Time, workload model and the entrepreneurial construction of the neoliberal academic

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ABSTRACT

This paper analyses the workload model of a UK business school. The workload model is conceived as a time budget, allocating time units to realise academic tasks. The paper highlights how this tool participates in the government of the academic population, in tandem with an individual performance measurement system. On the one hand, the multiple and competing academic tasks are independently regulated by a series of disciplinary objectives. On the other hand, they all need to be realised within a limited timeframe. Yet the workload model estimates a quantity of time resources deemed necessary to deliver on these objectives. The whole creates an apparatus of security - an ensemble of discourses and technologies that work together to control, manage and shape a population - wherein the workload model enacts competition through time to realise a variety of highly disciplined academic tasks. Thus, the academic must make choices, including the "investment" of his/her free time. Through this process the academic is subjectivised as an entrepreneur of the self.

1. Introduction

This paper is concerned with time management and time allocation in the higher education sector and how it impacts academic subjectivation. It relies on data collected through an autobiographical ethnography (Malsch & Tessier, 2015; Power, 1991) within a UK university, called here University X. There, as in many other UK universities and following a rather old convention,[1] time is allocated as follows: 40 % for teaching, 40 % for research and 20 % for administrative work and services.[2] However, the commercialisation of UK higher education has seen a rise in student numbers and administrative procedures, all increasing the time necessary to execute both teaching and administrative tasks (Gebreiter & Hidayah, 2019; Parker, 2005; Ylijoki, 2005). The pressure to publish more, and to apply for grants, has also increased over the last four decades. As a result, the academic seems to have more to do. Nevertheless, the overall time allocated by various institutions to accomplish all these tasks largely remained the same, thus increasing the effective working

[1] The origin of this spread is unclear. For many people working at University X, the case study that supports this paper, this spread has been in play longer than they can remember. One of my colleagues, from another university and close to retirement, told me that this model came in after he started working in the mid-eighties. The origin of this "convention" is unclear, but not in the distant past. It is however widely used in the UK and beyond, since in her article about the Australian work model, Miller (2019) referred to the same split.

[2] This slit applies for academic staff on full-time teaching and research contracts. There are many other academic staff who do not have this balance, especially those on insecure contracts.

time of each academic.[3] Accordingly, the Universities and Colleges Union (UCU), the main higher education union in the UK, detailed that in 2016 "83 % of academic staff reported that the pace or intensity of work has increased over the past three years" and that "academic staff work on average 50.9 h per week" (Ucu, 2016),[4] suggesting that average time resources allocated to execute academic tasks were insufficient.

The commercialisation of higher education is now a classic topic in management and accounting studies. The literature highlights how neoliberalism has transformed the organisational field of higher education, through its reorganisation around market and price mechanisms and by framing it as a commodity (Willmott, 1995). It has also dissected the processes of subjectivation of the neoliberal academic subject (Clarke & Knights, 2015; Gendron, 2008). The accounting literature particularly highlights calculative mechanisms that play a role in reorganising the sector and transforming its practitioners in accordance with neoliberal discourses, through the deployment of performance metrics such as numbers of publications within specific ranking journals lists (Gendron, 2008, 2015; Tourish & Willmott, 2015), REF[5] scores, TEF[6] scores or teaching evaluations (Gebreiter & Hidayah, 2019; Lawrence & Sharma, 2002). All these give a "value" to universities, but also to academics (the aggregated performance of each academic eventually informing the global performance of their university).

Overall, the literature in accounting on the neoliberal transformation of higher education focuses on the deployment of individual performance measurement systems that discipline and therefore subjectivise academics according to the new neoliberal norms (Morrissey, 2015). Thus, the academic is accountable on the one hand for students' evaluation of their classes and on the other hand for academic production, and these are indirectly linked to funding (as international students often are inclined to choose research-intensive institutions, and governments will allocate funding to high-performing research institutions). The neoliberal discourse claims that such metrics enable the reorientation of academic behaviours toward financial efficiency[7] (Miller & O'Leary, 1987) in a higher education sector now conceived as a market. This paper argues that other managerial tools play a role in governing the academic population in relation to those performance measurement metrics. In particular, to realise the various academic tasks infers the transfer of some resources to the academic. Amongst these resources is time; that is, the academic should have enough time to realise his/her tasks. Yet, time is a fundamental resource to produce a meaningful intellectual contribution, as Said (1994) noted. It is also "central [to the] experience of control" (de Vaujany, Leclercq-Vandelannoitte, Munro, Nama & Holt, 2021, p.685; see also Thompson, 1967). Yet in the UK, time to realise the various academic tasks is allocated through a workload model, a formal bureaucratic tool that expresses the tasks that an academic should execute in time units, thus defining the time necessary or given to realise each task. To a large extent, the workload model plays the role of a time budget, allocating time to enable the realisation of academic activities, but also constraining their realisation by restricting the amount of (time) resources given. It therefore enables, but also constrains, the realisation of an academic's tasks. To better understand how academics are governed by, and through, neoliberal ideology, the workload model should also be studied. This analysis of the workload model should, however, be conducted in relation to other managerial tools such as individual performance metrics, to offer a broader vision of the government of the academic in the neoliberal higher education sector.

To deploy this analysis, I relied on governmentality (Foucault, 2004a, 2004b), which enables one to study how a population is governed as a productive body that needs to be managed and controlled in order to fructify. This fructification is operated with the help of governmentality technologies, articulated through specific political economy discourses. These governmentality technologies enable the knowing, and therefore the governing, of a population.[8] An example of such a technology is statistics. These technologies have been the objects of numerous accounting studies that aim to understand how accounting participates in knowing to better govern populations (see for instance Boomsma & O'Dwyer, 2019; Dyball & Rooney, 2019; Graham, 2010; Hoskin & Macve, 1988; Jeacle, 2015; Jeacle & Walsh, 2002; O'Regan, 2010; Rose & Miller, 1992; Walker, 2014; Wällstedt, 2020).[9] Connected together, these technologies form an apparatus of security.[10] Security is, in broad terms, a way of articulating a policy and its different components in order to control, manage and shape a population. An apparatus of security is, in broad terms, a system or an assemblage combining various discourses and technologies, but also the way these power/knowledge mechanisms are articulated and therefore work together. In addition, I also build on the concept of biopolitical power. Foucault (2004b) understands biopolitical power as power/knowledge mechanisms that lead to the shaping of the subject and a population of subjects through the productive effects of political

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[3] Pay, in real terms, has decreased by 25%.

[4] Also, academics have always worked more than their contract states. In the U.K., this work has been intensified by marketisation of higher education and austerity policies deployed after the 2007 financial crisis. For instance, the 2016 UCU survey states that "83% of academic staff reported that the pace or intensityof work has increased over the past three years," p.1, [https://www.ucu.org.uk/media/8196/Executive-summary—Workload-is-an-education-issue-UCU-workload-survey-report-2016/pdf/ucu_workloadsurvey_summary_jun16.pdf].

[5] REF (Research Excellence Framework) is the scheme used in the UK to measure each university's research performance every 6 years based on Research Outputs, which include publications and impact case studies highlighting engagement with civil society. For the last part, see Power (2018).

[6] TEF (Teaching Excellence Framework), is the scheme that measures the performance of English universities in delivering "excellent teaching outcomes for their students".

[7] The neoliberal political economy certainly asserts that claim. However, my paper suggests that the reorganisation of higher education around market mechanisms does not make the system more efficient. Rather, it exhausts the academic subject.

[8] Through this process, various individuals and groups of people are known and the population is constituted.

[9] In this paper I am more interested in the way a specific political economy discourse, neoliberalism, subjectivises a subject and a population of subjects than how technologies, such as accounting, enable one to know a population and eventually to better govern it.

[10] "Apparatus" is a translation of the French terms "*technologies ou dispositifs*".

economy discourses. The suffix 'bio' is borrowed from biology to express better how mechanisms of security shape and reshape a population as a living body that needs to be managed in order to fructify. Apparatuses of security can be enacted through the law (sovereign power), through norms that shape the body (disciplinary power (Foucault, 1975; Hopper & Macintosh, 1993)) or through political and economic governance (biopolitical power),[11] and in many cases by a combination of some or all of those.

In this paper, I am particularly interested in how a specific political economy discourse, neoliberalism, is translated through managerial technologies and tools related to time, to control and therefore shape production, subjects and eventually populations, within a specific milieu: British academia. Therefore, central to this paper are neoliberal concepts of competition and of the "entrepreneur of the self". Neoliberal discourses stem from the liberal tradition, but differ from eighteenth-century liberalism, which defines the market through exchange; instead, neoliberalism puts the emphasis on competition. In neoliberalism, markets are perceived as the social mechanisms that enable the enhancement of competition and, within neoliberal governmentality, the role of the state is to create (or to facilitate where they already exist) conditions for competition. Social actors are reshaped through mechanisms of supply and demand and, throughout, as producers and consumers.[12] Like an enterprise, each economic agent is supposed to find resources in which to invest to keep producing, to keep selling and to "stay alive" in the market. As a result, under the neoliberal regime each agent is responsible for his/her own survival. The individual is understood as an individual-enterprise that obtains a salary through his/her ability to invest in his/her own capital (Cooper, 2015). Foucault (2004a) defines the ideal neoliberal subject as an entrepreneur of the self; that is, a subject who is "for himself his own capital […] his own producer, […] his own source of earnings" (p. 226). This ability to invest in him/herself will help him/her to grow as a living body, as a biological organism, to choose the best resources to enable him/her to survive (Cooper, 2015). Through this figure of the entrepreneur of the self, the subject is governed within the market. The subject investigates market variables, uses those made available to him/her, but also finds strategies to compensate for the resources that are not provided to him/her. These strategies of compensation rely on choices made by the subject, enabling the investment of the self in the self, by the self. Through this investment the neoliberal subject as the entrepreneur of the self is made and throughout remains competitive in the market. Finally, within neoliberalism there are no collective: the government of the population is operated through governing an addition of individual entrepreneurs of selves.

