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Mentoring in academe: an Australian response to the drought of senior accounting academics

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Keywords
mentoring; accounting academics; Australian accounting schools; qualitative research; metaphor

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Mentoring in academe: an Australian response to the drought of senior accounting academics

by

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***Keywords*:** mentoring; accounting academics; Australian accounting schools; qualitative research; metaphor.

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Mentoring in academe: an Australian response to the drought of senior accounting academics

1. Introduction.

Many schools of accounting in Australian universities are experiencing a severe academic drought, due to an acute shortage of senior accounting academics. This is arguably due to a number of factors. One is the wider Australian context, in which the "rapid ageing of the academic workforce is a fundamental challenge to the ability of universities to maintain their intellectual infrastructure" (NTEU, 2007, p. 29). Another is the global shortage of accounting academics, which has seen a marked increase in recruiting competition and mobility within the sector (Plumlee et al, 2006; Healy, 2007). The effect of this drought cannot be underestimated, first in the short term, with a paucity of research output from senior accounting academics, and secondly in the longer term. Academics, at their best, embody a thirst for knowledge and an intellectual quest beyond an economic imperative. The academic community has traditionally been a community that shares inspiration and socialisation, and without the contribution of senior academics, that community enters a drought mode, which, if not addressed, leads to serious sustainability issues.

Our university, despite being a top Australian regional university[1], at the time of the writing of this paper, had no full time resident accounting professor. While it is acknowledged that those other than professors can be effective mentors, mentoring literature defines the process as a relationship between two individuals, one of whom has a powerful senior role in the organisation (Bozionelos 2006, p. 362). In the university sector, the professorial role legitimates a claim to seniority in the discipline.

[1] Our university was well ranked: in 2007. It was for the second time listed in The Times Higher Education Supplement Top 200 World University Rankings; it is one of only two universities nationwide to achieve top-tier rankings in every discipline category of the Australian Government's Learning and Teaching Performance Fund for 2008; it received five stars in six key areas of the 2008 Good Universities Guide.

Emmerik et al. (2005, p.10) argue that "mentoring may also be a valuable tool to be used when employees are confronted with adverse working conditions". A mentored relationship for an accounting academic is of value to the participant individuals because it enables actions to advance their stages of career (Molloy 2005) and provides intrinsic rewards.

In response to the lack of opportunities in the School for mentoring by an accounting professor, a publication mentoring scheme was devised whereby an experienced, international accounting professor was invited to mentor junior academics over several months, with a view to their submitting a paper to an academic journal. Funded by a faculty grant, the scheme developed a nascent idea of a publication mentoring scheme, and followed a pre-defined process. As it evolved, however, the focus changed, and opened up possibilities of a new conception of what mentoring is and why it is important, not just as a short-term "greening" of the academic landscape, but as a longer-term focus on authentic, ongoing academic endeavour.

The purpose of this paper is threefold. First, it exposes the "drought" in the Australian accounting academic environment, secondly it relates the story of the mentoring "shower of rain" as it was conducted, and thirdly, it challenges the sustainability of a "green drought" situation, and its implications for the tertiary sector. The paper is a contextualised qualitative case study interpreted through the theoretical lens of metaphor (Llewellyn, 2003).

The next section of the paper, the "rain gauge", describes the method by which the paper is constructed, identifying the use of metaphor in qualitative research. The sections which follow are structured in accordance with the paper's threefold focus. "The drought", through an analysis of data about accounting academics in Australian universities, exposes the dearth of senior academics and consequent lack of mentoring

potential. The next two sections contribute to an understanding of why mentoring is vital to intellectual rejuvenation and raise new possibilities of what it is and how it might be conducted: the "shower of rain" explores mentoring literature, while "the greening" relates the story of this innovative mentoring scheme. The "green drought" challenges the sustainability of rigorous academic achievement in the light of a chronic shortage of qualified, experienced senior accounting academics, focusing on the need to build a cooperative mentoring culture. Finally, the conclusion establishes the major contributions of the paper, identifies its limitations, and proposes possibilities for further research.

2. Method: the rain gauge

Qualitative research acknowledges the contextual nature of inquiry (Glesne and Peshkin, 1992). Qualitative case studies in accounting cover a wide range of purposes, research sites, methods and theories. They can be conducted as a "necessary precursor" to the development of large surveys or can seek to provide a theoretical explanation of the actual role of accounting (Humphrey and Scapens, 1996). They can be conducted in a variety of organisations in the public, private or nonprofit sectors (van Peursem, 1999; Ezzamel et al, 2004; Goddard and Assad, 2006). Qualitative case studies can involve the collection of data from interviews, observations, archives, and can even incorporate surveys (Irvine and Gaffikin, 2006). The role of theory in qualitative research, while ambiguous, is not "a-theoretical" (Llewellyn, 2003, p. 692). Even though qualitative case studies may be presented without a stated theoretical basis, underlying assumptions and beliefs always inform the research (Roberts and Scapens, 1990; May, 1994; Laughlin, 1995; Llewellyn, 2003), so that observation is "never unstructured" theoretically (Tinker, 2005, p. 105). Some qualitative case studies develop grounded theory (Lye et al, 2005; Goddard and

Assad, 2006), while others are interpreted in the light of a range of theoretical approaches[2].

