22, you are a 10.33, she is a 12.34.' While this is part of the commercialization of academia, often justified in terms of accountability and the audit society, it is also likely to reduce intrinsic motivation, damage morale and limit the engagement of academics with the disinterested pursuit of knowledge. The focus of performance indexes such as the 'Q index' is shifted towards industrial measurements of productivity that do not involve serious consideration of intellectual quality.

Consistent with this, the teaching quality of individual academics is often reduced to an average of anonymous questionnaire responses by a sample of students. However aptly or inaptly constructed, such ways of measuring and assessing research and teaching through quantification result in easily visible and auditable outcomes, and a consequent audit culture (McNair and Richards, 2008). Such a culture transforms complex social practices such as university teaching and research into dysfunctional league table numbers (Tsoukas, 1997) and has been accused of leading to a 'fetish for quantitative measurement' in universities (Shore, 2008, p.281).

New Public Management

A university audit culture unfolds within the discourse of New Public Management [NPM]. Given the widespread adoption of public sector reforms since the 1980s, it is not surprising that financial and related quantifications are acknowledged as arbiters of what is good and/or bad

performance in higher education. Reforms that have prompted greater resort to audit-focused quantifications have been encouraged by the embrace of NPM − a broad and complex discourse characterized by assumptions regarding the (alleged) benefits for public sector organizations of adopting a stronger market orientation and engaging in 'big business mimicry' (Lapsley, 2009, p.2). Heavily implicated in constructing the 'reconfigured accountability' of NPM for universities has been accounting and 'accounting weaponry' (Parker, 2011, p.446). This is in spite of the claim by Lapsley and Miller (2004, p.104) that 'accounting innovations in universities have proved rather blunter instruments … and more uncertain and erratic' than the accounting instruments of reform in the industrial world.

Hood (1995, p. 94, italics applied) describes NPM as involving the language of economic rationalism and

> … a different conception of public *accountability*, with different patterns of trust and distrust and hence a different style of *accountingization* … shifting the emphasis from process *accountability* towards a greater element of *accountability* in terms of results.

In this new conception of accountability, accounting is a key element because of its capacity to reflect

> … high trust in the market and private business methods … and low trust in public servants and professionals (now seen as budget-maximizing bureaucrats) … whose activities therefore needed to be more closely costed and evaluated by *accounting* techniques (Hood, 1995, p.94, italics applied)

Lapsley (2009, p. 3), identifies seven key elements of NPM:

1. Unbundling public sector into corporatized units organized by product.
2. More contract-based competitive provision, with internal markets and term contracts.
3. Stress on private sector management styles.
4. More stress on discipline and frugality in resource use.
5. Visible hands-on top management.
6. Explicit formal measurable standards and measurement performance and success.

7. Greater emphasis on output controls.

NPM is driven by belief that the adoption of a market orientation (and the attendant ideology of the accounting discipline) by governments, universities, and public sector agencies will lead to general cost efficiencies and productivity improvements (Boston *et al.*, 1996). Tighter audit mechanisms, directed by managers, are required to attain these efficiencies. Driven by this imperative, and despite the strong criticisms it has attracted, NPM ideology has encouraged a substantial shift in power in recent decades towards those who hold managerial positions (Hood and Peters, 2004; Dunleavy *et al.*, 2006; Levy, 2010). This shift extends far beyond (but now increasingly encompasses) academia (Parker, 2011). Indeed, we concur with Parker's (2011, p. 437) assessment that universities in many countries are now operating in a pervading environment of 'New Public Management (NPM), market-based public administration, and managerialism.'

University Psychosis Metaphor

A psychosis is a 'fundamental derangement of the mind (as in schizophrenia) characterized by defective or lost contact with reality, especially as evidenced by delusions, hallucinations, and disorganized speech and behaviour' [*Merriam-Webster's Online Dictionary*]. We contend that the modern public university, subject as it is to the perversities of an extreme audit culture, is showing signs of becoming 'delusional'; of having a defective 'contact with reality'; and of being paranoid-schizoid (Klein, 1946). The metaphor THE UNIVERSITY WITHIN AN AUDIT CULTURE IS PSYCHOTIC captures our argument, which we develop later by drawing upon Sievers (2006; 2008) and others.

Parker (2011, pp. 446-447) draws attention to existing (or forthcoming) government research management and performance assessment schemes in the UK, Australia, New Zealand [NZ], the Netherlands, Denmark, Germany, Sweden, Austria and the Canadian provinces of Alberta and Ontario. Each of these is (or seems likely to be) characterized by an audit culture mentality. As a specific but typical example, the New Zealand [NZ] government requires NZ universities to compete, on the basis of ostensible relative research performance, for a pool of public funds for research. In 2007, its Performance Based Research Funding (PBRF) scheme allocated $238 million to NZ universities based on assessments of each university's research performance during the period 2003-2006. The quality of each academic staff member's research was assessed in terms of whether it had 'successfully completed a formal quality-assurance process' and could be tabulated and verified: that is, could be regarded as auditable. The PBRF funding round for 2006 to 2011 assessed a portfolio submitted by each academic staff member, across the following three auditable dimensions: "research outputs" (70%); "peer esteem" (15%); and, "contributions to the research environment" (15%).