Through this paper, I show that individual performance measurement, combined with constraining time allowances given through academic workload models, form an apparatus of security. On the one hand, the individual performance measurement system disciplines the subject through the execution and measuring of specifically defined neoliberal academic objectives, although these objectives do not always match with that academic's personal definition of professionalism. On the other hand, the workload model defines a normative timeframe according to which academic tasks should be realised. However, this quantity of time seems to have been determined before the neoliberal transformation of higher education. The combination of these factors creates the conditions of possibilities for competition for time. The assemblage pushes academics to make choices. Academics can either reduce their professional expectations to fit within the time allocated or invest a significant part of their personal time into work, or both. Through this process they subjectivise themselves as entrepreneurs of selves.

The remainder of the paper is arranged as follows: first, I present the literature and briefly show how the higher education sector has been reorganised around neoliberal mechanisms to show the value of reflecting on the workload model as a tool allocating time. Second, I describe my case study and the method deployed to make sense of it. Third, I present an autoethnographic account. Finally, I discuss the results, before briefly concluding the paper.

2. Higher education governed by neoliberalism

Since the early 1980s, neoliberal economic discourses have significantly informed public policies. This has led to the organisation of many public sectors around market mechanisms (Kallio, Kallio, Tienari & Hyvönen, 2015; Morrissey, 2015; Muller-Camen & Salzgeber, 2005; Parker, 2011; Parker, 2014; Willmott, 1995). In this context, higher education has been reshaped in order to put universities in competition with one another, to attract students, research funding and also the "best academic talents". The state is the entity implementing these reorganisations (Habersam, Piber & Skoog, 2013; Humphrey, Moizer & Owen, 1995; Morrissey, 2015; Parker & Jary, 1995; Willmott, 1995). Thus, for instance, the Thatcher government started to assess the quality of research in order to allocate some part of university funding on the basis of what they defined as "universities' research value" (Deem, 2004; Parker & Jary, 1995; Willmott, 1995). The proportion of government funds allocated through these universities' merit schemes was introduced in the 1980's (Deem, 2004) and has continued to rise over the last 40 years. In order to allocate these funds, the "value" of each university has to be assessed, so a score is given to rank them. Those with the highest scores receive more funds. Universities are urged to invest in themselves in order to maximise their scores and attract the maximum of research funding.

Teaching activities are also impacted by the neoliberal reorganisation of the sector, since students are no longer understood as learners but as consumers (Boncori, Bizjak & Sicca, 2020; Gebreiter & Hidayah, 2019; Houghton, 2019; Nixon & Scullion, 2021). Their fees now represent an important part of university funding. Students are invited to assess the quality of the teaching and therefore give scores to their teaching experiences. This dual development of teaching evaluation and students' consumer behaviour goes hand in

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[11] For combinations of different technologies see Alawattage, Graham, and Wickramasinghe (2019).

[12] This is particularly true for American neoliberalism. For the distinction between ordo-liberalism, which advocates for the reorganisation of society around market mechanisms with key exceptions of core welfare state components, such as health and education, and American neoliberalism, for which every part of the society, with no exception, needs to be reshaped around market mechanisms, see Cooper, Graham, and Himick (2016) or Brown (2015).

hand with the deployment of paid higher education,[13] since universities' scores are supposed to be used by students to choose which degree to "invest in".[14]

A university's performance is an aggregation of the individual performances of its academics (Morrissey, 2015; Tourish & Willmott, 2015). Thus, lecturers (or course tutors) are individually responsible for the deployment of their courses and accountable for student satisfaction with regard to their specific courses. The score from their students' evaluation is compared to an expected standard and these course evaluation results make each lecturer's performance visible (Miller & O'Leary, 1987) to management and therefore identify lecturers as good or bad teachers according to a narrow student/consumer evaluation measure (Kalfa, Wilkinson & Gollan, 2017). Course evaluation results enable comparisons of individual performances and therefore rank lecturers against one another (Cannizzo, 2018), allowing designation of the best teachers and the worst. In the end, this system operates as a disciplinary mechanism where many individuals invest in their teaching to improve their evaluation score (Lawrence & Sharma, 2002), especially if this is linked to promotion (Hopper, 2013). Investments can be of various kinds: lecturers can give higher grades (Hopper, 2013), reorient their teaching to make it more aligned with student expectations (Parker, 2005) or attempt to provide more emotional support to their students (Nixon, Scullion & Hearn, 2018). As a whole, student evaluations participate in the subjectivisation of the neoliberal academic.

Similar disciplinary mechanisms are at play to assess research performance. Thus, tenure processes aim to select only academics able to publish enough and to a good standard of quality (based on subjective journal standards – see Gendron, 2008). In the UK under the REF system, university managements now officially expect any academic on a research contract to publish at least one research output for the REF cycle (6 years). However the actual normative expectation within business studies (where accounting falls) is four research outputs of good quality (also based on the subjective journal standards of the ABS list (an academic journal ranking) – see Tourish and Willmott, 2015). In such a context, each individual academic is required to realise their research objectives both in terms of quality and quantity. Humphrey et al. (1995) note that the establishment of such expectations pushes researchers to publish in a narrower list of international journals, which makes comparison of universities easier but diminishes research creativity (Gendron, 2008, 2015; Guthrie and Parker, 2014; Tourish & Willmott, 2015). Raineri (2015) highlights that this narrow publication culture is inculcated through doctoral training (see also Courtois, Plante & Lajoie (2020) or Prasad (2013)) and insists that rankings favour quantitative methodologies over qualitative ones (Gendron, 2015; Komori, 2015; Malsch & Tessier, 2015; Raineri, 2015). As a whole, ranking "contributes to a wider debasement of academic culture" (Tourish & Willmott, 2015, p.37). Similarly to the processes of teaching evaluation, individual research performance evaluation has subjectivation effects because it leads to the creation of individual scores through which the academic is made not only visible (Parker, 2014) to the management, but also comparable. Research performance evaluation equally disciplines researchers (Parker, 2014), who might change their practices (topics, methodological approaches etc.) to fit with journal expectations (Gendron, 2008, 2015). Gendron (2015) explains that this process pushes each academic to make choices for their survival in academia, developing a pay-off mentality (also called instrumentalization by Becker and Lukka, 2022) which might require the academic subject to put aside their research ethics and research vision,[15] often to the detriment of intellectual curiosity (Gendron, 2008; Grey, 2010; Power, 2018).

The accounting literature on the neoliberal transformation of higher education has extensively explored the question of individual performance measurement of the academic and its consequences on subjectivation of the academic, either in relation to teaching (Gebreiter & Hidayah, 2019), or research (Gendron, 2008, 2015; Morrissey, 2015). However, maybe because accounting is directly concerned with calculative instruments, this literature has focused less on the conditions that make the realisation of such performances possible. In effect, these teaching and research objectives need to be realised in a specific timeframe. Thus, academic lecturers have between 8 and 16 weeks to deliver "satisfactory" courses to their students. Assistant professors have a tenure track period to obtain tenure. Each UK academic, on teaching and research contract, has one REF period to deliver the expected number of "high quality" papers. Now, responsibilisation of employees is supposed to come along with a transfer of resources: to produce good teaching and good research, academics need material as well immaterial resources. A key resource is time. The management literature shows that a number of academics find themselves working many more hours than their contract states (Archer, 2008; Cannizzo, 2018; Clarke, Knights, & Jarvis, 2012; Kalfa et al., 2017) because of an increasing pressure to publish coupled by a rise in student numbers (Clarke et al., 2012), but also because of the love they have for their job (Clarke et al., 2012). Moreover, Tourish and Willmott (2015) show that imposing a limited range of "acceptable" journals in which staff can publish (e.g., ABS ranked journals) increases workload because it reduces the range of available journals and prolongs the publication process. Komori (2015) explains that this is particularly true if the author is attempting something with which the reviewers are unfamiliar, and about which they need to be convinced (p. 152). Finally, a number of academics are reportedly trying to accommodate their research and their teaching with their ethics, but also with the neoliberal discourses and techniques structuring the organisation of higher education and governing its academic population

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[13] For instance, in the UK, university education was free until 1998, when fees of £1000 per year of bachelor's degree were introduced. In 2006, these fees were raised to £3000 and in 2012 to £9000.

[14] While I have mainly considered the UK context, the literature highlights that this neoliberal movement is global (Kallio et al., 2015; Parker, 2005). Global neoliberalism leads to the reorganisation of the entire sector into an international market presenting higher education as a global commodity. The literature gives examples from Canada (Gendron, 2008), Australia (Anderson, 2008; Parker, 2005; Saravanamuthu & Tinker, 2002), Finland (Ylijoki, 2005), Fiji (Lawrence & Sharma, 2002), Ireland (Morrissey, 2015) and Austria (Habersam et al., 2013). Universities are therefore now in competition with one another to attract not only local but also international students, who often pay much higher fees than locals.

[15] While discussing this paper with colleagues, one raised the fact he had observed an inflation in co-authorship when reviewing job applications: candidates sending sole-authored papers were becoming an exception, while papers with up to five co-authors were becoming the norm.

(Gebreiter & Hidayah, 2019). To do so, academics often intensify their investment, which, overall, requires more time and therefore increases their effective workload (Clarke et al., 2012; Parker, 2005; Ylijoki, 2005). The academic therefore faces choices (Foucault, 2004a). They can either lower their personal standards by choosing to teach easier topics, send their research to a less demanding journal, or increase their networks of co-authors, which can be qualified as a pay-off mentality (Gendron, 2015). They can also spend more hours (Archer, 2008; Clarke et al., 2012; Nixon & Scullion, 2021) in order to achieve their own objectives as well as those imposed by the marketisation of the higher education sector (Gebreiter & Hidayah, 2019).