This qualitative paper had its genesis in an actual mentoring scheme conducted in an Accounting school in an Australian university, but does not fit into the "usual" mould. Instead of providing a contextualised account of *accountants* in action, its focus is *accounting academics* in action. The notion of writing about the scheme developed as the scheme progressed, when we three authors were all deeply embedded in the process, reinforcing the reflexivity of the research process (Chia, 1996; Irvine and Gaffikin, 2006). We were not just "watching people in their own territory" (Kirk and Miller, 1986, p. 9), we were part of it! Our role as mentoring scheme organisers was in addition to our pre-existing relationships with the mentees as colleagues and, in some cases, research supervisors. As we took on a researcher role, we became the "researched", by consciously and continuously reflecting on our own experience (Irvine and Gaffikin, 2006; Watson, 1995). This was important in a practical sense because we wanted to repeat the mentoring scheme, and in a research sense because we were able to provide reflections that were useful in constructing this paper.

The threefold purpose of the paper and the research site have already been outlined. Because we were "insiders", data gathering was relatively easy, consisting of documentation about the scheme itself, archival data about the Australian and global context in which accounting academics work, interviews, and our own personal reflections. With the conduct of interviews, there is always the difficulty of probing below the surface to discover the unique stories of the participants while maintaining

[2] These include, among others, institutional theory (Irvine and Gaffikin, 2006; Broadbent et al, 2001), actor network theory (Lowe, 2001), structuration theory (Buhr, 2002), a Marxist (Alam et al, 2004) or Foucauldian approach (Deo and Irvine, 2006) and "middle-range" theory (Laughlin, 1995; van Peursem, 1999). Some researchers have compared theoretical interpretations, highlighting and contrasting the insights offered by different approaches (Fleischman and Tyson, 1996; Fleischman, 2000; Irvine and Deo, 2006).

respect (Corbin and Morse, 2003; Fontana and Frey, 1994). We were aware that there was some distance between the "researchers" and the "researched" because of hierarchical and organisational factors, and we were particularly conscious of the power differentials between professors and junior academics. Because of this, we encouraged the mentees, as junior academics, to give their honest opinions, assuring confidentiality in accordance not only with the requirements of our ethics agreement, but in order to maintain trust (Irvine, 2003). This trust had been built up both through working with the mentees as colleagues, and through the conduct of the scheme.

Being a "participant observer" was useful when formulating questions for interviews (Glesne and Peshkin, 1992), since we were deeply involved in the process, but it was necessary to understand the viewpoints of the people involved in the scheme, and of those who were looking on from a distance, who could comment on the contextual setting. In total, we conducted ten interviews, the interviewees being the five mentees, the mentor, an associate professor and three professors[3]. Questions were semi-structured, tailored to the position and experience of the interviewees. In addition, in our role as the "researched", each of us provided our own reflections on the scheme. Data from interviews was categorized and collated using NVivo, after developing the theoretical metaphor outlined below.

3. Drought as metaphor

Accounting researchers have been urged to make use of "existing theories, metaphors and prior case studies in a less constrained way than has hitherto been considered appropriate", since a theoretical framework "adds to the value of empirical enquiry" (Humphrey and Scapens, 1996, p. 88). Far from being a-theoretical, qualitative or

[3] These included one from another discipline, in a leadership position at the University of Wollongong, an accounting professor from another University, and a retired accounting professor.

ethnographic research has the potential to assist in the development of “foundational theory” (Dey, 2002, p. 114). Metaphor provides a satisfying means of making concrete an impression or belief formed in the conduct of qualitative research, avoiding the problem of squeezing empirics into a “predetermined theory”, and making a useful contribution in developing a theory of “social practice” (Humphrey and Scapens, 1996, pp. 91, 92).

Metaphor is the first of the five levels of theorizing in qualitative research identified by Llewellyn (2003), who both asserts the benefits of “appropriate theorization” (Llewellyn, 2003, p. 662) and extends the understanding of “theory” beyond the notion of a “grand” theory to include interpretations developed by people whenever they address “ambiguity, contradiction or paradox” in dealing with life (Llewellyn, 2003, p. 665). According to her, empirical data is conceptualized in “theories”, and “utility” rather than “truth” ought to be the criterion by which we assess the “success of any conceptual framing” (Llewellyn, 2003, p. 666). This practical form of evaluation would ensure the formation of a “hermeneutic circle” in which the researcher’s theoretical interpretations engage and coincide with the “pre-understandings of the researched community” (Llewellyn, 1996, p. 115). Thus “practical adequacy” rather than “truth” becomes the means by which theorizing is assessed (Llewellyn, 2003, p. 665).

Beginning with metaphor, whose power is described as both under-recognized and under-used, Llewellyn (2003) asserts that theory is developed upwards to higher levels, with differentiation theories at the second level, concepts at the third level, theorizing settings at level four, and at the top level, grand theorizing (Llewellyn, 2003). An alternative viewpoint has been proposed, that higher level theories are a product, “not of the gradual development of lower level theories”, but of the “same

world-view that determines theorising at every level", and may in fact work downwards, with the result, for example, that a Marxist world view could find expression in a metaphor such as the heavy fist of capitalism, or a Weberian approach might adopt the "iron cage" metaphor of bureaucracy and capitalism (Weber, 1967).