SOME PERCEIVED BENEFITS OF A UNIVERSITY AUDIT CULTURE

The audit culture in higher education applies auditability mechanisms that are known by such names as performance indicators, benchmarks, quality assurance protocols, research assessment exercises, teaching quality reviews, and league tables. The ostensible principal benefit of these audit culture mechanisms in publicly funded universities is to assure governments and taxpayers that public monies have been spent effectively, efficiently, and fairly (Hood, 1995). The laudable remit of "being answerable to the public" is recast in terms of measures of productivity, "economic efficiency and delivering value for money"' (Shore, 2008, p.281).

University rankings

Parker (2011, p.441) points to the 'obsession' of senior university managers with 'published esteem rankings that include government teaching and learning quality audits, business school and MBA program rankings …, research fund success rankings and faculty rankings associated with the increasing array of journal esteem rankings…'

There are many competitive rankings of universities, including by major popular newspapers (e.g., *USA Today*) and by universities themselves. Shanghai Jiao Tong University's Ranking of World universities is alleged to be 'the most influential global ranking' (Labi, 2011, p.5). Auditability and ranking are claimed to be beneficial because they 'produce credible statements [from universities] about their performance, financial or otherwise' (Maltby, 2008, p.394); and help to improve the productivity and behaviour of individuals, and the transparency and accountability of universities to taxpayers and the public (Shore, 2008, pp.278-81). According to Wildavsky (2010), a former education editor of *U.S. News & World Report*, published university rankings, although controversial, are 'ultimately very useful …[since]… measurement is useful.'

However, the act of measurement imposes a duty of care to ensure that the internal and external validity of rankings is preserved. There is evidence that major policy shifts in university governance are affected by university rankings, at least partly: for example, Labi (2011) reports that the university merger movement in Europe is motivated significantly by such rankings. Therefore, rankings are an example of how a culture of audit and measurement invariably distorts the behavior that is being scrutinized.

Audit is not an objective process, divorced from any impact on the context where it is practised. Rather, it appears to become internalized into (in this case, university) social life, fundamentally changing the nature of the institution. The advocates of an audit culture seem to believe that audit will have only a positive impact on the effective management of resources. But the crux of our critique is that there are many unintended and often harmful consequences of an audit culture.

Replacing trust and collegial control with bureaucratic control

Embrace of an audit culture by universities reflects a move to bureaucratic control (and its penchant for rules and procedures, written records, extensive accounting reports, checks and balances) and away from collegial control. An outcome of this is that academics 'have largely lost their formerly unique roles as independent professional, expert educators and research scholars operating in collegial association and co-decision-making with their university …' (Parker, 2011, p.444). The implications are made vivid when we re-consider two dominant characteristic conditions of a university academic's work life in a pre-audit culture environment: understandability of actions, and predictability of results (Thompson, 1967).

In a pre-audit culture university environment, the understandability of actions and the predictability of results were low − especially in the social sciences and humanities, but perhaps less so in the physical sciences. Academics pursued their careers more as *bricoleur* than *engineer* (Duymedjian and Rüling, 2010); that is, careers were pursued more randomly and opportunistically, and not by design or formal planning. Universities had few formal objectives other than to educate students to be good members of the community, and to explore knowledge. If objectives were articulated, they were rarely certain and rational. Lack of certainty was

regarded as a strength of the university, not a weakness. Thompson (1967) characterized collegial control systems as high in uncertainty, and thus open, natural, systems, rather than as closed, rational systems. However, under collegial control, the university was no paragon of openness, democracy, and pure service to the community. Appointment and tenure decisions at times were arbitrary and often blighted by patronage, politics, and bias. Nonetheless, the collegial control system offered a key role for trust in university performance management. The persistent acceptance of trust and ethical relations in the pre-audit culture in the public university yielded strong potential for substantive reform. However, when trust was replaced by an audit culture, the potential for such reform became less likely.

In complex pluralist societies enamoured with accountability mechanisms, targets and appraisal are substituted for trust (Power, 1994, 1997). Fukuyama (1995) has argued the importance of sustaining trust and has contended that a strong sense of community and sociability (that is, trust) is largely responsible for creating and sustaining economic opportunity and societal well-being. However, an audit culture functions as a 'political technology' with attendant 'damaging effects on trust,' such that it has replaced a system based on 'autonomy' with one that is 'coercive', 'disabling', and characterized by 'crude, quantifiable and "inspectable" templates' (Shore and Wright, 1999, pp. 565–566, 557). Thus, mechanisms grounded inaptly in an audit culture have diminished chance of encouraging trust and meaningful productivity. Ironically, an audit culture is often implemented to enhance accountability and ultimately trust (both within the university and without). Despite this, the paraphernalia of an audit culture (such as accounting-based performance management schemes) tend to diminish trust and alter the nature of the university institution.

