

■ European traditions in accounting

Accounting research in France: the institutional setting

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In the following panorama of research in France, we have chosen to focus on the institutional dimensions of the

French context rather than on specific research topics. Although topics sometimes differ from those addressed in international journals, we do not feel that these differences are particularly noteworthy.

The AFC—the Association Francophone de Comptabilité or, to use its English title, the French Accounting Association—embraces the community of accounting researchers in France. It was first set up in the late 1970s in the wake of the founding of the EAA and has since developed more or less in parallel to the EAA (Section 1). Today, this community brings together 350 members and focuses mainly on congresses and journals (Section 2). The AFC lies within a research environment shaped by the duality of research carried out in universities and in business schools, in which each sector operates according to specific rules (Section 3).

The AFC's Background and its Links with the EAA

The AFC was founded in 1979 by a number of French researchers. Its founding should be seen in the light of the founding of the EAA in 1977. A number of French researchers at that time (notably Edmond Marquès) were involved in the European-wide initiative, earning France the honour of staging the first EAA congress in Paris in 1978 and subsequently its eleventh congress in Nice in 1988. It was therefore in parallel to this European initiative that the AFC began to develop, organising its first congress in 1980 with some 20 participants. Surprising-

ly, and in spite of their common roots, ties between the two gradually loosened throughout the 1980s and into the early 1990s. French researchers seemed more preoccupied with building their own academic community and, as a result, their attendance at EAA congresses and publications in journals became rare occurrences. Over the period 1977-99, France was ranked eighth among European countries in terms of its share of EAA members, with French affiliates representing only 4.8% of the Association's members (Carmona, 2002). However, in 1999, a third EAA congress was held in Bordeaux. Since then, no doubt as a result of pressure from the regulatory bodies of French academic institutions calling for a greater presence on the international stage, the attendance of French researchers at EAA congresses has surged. In 2013, France will be staging the EAA congress in Paris. Let us hope that this will mark a new high point for French researchers in Europe.

In the early 1990s, French accounting researchers primarily published their papers in two journals: the *Revue Française de Gestion* (French Management Review) and the *Revue Française de Comptabilité* (French Accounting Review). The first is a generalist academic journal with double blind reviewing whereas the second is a professional journal published by the *Ordre des Experts-Comptables* (OEC, the French Organisation of Certified Accountants). However, there was a distinct lack of academic journals for publishing research in this field. In response, two journals were established in 1995—*Comptabilité, Contrôle, Audit* (CCA), directly affiliated to the AFC, and *Finance Contrôle Stratégie* (FCS), backed by the AFC in its early years but today, independent of any professional association and run by a publisher (Economica).

Alongside its annual congress, the AFC has also developed research-topic workshops. Teaching workshops were first launched in the mid-90s to serve as a liaison between the community of high-school teachers who prepare students to become chartered accountants and the community of university faculty members. Also in 1995, workshops on the history of accounting and management were launched and have since played a very important role in bringing French academics closer to the Anglo-Saxon world. Furthermore, simultaneous translation is provided at these yearly workshops to enable foreign colleagues to attend. In addition to these workshops, other initiatives—between five and ten a year—provide structure for organising the community's research work.

In 2002, the French Accounting Association became the French-Speaking Accounting Association, but continues to use the name AFC. The purpose of the Association's name change was to emphasise its mission to attract French-speaking colleagues from Belgium, Switzerland, Canada, the Maghreb (Tunisia and Morocco), Lebanon and Sub-Saharan Africa. Researchers from these countries have been AFC members for many years, so the goal was to grant these relations official status. Accordingly, the AFC's congress was held in Louvain in 2003 and in Tunis in 2006, and research workshops are planned to take place in 2011 in both Lebanon and Sub-Saharan Africa. Every year, French-speaking or Francophile researchers from other non-French-speaking countries—Rumania, the United Kingdom, the United States, the Netherlands, and beyond—pay us the great honour of attending our congress.

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Upcoming AFC congresses will be held in Nice in May 2010 and in Montpellier in May 2011.

Today, the AFC faces two major challenges: internationalisation, and the replacement of research staff who will be retiring in the coming years. The AFC's response to both these challenges must be found within its national institutional framework.

The AFC's Lead in Professionalizing Research Activity

Today, the AFC counts 350 members and welcomes over 400 researchers to its annual congresses. These researchers mostly come from universities and business schools that mark the French academic landscape. French accounting research presents a number of specific features worth mentioning here.

In France, there are relatively high levels of research activity yet the presence of French researchers on the international stage does not measure up to this effort. This can be explained notably by the fact that French researchers have access to a large number of forums within France where they can present their ideas, thereby weakening any incentive to communicate on the international stage. Another factor is undoubtedly the language barrier. As a result, the AFC has set up powerful incentives to encourage researchers to move into the international research market, including funding for the translation of academic papers and financial support for those travelling to and participating in international congresses.

The dynamism of the French accounting research market has been reinvigorated by a recent trend in business schools opening up to research work (although a small number have been active in this respect for many years). Today, a fundamental shift is taking place towards greater numbers of researchers coming from business schools.