Llewellyn's (2003) synthesis of metaphor identified it as "a mode of thought" (Llewellyn, 2003, p. 668, citing Mangham, 1986), what we "live by" (Llewellyn, 2003, p. 667, citing Lakoff and Johnson, 1980), and "a basic structural form of experience through which human beings engaged, organize, and understand their world" (Llewellyn, 2003, p. 667, citing Morgan, 1983). Far from being "illicit", i.e. contaminated by "the ambiguity historically attributed to poetic forms such as metaphor" (Walters-York, 1996, p. 48), the "macroscopic metaphorical model" is increasingly recognised as playing a powerful role in "shaping and constructing accounting and organizational knowledge, practices, and structures" (Walters-York, 1996, p. 45). Metaphor, with its rhetorical power, can be viewed as emanating from an underlying social theory (Humphrey and Scapens, 1996), as contributing towards the development of a social theory (Llewellyn, 2003), or as an expression, with a particular social theory, of a distinctive world-view (Irvine and Deo, 2006). An "interaction" view of metaphor would hold that a metaphorical expression cannot be reduced to "mere substitution or implied comparison", but that a metaphor provides "rich systems of associated implications and/or subordinate metaphors" which fluently and elegantly articulate and defamiliarize familiar concepts (Walters-York, 1996, p. 52).

In the conduct of qualitative research, and the choice of a metaphor, the researcher plays an active role in "constructing the very reality he/she is attempting to investigate" (Chia, 1996, p. 42). This is contrary to the view expressed by Solomons

(1978), who, in using the metaphor of the accountant as a cartographer, claimed the neutrality of a map for accounting, since it usually represented "external phenomena that have an independent existence of their own" (Solomons, 1978, p. 72). Mouck (2004), drawing on Searle's (1995) theory of institutional reality, used the metaphor of the rules of a game to describe financial regulation, stating that they were subjectively determined, but, once determined, they became objective reality, so that financial reports could be "epistemologically objective with respect to (the) rules", and yet set within a system that was subjectively constructed (Mouck, 2004, p. 540). The mentoring scheme and its "real" institutional context are both socially constructed by government policies, PhD programmes, staffing levels, retention policies of individual universities, and over-arching power and workload dynamics.

The next section applies a drought metaphor to the shortage of senior academics experienced by Australian accounting schools, and considers some of the consequences of this drought.

4. Expose: the drought

Anecdotal evidence suggests there is a shortage of PhD-qualified academics, not only in Australia, but world-wide (Healy, 2007, p. 27), and this will undoubtedly have negative consequences for accounting schools, including junior academics and students, and ultimately, for the accounting profession and business. An AACSB report confirmed the current shortage of PhD-qualified business-school academics in the US, and predicted a shortage of more than 3,000 within 5 years and nearly 6,000 in 10 years (AACSB, 2003, p. 14). Such concerns are not of recent origin. Two reports presented in the US in 1959 heralded significant issues in business schools and identified the need to find ways of "raising the general competence of the faculty and stimulating their desire to engage in significant research" (Elsaid and Schermerhorn,

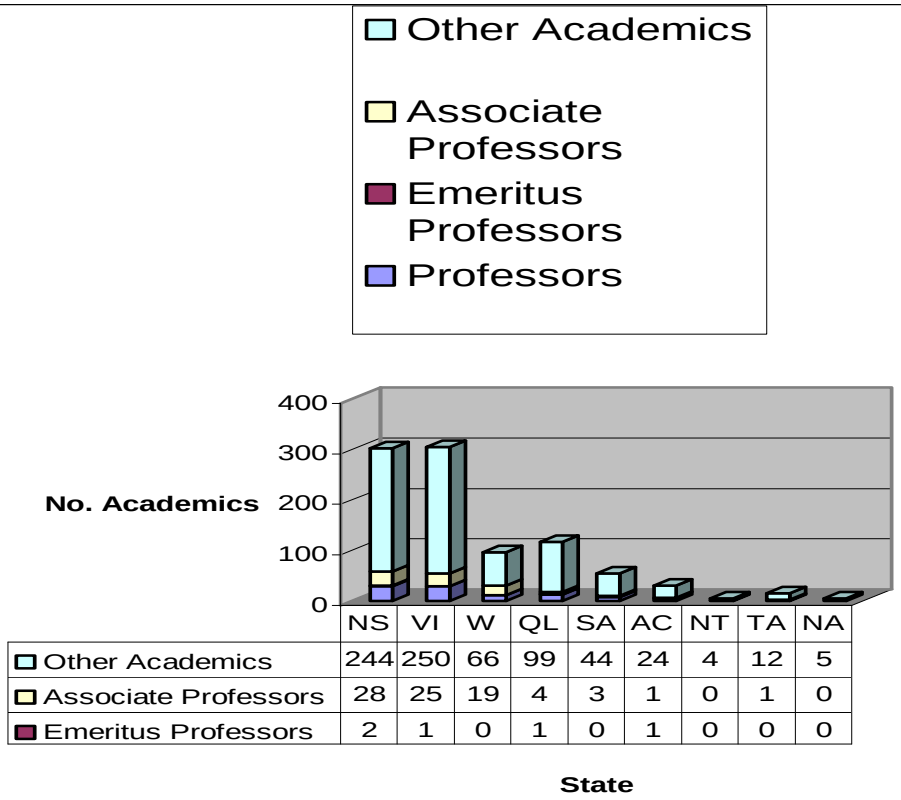
1991, p. 13). The Pierson report suggested allocating "a substantial portion of the business schools' resources to research and the provision of leadership of new ideas for the entire field" (Boedecker and Morgan, 2006, p. 2, citing Pierson, 1959), while the Gordon and Howell report went further and described "the abject state and status of research in the business schools of that era", and recognized the need to "create as well as transmit knowledge" (Boedecker and Morgan, 2006, p. 3, citing Gordon and Howell, 1959). A 1988 report, by Porter and McKibbin, reinforced many of the impressions of these two earlier reports, asserting the need to develop "better faculty development programs" (Elsaid and Schermerhorn, 1991, pp. 12, 13). Concerned with the issue of a shortage of accounting faculty, an American Accounting Association (AAA) report in 2004 predicted that the situation would worsen over the next few years (Plumlee et al, 2006).