ADVERSE OUTCOMES OF A UNIVERSITY AUDIT CULTURE

Market place ideology and commercialization

Management and bureaucratic control of many contemporary universities is now influenced strongly by a seemingly reverential acceptance of a market-focused philosophy, consistent with NPM ideology. For some, the idea that a university's performance is to be quantified in terms of the extent to which it satisfies some ill-defined 'market' for its services is regarded to betray the ideals of a university (Craig and Amernic, 2002).

In many countries, the embrace of entrepreneurship and a business model now seems mandatory for publicly-funded universities. They have become hawkers of their most important intangible assets — prestige, reputation and brand. Ironically, these are assets that have often been built-up largely under pre-audit culture environments. Pressure on academics to conform to a market-focused philosophy is manifest in fewer academics now engaging in social critique or acting as public intellectuals. Consequently, whereas academics ought to be criticizing aspects of post-industrial global corporate capitalism and postmodern business culture, many have been compromised by university links with business (Boje, 2001) and the seeming naturalness of audit ideology. This may also help to explain why few papers in major management journals address big issues in management or the wider world (such as race, ethics or exploitative working conditions) (Dunne *et al.*, 2008). The more embedded that audit practices become, the more likely it is that they will assume a taken-for-granted status.

Through repetition and institutionalization via an impressive array of bureaucratic practices, the wider academic community develops a set of acquired behaviours in which an audit mentality rapidly seems normal, natural, permanent and impervious to challenges.

Shore (2008, p. 282) points to what, in effect, is the 'new normal' in higher education: '…the transformation of the traditional liberal and Enlightenment idea of the university as a place of higher learning into the modern idea of the university as corporate enterprise'; and to the transformation of universities to operate increasingly like private businesses, accompanied by the emergence of higher education as a significant export industry.

Academic freedom versus the death of the 'teacher-scholar'

Among the 'calamitous implications' that Horn (2000, p.174) sees in 'market-driven universities' is the

> … danger … [to] … the freedom of professors to determine the content of their courses and the direction of their research … [since] … that freedom is an anomaly from a business point of view, in which academics are employees to be managed, and from the neoliberal perspectives, in which they are suppliers of personal services who must seek to 'make it' in the market.

For some faculty members, an arbitrary quantified performance assessment regime and an audit culture is a fine outcome. But for others, the result is far from fine because it has plausibly led to the '"death" of the teacher-scholar…[and the disappearance of] the joy of inquiry for inquiry's sake and teaching for the sole purpose of opening minds' (McNair and Richards, 2008, p.22).

Gaming

A dysfunctional outcome of an audit culture is that academics learn to game the system by applying effort to manage the scores they receive. This practice is facilitated by the loss of richness of context with auditable performance measures. A complex social practice is reduced to a gamester's paradise.

Gaming is manifest in many ways. For example, when the FT 40 [*Financial Times* list of the top 40 business academic journals] recently became the FT 45 by dropping two journals and

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adding seven new journals, successful lobbying efforts were celebrated grandly. The success of the journal *Contemporary Accounting Research* in being included in the FT 45 list was the admirable result of intensive lobbying over many years and a fine reputation for research publication. But the journal's fine reputation is not at issue. What is at issue is the complicity of lobbyists with the process of creating two categories of journals (those 'in' and 'out' of the FT 45 list). Such lobbying is an unsavoury gaming aspect of the ethos of the university audit culture.

Considerable benefits seem likely to accrue from future research e on gaming. This should be directed to exploring whether an audit culture and gaming behavior are not just morally repugnant to many academics and the 'classical' idea of a university but, when assessed in terms of shifting legitimacies, are dysfunctional as well.

Accountability treadmill

A depressing synopsis of the futile accountability treadmill that is an element of an audit culture has been presented by a recently retired UK academic, cited in Sparkes (2007, p.545):

> The daily, creeping, moral exhaustion that is the RAE [Research Assessment Exercise] was certainly my main reason for retiring. It wasn't an objection to the production of publications, it was that *the system actively encouraged the publication of rubbish*, the pointless, or the absolutely obvious… [italics applied]

From a performance management perspective, such a reaction suggests more than an idiosyncratic personal bias. University performance management systems and their concomitant cultural ethos should be subject to greater scrutiny and challenge. If the system 'actively encourages the production of rubbish', as alleged, this is a perverse outcome of institutional isomorphism (DiMaggio and Powell, 1983) that is likely to lead to legitimation rather than *real*

improved performance. Gava (2001, p.46) reinforces such a view by arguing that opportunities for the disinterested pursuit of scholarship, of reading widely, thinking deeply and discussing ideas with colleagues, are diminishing rapidly as accountability pressures lead many into the 'pointless labour' of 'repeatedly rehash[ing] a topic or writ[ing] articles because they have to, not because they have something to say.'

