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n Abacus, Sep 2019, Vol. 55 Issue 3, p452-482, hemos encontrado el artículo titulado [*The Reform of UK Universities: A Management Dream, An Academic Nightmare?*](file:///C:\Users\hdobe\Documents\hbg\borradorescontrapartida\10.1111\abac.12167) Entre otras cosas en este se lee: “(…) *However, there is evidence of different thinking on the sociology of professions, which enhances our understanding of professions within public services, such as universities. This alternative perspective challenges the depiction of professions in public services as weakened, feeble, or always fighting territorial battles. Bezes and Demaziere ([ 9]) observe that professions are not immutable entities. In their view, professions may have a dwindling influence, but also the potential to re‐emerge and assert themselves. In this sense, professions should not be regarded as stable, but as constantly confronted by changes as they interact with their environment (Bezes and Demaziere, [ 9]). In a reverse effect, professions may not surrender their autonomy to management but seek to colonize the higher spheres of management (Le Bianic, [67]). Furthermore, the NPM trajectory may open up opportunities for professions—a new landscape with opportunities to exploit (Le Bianic, [67]). While managerial power can be seen as the 'armed branch' of rationalization, the reality of the NPM reforms is more complex, more uncertain, and more diversified than its depiction as a binary divide between academics and administrators‐cum‐managers (Paradeise, [82]). ꟷIn particular, the separation of professional academics and managers is not so unambiguous, given the emergence of hybrid academics who straddle their academic subjects and management activities (Deem, [26]; Evetts, [34]; Paradeise, [82]). The key mechanism in unpacking this mix of influences is budgets as the defining reference point in both determining the resources that flow to different professional groups and as the device by which neoliberal governments seek to reduce perceived excesses in public services (Bezes and Demaziere, [ 9]; Evetts, [34]).* (…)”

La reflexión nos ha servido para preguntarnos si el Gobierno Nacional, los Ministerios de Educación Nacional y de Ciencia, Tecnología e Innovación, los gremios, las directivas de las IES y los decanos o directores de programas, están o no aplicando criterios de libre mercado para evaluar a los académicos de las distintas profesiones. Inevitablemente los asuntos económicos tienen una gran importancia en la dirección de las IES. En especial la matrícula define muchas políticas. No solo es cuestión de los que entran sino también de los que se retiran antes de tiempo (deserción). Invertir en los que producen puede implicar que no se hagan similares destinaciones en quien las necesita, haciendo que estos vayan perdiendo energía. Para nosotros tal es el caso de la falta de inversión en las máquinas y los programas que exige la correcta formación en sistemas de información y en la prestación de servicios contables mediante herramientas de última generación. De manera que hay que preguntarnos si es el mercado o las decisiones presupuestales las que causan efectos.

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