Well qualified senior faculty are important not only because of the need to maintain standards for courses, but because of their vital role in mentoring junior faculty. As the number of senior accounting academics is often inadequate to provide this service, those who do make themselves available are overloaded[4]. Professors are now required to obtain and manage grants, as well as carry heavy governance responsibilities. Decreased resources in the form of tenured staff, coupled with increased workloads (de Janasz & Sullivan, 2004), allows considerably less time for quality mentoring to take place, and, potentially, and less inclination on the part of over-worked senior accounting academics. Figure 1 below is based on data gathered from the websites of the 38 Australian Vice Chancellors' Committee universities[5] across six states, two

[4] McGuire & Reger (2003) acknowledged that a shortage of mentors in some institutions is damaging for traditional mentors.

[5] Data was current at 31 August 2007. In some cases, "adjunct" professors were listed. These are not included in the figures. These figures are intended only to give a general impression, due to staffing changes and movements, and ambiguity about the role of some listed academics.

territories, and including one university that operates Australia-wide. It reveals the relative paucity of accounting professors. Of a total of 926 accounting academics, there were 92 professors (10%), many of whom would have significant governance responsibilities as heads of schools or academic programmes. While the figure of 10% does not seem unreasonable, it should be noted that professors were not spread evenly across universities. Several universities, including the one that is the subject of this study, had no resident full time accounting professor at all, while others were well staffed with professors. The prevalence of accounting professors seemed to depend on the strategic vision and resource capabilities of universities, with sandstone universities better endowed, and regional universities struggling to attract well qualified senior academics. These observations were consistent with interview data.



	NS	VI	W	QL	SA	AC	NT	TA	NA
Other Academics	244	250	66	99	44	24	4	12	5
Associate Professors	28	25	19	4	3	1	0	1	0
Emeritus Professors	2	1	0	1	0	1	0	0	0

Figure 1. Distribution of accounting academics in Australian universities 2007.

4.1 The Australian drought

The two accounting professors interviewed both identified a current shortage of accounting professors in Australia and overseas. As to why this shortage existed, within any business-oriented discipline there is always competition for personnel from industry, and in addition, a shortage gives well endowed universities a competitive edge since they can pay higher salaries:

> But salaries are fairly low in the public sector, and a lot of people are already in debt by the time they finish a first degree, by the time they've done a Masters, professional accountancy exams, it doesn't make sense for them to enter at a low salary in the academy. So the crisis is perpetuated by broader policies as well.

That there was a dearth of mentoring was acknowledged, with an accounting professor stating that

> It seems that there is really a shortage of mentors and perhaps a lot of good people are retiring.

There was agreement between the two accounting professors about the leadership role a professor should play, including mentoring of junior academics. In this role, an accounting professor, it was suggested, should "profess" something:

> … in other words, have a commitment to a particular philosophy … which she or he then encourages the people who work with her or him to work collaboratively towards … I think a professor should, as a senior member of a department or a school, should encourage people to develop their own philosophies and their own … interests which would gear their research,

> improve their teaching, and just generally help them to be more fulfilled, satisfied and effective academics.

For junior academic staff, this ideal of research leadership and mentoring, according to one of the accounting professors, did not happen. The lack of accounting professors was by no means the only reason. It was believed that many factors prevented some accounting professors from fulfilling this ideal role. In some cases, it was perceived to be the quality of their scholarship, some professors being described as having a lack of "breadth of vision" or "intellectual inquiry", and therefore not fulfilling the ideal of "true academics and true academic leaders". This attitude percolated "right down to the junior colleagues, right down to the students that are involved" and their philosophies. In Australian accounting schools, in addition, current institutional arrangements place a greater emphasis on entrepreneurial and grant-winning activities, with the result that accounting professors bear heavy workloads:

> … in Australia I would say most of the universities' professors, through a variety of reasons, have not had the time to undertake those [research mentoring and leadership] tasks. I think a lot of their time has been taken up with managing minutae of funding and teaching allocations and all sorts of tasks in a very very difficult environment.