Levels of unproductive 'busywork'in providing auditable quality assurance measures ought to be of serious concern too. Academic departments render themselves auditable by submitting 'lengthy paper trails so that inspectors can assess whether "internal control mechanisms" and "quality assurance' structures are robust" (Shore, 2008, p. 290). For example, Underwood (2001) reported that each of four visits to academic departments at the London School of Economics by teams of inspectors from the Quality Assurance Agency (QAA) had an estimated average cost of 'about £75,000 in direct academic staff time, i.e. not including the cost of support staff or the cost of, for example, photocopying to produce documentation.'

Auditability

One undesirable consequence of an audit culture is that academic staff 'become auditees and make auditability the most important component of work' (Maltby, 2008, p.388). An audit culture in universities does not axiomatically lead to meaningful, socially-responsible *accountability*. Rather, it delivers *auditability* and '… establishes legitimacy regardless of the operational substance of the audit' (Power, 1994, p.304). In their eagerness to be accountable to governments, publicly-funded universities have allowed the completion of a successful teaching assessment exercise or research audit to become their driving goal. Mroz (2010) contends that this might be the case because '... people will put more effort into the things that can be audited –

never mind the quality, feel the paperwork.' An ensuing insidious effect is that 'academic quality – of both teaching and research – is coming to be *defined* in terms of such auditable indicators' (Lock and Lorenz, 2007, p.416) Thus, quality has two different meanings: *intrinsic* quality and *auditable* quality. The latter is no guarantee of the former − they may be inversely correlated.

Power (1994; 1997) refers to the development of 'the audit society, and explores the expansion of the rituals of audit into a host of diverse arenas. However, we contend that the widespread adoption of such practices is a poor reason for universities to blindly emulate them, irrespective of their attendant corrosive effects.

The appearance (rather than the reality) of control is valued by an audit culture: 'You have to show that you are doing things that can be audited!' (Morgan, 2010). An anonymous academic, 'Mark', in an online forum on March 4, 2010 in *The Times Higher Education*, illustrates the problem:

> ... I have just been dealing with our system for monitoring PhD students, which isn't fit for purpose. In so many cases, the main justification for the paper work is that 'we have to be seen to be doing.' In other words, it doesn't actually matter if the monitoring is working, it just matters that we have a sufficient paper trail to prove to others that we are doing it.

Social and psychological effects

Academics are subject to increased social and psychological risk because 'contrasting visions of the university ... are driving academic activity in different— and increasingly contradictory— directions', resulting in 'conflicting institutional visions and managerial agendas' that are rendering academics 'schizophrenic' (Shore 2010, p.28, p.8).

A strong case has been made by Shore (2008, pp.281-289) that an audit culture has increased workloads and stress-related illnesses; has shaped the lives, relationships, professional

identities and the manner in which academics conduct themselves; has converted academics into soulless and 'crude calculable units of economic resource' with diminished regard for their 'ambitions, souls, emotions, expectations and foibles'; and has prompted academics to become disengaged and isolated souls. The strong pressure academics are under to comply with accountability metrics seems likely to explain why many seem too busy to talk to their colleagues. There is a growing emphasis on e-mail communication. Frequently, this is intended to leave a cyber-trail showing that audit-related obligations have been discharged dutifully. Staff common rooms, once thriving centres for discussion and social engagement, are often deserted – that is, where they still exist. In many universities space utilization audits have decreed that staff common rooms should make way for other purposes. The effect on social behavior is compounded too by research assessment ranking of individuals that take inadequate account of personal circumstance (such as illness)..

Indeed, current university management practices that draw heavily on accounting and auditing are claimed to specifically disadvantage women academics. Anderson-Gough and Brown (2008, p. 96) argue that the 'internal compass' of women is at odds with a male-dominated accounting and auditing mentality that demands 'rational economic' responses and 'economic growth and performance measurement.' By focusing on numbers to measure academic performance, Anderson-Gough and Brown (2008, p. 99) contend that we silence other (female) voices and forget that universities (should) thrive by virtue of their multiplicity and valuing of 'different human encounters.'

The university work environment has strong potential to promote shame in academics who succumb (as they likely must) to anti-academic aspects of the audit culture. Shame (and especially suppressed shame) (Scheff, 1997) is a powerful emotion, linked to anger. Shame is an

important, underexplored effect of the university audit culture. Much of this is provoked by the intensity of the current audit structure in universities. Gabriel (2010, p.769) assesses this intensity as follows: 'I doubt that there are many professions whose members are so relentlessly subjected to measurement, criticism and rejection as academics, exposing them to deep insecurities regarding their worth, their identity and their standing.' It is difficult to see how an intense university audit culture of this kind and the adverse emotional reactions that it engenders can actually help academic performance.

