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**Essays in memory of Jan-Erik Gröjer
1947-2007**

Guest Editors: Bino Catasús, Matti Skoog,
Maria Mårtensson and Robin Roslender



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In our editorial we want to highlight and give a brief view of Jan-Erik, not only as a researcher in accounting, but also as a person, as a supervisor and leader, as a teacher and a student, and as a dear friend. We do believe that Jan-Erik contributed so much more than just research in accounting. Or, put it differently, it was through his personality and his engagement in business studies that the borders of accounting became more interesting, more important and more memorable for a greater audience than just his closest colleagues. Our hypothesis is that it is exactly on account of his engagement that our task of putting together this special issue was relatively easy, i.e. we got a quick and positive response from the best-known scholars in human resource accounting to contribute to a special issue in the honor of Jan-Erik Gröjer.

In order to situate this editorial we first want to acknowledge that we (the three guest editors) had the opportunity to work with Jan-Erik not only as a supervisor for our PhD projects but also as colleagues in other settings. As a supervisor he was extra ordinary in many respects. One of his more admirable characteristics was his firm belief in the PhD candidate's ability to contribute to the field. Nevertheless, this contribution was often provoked by his ability to ask questions "from the outside," making it important to reflect on the ideas. Also, Jan-Erik could change his position, and when criticized for his change he would answer: "I changed my mind because I have learned something" making it clear to the PhD student that learning is a never-ending process and that one must always stay a student of accounting.

Jan-Erik Gröjer will, we expect, be remembered as one of the central actors in the human accounting field. For us he will always be remembered as the person that turned accounting into a fascinating subject well worth of studying. But, foremost, we will remember him as a dear friend who we will always miss.

Bino Catasús, Maria Mårtensson, Matti Skoog and Robin Roslender

Guest Editors

The death in the autumn of 2007 of Jan-Erik Grojer was both untimely and a cause for great sadness for many people. Among his many accomplishments, Jan-Erik was one of the founding members of this journal during his time at Stockholm University School of Business, the intellectual home of human resource costing and accounting. It is therefore very fitting that we celebrate Jan-Erik's life and work in a special issue of the *Journal of Human Resource Costing and Accounting*, the first special issue to be published in my own tenureship as editor. The identification of Bino Catasús, Maria Mårtensson and Matti Skoog as guest editors was an easy one, all three being sometime graduate students of Jan-Erik and, like myself, privileged to be a member of his wide circle of friends and colleagues.

Robin Roslender

Editor



Research ideology and researcher's role as practiced by Jan-Erik Gröjer

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Abstract

Purpose – The purpose of this paper is to draw on the literature debating research policy, research and the role of researchers, in discussing a single researcher's (Jan-Erik Gröjer's) research during the 1980s and 1990s.

Design/methodology/approach – Jan-Erik Gröjer's publications during the period are compared with different research modes 1 and 2, communalism, universalism, disinterestedness, originality and scepticism and PLACE within this polarized world, i.e. between demands from different research ideologies universities as well as individual researchers perform their research.

Findings – This paper can be read as both a contribution to the debate about the researcher's role and as a tribute to a friend who was able to investigate and practise different roles: normative and critical, theoretical and applied and provocative and humble, to name a few.

Research limitations/implications – Further case studies of single researchers could serve as a valuable input to the discussion of different research ideologies.

Practical implications – The paper could be used in, e.g., doctoral student education when discussing the researcher's role but also when discussing the role of university research in general.

Originality/value – The used research modes have not before been analyzed using a single researcher as a case. It could be useful for individual researchers as well as in discussions about management of universities.

Keywords Human resource accounting, Intangible assets, Research work

Paper type Viewpoint

At the beginning of 2008, I was invited to give a seminar and reflect upon Jan-Erik Gröjer's research during the 1980s and 1990s. This was a period when we worked together frequently. We taught, discussed and authored books and papers. As preparation for the seminar, I started to reread most of the published texts that he and I had produced during that period that spanned nearly 20 years. Rereading the texts as well as remembering the many discussions, differences of opinion and enjoyable moments we shared was a cherishable experience. What struck me quite early was Jan-Eriks' role as a researcher. Thinking of how Gibbons *et al.* (1994) and Nowotny *et al.* (2001) and many others discuss different modes of science, could the work that he undertook during the 20 years of intensive cooperation be labelled "research"?