These institutional emphases, according to a professor from another discipline, reinforce current reward systems, so that academic careers are based on "developing your personal CV, so there's nothing in it for them [professors]" in relation to mentoring. Key performance indicators, it was suggested "do not say 'help young people'", but rather say "earn lots of grant money, publish lots". Consequently, this professor believed, "many people even refuse to supervise [research student] students, because they think it's too much burden". That professor went on to suggest that

> … it's damaging to any School not to have senior people …but also having senior people doesn't guarantee they're going to work with you, right, so there's many problems in academia just having physically a professor in your unit doesn't mean they're going to be valuable. But of course in the optimal case, you'd want to have the senior person that shares their experience with junior people.

The shortage of accounting professors and other qualified senior staff who could provide mentoring in the School was reflected in the observations of two of the mentees:

> I've worked considerably with (X). I'd also worked a little bit with (Y) but I don't think apart from that I didn't really have any access to any other senior academics

> This, our school doesn't have a lot of senior staff.

> … we don't have many senior staff. This is our problem …

Consistent with the views of the accounting professors, the mentees recognized that senior staff were busy and over-loaded, and were reluctant to approach them for mentoring assistance. At the same time, they recognized that they shared some of the responsibility for seeking out help:

> … we should take more advantage of the senior staff and, you know, I could be just lazy and say, you know, I just don't want anyone to see my work.

Given the shortage of accounting professors and the mentoring opportunities that are being lost, there are severe implications for the development of junior academics as they attempt to develop academic research skills and build a portfolio of publications.

One of the programme organisers identified assistance with this aspsect of research as essential for junior staff:

> The publication of journal articles is a step in career and also the academic life which is separate from the PhD process and I can see the need for a separate program or relationship network to develop 'professional skills'.

The following section reviews mentoring literature and outlines the School's response to the drought of the mentoring we believe is so essential to the academic life.

Relate: the shower of rain.

The concept of mentoring can be regarded as a "shower of rain" having the effect of greening and nourishing an individual's career. The necessity of mentoring as a social relationship is noted from antiquity, e.g. Homer wrote of "Mentor" who was trusted with the responsibility of guiding and safeguarding Telemachus, the son of Odysseus (Mead et al. 1999). This ancient idea of mentoring is imprinted in other socio-historic contexts. Confucian teaching encourages mutual obligation and between juniors and seniors, with senior individuals expected to give advice and protection which is reciprocated with obedience and respect. This is similar to the concept of "Guanxi" which is a series of informal social relationships premised upon unpaid social obligations (Bozionelos and Wang 2006).

Such social artefacts have manifested themselves in two contemporary and distinct constructions of mentoring. The first is a traditional model of an informal dyadic relationship between two people of unequal knowledge and influence (Bozionelos 2006), and the second is that of developmental networks in an organisation where a mentor works in a leadership and training role with a number of employees. Seibert

et al. 2001 as cited in Molloy (2005, p.536) argues that such a change in workplace mentoring away from a traditional model is an adaptive response to shifts in labour markets and economic concerns, as is seen in the situation described above of Australian universities and their acute shortage of senior accounting academics. However, a common feature to both approaches to mentoring is its "shower of rain" effect which enables the cultivation of a professional identity for an individual (Dobrow and Higgins 2005). Under either model of mentoring, a mentor undertakes more than a training role, by also creating a reciprocal relationship of inspiration and trust (Kunselman et al. 2003). Hudson and Ji (2001, p.400) argue "We need to find mentors who not only help us to navigate existing institutional configurations but also help us to find our own voice and, where necessary, to resist existing institutional configurations. We need emotional and social support".

Any mentoring "shower of rain" involves three requisite players, a mentee (protégé), a mentor, and the organisation and institution(s) in which they are situated. This relationship forms part of the social capital of an organisation (Bozionelos and Wang 2006), and has benefits for all parties.

Being identified as someone who is mentored uniquely situates an individual in a favourable or privileged light (Bozionelos 2006). A mentee obtains the advantages of being connected with a veteran senior academic in their field. They have a partner and an advisor in achieving academic publications, having advice in establishing scholarship in their research agenda. The relationship can also inform their teaching and generally supports their "intellectual, professional and personal development" (Kunselman et al. 2003, p.21). The mentoring relationship aids the success of the mentees career both extrinsically and intrinsically (Bozionelos 2006). Crocitto et al. (2005) argue that a mentored individual experiences superior career advancement and

achievement, higher salaries, greater stability and satisfaction in employment, and less work related stress.

Meteorological conditions must be right before a shower of rain is possible. Kaiser and Kaplan (2006) argue that a successful mentor must have the quality of effective leadership as determined by their perception, self regulation, motivation, honesty, competency, and a willingness to share knowledge. Ford et al. (2006) found that laureates were not well established in their field with developed intellectual and social networks and influence in their discipline until at least middle adulthood, requiring the establishment of a significant body of work as opposed to one highlight or breakthrough. For the accounting academy in Australia, this is significant as demonstrated in Figure 1.