PERFORMANCE, PSYCHOSIS AND POWER

Whitehead (1929/[1957], pp. 92–93, italics applied) argued that universities are

> … schools of education, and schools of research. But the primary reason for their existence is not to be found either in the mere knowledge conveyed to the students or in the mere opportunities afforded to the members of the faculty… *The justification for a university is that it preserves the connection between knowledge and the zest of life, by uniting the young and the old in the imaginative consideration of learning.*

Whitehead's phrase 'the imaginative consideration of learning' as a hallmark for the essential role of the university seems idyllic, but it is a highly pragmatic way of articulating what the university adds to society. His phrase vividly distinguishes the university from the factory, from the professional services firm, and from the for-profit research centre. However, 'imaginative consideration of learning' requires space and time for the messy endeavor of *creativity*, which the audit culture seems designed to seriously impair, if not destroy. In this connection, MacRury (2007, p. 135, italics applied) argues that audits, by emphasizing 'reality and outcome', are:

> … an attempt to address longstanding criticisms of Ivory Tower academia [and provide] a dose of reality to ground (some) of academia's tendencies to auto-poetic, self-referential phantasmagoria, not

to mention an attempt to induce a greater degree of responsiveness between staff and students. However the means of address to such critique in the form of audit seems largely not to have achieved the intended redress. Instead it produces *perverse* systems of indices, which induce a disassociation between the work at hand and the imaginative life of the institution, across and within individuals and groups. This palpably diminishes capacities to sustain imaginative working and thoughtful development.

We argue that an audit culture of the kind we have critiqued induces a psychosis in modern public universities. This, we allege, is well represented by the metaphor THE UNIVERSITY WITH AN AUDIT CULTURE IS PSYCHOTIC.

Like Pavlov's dog, members of a university respond to rewards and punishments. But when rewards and punishments are inapt, as is largely the case with the audit culture and its inconsistency with the idea of the university, a Pavlov's dog-like response is also inapt. In research, this inaptness is manifest in many ways, including in the choice of research projects. A scholar has incentives to pursue only projects that are of relatively short duration, have a high likelihood of resulting in a paper published in an A* journal, offer an opportunity to display the author's technical virtuosity, and stay far from controversy and any search for a guiding 'truth.' For example, the Research Excellence Framework in the UK actively discourages business academics from writing books or book chapters, since assessment panels place a higher priority on more easily auditable journal articles. In teaching, inapt behaviour is manifest in courses that offer palatable and easily-digested fare for full fee-paying students, with emphasis on developing course materials that are mediated largely, and increasingly, by Internet delivery. Critique, self-reflection, analysis, and wide reading are anathema to many university educators who (rationally) wish to succeed in a perverse audit culture.

Such perverse effects are also felt by the methods normally employed to award research grants. Consistent with the audit imperative, most applications are carefully scrutinized. Unless

grant applications offer precise theoretical frameworks, promise definite outputs (often termed deliverables) and minimize the risk of cutting edge approaches that may fail, they are unlikely to win funding. Paradoxically, such an audit approach – designed to produce measurable outcomes and ensure value for money – diminishes the possibility of the major breakthroughs that have traditionally been a goal of university-based inquiry. Harford (2011) illustrates this by reference to the awards of grants for medical research in the United States. There, the main source of government funding (the National Institutes of Health) follow careful protocols and encourage relatively safe research that is likely to produce incremental insights and auditable outputs. By contrast, the charitable Howard Hughes Medical Institute encourages researchers to take risks, invites highly speculative proposals, and provides generous funding with minimal interim reporting requirements. The latter's research produces more failures than the NIH, but it also produces papers that are twice as likely to be cited. Harford (2011, p.103) reports: 'They were also more original, producing research that introduced new "keywords" into the lexicon of their research field, changing research topics more often, and attracting more citations from outside their narrow field of expertise.' In essence, the audit requirement normally imposed on grant applications limits the prospects of fresh insights and thereby undermines one of the most vital, and traditional, roles of universities.

All of this is consistent with the spectre of the *psychotic university*: that is, an institution in conflict with important constituents (scholars, students and the community-at-large) and with its peer institutions. A psychotic university would likely conceive an audit culture as a mechanism for coping with anxiety and the sullying of its reputation — thereby possibly reflecting a *paranoid-schizoid* position. Such a position arises from the university 'splitting' an 'object' (its reputation for research) into a good category (which is idealised) and a bad category (which is

despised). However, an audit culture provides a defence mechanism for the university: it keeps the good and bad separated and controlled. It helps avoid anxiety situations by retreating into bureaucratic quantitative processes 'out of touch with any emotional life' (Steiner, 1993).