Writing this text and thinking of Jan-Erik brought home once again the grief of his passing. Some weeks after his death, we (Catusus and Johanson, 2008) wrote an obituary in *Accounting, Organization & Society*, stating among other things, Probably no contemporary Swedish researcher in accounting has influenced so many people: students, research colleagues, managers, professionals, and policymakers. Why is this so? Because Jan-Erik addressed them all. Thousands of Swedish students in accounting and other academic disciplines have listened to his stimulating lectures. While working



on numerous projects, and without compromising his academic freedom, he intellectually inspired managers in private and public organizations. He was not afraid of moving between academia and practice. Hundreds of researchers from accounting and other disciplines have also experienced his intellectual sharpness, either when in discussions with him or when reading his books and papers.

When I met Jan-Erik for the first time in 1981, he had recently defended his pioneer doctoral dissertation on social accounting (Gröjer and Stark, 1978a). His research was also published in two international journals (Gröjer and Stark, 1977, 1978b). In 1981, I had received a grant to develop a concept that later was labelled "personalekonomi" in Swedish. Ten years later, we also used the term human resource costing and accounting (HRCA). After only one meeting, we started to work together. We gave a number of seminars; we also discussed and wrote a first chapter for a book (Gröjer and Johanson, 1983) on the subject. Very early on, Jan-Erik demonstrated his intellectual sharpness and creativity. He did not enjoy talking as much as debating, which meant that we had many debates about different matters, not just "personalekonomi". He wanted to test his ideas with other people in something like an intellectual contest.

After three months of cooperation with him in work, I remember telling some of my close friends that either this collaboration would come to an end within three more months or our collaboration would be life-long. It became a life-long partnership even though we did not work as closely together during the first decade of the new millennium as during the 1980s and 1990s. It was a great challenge to work in close collaboration with him. We often disagreed on different points, but we would never have collaborated for such a long period if we had not held some basic values in common with respect to interpersonal relations. I lost my temper at Jan-Erik on numerous occasions; however, we also had a great deal of fun. I have never learnt so much from anybody in my working life as I learnt from him and I still clearly remember many situations when his remarks made me angry or sad. However, reflecting back, I realize his frank statements heightened my consciousness and encouraged a learning process. For example, at the end of working on the manuscript of the 1984 book (Gröjer and Johanson, 1984) I was not pleased with the manuscript; when I said that I would need some more time to work on it, he replied, "The book is good enough! You have to learn that you will never be satisfied with any written text of your own!" This statement said something about Jan-Erik. In one respect, he was never satisfied. He was continually seeking new intellectual challenges.

In the text below, I will convey the messages from some of the books and, to some extent, the papers that Jan-Erik published from 1983 to 2001. Drawing on the literature concerned with the debates on research policy, research and the role of researchers, I will reflect upon Jan-Erik's research and Jan-Erik as a researcher with the hope that this can contribute to the discussion about different research modes such as mode 1 or 2 (Gibbons *et al.*, 1994), communalism, universalism, disinterestedness, originality and scepticism (CUDOS; Merton, 1973) or PLACE (Ziman, 2000). At least, it can be read as a tribute to my friend the creative, provocative, curious and intellectually self-confident Jan-Erik.

The following text starts with explaining the concepts mode 1 and 2 as well as CUDOS and PLACE. This is followed by a discussion of the role of the researcher under the different conflicting research ideologies. The third section contains a concentrate of some of writings performed by Jan-Erik. Finally, in the concluding section the writings by Jan-Erik are used to analyze Jan-Erik's research and Jan-Erik as a researcher in the light of the different research ideologies. In the text below, you will find some words

or expressions written in *italics*. The italicizing in the first, second and third section will be addressed (also italicized) in the concluding section.