Hudson and Ji (2001) argue that the institution of the university is socially constructed, and that some practices are considered "a priori illegitimate by internal and external institutional stakeholders" (Hudson and Ji 2001, p.396). They argue citing Foucault 1978 that what is silenced is the most powerful voice to show inequitable distributions of power. This paper argues that the absence of a discourse of strong mentoring of and by accounting academics is evidence of the new managerialism being the dominant voice in the university and the discipline. Where there is controlled conformity and a limited creative process this is rewarded. The short term mentor cannot do too much cultural damage in terms of intellectual influence. Mentoring of the second form limits the ability of individual academics to transfer knowledge from the environment to the organisation's structure. The use of a mentoring model was seen to mitigate the failure to recruit any accounting professors. Just as is the case in a green drought, the appearance of mentoring is given without

any real long term organisational learning. The mentoring scheme "formula" has been institutionalised hindering ability to be innovative, and silencing any voices of challenge.

Different environments and crops need differing quantities of rain for optimal conditions. Extending the metaphor, contextual factors impact on the success or otherwise of mentoring relationships. There is a dearth of research on mentoring relationships in diverse cultural contexts and the implications for mentoring schemes (Bozionelos 2006). This is important with accounting academics where in a university environment, it is not unusual to find many different nationalities and cultures informing the work environment and mentoring experience. Other factors impacting on mentoring relationships are individual's avoidance or otherwise of uncertainty and risk, and those who seek to avoid this are less likely to participate in a mentoring relationship because it requires a personal commitment (Bozionelos 2006). In a similar line of argument, Kunselman et al. (2003) found that gender impacts on mentoring success, suggesting that female professors do not have requisite resources or power to be as effective as males in mentoring relationships.

5. The greening.

The publication mentoring scheme initiated in the School developed from a nascent idea[6] suggested at a research planning day and coincided with a Faculty funding opportunity to invite a visiting academic. It was a response to the necessity for academics to conduct research, required explicitly in workload agreements and

[6] The idea of an invited mentor to assist in a publication process was not new. In the 1980s, following the restructure of the tertiary sector in Australia, one of the 'new' universities, faced with the requirement to boost staff research activity, had employed a senior accounting academic to conduct a successful research publication mentoring programme.

implicitly in career development strategies. The original idea for the scheme was based on a traditional form of mentoring where the mentor is a more experienced, possibly senior person who would support and guide a less experienced or junior person (McGuire & Reger, 2003).

From the outset, the scheme had very clearly defined objectives and a prescriptive approach, partly due to the funding requirements. An accounting professor with a prestigious international reputation was invited to mentor five early career researchers[7] in accounting. The objective was to achieve a DEST[8]-recognised publication submission for each mentee, present seminars to the academic community at the university and model mentoring for SAF staff. The process began with an invitation to early career accounting staff on continuing or fixed contracts to submit a complete scholarly paper to the organisers. They were required to make a commitment to be available for a two week period, to have individual and group meetings with the mentor. The organisers evaluated the submissions and provided initial feedback to the mentees. The mentees were also encouraged to submit their papers to an academic accounting conference in order to obtain some additional feedback. The selected papers were sent to the mentor, who provided comments to the mentees and suggestions for improvements in preparation for the mentor's visit to the school. This visit to the school occurred three months later. Following the visit the mentees had a three month period to incorporate comments and submit their papers. As part of this process the organisers incorporated a three-day writing-up workshop at a dedicated research establishment. The mentor has committed to assist the mentees with reviewers' comments and this process is still continuing.

[7] These were Associate Lecturers (Level A) or Lecturers (Level B).
[8] Department of Education Science and Training (DEST) is a federal government department responsible for publication metrics in the higher education sector in Australia.

All participants involved in the scheme had expectations of working toward publication of a scholarly paper, although this was expressed in different ways. The mentees were all current PhD students or recent post-doctoral researchers struggling with the different demands of writing for a thesis and a journal article. The actual process of working with the mentor was important, both to gain valuable experience and guidance on how to publish and to gain a different perspective from an outsider who was well established.

> [It was] a good opportunity to have access to somebody who would have … who was well published and could perhaps provide me with some ideas and some guidance about developing the paper.

The discipline of committing to a timeframe and a prescribed process of 'deadlines' was motivating, especially in an academic environment where teaching loads and student numbers are significant and exacerbated by the dearth of accounting staff. In terms of career development, the mentees acknowledged the role research plays in terms of promotion and career progression. For some the research was seen primarily as an employment-related expectation, whereas the mentor viewed it as a lifestyle. For the mentor the expectations were more altruistic and focussed on giving back to the academy and building the next generation or 'new crop' of academics to develop a community of scholarly intent, defining the role a kind of 'intellectual conversation' and to play a part in assisting emerging scholars to 'make their mark'. The mentoring process was envisaged as much bigger than just a publication, but preparing and building future scholars. However, this was not without personal cost to the mentees as the thought of working with a senior academic created some level of anxiety mixed with the excitement and awe of working with a mentor who was so widely published.