According to Sievers (2006, p.112), modern public universities and their bureaucracies are becoming shaped by 'internal psychotic anxieties' in which they are

> … caught in a behavior and a way of thinking which are typical of the paranoid-schizoid position. In face of the on-going struggle for excellence, growth and survival and the attempt to gain greater market shares … [there is]… no space for the experience of guilt, the desire for love, mourning or reparation …

Sievers (2006, p.112) argues that psychotic organizations (such as modern day universities) have lost 'the capacity for thinking [and that] they tend to reduce organizational reality to what appears to be obvious – the "data" related to their predominant unconscious fantasies.' Sievers' (2006) notion of a 'psychotic organization' goes to the root of the dysfunctions in a university dominated by the audit culture: the university reality is reduced to the pursuit of measurable, auditable data that signify so-called excellence. His description of the psychotic organization reflects what we have observed of the modern university under a culture of audit: a social organization that is 'stuck in … attempt[s] to defend against the apparent threat and persecution emanating from the outer world of markets and competitors' (Sievers, 2006).

The dysfunctional attributes of inapt performance measures have long been recognized in the accounting and management literature, especially in recent critiques of NPM (e.g., Learmonth and Harding, 2004; Watkins and Arrington, 2007). Sievers (2006) adds to the analysis by invoking a socio-analytic perspective that is particularly salient for academics. He contends that when reification of money dominates, organizations are confronted with an 'increasing problem of scarce resources' that seriously threatens 'fundamental values and future

prospects' (p.117). The reaction is one of retreat and cynicism which often 'fosters totalitarian thinking and the tendency to reduce organizational reality to what can easily be held accountable and can thus be legitimized by numbers' (Sievers, 2006, p.117).

Sievers (2008, p. 243) contends that universities operate like psychotic organizations by inducing psychotic thinking such that their role holders 'tend to reduce organizational reality to the obvious and concrete, i.e. to the data and figures which are in line with their predominant unconscious fantasies.' Further, in university regimes focused on market competition and financial control 'the resulting competition for excellence influences management to seek shelter in rigidity, reification and ultimately the terror of a totalitarian state of mind' (Sievers, 2008, p.243).

There is a fundamental disconnect between the creative rhythm of thinking which is the essence of university life for the academic (or rather, should be in some wistful idyllic sense) and the inapt reality of the university audit culture, which induces the psychotic university.

Power and the cycle of university dysfunctionality

The 'stars' in a perverse audit culture in a psychotic university are those individuals who have succeeded at various sundry performance measurement games. In addition to being susceptible to inhabiting Sievers' psychotic organization, they might also be susceptible to acquired personality disorders such as hubris (Owen and Davidson, 2009). Thus, the might contribute even more negatively to organizational dysfunction. We suggest that a perverse, self-reinforcing cycle of organizational dysfunction of this kind operates in the audit culture university.

The more that individuals adopt behaviour consistent with an audit culture, the more the culture becomes entrenched. Those who succeed by scoring high on the performance measures

are more likely to be promoted, to advance through the system, and to become senior professors and deans. In turn, they have the power to hire new members of the university and influence tenure-granting in their own image, thereby verifying the logic of the system. Since the audit culture has shown itself to be thus *virtuous*, it becomes more entrenched, and more intense through the exercise of power. As the cycle self-reinforces at an institutional level, in turn it reinforces the social sanctity of the audit culture in society-at-large. Such reinforcement then further entrenches the paraphernalia of the audit culture in individual institutions. Lower-tier universities are then more ready to adopt (or mimic) such paraphernalia so that they might quickly legitimize themselves (at least in the sense we address here).

Normalization and surveillance

Performance measurement mechanisms that are grounded in audit culture can be seen as examples of Foucault's (1977) notion of 'disciplinary practices': that is, ways in which routine aspects of organization become normalized and taken for granted by all involved, and shape the behavior of organizational actors in terms favoured by those with most power. Thus, surveillance is often combined with intense indoctrination to convince those at the receiving end of power that sincere adoption of a designated belief system is inescapable, natural and ultimately in line with their self-interest. Thereby, the right of an elite to govern is recognized. Such recognition is more likely when 'existing legitimate authority perpetuates itself by incorporating soft practices and articulate[s] these with hierarchical and formal bureaucratic practices' (Courpasson, 2000, p.142). The psychotic effect is manifest in an ever greater drift away from original core intentions, and by a growing split between ostensible purpose and actual outcomes. Means (administration and audit) become ends in themselves, but at the cost of a deterioration in the

academic effort being audited. Denial that this is the case adds to the burden of alienation, disenchantment, and disengagement. The gulf widens between what is said and what people feel. Intolerable strains are placed on the cognitive systems of individuals and the social networks that traditionally bind universities together.

Yet, surveillance has become embedded in the organizational life of universities, and indeed increasingly has assumed a taken-for-granted quality. Hardy and Clegg (2006, p.763) argue that surveillance has moved 'from a literal supervisory gaze to more complex forms of observation, reckoning and comparison' that are dependent on 'greater instrumentation.' They point out that surveillance may occur not as a result of direct control but 'happen as a result of cultural practices of moral endorsement, enablement and persuasion, or as a result of more formalized technical knowledge, such as computer monitoring of keyboard output...' (p.763).