To promote professionalization in its research the AFC relies on two peer-review journals (CCA and FCS, mentioned above) that operate according to international standards, including double blind reviewing and a scientific review board. These journals are circulated in both paper and electronic formats (in the latter case, sometimes with delayed publication). Both can be found on EBSCO. CCA is also available to users on the AFC website and FCS is listed on the RePEc Database. Furthermore, CCA has laid out plans to publish a portion of its editorial content in English to appeal to a wider readership. Both journals publish three issues a year, with each issue presenting between five and nine papers. Each receives slightly over one hundred papers a year for review, which corresponds to an acceptance rate of around 25%.

The way the AFC organises its congresses also serves to promote a shift towards greater internationalisation and professionalization. Two AFC members carry out double blind assessments of all papers submitted for presentation. In 2010, only 65% of papers submitted were deemed to comply with our standards of scientific quality. On presentation at the congress, all papers are systematically challenged by a discussant. The purpose of this procedure is to maximise added value for participants by improving the scientific quality of the papers presented. Paradoxically for the French-speaking Accounting Association, submissions can be written in English (although discussions at the congress are held in French). Our goal is two-fold here. Firstly, this allows Francophile colleagues with insufficient levels in French to write in English and to participate. Secondly, this means we are not deprived of contributions from French-speaking scholars who have presented papers at the EAA (and thus in English) and who would also like to present them to the AFC.

The Institutional Organisation of Research Nation-wide

Lately, the AFC has carried out a review of all doctoral theses on accounting that have passed the jury in recent years. It has found that bringing in a new generation of researchers is a major challenge facing our profession: our institutions are struggling to attract sufficient numbers of researchers, let alone high-quality researchers. Researchers are often drawn to the siren song of private enterprise offering more attractive compensation packages. Equally, the researcher's social status has clearly lost much of its prestige in recent years, making the profession all the less attractive to newcomers. However, the situation in France does not seem all that unique in this respect, if the efforts made every year by foreign universities to headhunt some of our best doctoral students is anything to go by. Even so, strong relations with the business world have enabled us to develop several measures specifically to respond to this challenge. Notably, the OEC funds a grant every year for students writing their doctoral theses (for a three-year duration) and, for several years now, so too has the Compagnie Nationale des Commissaires aux Comptes (CNCC, the National Institute of Professional Auditors). Unfortunately, however, there is no such business organisation to represent the management accounting profession.

In France, a PhD (le doctorat) is supposed to take three years (but, more often than not, it lasts four or five years!) and is traditionally carried out within a Doctoral School. It is a national degree that falls under the aegis of the Ministère de l'enseignement supérieur et de la recherche (the French Ministry of Higher Education and Research).

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Officially, only public universities are entitled to grant doctoral degrees. However, several business schools have, in recent years, developed their own PhD standards and courses running parallel to the traditional French system. Each PhD student is supported by a supervisor and is encouraged to present his or her work regularly both to research teams and at various doctoral colloquia in France and abroad. The French system is quite unique insofar as the number of classes in the doctoral programme is significantly lower than elsewhere. This is because students have often completed a one-year specialisation (Master's in Research) during the second year of their Master's degree, which provides them with a sound basis in research (with classes on methodology, epistemology, theory, etc.). This makes attending large numbers of classes during their doctoral courses largely unnecessary. Nonetheless, due to international pressure and with a view to promoting exchange, the French system is gradually moving towards international standards. The traditional Master's in Research has already disappeared from the syllabi of many universities.

Defence of the thesis can occur after two referees—both external to the Doctoral School—have expressed a favourable opinion in the form of a detailed report. Once defence is authorised to take place, the candidate is certain to obtain his doctorate but with more or less critical evaluations. In addition to the two referees, two or three other members as well as the thesis supervisor sit on the jury. Customarily, there should be no criticism and little influence on the final decision from the supervisor.

Once the thesis has been defended, procedures differ according to whether the candidate is a business school or a university student. At business schools, the process is very similar to procedure in the Anglo-Saxon world. At universities, the system is more unique. To apply for a university teaching position, the candidate must first submit an application (a thesis or related publications) to the Conseil National des Universités (CNU, the National Academic Regulatory Committee) where the thesis is reassessed by two independent referees who then decide whether or not the applicant is sufficiently qualified. Many candidates are disqualified at this stage in a procedure designed to regulate academic standards nation-wide independently of individual universities' recruitment policies. After authorisation is granted to apply for a university teaching position, a panel of researchers, both internal and external to the recruiting university, examines the candidate's application. Today, the norm for qualification and recruitment is a good thesis (with reputed referees expressing a favourable opinion) and significant publication of work (whenever possible, publication in a peer-review journal).

University research laboratories are assessed every four years by a State body made up of academics that judge a team's research activity. Their judgement relates to the team's collective research and not to individual team members. Its purpose is to check that the team is following scientific best practice (with publications in academic journals, increasingly international), that its research work has social value (research contracts, popularisation),

and to examine the team's governance structure, etc. Collective assessment is important to the university because it is on the basis of this judgement that its right and legitimacy to grant Master's degrees depends. Individual assessment of university researchers is carried out by the CNU every four years, or at the candidate's request in the event that he or she is applying for promotion.

The situation differs significantly for business schools. In this sector, collective assessment does not exist (above and beyond systems for ranking schools) and individual assessment is typically carried out by the schools themselves in accordance with their own strategies and criteria.

Reference

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