The role of universities, modes 1 and 2, CUDOS and PLACE

Especially, during the last 20-year period, there has been an extensive discussion of different research ideologies (Mårtensson *et al.*, 2009). With respect to knowledge production at universities, different authors, e.g. Gibbons *et al.* (1994) and more lately Nowotny *et al.* (2001), argue that there is a need for a new research mode characterized by transdisciplinary, heterogeneous, diversified, non-hierarchic, socially distributed and practically validated knowledge production. There is a need to produce “Knowledge which emerges from a particular *context of application* with its own distinct theoretical structures, research methods and modes of practice but which may not be locatable on the prevailing disciplinary map” (Gibbons *et al.*, 1994, p. 168). For this approach, Gibbons uses the term mode 2, as opposed to mode 1, which refers to homogenous, institutionalized and hierarchic research.

Mode 1 is defined by Gibbons as follows:

The complex of ideas, methods, values and norms that has grown up to control the diffusion of the Newtonian model of science to more and more fields of enquiry and ensure its compliance with what is considered sound scientific practice (Gibbons *et al.*, 1994, p. 168).

Mode 2 is a more reflexive but also a more instrumental mode of science whereby individuals involved in knowledge production try to operate from the standpoint of all the actors involved. In mode 2, reliability declines as compared with mode 1. Further, the relevance of knowledge is justified by consensus among all participating actors. Social responsibility is viewed as a requisite of this knowledge production process. Quality control is not obtained by a peer review process but by usefulness, cost-effectiveness and social acceptance.

While Gibbons and Nowotny suggest that we have to move in the direction of mode 2 science, other authors suggest that we are already facing and have for decades if not centuries been facing a situation where knowledge is developed through close cooperation between universities and other actors in the society (Mårtensson *et al.*, 2009).

Merton (1973) and Ziman (2000) use other concepts when demonstrating their differing opinions about scientific ideals. Ziman (2000) holds that the new post-academic science is developed in the context of application. He uses the acronym PLACE for the new norms that guide science, i.e. Proprietary, Local, Authoritarian, Commissioned and Expert. This contrasts sharply with the scientific ideal suggested by Merton (1973), that is, CUDOS. (Ziman, 2000). CUDOS is a deeply rooted academic ideology that has always existed at universities. This ideology has served and serves as a defence from oppression by totalitarian regimes.

Hasselberg (2007) asks; what would happen if the CUDOS-ideology ceased? She suggests that such an eventuality would open up a possible situation where science is trivialized based on an exaggerated culture of consensus. There is a risk of resembling “an agreeable cocktail party”, a land of superficiality because “every letter of CUDOS is a provocation of the social etiquette” (Hasselberg (2007), own translation from Swedish). Originality is always unpleasant because it questions established truths and power. Originality and scepticism also mean parricide and “*Without parricide there is no scientific development*” (Hasselberg (2007), own translation from Swedish).

Jörnsten (2008), who has analysed Swedish research policy after World War II, has convincingly demonstrated an obvious change in policy from mode 1 to mode 2. Even if governmental research policy reveals ambivalence with respect to mode 1 and mode 2, commercialization of knowledge has been a subject of increasing interest during the last 30-40 years. Discussion about the utility of science is not something new; however, the focus on what Jörnsten calls academic capitalism has become more explicit and of increasing intensity. Commercialization has been mentioned more often and more distinctly in Swedish governmental policy texts over the past decades in contrast to the first decades after World War II. Researchers have also become increasingly dependent on grants, applying for them in competition with colleagues, and the commercial potential of research findings leads to the privatization of scientific results to an increasing degree.

Research ideology has also been discussed using a number of other concepts for analytical or prescriptive reasons (Mårtensson *et al.*, 2009). However, using the now mentioned two couples of opposing perspectives is enough for the present purpose, i.e. analysing Jan-Erik's research as well as demonstrating the complexity in dividing between the polarized concepts. In addition to mode 1 and 2, CUDOS and PLACE I will in the next section refer to and later use some frank statements by Gustavsson (2007) and Hasselberg (2007) because these statements successfully provoke the reader to react.