Increasingly intrusive audit regimes in public universities are manifestations of such surveillance, despite resistance in universities to quantification, measurement, control or even observation of the 'messy experience of academic work' (Malcolm and Zukas, 2009, p.495). While academic tasks are often categorised formally as teaching, research and administration, many academic roles resist such easy classification and are difficult to quantify in meaningful terms. Workload allocation models tend to assume a notional total of working hours into which work is divided. Despite many academics exceeding this notional total by a considerable measure, formal audit systems sidestep this 'messy' reality. They create bureaucratic narratives that fail to capture the reality. They install mechanisms of surveillance that risk undermining the intrinsic task motivation on which, universities depend for survival and success.

One study of a workload allocation model in a UK university described these perverse effects. The study noted a variety of negative unintended consequences that included staff

disengagement, a pervasive focus on what could be measured most easily (rather than what mattered), and a widespread feeling that the norms of organizational justice had been violated (Hornibrook, 2009). The language associated with such approaches seeks to redefine the roles and identities of academics and to induce a manager-subordinate relationship, rather than to foster traditional academic collegiality.

Appraisal and workload allocation models are now pervasive. Both would have been disdained in most university environments as recently as twenty years ago. Indeed, while appraisal systems improve the monitoring of academic performance, evidence suggests that they are more likely to damage than to improve performance itself − not least by their negative impact on levels of intrinsic motivation (Morris, 2006). While the success of efforts to introduce such measures is only ever partial, and while resistance and dissent inevitably are generated by them (Prichard and Willmott, 1997), it is timely to ponder whether they indicate that the institution of the university has entered a state of irreversible crisis and decay.

A surprising aspect of the ambient environment of audit culture in modern public universities is that many of its members, especially those who thrive in an audit culture (Sparkes, 2007) seem blithely unaware of the perversity in which they collaborate. Those who are aware often are pre-occupied with resistance strategies (Craig and Amernic, 2002), early exits, or acquiescent behaviour. Parker (2011, p.444) describes two general types of reactions by academics: 'joining the managerialist system and finding new managerialist roles within the structure, or withdrawing to various degrees from direct participation in university decision-making [by] seeking to insulate themselves as far as possible from its demands.'

Many universities have long marched to the tune of an audit mentality. Coaldrake (2000, p.8) (later to become Vice-Chancellor of Queensland University of Technology) approvingly

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described the constant monitoring of performance at 'Keller Graduate School of Management, where Centre Directors sit in on classes at least once each term [and]… at the University of Phoenix [where] transcripts of online classes can be reviewed if students complain that they have not received "value for money".' The key issue, for us, is not accountability, but the way in which accountability is exercised. Interestingly, Coaldrake (2000, p. 12) recognizes that

> … no university can expect to operate strategically by demanding greater output and imposing unilateral inspection and control on its staff but on the other hand, it is wishful thinking to expect that some invisible hand will guide the path of individual academics into a strategic direction, or that effective change can only come about by academic introspection and reflection.

The result is an increase in precisely the kind of monitoring that Coaldrake also seems to acknowledge as self-defeating. This is a spiral of escalating control that half recognises its own inadequacy, but, fortified by the spirit of managerialism, risks destroying the values it ostensibly seeks to protect.

MANAGERIALISM, ACCOUNTABILITY AND ACADEMIC AUTONOMY

Prichard and Willmott (1997) noted the increased pervasiveness of managerial discourse within the UK higher education sector and critiqued its negative effects. However, they also argued that 'whatever 'transition' may be occurring, it is likely to be patchy, extended, and incomplete' (p.311). The passage of time since those arguments were made reveals that the managerialist-inspired audit culture processes have taken even deeper root and have become more international in character. Lapsley (2009, p.5) supports such a view in pointing to the evolution of NPM in the 21st century as evolving to be 'an overt managerialist agenda [that is] the state's central transformation mechanism.'

The matters we have raised deserve close consideration – even by those who contend that the primary purpose of higher education is to serve the economy, and that the State should ensure universities are held accountable for successfully achieving this service role. Such consideration is especially important if credence is to be given to the assessment of Lock and Lorenz (2007, pp. 416-417) that '... society has fallen prey to a mysterious and enervating sickness whose principal symptom is a neurotic demand for checks and double checks without end [such that] institutional self-strangulation is a predictable result.' The illusion of control that is generated is, in the end, self-defeating. The challenge posed therefore is: what is to be done?