Yet, in many UK universities there is a formal tool that delimits the time necessary to realise each academic's activities: the workload model. In many respects, the workload model can be understood as a budget allocating time. In the same way that a budget allocates financial resources to realise a project, the workload model determines a tariff for each academic activity (Sayer 2008); that is, the workload model allocates specific amounts of time to deliver on teaching, research and administrative tasks. The workload model is also presented by the literature as a tool of fairness because it is supposed, on the one hand, to spread tasks evenly amongst colleagues, and on the other hand, to allocate enough time to each academic so that they can realise their different tasks. Boncori et al. (2020) even consider the workload model as a tool of resistance against the disciplinary and individualising neoliberal transformation of higher education, if constructed in collaboration with staff to enable a fair representation of their work. However, Carey (2009), in a study about social workers, shows how workload models can become problematic if they considerably underestimate the effective time necessary to comply with tasks that have significantly increased with the deployment of neoliberal practices (such as auditing or reporting processes) and, even more, with the time necessary to execute tasks that are hardly quantifiable, such as social care, but which remain the centre of social workers' work. Thus, the workload model can eventually be seen as disciplining and controlling individuals, because it constructs a norm defining a timeframe wherein tasks need to be executed, forcing individuals to discipline themselves in order to do their work in this narrow timeframe. With this paper, I aim to understand how the workload model (understood as a formal tool allocating time for the execution of academic tasks and therefore used by management to "manage" academic time) participates, in tandem with individual performance measurement systems, in governing academic production and, through this, academic subjects and the academic population.

3. Method

The paper relies on my experience and observations as a junior academic working in the accounting and finance department of a UK business school. Hence, the data that informs this study have been collected through an autoethnography, that is an ethnography wherein the researcher plays a central role as an informant. This technique is particularly used by contemporary anthropologists to study their own culture, under the concept of "Anthropology at Home" (Collins & Gallinat, 2013). This method is far from novel in accounting research, being used for instance by Power (1991), Malsch and Tessier (2015) and Haynes (2006).

3.1. Site of the ethnography

The university where the data were collected, University X, is a research-oriented university based in Scotland, composed of four faculties, one of which is the business school. When I worked there the university employed academics on two types of contracts: teaching and research, and teaching only. In 2016/17 the business school generated a surplus (around £2M). However, within the business school, the accounting and finance department was the cash cow. It was the only department in surplus and so covered the losses of all the other departments.[16] This positive financial outcome was mainly the result of a significant rise in the number of international students, without a corresponding significant increase in staff (including teaching staff). As a result, in the 24-member accounting and finance department, 17 had a workload of between 104 % and 115 % (see Fig. 3 – workload model for 2019/2020 – next section). In other words, they worked more time than they were supposed to, since 100 % workload signifies that someone is working fulltime and at full capacity.

3.2. Reflexive position of the researcher

Due to the nature of the data collection, engaging in self-reflexivity is important. In that regard, the work of Pierre Bourdieu (2001) is particularly relevant as it implies to reveal the conditions of possibility and of experience of the researcher on the data collection and analysis resulting from the researcher's specific experience and position in the field. As a result, while writing this paper, I have particularly tried to pay attention to why and when I became interested in workloads, and what events triggered this interest. I also tried to analyse my position in the research field to better locate the origin of the account that I deploy below.

I was appointed to a lecturing position in 2016 on a teaching and research contract. At that time, the accounting staff of the department consisted of four senior and two junior active researchers, and two academics on teaching contracts. When I left in 2020, the department employed three senior and three junior active researchers, and three academics on teaching contracts. Only two staff members present in 2016 were still working at University X in 2020. High workload may have played a significant role in this high

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[16] This information was collected internally. Official accounting reports do not detail the contributions for each school and offer even less information for departments.

turnover.[17] My interest in the workload model was triggered by a feeling of unfairness (for the relevance of emotional experience to ethnographic methods see Learmonth and Humphreys (2011)). The unfairness of the workload model was an issue raised by colleagues working in the accounting and finance department, often discussed in the pub, in the canteen and in corridors. Moreover, the management of the university was often perceived by employees – whether in the accounting department, the business school, or elsewhere – as abusive. However, I decided to write a paper about this issue quite late in the process of what I consider now as the data collection, that is four to six months before I found another job. Moreover, while on the picket line during the February and March 2020 strikes,[18] I heard about a union project to develop a working group on workload and safety at work and decided to join the group. This group aimed to collect information and data about the shape of the various workload models within various schools relating to:

1. how they were used in the various schools
2. the time University X employees were effectively spending on their various tasks
3. an aim to eventually propose a "fairer" workload model.[19]

This group gathered members from different schools, all working for University X. We shared the work of data collection according to the school we were working in. I was in charge of the collection of information for the business school, but I left University X before step 3. Therefore, constrained by the data set, this article concentrates on the use of the workload model within the accounting and finance department and does not trace the story of the union's work with regard to workload. This article, however, uses data collected through union work to make sense of how the workload model is used at University X.

In this process, it seems particularly important to be reflective regarding my possible resentment toward management.[20] I do not want to make an account for the purposes of revenge, but I recognise that it is not an easy process, as I genuinely felt that University X was not treating their employees well and I left University X with a lot of anger. I also recognise that I was probably a bit over-enthusiastic and a bit idealistic about my first lecturer position, and therefore that some of the contradictions in the sector hurt me more because of my level of naivety. I believe that time and physical distance helped to exercise reflexivity. Writing different versions of the fieldwork as well as discussing them informally with various colleagues[21] from University X has helped to enact critical distance with the data and therefore with any lived experiences. As a whole, these factors helped me to distance myself from the emotions. Finally, while writing this piece I also tried to reflect on my role as a union member. While my engagement influenced my writing, I did not write this article directly to help my fellow unionised colleagues in my previous university. I therefore do not embrace a functionalist approach. However, I consider, as Foucault (2004b), that if we want to fight dominant discourses, it is important to first identify their "key points", their "lines of struggles", and their "locks'". This is what I hope this research will produce.

3.3. Data collection

Ethnography is a method that aims to collect data through the long immersion of the researcher in a site designated as the location of the social and/or cultural phenomenon that is studied. This long immersion enables the researcher to gain a deep understanding of his/her research object. Classic data collected through ethnography include fieldnotes, re-transcribing observations and conversations taking place at the research site, and interviews conducted with participants. As explained by Collins (2013) none of these resources can be fully considered as facts, because they rely on memories and "remembering is an ongoing process of reconstructing relations between the past and the present [...]"(Keightley, 2010, p 64). Rather, Collins (2013) suggests considering interviews and fieldnotes as narratives. Interviews are narratives because interviewees' stories are a reconstruction of the events, based on their memories of observations and emotions, while fieldnotes rely on the researchers' memories of what happened before the notes are written down, even if the notes were taken just after the events occurred. Memory "picks, shapes and distorts. It can diminish as time goes on, obscuring details and triggering aversion [...]" (Malsch & Tessier, 2015, p.86). Collins (2013) however insists, "that does not mean that our stories are entirely fiction" (p. 239). He explains that, "although those fictions or 'imaging' are constructed through the medium of narrative, we should not conclude that they did not happen or that they are based on anything at all – only they are necessarily perspectival" (p. 239). He finally adds "there is data that are often not recorded on paper or digitally but become instead a part of ourselves and may reoccur in memories, whether or not that is our intention" (p. 229). Keightley (2010) notes that "memory [is] a process of making sense of experience of constructing and navigating complex temporal narratives and structures [...]" (p. 56). Gallinat (2013) finally concludes that "Anthropologists always deploy memories from fieldwork. [...] [Memories raise] the problem of bias and subjectivity. [...] This is a problem of all types of interpretative approaches that use highly qualitative methods. [In the context of an autoethnography, the] detailed representation of [the anthropologist's] own experiences, however, renders these subjective aspects more explicit and allows the reader to critically engage with them" (p. 40). Thus, memories participate in the analysis of

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[17] The promotion of an engineering culture, which did not align well with all research traditions (e.g. critical studies in management), as well as a rather bullying style of management, certainly played a role in many departures.

[18] Related to pension cuts and working conditions.

[19] As far as I know, the work of the working group has significantly slowed down and, as I am currently writing, has not so far developed an alternative workload model.

[20] Management encapsulates here senior management, but also line management.

[21] In this group of colleagues, I include those with whom I worked at University X, but also those now working in other institutions with whom I regularly discussed any work in progress.

the data and in the production of the final ethnographic narrative. They are therefore central to the ethnographic process.

Thus, for this study I mobilised my knowledge, and therefore my memories, for the whole period of my employment at University X, that is a period of four years (from September 2016 to September 2020). The main narrative relies on the memories of my own experiences, but also incorporates observations and discussions I had with my colleagues. I also mobilised memories prior to this period of employment to make sense of what happened at University X. I therefore use my memories as retrospective narratives (Collins, 2013). (For similar data collection see Grisard, Annisette & Graham (2020, p.16) or Learmonth and Humphreys (2011, footnote 8). Some of these memories re-emerged during the process of writing this article. When a memory returned, I tried to reflect on the reason why this memory was triggered, and then traced, with as much precision as possible, the sequences of this memory, to make this narrative as explicit as possible.

Moreover, in March 2020 I started to take formal notes with the aim of writing the present paper. At the same time and through my involvement with the union, I started to collect various workload models (including the one used in the business school) and, if available, documents explaining the logic of such tools. In April 2020, I also interviewed three union members who were, at the time of the data collection, or had been before the time of the data collection, Heads of Department within the Business School. None were members of the accounting and finance department. The purpose of these interviews was initially to understand the origin of the current workload model, which was deployed in 2014. The interviews, covering themes such as the interviewee's understanding of the workload model purpose, its origins, its advantages and inconveniences, etc., lasted between 45 min and 90 min on average. They were not recorded and were conducted through a conversational mode (Alvesson, 2003). Finally, for this study I also used the material related to my probation, such as annual performance review forms (see Fig. 2, in the empirical section).

3.4. Data analysis

As explained by Becker (1998), in ethnography the processes of data collection and analysis are inductive and often run simultaneously. He tells us that we read the world that is presented to us as imaginary, but as "social *scientists* we aren't satisfied to stop with the imagery of daily life we bring to a new object of study, no matter how detailed and imaginative it is. We do a little checking to see if we're right. We gather data. We construct hypotheses and theories" (p. 17). The process of data collection and data analysis is therefore about challenging these imageries through the collection of observations and playing with contradictions and paradoxes contained within the data. It is about framing hypotheses and challenging these hypotheses by bringing more contradictory data. As mentioned above, the workload model at University X was the object of many criticisms and deemed unfair by many members of the staff, because the time allocated to execute academic tasks was judged completely insufficient. The interrogation which related to fairness/unfairness surrounding the workload model constitutes the starting point of this analysis, in order to move toward the understanding of its role, its origin and also its effects. While collecting data, but also while trying to reconstitute the story to produce a more coherent account, the iterative analysis was guided by a series of questions that emerged both while collecting and analysing the data, but that was also influenced by my reading of Foucault (2004a; 2004b). These questions enabled me to challenge the imaginary around the workload model. They can be summarised as follows: How does the workload model allocate time? How does the workload model organise academic work? What are the constraints that this model imposes? How does the workload model articulate with other management tools? Can we consider that the workload model is a neoliberal tool? If so, why? If not, why? etc. Inspired by these questions, iterative notes were taken in a separate notebook, producing different possible imaginaries that were confronted with more data, and sometimes with colleagues from University X. On this basis, several memos were produced to make sense of the data, until a sensemaking developed, as below.