The role of researchers within the context of mode 1 and mode 2, CUDOS and PLACE

In this polarized world, that is, within the constraints of demands from modes 1 and 2, respectively, universities as well as individual researchers perform their research. This polarization encourages conflicts or ambivalence or, quite often, both. The universities' ambivalent role is not new or as Weiler (2005, p. 12) suggests, "Universities could almost be defined by their ambivalences [...]" But what about the individual researcher? By means of interviews, Jörnsten analysed the sociological ambivalence of 15 Swedish researchers with respect to role conflicts in the polarized scientific field. How did they perform their role in the conflict between being orthodox, adherents to mode 1, and thereby achieving *high symbolic capital* and being *respected* by the mode 1 society, on the one hand, while being practitioners of mode 2, and thereby being appreciated by other actors in the society, or attaining high commercial capital, on the other? Jörnsten (2008) is interested in the norms which shape the conflicts that researchers face. He means that existent ideologies are unconsciously internalized by the individual. Mills (1963) termed the latter *manipulative power*. That is to say that a researcher as well as everyone in a society is subject to an unconscious manipulative power that governs his or her behaviour.

Jörnsten claims that the ambivalence over roles is not a psychological issue. Rather, the norms form the profession regardless of the individual processor. For example, a professor is normally demanded to both attract external financial resources and protect orthodox internal scientific principles. When applying for external resources, there is an increasing demand to adjust the research problems to what is marketable. This enforces the ambivalence between modes 1 and 2 roles. The aforementioned manipulative power strongly affects the role of the researcher, according to Jörnsten. He concludes that there is normally no autonomous and free researcher role. The identity of the researcher is homologous and strongly influenced

by mode 1 or mode 2 norms. Ambivalence and conflicts between CUDOS and PLACE characterize not only Swedish research policy after World War II but also the role of the researcher.

Gustavsson (2007) holds that the role of the universities is to improve societal conditions. When fascism was growing in the 1930s, there was a growing frustration in England about the activities of universities. There was much academic knowledge about the shortcomings in organizing society but this knowledge remained within the universities. The social relations of science movement suggested that the activities of the universities urgently needed to focus on and bridge the gap between *what science does and what science could do*.

However, there is a conflict between thinking (at universities) and action (in firms and working life) according to Gustavsson. He continues to discuss whether mode 1 is superior to or inferior to mode 2 from a university governance point of view. Following mode 1, the researchers are themselves responsible for the quality assurance whereas business people and officials are strongly involved in asserting quality and relevance in mode 2. However, even if it is subject to organized and blind *critical review* counting the number of publications as academics have as an indicator of quality is questionable (Rathsman, 2007). As an example, he states that George Herbert Mead did not write a single book when he was alive, just some papers. After his death, his students edited and published notes from his lessons.

Moving towards mode 2 is a highly risky business and is nothing to wish for according to Gustavsson (2007). In a mode 2 situation, universities face the risk of producing "technically incompetent barbarians" (Gustavsson (2007), own translation from Swedish). It is very important not to leave the systematic traditions of reappraisal and critical review. The latter legitimizes the role of the universities. However, the researcher shall not be responsible for his research. That is too risky and could hamper research. The roles of universities and of practice should not be confused. Cooperation is good but confusion is bad, according to Nobel Prize Winner Arvid Carlsson (Waluszewski, 2007).

One of the most significant features of professional groups is the existence of values and norms for what is good or bad performance. From the governance perspective, researchers, like other professionals, can be apprehended as being arbitrary when performing their tasks. It is quite common that governance representatives try to develop and implement rules and routines that circumscribe *individual professional judgment* (Hasselberg, 2007). This can cause a serious deprofessionalization in the way that researchers perform, in that they adhere to the rules and the standardized routines *instead of using their creativity* and knowledge to develop new knowledge. This loss of power over one's own individual judgment is especially serious at universities because the role of universities is not just to do research but also to educate teachers and other academics who in the future will affect attitudes and norms in the society. If, for example, the dean makes decisions regarding future research orientation, programmes and projects, the incentive for individual researchers to carry out their research interests might be hampered.

Hasselberg's (2007) discussion of the risks to the individual professional's judgment opens up an avenue for presently addressing the epistemological ideology that shapes the role of research, researchers and universities. Bjurström (2008) refers to Wittgenstein when he discusses what knowledge is and how knowledge is generated.