

Reforming Higher Education Organisations: The multidimensionality of performance, and the role of accounting and control systems

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As many other public sector organizations in several national contexts, even Higher Education Organizations (HEOs) all over the world have been affected by profound reforms changing their internal functioning and, sometimes, also their role in society. The so-called liberalist university, emerged as a byproduct of NPM, has been the dominant model of the last years, overcoming the previous approaches, with the aim to make HEOs more efficient, and effective by adopting a business-like managerial perspective. Such transformation has often been overwhelming, including a different governance system for the whole sector and the single universities, introducing performance measurement and management system to evaluate research and teaching, increasingly linking the funding mechanisms to performance. This change has been linked to another reform process mainly directed to modify the relationship of HEOs with their students: they are increasingly considered as customers more than recipients of defined educational services. The idea that student are clients, consumers of the educational services has led to the “necessity” to increase their satisfaction. Such model of education forces universities to respond to societal changes, making HEOs aware of the fact that students consider university studies as the way to get a (well paid) job more than a way of increasing their culture. This implies that curricula should be thought to provide students with economically applicable knowledge. All such changes occurred in differentiated scenarios in which the degree of centralization could be different and in which resources have sometime increased while in many others, often due to the crisis, they have been harshly cut. In any case, resources, especially financial resources, have increasingly linked to performance so that HEOs needed to set up and improve their capacity to measure and manage performance, putting pressure on their accounting and control systems, as a necessity to respond to different requests of accountability coming from different stakeholders both at the local and the national level.

More recently, the consumerist university has been criticized for widening the distance between the students and the institution, hampering the learning process. Due to the peculiarities of HEOs, not in all cases the implementation of business-like tools and models have worked well. An increasing attention is now devoted to the involvement of stakeholder within the decisional processes of HEOs and in making universities more open to the context in which they operate. HEOs are now asked to produce excellent research, to train employable students and also to play an active role for the social, cultural and economic development of a country, through a stronger connection with other actors of their context. This situation implies the necessity for (re)designing accounting and control systems to make them able to walk along and support such fundamental changes while having the capacity to make the interests and logics of the various stakeholders convergent.

In such fragmented scenario, the aim of the study group is to investigate in the context of Higher Education the actual role of managerial type of controls and of performance measurement and management systems within HEOs.