4. Ethnographic account

4.1. Individual performance measurement at University X

Every summer, each academic at University X went through an annual review process, called the "accountability and development review" (ADR). This evaluation concerned "research," "teaching" and "leadership" activities, and was adapted to the specific position held by each academic. Thus, only people in managerial positions would have leadership objectives, and people on teaching contracts would not have research objectives. This review was structured firstly around the assessment of the past year's objectives, to evaluate if they were all reached and in accordance to the agreed timeline. Second was the definition of new objectives, with a corresponding timeline for achievement. Third was a learning and development plan, which was supposed to support the academic in his/her achievement. Finally, there was a qualitative assessment of individual performance. These meetings were conducted with the Head of Department (referred to from here on as HoD). For early career academics, a designated academic mentor was also present. After the discussion, the HoD wrote a qualitative evaluation of the researcher's past performance, as did the "mentor" for an early career employee. These elements were recorded and kept within the HR database and would eventually help with decisions regarding probation or promotion. Officially, the yearly process was presented as a way to help researchers to monitor their production and ensure they received the support they needed. For most academics, however, this process was perceived as a policing and patronising exercise to ensure that every-one was working hard enough on their publications or grant outputs. I recall many jokes shared with colleagues about the "so-called support" they were promised but never received. For instance, we joked, ironically, that the ADR should effectively drop the "D" to make it "Accountability Review" or that it should more accurately be called "Authoritative Disciplinary Review."

Within this process, the formulation of the objectives was particularly delicate. They were supposed to be initially defined by the

academics themselves, in accordance with their research and teaching projects. However, at the same time, these objectives were expected to reflect research and teaching duties. They particularly aimed to ensure that each researcher delivered on the REF and on grant applications. In that regard, over the four years during which I worked at University X, on average I had one teaching objective, one grant objective and three or four objectives related to academic paper progress. Now, in order to remain competitive, universities translate performance expectations to the individual academic in a similar manner across the sector, creating a norm of expected publications per academic for a REF period. Like most of the UK universities, at University X it was expected that each researcher published at least one paper during the REF cycle (6 years) but in business disciplines, to be seen as a good researcher, four publications, ranked as ABS3 or ABS4 within the ABS list, were required. Although I do not recall any policy that explicitly expressed this expectation of four publications ranked as ABS3 or ABS4, it was regularly repeated by various members of the management in school meetings, making this expectation semi-official. For a young scholar entering the academic field at least two years after the beginning of the REF cycle, expectations were reduced to two papers ranked as ABS3 or ABS4. Being able to reach these normative standards was key for all researchers: for junior academics to pass probation and for more senior academics to obtain promotion. As a result, objectives had to be defined along those normative lines.

Moreover, academics were increasingly encouraged to apply for grants to fund their research projects, but also to cover some of the university overhead costs. Although attracting research funds was of growing importance in all UK universities, at University X this quest for grants was modelled on engineering culture, according to which good research should serve industry.[22] A significant element of this engineering culture was the evaluation of grant success in terms of "income" and not in terms of "costs coverage". The point was to show how much an external partner was willing to pay to finance a research project. This aspect was also visible within University X's annual reports, which recorded progress in terms of grant income as a research indicator of success. In that regard, Fig. 1 describes University X's three research objectives[23]:

Vision 2025 KPIs	Progress/activity
Increase our total competitively won research income to £125 million by 2025	Building on the University's success in the 2014 Research Excellence Framework exercise and ongoing high-quality research outputs with impact, research income in 2020 totals £81.2 million, representing a year-on-year increase of £7.2 million (9.7%). The 2020 Strategy target figure of £70 million was delivered during the 2019 financial year.
Over 20% of our published research outputs in the top 10% of their field worldwide for citations by 2025	The previous University KPI focused on research output quality was Field Weighted Citation Impact: individual outputs with a very high FWCI score would impact on the ability to track underlying trends. This new PP(top10%) metric better enables trend monitoring ▮▮▮▮ produces around 2,000 outputs per annum so each output contributes around 0.05% to the University's PP(top10%) score. Our target for this measure is to have over 20% of our published research outputs in the top 10% of their field for worldwide citations and, in 2019-20, 15.6% of our published research outputs were in the top 10% of their field for worldwide citations. ▮
Increase our postgraduate research (PGR) population to 2,000 FTE by 2025	Aligned to our growth in research income and industry-sponsored activity, we have experienced significant growth in our postgraduate research student population over the past decade, contributing to our research intensification agenda. This KPI was re-based for the 2025 Strategy, with new milestones set towards the 2,000 FTE target by 2025. Growing intakes further, to ensure continued population growth, became more challenging from 2017; through significant focus and activity our overall population in 2020 is 1,413 FTE and ▮▮▮▮ is pursuing a wide range of opportunities for further growth. ▮

Fig. 1. Extract of the University X 2019–2020 annual report.

Grants were also key indicators for getting out of probation, and were even more important to obtain promotion. As a whole, this engineering culture was designed to capture private sector grants, and the REF framework created a normative expectation in terms of what an academic should accomplish during probation or to be promoted. This norm was translated through individual yearly objectives, which pushed academics to reproduce and therefore to discipline themselves to reach these individualised objectives, and throughout to enact the academic norm.

Although pressure for teaching objectives and teaching evaluations was not as high as in other UK universities, since (for instance) a minimal individual teaching score was not required for the annual performance evaluation of the academic, management still ensured that students were satisfied with the education they were receiving. This lower pressure might be explained because in Scotland, local undergraduate students do not pay fees, and at University X the majority of students are local undergraduates. As a result, the students' consumer mentality might be less prevalent within the university. In any case, accounting and finance programmes seemed to enjoy a good reputation amongst students and in rankings, especially the undergraduate one. It was long established, and had strong links with ICAS[24] and with the local offices of most of the accounting firms (large or small), enabling the vast majority of students to obtain a job offer before graduation. For many years, the National Student Survey (NSS) scores, that is the national scoring system that ranks similar programmes against one another based on student survey, were excellent.[25] However, one year, after the sudden departure of several accounting lecturers in the middle of a semester, which left students in a very stressful situation, the NSS score for the department dropped. The management declared that to solve the problem a closer follow-up on teaching evaluation was necessary. All teaching members of the accounting and finance department were asked to ensure that students fill in the evaluations in class to obtain a representative sample. One of my colleagues, whose evaluations were quite low, was called into a meeting with the HoD and the Associate Dean of Education. S/he was not given any advice or invited to discuss the issues within his/her class. Rather s/he was informed of the specific complaints from students and urged to fix them to improve scores. This colleague reportedly received no support from the management. This anecdote revealed that management expected that each lecturer knew how to ensure students' satisfaction and was able to maintain a good NSS score, and therefore that the academics conformed with a certain teaching norm, which implied again that the academic exercised a certain discipline on him/herself.

Moreover, yearly objectives had to be defined by the researcher him/herself to fit with his/her academic project, but also to show that s/he had understood and was able to comply with the expected norms in terms of publication, grant outputs and teaching. Thus, the disciplinary process was not directly implemented through predetermined objectives to workers, as defined by Miller and O'Leary (1987). Rather, like the workers in the Caterpillar case (Miller & O'Leary, 1994, see also Cooper, 2015), this process increased academics' individual responsibilities by pushing them to make the "best choices" in defining "their" research objectives in line with "their" university's expectations. Academics were therefore called to demonstrate that, by choosing an "accurate" formulation of objectives, they adhered to the academic norms promoted by the sector and by the university. This accurate formulation of the objectives was discussed during ADR meetings, and in case objectives were not sufficiently aligned enough to normative expectations, the HoD would "help" to correct objectives to ensure they fit, and therefore enforce the norm.

However, the critical moment of the ADR process was the evaluation of past performance during the yearly meeting, at the point where one was assessing if objectives had been reached on time, revealing if the academic was able (or not) to discipline him/herself enough to embody the academic norm. As presented in Fig. 2, the validation of the objectives was processed by entering the date on which they were met into the system when preparing for the ADR meeting.

It was key to show that all objectives were reached at the time of meeting. Thus, when I joined University X, I received informal advice from senior staff members to be very careful when framing my objectives and only write goals that I was sure I would be able to realise in the year to come. Being ambitious was presented as a very risky strategy. Moreover, newly appointed lecturers had their yearly progress reviewed by their HoD and a mentor, then by a senior member of the business school management team, and finally by a university commission, over at least their first three years. If the progress of the junior academic was deemed insufficient, that is if the objectives were not reached on time, then the three-year review process was extended for at least one year. A member of the business school's senior management met every year with each young scholar in late August or early September to give his/her opinions on the academic's progress. None of the young scholars that I knew reportedly enjoyed these meetings. I, and also many of my young peers with whom I discussed these events, viewed these meetings as "rituals of pass" if they were satisfied with the progress, that is if the objectives were reached on time, or "rituals of fail" if they were not. It was a disciplinary moment, since good scores were given if the yearly objectives were reached, framing the new academic as an asset for the university; however, if the objectives were not attained on time, bad scores were given leading to the framing of the new academic as a failure. For instance:

> I met [one of my junior colleagues] for dinner. S/he told me that the meeting was very tense, that [the senior member of the management] was very aggressive with him/her, throwing away his/her performance review paper and yelling at him/her: "Where is your grant?" (Memory of the author - October 2020)

Such meetings were therefore very unpleasant, possibly contributing to reduced self-confidence in young academics. Moreover, some "failures" had material consequences:

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[24] The *Institute of Chartered Accountants of Scotland.*
[25] University X ranked first in the UK for accounting studies several years in the row.