Apart from the opportunity for one of the mentees to work on a collaborative project with the mentor, the scheme's benefits were intangible. Network development and confidence building enables them to see themselves as part of an international community of scholars, an impression that was reinforced when some of the mentees attended an international conference shortly after the mentor's visit. The opportunity for an introduction to accounting academics from other institutions was a welcome confidence builder for the early career researchers' confidence, and created a more comfortable environment. Within the School and university community, the mentees and organisers were pleasantly surprised to discover what research their colleagues were involved in and to participate in an opportunity for exposure to different ideas for research and also for teaching. We as organisers felt privileged to work with such dedicated and hard-working colleagues, and became aware that the scheme had facilitated a relationship with the mentees that had not previously existed

> … and now I don't think they feel scared to come to us and say "could you read my paper" and it never occurred to me that they would never do that …

There were both intended and unexpected outcomes, tangible and intangible benefits providing the green tinge to our academic landscape. The mentees adhered to the guidelines of the scheme and displayed a high level of commitment to the process. A tangible and expected outcome of the scheme was the journal submission of a paper. Of the five mentees, three submitted their paper to a journal by the deadline, one is continuing to refine the paper, and the fifth mentee, whose paper is not publishable at this stage, is working with two of the organisers on a new research project. An unexpected bonus was the opportunity for us to take the mentees to a dedicated research facility, in order to provide a space for them to work, uninterrupted, on their

papers. Given the family commitments of some of the mentees, this was an extremely valuable few days, described by one of the mentees as “my period of regeneration”. Another pleasing outcome of the scheme was the invitation from the mentor to one of the mentees to work on a collaborative project.

The scheme not only provided opportunities for the mentees but also for us as organisers. The faculty grant was instrumental in moving the scheme from an idea to a reality. The competitive grant process meant that we organisers gained valuable experience in grant writing and cooperation. The application process also forced us to identify and resolve issues and potential difficulties. The intangible benefits of the scheme for us included increased confidence, networking, skill building, and being exposed to and challenged by new ideas.

> The grant process was a joy. I loved the meetings because I learnt so much about process, getting things done, being bold to step out, make decisions and stick with them, wrestle obstacles out of the way instead of being paralysed by them.

The scheme created a space in which we could think about ourselves, the mentor, mentees and the School as a community of scholars, where relationships and networks were strengthened. For the mentor it provided an opportunity to give back to academe and to further an existing relationship with the school. The mentor described himself as somebody who, “if someone is willing to run and explore some ideas … [was] … happy to run with them”. The process challenged us to refocus our preconceptions of mentoring and opened up new possibilities of what mentoring is and can be for sustainable academic endeavour.

Challenge: sustainability

The current and predicted shortage of accounting professors and PhD-qualified academics already identified in the US is the anticipated scenario in Australia also. This inability of Australian accounting schools to provide much-needed mentoring of junior academics is expected to worsen in the years ahead, and to become a "critical issue". One accounting professor highlighted the potential impact of the retirement of current accounting professors over the next five to ten years, and observed that this would cause a "major problem" as

> a lot of the people who are in that next level are still looking for mentoring and leadership … and they'll be thrust into the leadership, but they won't have the skills to then mentor people below them.

The "greening" that occurred as a result of the mentoring scheme is by no means a panacea for the ongoing drought of senior academic staff, however it has exposed some challenges about what is involved in being an accounting researcher, and has stimulated some further innovative ways about the collegial development of academic scholarship. As was so aptly pointed out in the interviews, institutions may have a plethora of senior staff, who for one reason or another, are unable to provide the type of mentoring leadership required to foster a community of scholarly research.

> … it also opened my eyes as well because when I chat with him [the mentor] I get a new idea, it is a new way of seeing things. There are so many ways of doing a piece of research and the same material you can see it in a different angles and different ways

> … [the mentoring scheme] was a very proactive way of filling a gap in your School, where you don't have any senior people,

> so I was very impressed. And what I particularly liked is that you had structure in place that we could reproduce, so really it wasn't specific to accounting. Your idea was essentially reproducible in any other school …

Our awareness of the continued shortage of in-house mentoring, coupled with the deep level of satisfaction we experienced in organising the scheme, have led to our commitment to repeat the experience, this time including one of the mentees in the organising team.

6. Tapping the well.

As participant observers in this research process, reflexivity demands consideration of our presence and impact on the research site and its processes (Pratt 1986), acknowledging the imperfections and limitations of the process and its constituents. While tapping the well of these individual learned experiences about mentoring, it is acknowledged that there is no uniform experience or understanding (Harding 1987). However, such individual reflections on the mentoring scheme are made through shared structures that hold at a particular time and place (Usher 1993). This allows construction of new knowledge to advance the mentoring of accounting academics through this tool of communal discovery (Bruner 1993).

Tapping this well of experience identified areas for improvements in the described mentoring scheme. These were the instigation of a structured reading program and workshops in theory, the greater use of group sessions, and the sourcing of greater administrative assistance, and clearer more specific information to support the mentor.

The instigation of a structured reading program would offer the potential for deeper theoretical insights and understandings, and potential linkage to higher level theory

and social systems. It was observed that such readings should bring a liberal approach to the accounting discipline, and be generally drawn from non-accounting areas. Accounting theory is intrinsically impoverished, borrowing ideas from other branches of social science. The observation was made

> A lot of accounting writings tend to borrow from other branches of social sciences. And, so in some ways, though it is useful to look at accounting journals to see how somebody has deployed or modified some particular ideas, but I think it is useful to go back and read the originals. I don't know how many people have gone back and read the original chapters, maybe, from Marx, or from Adam Smith, or Foucault, or whatever. You know, these things could be helpful.

