

The workload model: Theory into practice

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Yes: The workload model is finished and out.
We now know what Taylorism¹ is all about.
The time it takes to do this or that,
No feeling at all, it is so matter of fact.
The loss of our clan, could we ever foresee,
Oh Ouchie², I think we've become a bureaucracy.
To become a "calculable person"³, gives me such sorrow.
For what and how will they calculate tomorrow?
But you get what you measure, as Kaplan⁴ foretold.
What research is done? How many students enrolled?
And have they progressed at a suitable rate?
For are we not responsible for the profession's fate?
And how is it related to the performance review?
Two control systems? I wonder Merchant⁵ – does it control you?
For when you become good enough there is no reason to televise⁶.
So maybe it's contingent – as Otley⁷ would recognise.
However

For us we collect bits of evidence to tell what is true
And make up stories, [Oh what a to-do]⁸.
Prizes, awards, publications galore.
Whatever it takes to increase your score.
Just don't forget to list your committees.
Not on enough? Oh what a pity.
Hence back to the workload to work out my share.
Greenberg⁹ knows voice and explanation are needed to seem fair.
But should I participate as Brownell¹⁰ would pronounce,
Or just leave it to management the risk I might bounce?
Oh, I wish for another enlightenment¹¹ revolution,
Where fun, banter and happy staff are seen as the solution.
Vroom¹² expects that welfare is the key to productivity,
Because companies don't succeed, but people do you see.
So off I trudge into the next semester,
Very wary of the workload, that "penetrating eye"¹³ monster.
For playing the game is not such a nonsense,
Because it impacts on my reward¹⁴, Ladies and Gents!

¹ Wrege CD, Frederick W. Taylor the father of scientific management: myth and reality. Homewood: Business One Irwin; 1991.

² Ouchie WG. A conceptual framework for the design of organizational control mechanisms. *Management Science* 1979;25(9):63–82.

³ Ezzamel M, Hoskin K, Macve R. (p. 160) "Managing it all by numbers: a review of Johnson and Kaplan's 'Relevance Lost'". *Accounting and Business Research* 1990;20(78):153–66.

⁴ Kaplan RS, Norton DP. Putting the balanced scorecard to work. *Harvard Business Review* 1993(September–October):134–47.

⁵ Merchant K. The control function of management. *Sloan Management Review* 1982:34–55.

⁶ Witcomb N. The thoughts of Nanushka, vols. I–VI. South Australia: Gillingham Printers; 1979.

⁷ Otley DT. The contingency theory of management accounting: achievement and prognosis. *Accounting, Organizations and Society* 1980;5(4):413–28.

⁸ Fox M. The magic hat. Australia: Scholastic; 2002.

⁹ Greenberg J. Looking fair vs. being fair: managing impressions of organizational justice. In: Cummings LL, Staw BM, editors. *Research in organizational behaviour*, vol. 12. Greenwich, CT: JAI Press; 1990. p. 111–57.

¹⁰ Brownell P. Participation in the budgeting process—when it works and when it doesn't. *Journal of Accounting Literature*, Spring 1982:124–53.

¹¹ Cassirer E. The philosophy of enlightenment. NJ: Princeton; 1951.

¹² Vroom VH. Work and motivation. New York, NY: Wiley; 1964.

¹³ Hopwood AG. Management accounting and organizational action: an introduction. In: Bromwich M, Hopwood AG, editors. *Research and current issues in management accounting*. London: Pitman; 1986. p. 14.

¹⁴ Chow CW. The effects of job standard tightness and compensation scheme on performance: an exploration of linkages. *The Accounting Review* 1983;LVIII(4):667–85

Acknowledgements

The inspiration for the poem came from “TheWorkload Model” poem by Jayne Godfrey published in *Critical Perspectives on Accounting* 20 (2009) 138–139. In fact the first line of the poem is extracted from her first line but the movement from there travels differently.