B1. OBJECTIVES SET FOR THIS REVIEW PERIOD

Details of progress against objectives set during your previous ADR or as agreed to be undertaken during the course of this review year.

	Objectives	Measurement	Target Date			Progress Review Comments	Completion Date
1	Resubmit the paper to AOS	Paper re-submition	30/04/2018	■■■■■■		We obtain the feedback late May. The editor invited us to resubmit the paper. With my co-authors we have established a plan to properly conduct the revision - I started to do the necessary reading.	15/03/2018
2	Submit one of the working papers on Justification, identified as number 3 or 4 in the review process.	paper submission	30/06/2018	■■■■■■			25/07/2017
3	Submit a paper for IPA conference with some international co-authors. The IPA is the premier conference for the interdisciplinary study of accounting linked with the Journal Accounting Organizations and Society (ABS 4*/FT50)	Paper submission	15/01/2018	■■■■■■			15/01/2018
4	Submit a grant proposal	Grant submission	30/06/2018	■■■■■■		I started to write a draft for one of the British Academy grant	12/10/2017
5	Develop an evaluation system to assess students satisfaction and improvement paths for tutorials.	production of a small report about the evaluation	30/04/2018	■■■■■■			20/03/2018

Fig. 2. Example of annual review objectives (year 2017–2018).

> One of my junior colleagues, who had defended his/her PhD quite recently was unable to secure a publication for the REF deadline. His/her first publication, an ABS3, was accepted just three weeks after this deadline. As a result, s/he was moved from a research contract to a teaching contract and not moved back when the publication came out. (Memory of the author - March 2021)

As a whole, the consequences of potentially not reaching the yearly objectives were serious. For junior staff, it meant the possibility of a move to a teaching contract and for more senior staff failure to obtain a promotion. This combination of objectives measurement and punishment for failing put even more pressure on the academic to discipline him/herself to fit within the expected norms.

I myself experienced a difficult meeting at the end of my third year, because I was not able to complete all my objectives on time:

> I met with [a senior member of the management] to review my progress. The meeting did not go well. Despite the fact that I had published one ABS3 paper during the year, I failed one of my objectives related to the resubmission of another paper. I tried to explain that I was about to resubmit this paper and that my teaching service had changed again and that I had again to set up a new course. [The senior member of the management] made me understand that this was not his/her problem and that it was my responsibility to better manage my time and prioritise to successfully deliver on my objectives. [The senior member of the management] also mentioned that the time allocated could not be an issue because the Business School had a workload model. (Memories of the author – August 2019)

As indicated above, I tried to explain that there was a logical explanation for my failure to meet the objectives, which was linked to a lack of resource in terms of the time I was given to complete the tasks I was asked to execute. The answer that I received made it clear that my assessment was wrong, because the university used a tool, the workload model, to allocate time, which was considered proof that sufficient resources were given to academics to realise their objectives. As a result, the workload model was presented as defining a sufficient timeframe wherein tasks should be executed and therefore framed a normative expectation in term of time efficiency, that is that the "ideal efficient researcher" would meet his/her objectives in the time allocated to her/him. Accordingly, the inability to reach an objective according to this timeframe could only be the result of failure of the academic her/himself, who was not able to use accurately the resources given to her/ him and therefore failed to discipline and therefore subjectivise him/herself according to the expected norm.

The next section presents the workload model and explores why it may or may not allocate enough time for researchers to realise their objectives.

4.2. The workload model for allocating time resources

4.2.1. The general principles of the workload model

Before the beginning of each academic year, the HoD would circulate the workload model for the coming year (see, for example, Fig. 3).[26] This workload model allocated time to each academic in order for him/her to fulfil his/her duties and therefore to reach his/her annual objectives (see for example, Fig. 2).

For each cell, corresponding to a task that an academic was asked to realise, s/he was allocated a tariff corresponding to time deemed necessary to realise that task. The workload model therefore allegedly enabled each academic to spread tasks to make sure that s/he was working at 100 % of his/her time capacity. For instance, the first line described the workload of a colleague who was given 51 time-equivalent units for an academic role related to research and involving external groups, and 51 time-equivalent units for participating in the life of the department. S/he also got 204 time-equivalent units for research tasks and 192 time-equivalent units for teaching-related activities.

The workload model was based on a formula that assumed the following division: 40 % for teaching, 40 % for research and 20 % for "citizenship," that is, for engagement within the school/scientific community. As mentioned above, the origin of this partition is unclear. Some senior University X union members explained that this "40/40/20" system had been in place for some years, certainly before workload models were formally introduced in 2014, but they were unable to say when it began to be used.

The workload model was based on units of three hours. Each academic was granted 510 units, that is 1,530 h. The rationale for the allocation of these 1,530 h was not disclosed within the official documentation describing the workload model. However, the U.K. Lecturer and Senior Lecturer[27] pay scales negotiated at the national level by the union and the university employers are established on the basis that university employees work 35 h per week. Moreover, my contract stipulated that I was supposed to work 35 h a week (each day from 9am to 5 pm, with an hour break for lunch, which is seven hours a day, five days a week). At University X, employees are entitled to 31 days of leave per year, plus 11 days of public holiday (Conditions of Employment, official policy, University X); if they work five days a week for 52 weeks, this comes to 260 days. From this, 42 days of leave needs to be subtracted. Therefore, academics were supposed to work 218 days per year, or 1,526 h. This number (1,526 h), seems to be close enough to the 1,530 h allocated in the workload model to conclude that the 510 units per academic were determined on contractual grounds and therefore not with regard to the time needed to execute academic tasks.

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[26] The columns in Fig. 3 have the following meaning: (1) "Admin with citizenships" corresponds to administrative roles related to research and engagement with external groups; (2) "Admin with teaching" corresponds to administrative roles related to teaching and engagement with external groups (such as the accounting profession for accredited degrees); (3) "Administration" corresponds to pure administrative roles such as educational programmes directors or research directors; (4) "Citizen" corresponds to participation in department life; (5) "Deduct" corresponds to deduction of workload for those newly hired: 40% for the first year, 20% for the second year and 10% for the third year. The calculations are made on a total of 510 time-equivalent units.

[27] Assistant and associate professors.

Row Labels	Admin with Citizenship	Admin with Teaching	Administration	Citizen	Deduct	Research	Teach	Grand Total	% Total
	51			51		204	192	498	98%
	51		102	51		204	166	574	112%
				72	149	145	121	487	95%
	10		26	92		204	231	563	110%
	0			101	4	202	189	497	97%
	26		77	77			304	482	95%
	51		51	51		204	189	546	107%
			51	102		204	232	589	115%
				92	97		333	522	102%
	0			102		204	83	389	76%
				95	85	190	175	545	107%
			26	102	51		332	511	100%
				64	191	128	149	531	104%
			51	102		204	216	573	112%
			77	102		204	144	526	103%
	26	26	51	77			369	548	107%
			510	26		204	20	760	149%
				70	210	140	143	563	110%
				102		204	250	556	109%
			26	81	104	162	155	528	104%
			51	102			359	512	100%
				77	128	153	179	536	105%
	10			92		204	230	536	105%
							292	292	57%
				59	140	168	176	543	107%
	26			59	89	168	162	503	99%
Grand Total	**250**	**26**	**1097**	**1999**	**1249**	**3701**	**5391**	**13710**	**2688%**

(Row labels column contains "List of names")

Fig. 3. Example of the finalised workload model for 2019–2020.

On this basis, each academic was allocated 204 units for teaching (612 h, 40 % of total time), 204 units for research (612 h, 40 % of total time), and 102 units for various citizenship duties (306 h, 20 % of total time). The official document explaining the workload model also stipulated an extra allowance for heavy administrative duty. For instance, a HoD should be allocated 50 % of his/her time to conduct his/her administrative role (Approved Business School workload model, 2015, front page).

4.3. Workload and teaching activities

The official document describing the workload model stated its purposes as follows:

1 The model is not an exact allocation of duties and time, but provides a framework for the allocation of teaching in a transparent and equitable manner and allows the HoD to be able to prioritise work.
2 The model will apply only to teaching workload. (Approved Business School workload model, 2015, front page).

Thus, the official purpose of the workload model was to allocate teaching duties among the members of a department. The workload document disclosed units allocated for teaching on the following basis: "1 contact hour (lecture) = 3 h work (face-to-face, prep time, etc.)" (approved workload model, 2015); that is, for each hour that an academic was lecturing, s/he had two additional hours for preparation, office hours, answering students' emails and so forth. For marking, the number of students was taken into account. Each marker was given 0.3 units, equal to 54 min per student, to assess their work for the full semester. Most class assessments at University X had two components: an exam and an assessment, such as an essay, a group presentation or a test. Some of most advanced classes, for instance those in the last year of a bachelor's degree, had three components: a test or an oral presentation, a mid-semester essay and a final exam. The tariff was the same whether the class had two or three assessments and whether the assessment was of a qualitative or quantitative nature, even though a qualitative assessment requires more time to mark. However, no other adjustment – for instance for pastoral care (office hours/answering students' emails) – was made in the workload model to take into consideration the number of students. For instance, one of my colleagues had very good connections within industry and if students did not have a job offer six months before graduation, they could individually meet with him/her and s/he would give advice and feedback on their applications. S/he would also connect students with possible employers. Yet none of the time deployed toward this endeavour

was accounted for within the workload model, even though this probably contributed significantly to satisfying the students and therefore to the high NSS score of the programme.