We are mindful of Lapsley's (2008) caution that once NPM ideas are adapted they may become embedded and irreversible. Nonetheless, we concur with Shore and Wright (1999, p.571) that one way of resolving dilemmas posed by an audit culture is to develop a different way of thinking about accountability, '...one that restores trust and autonomy … that uses qualitative, multiple and local measures, and is based on public dialogue.' We argue that we need to think about accountability in ways that embrace more responsible features of a modified collegial control; and that we need to supplement brute financial accountability with compassion, multiplicity, social welfare, social responsibility, equity, and trust. This view contrasts with the performative norms that are characteristic of NPM, and that focus on the brute measurement of outputs without contextualizing those outputs adequately in terms of purpose and values.

We recognize that outputs and performance matter to academics, and indeed, to the wider society. But the issue of accountability for such outputs cannot be separated meaningfully from clarity about the overall role of the public university. To compromise this role by fundamentally redefining 'the university in to what is now at the very minimum some form of public-private sector corporation' (Parker, 2011, p. 442), and relying on excessively close ties with business, is

to imperil the core principles without which universities become merely adjuncts to corporate power.

A desire by employees for control over their work is endemic to almost all work contexts. When this is denied or subverted by management systems and audit measures (such as in universities), resistance is manifest in multiple forms, even if sometimes cloaked in the language of compliance (Collinson and Ackroyd, 2005). The university audit culture becomes a form of domination that threatens this sense of academic control. In turn, it provokes forms of resistance and distancing by staff that are damaging to universities' overarching, traditional purposes.

Public universities should be encouraged to be accountable to the community in a deeper sense − and not to markets or to the convenience of auditable measures. Consistent with this view, Ferlie *et al.* (2010) have argued for the development of a 'public interest' school of management − that is, business and management schools which seek to serve the wider public interest rather than merely promote values consistent with 'business friendly' notions of shareholder value. Their approach could be applied beneficially to the wider university community. Such a public interest management perspective might begin productively by focusing on how schools of management have succumbed to evaluating faculty performance using the dead hand of a pervasive audit culture, thereby demeaning the desirable creative paradoxes of which Marginson (2010) writes. Such an audit-friendly approach to performance evaluation is inapt within the university context. As Tsoukas (1997, p. 831) argues, it is a manifestation of inapt social engineering within the ambit of an information society:

> …the assumption is that if those in charge know what is going on, they can manage [that is, socially engineer] a social system better. 'To know' in this context means having information on the variation of certain indicators that are thought to capture the essence of the phenomenon at hand… [The latter is represented by] that which is measurable, standardizable, auditable.

Any meaningful conception of public interest is not well-served by such a reductionist performance measurement system. Indeed, such a system has a strong chance of irreparably harming the creative paradoxes that sustain the public university.

Designers and implementers of the extant university audit culture, as well as those who use the outputs of that culture in performance assessment, should consider a different *modus operandum*. A different approach is required — one that learns from, for example, the *Kaizen* movement and proceeds on the basis that 'to determine the root cause of any problem, one must ask "why" five times. In doing so, distractions and false leads are slowly weeded out, leaving the core problem…' (McNair and Richards, 2008, p.21). Another way of assessing problems posed by an audit culture would be to analyse the discourse of academics throughout the world about how an audit culture affects them and their university.

We should develop performance indicators possessing pedagogical depth and contest the view that an audit culture leads axiomatically to an economic efficiency that is in the best interests of students and society. We should expose 'the pedagogical implications of narrow business assumptions and interests' (Sosteric *et al*., 1998, p.12) and resist the physical, intellectual and spiritual colonization of universities by business interests and auditing paraphernalia. In so doing, and in performing our essential role as university faculty members, we might still have a chance of being 'by nature a disturber of the peace' (Passmore, 1967, p. 203; Craig *et al.,* 1999) and assist our students 'to think *critically* about beliefs and institutions that structure their thought and, ultimately, their behavior' (Amernic, 1998, p. 87; emphasis in original).

We should reconsider, and possibly reclaim, the true purposes of a university. In a 1946 address at the University of Sheffield, the poet John Masefield, described the university as

… a place where those who hate ignorance may strive to know, where those who perceive truth may strive to make others see; where seekers and learners alike, banded together in the search for knowledge, will honour thought in all its finer ways, will welcome thinkers in distress or in exile, will uphold ever the dignity of thought and learning and will exact standards in these things. (Cited in the Chairman's Foreword to the Dearing Report into the future of UK higher education, Online http://www.leeds.ac.uk/educol/ncihe/htm, last accessed 30 December, 2010.)

Masefield's words express an enduring set of values that are difficult to reconcile with the market-focused imperatives of NPM currently guiding what we regard as a perverse audit culture in modern public universities. They offer a useful insight to a better future than that likely to emerge from the continuous extension of managerial oversight in the pursuit of narrow, market-oriented goals. Indeed, as Parker (2011, p.448) observes, we need to re-think the 'longer term implications [of managerialism and an audit culture] for the development of humanity's fundamental stock of knowledge, and its critique and development of culture, philosophy, ethics, history and the civil society.' Further development of the idea that universities are psychotic or socially pathological organizations seems warranted.

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