It was observed that the mentoring process would benefit from a greater theoretical focus through the selection of readings which had considerable theoretical input to provide "food for thought". It was observed

> …theories have to be crafted, whether it's, you know, Foucault or Marx or somebody else has written something. But we can't just exactly pick it out and plonk it in our writings. We've got to play around with it, knock it about, modify it.

It was felt the mentoring scheme would be enhanced by having more group sessions and the creation of a social dynamic. Generally, the scheme was organised around mentees having individual meetings with the mentor over the period of the scheme.

> Let's read a paper, and in 2 – 3 we meet, or read a journal article, and then between us, even if somebody's not fully read it, or somebody's only partially been through the article, between us we can manage to get more out of it.

> I would have liked to spend a bit more time, and perhaps if some of the activities could have been a little more structured, er, that was difficult in some ways, because the mentees were at different stages as well.

As the process unfolded, it was realised that there were numerous administrative tasks which we should have employed an assistant to do, allowing a centred focus on the academic activities of the scheme.

The choice of a "drought" metaphor, particularly using the metaphor of a "green drought", was chosen because of its accessibility and impact and because it coincided with our understanding and interpretation of the current situation facing accounting academics in Australia, and world-wide, an aspect that will be discussed in more detail in the next section. Harnessing the power of metaphor to give a vivid picture of a particular reality, "green drought" speaks of an underlying reality that is difficult and threatening, but temporarily lightened by a short-term shower of rain, which provides a certain relief but does not eliminate the problem.

This paper makes no attempt to extend this metaphor to the other levels of theorizing proposed by Llewellyn (2003), but this could be done. Issues of power, gender, policy, new public management, university funding and staffing issues could be explored to differentiate or "cut up" experience, concepts could be employed to "explicate practices", and settings could be theorized to explain "relationships

between social phenomena in context", employing Llewellyn's (2003) second, third and fourth levels of theorizing. As to Llewellyn's (2003) level five "grand" theory, the ongoing tide of globalisation, issues of power or politics, or the entrenched impact of a capitalistic state could be employed to interpret the current state of accounting academe. This paper, however, does not deal directly with such issues, allowing the "green drought" metaphor powerfully to create "new and unique meaning, insights, similarity, relations (and) … perspectives in which the evoked systems of associated implications play a central role" (Walters-York, 1996, p. 53).

7. Conclusion: the forecast.

This paper responds to the call by Humphrey and Scapens (1996, p. 101) for accounting researchers to become "more concerned with the issues to be addressed by their research … and to be more flexible in their research approach" by using a case study as an "an issue-driven, problem-solving approach". A contextualised qualitative research paper, it exposes the dearth of accounting professors, not only in Australia, but globally, relates the story of a unique mentoring scheme developed within one accounting school in response to this shortage, and challenges the ability of Australian accounting schools to provide the academic nurturing required by junior academic staff. It identifies a number of factors that have contributed to the shortage of senior accounting academics, including the difficulties of attracting PhD students and of competing with highly-paid professional accounting jobs, and the possibility that, even given the shortage of accounting professors, not every professor will be an active researcher and mentor. The study is set within qualitative research literature, particularly that which emphasizes the use of theory at various levels. The metaphor of a "green drought" is used to powerfully make tangible the concept that, in spite of the short term relief provided by the conduct of this mentoring scheme, it has not

addressed the fundamental institutional arrangements which have caused the drought. It suggests that a mentoring team is a desirable way to nurture junior academic staff and create a mentoring culture, where multiple mentors can be of benefit in various ways to a number of colleagues.

The paper makes three contributions. First, it provides an example of the use of metaphor as theory in qualitative research, responding to Llewellyn's (2003) call for more theory in qualitative research, and her recognition that metaphor is under-appreciated and under-used. Secondly, in relating the conduct of an innovative mentoring scheme, it explores the notion of mentoring, expanding current perceptions of what is valuable in nurturing junior academics. Thirdly, by exposing the impact of the drought of accounting professors in Australian accounting schools, it invites debate about the current situation in accounting academe, what constitutes academic endeavour in that context, and the longer term sustainability implications for accounting schools.

As a study of one mentoring scheme, in one university, this study does not claim its findings able to be generalised, but rather seeks to open debate about mentoring in the context of Australian accounting schools. Underlying the use of metaphor, and the "green drought" metaphor in particular, is a world view that acknowledges current realities while also reflecting on the social construction of institutional arrangements, thus confirming Humphrey and Scapens' (1996, p. 101) contention that case studies have the potential to develop "an issue-driven, problem-solving approach for developing socially informed theories of accounting practice".

Further research could be conducted on this issue on a larger scale. Since metaphor has the potential to tap into social theory, other related aspects could be further explored, such as issues of power and gender. The "green drought" implies not only a

superficial pragmatic issue, but begs the deeper issue of what supplies the well of academic scholarship, particularly in accounting.

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