No explanation was given about the rationale beyond the choices made to define the time necessary to execute a task. For instance, no justification was provided about why the university considered two hours necessary or sufficient to cover all preparation work and student support for each hour of teaching. Moreover, the model did not take into consideration whether the class was being developed for the first time or had been taught by the same person for several years, or whether it was a class that was research based or could be easily taught from a textbook, as opposed to the lecturer having to build the class from nothing; that is, it did not recognise differences in terms of preparation time. It also did not take into consideration whether the class needed to be significantly amended each year due to, for example, a change in regulations, as is the case, for instance, for the most advanced financial accounting classes. However, some workload models within University X did acknowledge lecturers' investment within a class. Thus, the workload model in the Physics department allocated eight hours of additional time (for preparation, pastoral care, etc.) for one hour of teaching during the first year a person taught a class, four hours of additional time in the second year, and two hours from the third year onward. Finally, the workload model did not take into account all the teaching-related tasks that were executed in the department. Thus, if someone was ill, the remaining staff had to compensate. For instance, I ended up covering marking for colleagues on sick leave several times to help the HoD whose, I quote, "hands were tied". One Thursday in November 2018, I was asked to mark 50 scripts for the following Monday. I asked to integrate this additional marking within my workload but this was not done. In January 2020 I was asked to mark 90 essays for a colleague in a week. This was integrated into the model, but only partially, because the HoD explained that s/he did not have the capacity to reduce my teaching or marking load. If someone wanted to take a sabbatical, the official document on the workload model specified that teaching should be covered by current staff. Hence, s/he must either find someone to trade his/her teaching with, or attempt to concentrate his/her teaching into one semester of intensive teaching and take his/her sabbatical in the remaining six months. Another example is that the university policy was not to hire extra staff to invigilate exams, but to ask the lecturers to invigilate their own exams. Yet, with social distancing in place during exams, to ensure that students were not copying from their classmates, and with the high number of students in cohorts, most of the accounting and finance classes needed two or three rooms. Therefore, each academic was called to help invigilate their colleagues' exams several times a year, in the name of departmental collegiality.

Overall, the time allocated by the workload model for teaching activities was considered by the members of the accounting and finance department to highly underestimate teaching time, as reported below:

> When this ratio of one hour lecturing/three hours of teaching time became clear to me, I thought it was a joke. I also remember sharing this information with a few colleagues to first check if I was the only one spending much more time in my class preparation than planned. Through their answers, I understood that they felt the same. (Memory of the author – April and May 2020)

One of the reasons so many academics reported spending so many hours on their teaching was due to the importance of delivering a decent teaching experience to the students. That meant different things to different lecturers.

For some it meant training the students according to good professional standards, beyond the topic that needed to be covered to match the curriculum, in order to increase their employability. For instance, one of my colleagues was teaching a professional class in the last year of the bachelor's degree and for him/her, it was important that the students could comply with job market expectations. The hiring processes for most of the big accounting firms required a pre-recorded video, where the candidate introduced him/herself. Therefore, this colleague, instead of asking students to write a test that s/he could mark quickly, asked them to produce a 5-minute video modelled on the Big Four hiring process. These videos were much more time consuming to mark than a test. Based on my own experience, each 5-minute video required at least 15 min to assess. This class had three assessment components, a video, an essay and exam-based on open-ended questions. The time allocated for marking (54 min) was therefore totally insufficient, because of this video component amongst other things.

Another example is that one way to teach students to become reflexive, independent and critical thinkers, in order to train the next generation of citizens, is through research-based classes. This process was often used but research articles are harder for students to decipher than the regular textbooks they are used to. For instance, one of my colleagues was teaching a critical accounting research-based class. To ensure that the students were thoroughly prepared, three papers were given to them each week and my colleague asked them to write a summary of each, providing a weekly grade. This ensured that students learnt regularly, which prepared them better for the exams and could help to maintain a good NSS score because of the good marks they often obtained. Again, such weekly marking was more time-consuming than the workload model allowed for. Nevertheless, many of my colleagues recognised that, despite investing much more time than was allocated to them for teaching, they were not able to do as much as they would have liked. For instance, one of my colleagues explained that s/he often skipped answering students' emails because of the lack of time.

Overall, accounting and finance academics working at university X reported that the time allocated by the workload model for teaching activities was underestimated, especially if these tasks were executed with regard to the professional standards that aimed to maintain the quality of degrees, and to ensure a high level of student employability and good student satisfaction; that is they combined academic ethical logic with market logic. The two first elements (quality of degrees, student employability) were not explicitly demanded by management and effectively increased the academics' workload on what might appear a voluntary basis. Nonetheless they seemed necessary to ensure that the accounting degrees remained competitive in the educational market. As a result, the university benefited from academic professionalism without transferring resources to enable the staff to exercise this professionalism. Such professional behaviour created a norm amongst colleagues, increasing peer pressure to do more than expected, making it harder to resist these heavy workloads. To some extent, the academic was trapped.

In the end, all of these factors enabled the department to obtain a good NSS score, but the lack of time pushed academics to make a stark choice: either spend additional time to that allocated by the university on teaching tasks or provide less support to the students than they would have liked to. My observations suggest that many of them were doing both, some in different proportions, choosing to invest more time than was allocated for their teaching, but also optimising that time by accepting a lowering of their standards.

4.4. Workload and research activities

The workload model allocated 40 % of the academic time for research activities, or 612 h per year. In contrast to teaching, there was no specific tariff linked to this 40 % of work time, nor was there a definition of what the research tasks were supposed to be. In the end, the workload model only defines the broad time-frame wherein research activities are supposed to be conducted. For instance, no specific allocation of reading time, data collection time or writing time was specified. The researcher was "free," and therefore had the responsibility to organise his/her time for research him/herself. This enabled each researcher to allocate 612 h concerning the specificity of their intellectual journey, insofar as this could be aligned with academic freedom. It was their responsibility to allocate this time efficiently to reach their yearly research objectives.

The time allocated was the same whether the researcher was using time-consuming data collection methodology such as ethnography or history, or more rapid processes such as using already constituted databases owned by the university. The difference in terms of time for revising a paper for publication in different journals was also not taken into consideration. To put it another way, the workload model did not consider the differences in terms of research and how these differences were translated into time. Nevertheless, whatever the methodologies (qualitative or quantitative) or the sub-discipline, I observed almost all my colleagues carrying out their research at weekends. Saturday or Sunday had indeed the advantage of being quieter in terms of emails or other forms of requests from the department, enabling the researcher to concentrate more on their work and be more productive. I personally considered that, to be able to deliver on my research objectives, I needed at least three full days of research per week. Yet, the workload model allocated 40 % of time to research, which translates into a maximum of 2 days equivalent per week during teaching terms. To compensate for the lack of research time during the teaching terms, I was trying to maximise my research outside of teaching terms. However, I noticed that this meant that I was never able to take all my holiday and I remember that in one year I lost 17 days of vacation. During teaching terms, it was very common that I worked 10 h a day and from the discussions I had with my colleagues, many were in similar situations. Overall, we were all spending much more time on research activities than the workload model allocated.

The above anecdotes show that to deliver on their research objectives, academics had to find extra time and therefore invest their personal time to develop their research. I also remember that on one occasion, exhausted, I received advice from a more senior colleague to take sick-leave in order to have enough time to "get [my] publications out."

Moreover, the 40 % of research time in the workload model included time for writing research grants. The pressure to obtain research grants in general increased with the marketisation of higher education and therefore was more recent than the division of time according to the 40/40/20 rule. Due to the dominant engineering culture at University X, research income was a key indicator to evaluate grant success, as a reflection of the degree of attractiveness to industry. This indicator was often discussed within the accounting and finance department because the scope of research conducted in the department was often significantly smaller than that conducted in the Schools of Engineering or Science. The accounting and finance grants contributions were therefore mechanically lower. As to the critical scholars of the department, they were dubious that their research would be of interest to industry. Moreover, the department budget covered costs for each member of academic staff for at least two conferences a year, one European and one somewhere else in the world, copy editing, access to most databases, and journal submission fees if needed. There was no personal academic budget, but cost approval was at the discretion of the HoD and, as far I am aware, if the costs were justified, they were covered. However, this access to internal funding did not reduce the pressure for grants. The accounting and finance department was regularly singled out by the management because its members were not very successful in bringing in grants, and this despite its financial contribution through teaching.[28] There was often discussion amongst early career staff members about the logic of such pressure on grants, because we felt that it would have made more sense to concentrate on our current papers, for which we already had all the material, than to apply for grants for future projects for which we might not find the time, as we first had to finish our ongoing projects.

As a whole, the time allocated by the workload model to research activities seemed disconnected from the reality in which most academics were living, because the time allocated by the workload model underestimated the necessary time to reach current expectations around numbers of publications and grant incomes. As a result, many researchers were using many hours of their free time to reach their objectives. Thus, academics were making the choice to transfer some time that was supposed to be used, for instance, for resting, in order to have enough "time capacity" to deliver on research objectives. This ability to find extra time to deliver on work implies one's discipline to find the extra resources to keep working, but this discipline has an impact on the body, through the fatigue generated by extra work.

An alternative strategy was to attempt to publish in lower-ranked journals, a piece of advice that was once given to me by one of my more senior colleagues. However, the pressure to publish in an ABS4 (or FT journal) was high and often included within the yearly objectives, but also key for longer-term aims such as promotion. Put differently, this pressure embedded within the normative expectation. The few colleagues that I observed choosing not to target "top" journals were those who had difficulty in publishing in any

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[28] Many of the accounting and finance department members actually considered their teaching load so heavy that they had difficulty in finding time for grant applications.

journals at all, and were maybe even working more hours than those who had less difficulty in publishing in ABS3 or ABS4 journals.

Moreover, if the time allocated for teaching had been over-estimated, then this teaching time could have been reallocated for the execution of research tasks. However, like research time, teaching time was underestimated within the workload model. Thus, these categories were competing for available time, pushing the academic to invest even more of his/her personal time into work activities, to further develop the academic entrepreneurial capacity.

4.5. Workload model and service activities

Finally, the workload model allocated 20 % of the working time, or 306 h per year, for "citizenship". This fixed number of hours was supposed to cover "roles such as editorships, reviewing, external examining, conference organising, roles in professional societies" (approved workload model, 2015, p.4), but also internal "roles such as: Senate, Court, Academic Committee, etc." (approved workload model, 2015, p.4), and activities such as "contributing presentations to research seminars, attending research seminars, attending and supporting staff-student social events, interviewing applicants" (approved workload model, 2015, p.4). Every academic engaged differently with their communities or with their school activities, and therefore spent more or less time on "citizenship" activities. Junior scholars might be less often solicited, for instance, to sit on school boards or to review papers, because people with more experience might be preferred. However, they might need more time to complete a review. Moreover, there are as many different ways to be involved within the various forms of citizenship as there are individual academics. For academics who were very engaged within research communities, the time allocated for these tasks was again judged to be particularly under-estimated:

> One of my colleagues had editorship responsibility, to which s/he devoted one day per week. Thus, just with this aspect of citizenship, s/he spent 20 % of his/her time. S/he was also a member of other academic journal boards for which s/he reviewed papers, external examiner in another university, etc. (Memory of the author – 2016–2018).

The whole scientific community relies on peer solidarity in order for scientific work to be done. Academics often review for the intellectual conversation, to support the community, but also because they all benefit from the system when they submit papers in their turn. Universities, in the long run, benefit from the reviewing work executed by academics since it is a necessary part of the publication process and of the constitution of the whole university research performance. However, I recall the following incident:

> During one of my first annual performance review meetings, the HoD advised me to remove from the report all activities external to the university, especially reviewing activities (Memory of the author – summer 2017).

This quote suggests the University X management was not very interested in the engagement of its researchers within their research communities. One logical conclusion is that the management focused mainly on research outputs and was not interested in the research process. The work done for the community, which is vital for the production of research outputs, was not directly demanded by the university. It raised the possibility that this activity was considered as a private one and should therefore be carried out in the personal, rather than the work time of the academic. Again, this pushed academics to invest their personal time in work-related activities.

In the end, since there was little time allocated by the workload model to execute "citizenship" tasks, these tasks were also competing for time with research and teaching activities, increasing the pressure on the academic to deliver on her/his objectives and find extra-time. All of this reinforced, therefore, the entrepreneurial necessity for the academic to innovate and to find strategies to navigate academia.

4.6. Workload model, time and performativity

The workload model of the Business School at University X had therefore at least three functions. First, the official document made the workload model an instrument at the service of HoDs, enabling them to distribute teaching. Second, the workload model was also used as a discursive tool by some members of management, to justify the fairness of the resource and task allocations by the university and transfer the responsibility of any academic failure to the academics themselves. Through this function the workload model diffused a norm of efficiency: the ideal academic realised his/her tasks in the given timeframe. Third, at the level of each academic, the workload model was a tool that defined a time allowance to execute a series of tasks of very different natures; in this sense, it played the role of a budget allocating time. However, the tariff allocated for each task was not defined in collaboration with staff. The time "budgeted" for each academic to execute their scholarly tasks was significantly lower than the actual time necessary to deliver on all these activities, leading these tasks to compete with one another for time. As a result, the workload model exercised a form of constraint on the academic called to execute their tasks within a specific time.

The reasons for such underestimation of time can, for each of the three categories of academic tasks, be summarised into two causes: neoliberalism and the academic's personal engagement. On the one hand, the time required was underestimated owing to the demanding nature of neoliberal changes that now structured the British higher education sector. In terms of teaching, these changes were embodied by the development of teaching evaluations and more general rankings such as the NSS or the TEF, but also by an increase in student numbers. In terms of research, these changes were embodied in the introduction of the REF and the ABS list, and by the growing pressure to apply for grants. The pressure to deliver on these rather new types of objectives was reinforced by a series of disciplinary techniques (annual reviews, promotion or probation committee, etc.) including calculative processes measuring individual academic performance with regard to a general normative representation of an ideal academic, forcing the academic to discipline themselves. However, the lack of time allocated by the workload model made the realisation of these objectives harder. Therefore, each researcher faced the "choice" of working more hours to deliver on these objectives and/or failing in her/his yearly

objectives. As a result, I suggest that the entrepreneurial capacity of the academic also emerges through a combination of factors: demanding objectives used to measure individual performance and a lack of time resources to deliver on these objectives. As a whole these two different factors are linked to two technologies: individual performance measurement and the workload model. These technologies constrain academics because the time to deliver on individual objectives is so tight that a double disciplinary process operates. Thus, there is discipline exercised by the academic on him/herself to comply with his/her objectives that implies another disciplinary aspect: the ability to find extra time on top of that allocated, to be able to comply with the objectives.[29] There is therefore first a classical mechanism of disciplinary power, which pushes the academic to conform with the norm by adopting the accepted behaviour through delivering on his/her objective. There is also a second mechanism, the time informed by disciplinary and bio-political powers that pushes the academic to make choices and decide how and how much time, including personal time, should be invested by her/him to deliver on his/her objectives. This mechanism is also at play when an academic defines his/her personal objectives. Both of these components reinforce the individual responsibilization of the academic for his/her progress, because if s/he fails her/his objectives, then that can be interpreted as either poor time management or inability to formulate accurate objectives. The combination of these two technologies and forms of power operates as an apparatus of security, because it is through this combination of disciplinary and biological aspects emerging from the two types of accounting technologies that the subjectivation of each academic occurs, pushing him/her to conform to the new neoliberal norms and make choices to accurately invest in him/herself to survive by reaching his/her "own" objectives.

On the other hand, the time allocated by the workload model was also insufficient because of the personal engagement of the academic. In this category, I consider everything that is not about the direct delivery of the academic objectives fixed by the management, but personal interpretations of what the work of an academic entailed. This includes, for instance, pastoral care for the students, the enhancement of their critical thinking skills and other commitments. On the research side, this includes the extensive reading required to find concepts that enable making sense of an empirical material in the most meaningful way, the collection of data through certain methodologies, etc. This category also includes engaging actively in research communities and giving feedback, directly or through the reviewing process, to colleagues. More generally, this means engaging in intellectual and collective activities. Put another way, many academics consider their work to consist not only of delivering objectives fixed by management, but also of the exercise of their academic freedom and therefore intellectual responsibility, while engaging with various teaching and research activities. Many of them would probably argue that these steps are necessary anyway to deliver on the objectives, something that seems unrecognised by management. As a result, the lack of time allocated through the workload model might also be due to a fracture between what the management considers academic work, based on external market criteria, and what academics think their work really is.

This lack of time sets up good conditions for competition for time between tasks. Because there is not enough time allocated to execute either teaching, citizenship or research tasks, these three categories compete with one another. The pressure exercised by the disciplinary techniques to deliver mainly on the research objectives that embody the neoliberal reorganisation of higher education, means that research also competes for time with the construction of intellectual work, and diverse engagement with various communities (including scientific communities). All of these push the academic to make some choices: to lower their teaching standards, to reduce their engagement toward their scientific communities by occasionally refusing to review a paper; to reduce their intellectual engagement by, for example, reusing the same conceptual framework several times, not because this enables the telling of another aspect of the story but because of the lack of time to engage with theoretical readying; to invest some of the time dedicated to rest, leisure, family and friends – that is, the time outside work – to professional activities, in order to keep up.

However, it is also possible to suggest that the workload model has been conceived so that the time allocated is purposely insufficient, in order to compel certain behaviours. In fact, more and more grant applications give researchers the possibility of buying time out, mainly from teaching, to spend more time on their research. Thus, a heavy workload, in theory, should encourage the academic researcher to find resources to support their own salary in order to compensate for a teaching release. In that regard, the workload model has a performative character. Within such mechanisms, the entrepreneurial capacity of the researcher is exacerbated because s/he has to find his/her own resources to invest time in grant application, to eventually find his/her source of revenue to finance research time that is supposed to serve society and not themselves. Through this mechanism the "researcher enterprise" is fully performed. The ability of the researcher to fulfil his/her research objectives is entirely transferred to the individual researcher, who has become totally responsible for all the resources needed to reach his/her REF objectives including his/her own salary, even if the possible research outcome of his/her work will be used by the university. This research is recorded to give account to the government of the university's performance (and therefore secure/buy out funding) or to attract students, since, for instance, the Shanghai ranking or the MBA Financial Times ranking include research outputs and serve to attract international students. Whether or not the above point was consciously thought out when the workload model was conceived and deployed, it seems to occur in practice, but not without inconsistency, at least in the accounting and finance department of University X:

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[29] It could have been expected that researchers try to discipline themselves to be more efficient and therefore execute their tasks within the timeframe they were given by the workload. Arguing against the fact that academics might try to execute their tasks in the given timeframe would be difficult. However, even in the case of the most efficient researchers at University X, most of them worked more hours than expected. In addition, one of my recently retired colleagues noticed after having reviewed a draft of this paper, that over his carrier, he has never seen academics working from 9am to 5pm.

> When discussing a grant application for one of my research projects, an attempt significantly encouraged by [a senior member of the management], my HoD clearly let me know that s/he could not authorise a grant application that would buy out my teaching because s/he did not have the staffing resources to cover for it. (Memory of the author – March 2021)

This contradiction can be explained by a rather limited pool of academic tutors who were able to teach accounting classes and therefore cover for possible teaching buy-out. Yet University X teaching was only done in-house – there was no culture of bringing in externals in to cover teaching. Moreover, hiring accounting academics is significantly harder than in other disciplines.[30] There is therefore a contradiction between the global neoliberal rationality of the workload model and a certain economic reality of the accounting academic job market.

5. Discussion

With this paper, I attempt to understand the government of the academic through time budgeting, by exploring the combinatory effects of the workload model, understood as a form of budget allocating time to execute academic tasks, with individual performance measurement systems. The accounting and management literature has explored how, and through which mechanisms, the sector has been transformed through a neoliberal logic. These researches recognise how higher education has been reshaped as a commodity (Parker & Jary, 1995; Willmott, 1995) and how teaching and research activities have been reorganised around market mechanisms, where universities compete against one another (Parker, 2011). Several accounting papers acknowledge, on the one hand, the neoliberal reform's effects on teaching activities, commenting particularly on the changes emerging from the introduction of student evaluations by showing how they constrain the academic freedom of lecturers (Lawrence & Sharma, 2002; Parker, 2011), but also increase their effective workload, since academics have to develop strategies to merge their personal expectations with those of the students (Gebreiter & Hidayah, 2019; Nixon & Scullion, 2021). On the other hand, the literature comments on the transformation of academic work through the introduction of research performance metrics, journal rankings and universities' research rankings, all of which subjectivise the researcher into a performer (Gendron, 2008) who develops a pay-off (Gendron, 2015)/instrumental (Becker & Lukka, 2022) mentality in order to survive within academia (see also Courtois et al. 2020). As a whole, the literature focuses on calculation of individual academic performance and the performative and subjectivation effects of such devices. However, this paper, instead of investigating one dimension of academic work in isolation to understand how it has been modified through neoliberal reforms, takes a more global approach to highlighting how various dimensions of academic work interact and compete for time. It also contrasts with the literature by studying not one accounting device, but the combination of two devices: individual performance systems in tandem with the workload model.

This paper therefore shows that academic production is also reshaped by the lack of time given to execute simultaneously academic duty toward the community, teaching tasks and research tasks. Thus, the paper not only introduces time management within the academic world as an instrument of control (de Vaujany et al., 2021), but also highlights how academic production is governed through a series of dimensions that are braided together through time. Thus, if teaching and research activities are governed independently by distinct calculative, and therefore disciplinary, technologies, the workload model is key in linking these activities with one another by allocating an amount of time to each of them, defining a norm about the time deemed necessary to execute these tasks. On the one hand, the academic is disciplined, through teaching evaluations, to achieve specific teaching scores, and pressured to reach these objectives in a limited time, while on the other hand, s/he is disciplined by research performance objectives to achieve individual research scores, again in a limited time. As a whole, the time constraint puts extra pressure on the academic subjects, who are not only called upon to deliver on their diverse objectives in a specific timeframe, but also to do so under considerable time pressure. The academic therefore faces choices and must develop strategies to adapt to the time constraints. These strategies are of two kinds. First are strategies about prioritising some activities over others and eventually reducing professional expectations, that is strategies of renunciation. Second are strategies involving investing part of one's non-working time to complete academic tasks, that is strategies of compensation. My autoethnographic case suggests that academics might, in some cases, combine both strategies.

As a whole, academic production emerges from a series of diverse technologies: first, there are disciplinary aspects that come from the government of each component of academic work and are measured through the realisation of individual objectives (e.g. student evaluations, individual REF scores, journal lists, etc.). Second are time constraints exercised through the time allowance allocated through the workload model. From these two components, taken together, arise biological aspects; that is, the academic is "trapped" in the middle of a series of constraints exercising a series of pressures due to high objectives and a lack of time, identified as a key resource to realise these objectives.

Taken as a whole, all these elements do not form a coherent ensemble. The workload model participates in assembling different dimensions to form a typical neoliberal apparatus of security, because it reorganises various rationales around the key principle of neoliberalism: competition. This is because there are so many tasks ruled through different rationales that need to be executed in a limited time that competition emerges. This article therefore shows that competition for time, between tasks and not just individual objectives, structures neoliberal academic production. As a result, academics must find, on their own, the missing time resources to realise their objectives and stay in the game. They must make choices in order to invest their time in the best possible way. Foucault

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[30] This can be explained by the pool of PhD holders in accounting in the UK being smaller than in other disciplines – maybe because the majority of university salaries are defined by national scales covering all academic fields and are not very competitive in comparison with industry salaries, while the number of students, and therefore teaching load, remain high.

(2004a) explains that "the fundamental problem [of neoliberal economics …] is how the person who works uses the means available to him" (p.228/229). In the absence of enough time provided by their institution to realise all their tasks, academics are made responsible for finding the necessary resources to compensate for this lack of time and therefore make the "best choices"[31] with regard to how to use the limited time that they have. This highlights that the risk of failing to fulfil one's objectives is firmly placed on the shoulders of the academic and not to the university they work for. This individualisation and responsibilization process subjectivises each academic into an entrepreneur of the self (Cooper, 2015), all of which enables the governing of a population of entrepreneurs of selves. As a result, this paper highlights the governmentality mechanisms that act upon academics to make them governable within the neoliberalism context, by turning them into individualised academic entrepreneurs. The accounting literature has highlighted how some individualizing and responsibilizing forms of management control mechanisms participate in constructing the entrepreneurial capacity of the neoliberal subject (Cooper, 2015; Cooper et al., 2016). Gilbert (2021) particularly shows the role played by the debt and repayment of a bank loan in neoliberal subjectivation. This paper adds to this literature by specifically highlighting the importance of time as a resource in such a process.

The paper also shows that the construction of the entrepreneurial capacity of the academic researcher is reinforced by performative aspects of the workload model when coupled with grant schemes that enable researchers to buy time out from teaching. Because the workload model does not give enough time to execute research tasks, securing a grant to pay part of one's salary instead of teaching enables the researcher to secure more time for research. Applying for grants appears, therefore, to be an appropriate choice to secure the necessary time to deliver on the research objectives, while freeing oneself from teaching commitments.[32] It also enables researchers to fulfil their research grant objectives. However, grants are competitive and only the "most deserving" research projects and researchers can secure time through that neoliberal scheme. Thus, only a few researchers are able to secure their own salaries in this way. One can suggest, therefore, that such an arrangement reinforces the growing tendency to make research activities an individual responsibility of the researcher and no longer that of the university that employs them. Universities' responsibility and accountability seem to rely on outputs and not on the processes that enable their delivery. A similar argument may be made for teaching, since the universities seem much more concerned about student evaluations than the process and resources necessary to construct a good course and, perhaps, a reflexive accounting practitioner.

6. Conclusion

I accept that this study has limitations, starting with the observation that it builds on a narrow and maybe extreme case, and therefore that some of the case aspects are specific to the accounting and finance department of University X. On the other hand, highly qualitative methodologies such as ethnography do not aim to produce generalisable claims, but offer explicative roots to phenomena. That is to say, even if the time constraint is less strong in my current institution, I still find myself working more hours than the workload model allocates to me. As a result, both the methodology and my more recent experiences suggest that there is a space for further research in accounting to keep exploring the role of time as a resource and an instrument of control, whether in relation to neoliberalism or other political/economic ideologies, and beyond the context of higher education.

I would like to conclude this paper with a discussion on the consequences of time constraints on academic work as an intellectual activity, that is to think of the world around us in a theorised manner and communicate to various audiences about those meanings. This is, especially for accounting scholars, about thinking of the role that numbers, accountability processes, accountants etc., have played, do play, and could continue to play in shaping this world. The literature in accounting highlights the limitations of intellectual production through the development of journal rankings (Gendron, 2008, 2015; Grey, 2010; Tourish & Willmott, 2015), assessments of research quality (Humphrey et al., 1995) or the development of impact case studies (Power, 2018). The literature therefore denounces the categorisation and standardisation of research, which significantly undermines creativity and eventually the ability to think differently and therefore critically, even though these processes are key to the production of meaningful intellectual contributions. In addition, I would like to suggest that the combination of individual disciplinary mechanisms aiming to control the academic production with a lack of time to execute academic tasks reduces our ability to perform intellectual work. Said (1994, p. 73) explained: "The intellectual does not represent a statue-like icon, but an individual vocation, an energy, a stubborn force engaging as a committed and recognizable voice in language and in society with the whole slew of issues, all of them having to do in the end with a combination of enlightenment and emancipation or freedom". However, research objectives[33] are often not aligned with the intellectual project of the researcher. More than enhancing "a combination of enlightenment and emancipation or freedom," these objectives attempt to control the researcher. Therefore s/he must develop coping strategies for fulfilling his/her objectives while, hopefully, remaining an intellectual.[34] If the researcher has enough time, s/he can deliver both on the university's expectations and on her/his own; for instance, to engage with reading, to engage in long qualitative data collection, but also in discussion with colleagues, whether through formal channels (reviewing or other editorship processes) or through informal ones (discussions and feedback to colleagues, including to PhD students). These discussions are key to our work and to maintaining academic communities.

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[31] Although the paper does not concentrate on the various types of investment strategies, it evokes the possibility of working many more hours than expected and, therefore, paid. While discussing the draft of this paper with colleagues, some suggested the development of multiple co-authorship papers as another coping strategy. Through this process, the academic is subjectivised as an entrepreneur of the self.

[32] One should however acknowledge that grant application processes are time consuming as well.

[33] A similar argument could be developed for teaching activities. For more insights see Gebreiter and Hidayah (2019).

[34] In this paper I did not have the time to explore, in detail, the forms of these strategies, which could be explored in another paper.

Time is also crucial for critical intellectuals[35] to fully engage with society. However, to realise this, Said (1994, p. 121) wrote that the intellectual needs "space" and therefore time to think, in order to "stand and talk back to authority, since unquestioning sub-servience to authority in today's world is one of the greatest threats to an active, and moral and intellectual life." This time is hardly quantifiable and therefore I believe not possible to integrate in a precise manner within a workload model. If the academic must produce a lot of research outputs in a very limited timeframe, they lose the "space" to think and engage with various communities, including their various research communities, and therefore lose the ability to be intellectuals. The neoliberal academic has become a professional, to use Said (1994)'s terminology: a disciplined worker delivering what they are asked to. However, and probably in opposition to Said's dichotomic idea, they have not become a professional because they are "thinking of [their] work as […] something [they] do for a living, between the hours of nine and five with one eye on the clock, and another cocked at what is considered to be proper, professional behaviour" (Said, 1994, p.74). Instead, this professionalisation occurs because the disciplined way of working which I highlight above seems to be the only way to achieve a sufficient (and rather high) number of publications, or good enough student evaluations. Yet, this high number of publications is the condition of academics' survival and no longer only during a tenure track or probation period.[36] The neoliberal academic certainly does not work "between the hours of nine and five," but rather catches up with work over the weekend (Kalfa et al., 2017). In the end, within the neoliberal system, it becomes harder and harder to find the time to do intellectual work, to conduct research through "the desire to be moved not by profit and reward, but by love for and unquenchable interest in the larger picture, in making connections across lines and barriers, in refusing to be tied down to a specialty, in caring for ideas and values despite the restrictions of a profession" (Said, 1994, p.76). Yet a society without intellectuals, or with intellectuals who can only be self-financed, cannot be democratic. Workload models should recognise that the marketization of higher education has dramatically increased effective workloads. Workload models should transfer the resources to individuals that would make effective workloads manageable. These processes, which relentlessly reduce the time available to academics to think, are a threat to intellectual work that must be highlighted and analysed so that they can be resisted.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The authors do not have permission to share data.

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[35] Who are, for Said (1994), the "intellectuals".

[36] It is certainly the case in the UK with the REF, but also in the USA where some universities have started to question the tenure system, such as Georgia University (https://www.nytimes.com/2021/10/13/us/georgia-university-system-tenure.html?fbclid=IwAR0kXrscQ7wkXKpFHvgjjR poaIlehKUMjNq0QROlejn6HohCGwF-fp78n8k).

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