

The neoliberal reality of higher education in Australia: how accountingisation is corporatising knowledge

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ABSTRACT

Purpose: As accounting academics, we know that performance measurement is well-trodden ground in the literature. Yet rarely have we turned our gaze inwards to examine the performance controls we are subject to in our own everyday working life. Over the last 40 years, the rise of the *New Public Management* paradigm and neoliberalism has intensified changes in the way universities, disciplines and individual academics justify the quality of their work. In this article, we explore the impact of accountingisation on our field and the Australian public sector higher education sector.

Design/methodology: The perceptions of accounting academics in Australia's 37 business faculties and schools were collected via an online survey. Also, used were a document analysis of annual reports, internal reports, strategy documents, and other confidential material.

Findings: The changes have included the use of corporate and individual research metrics aimed at increasing institutional status, brand reputation and revenue generation. These changes have transformed business schools and universities into commercial enterprises and commoditised education. What our analysis demonstrates is the apparent relationship between various government agendas, the commercialisation of universities and the distortion of the research activities by individual academics. For increased profits and efficiencies, individual scholars have paid the highest price.

Research implications: If the accounting discipline is to be sustainable in the long-term, business schools in Australia must reconfigure their performance measurement systems.

Originality/value:

To date, research on 'accountingisation' has previously been primarily conducted in the health and social services sectors. This research raises rarely heard voices to expose the actual social and human costs of accountingisation in Australia's higher education sector.

KEYWORDS

Accountingisation, Australian business schools; Australian higher education sector; neoliberal; new public management; accounting academics, performance measurement systems

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1. Introduction

New Public Management (NPM) and its ideology of neoliberalism have resulted in accounting and finance transformations (Guthrie *et al.*, 1999; Ryan *et al.*, 2008; Parker *et al.*, 2019). This has led to cultural and managerial changes of various public sector organisations (Neumann and Guthrie, 2002; Martin-Sardesai *et al.*, 2017b; Parker and Guthrie, 2018). As a general concept, critical elements of NPM are, among other things, disaggregation, competition, customer orientation and a focus on efficiency and performance (Parker *et al.*, 2019). This philosophy has been increasingly imported into universities as they are frequently required to adopt governance approaches, management practices and performance evaluation systems employed in the private sector. The underlying aim is invariably one of producing greater efficiencies in academics' teaching and research activities within universities (Barnabè and Riccaboni, 2007). NPM is a toolbox of management and accounting-based controls and practices (Dobbins *et al.*, 2011; Martin-Sardesai and Guthrie, 2020) including instruments such as *Performance Measurement Systems* (PMSs) that support neo-liberalism ideologies (Parker *et al.*, 2019). The use of NPM has given accounting and audit, prominence, and has radically transformed public sector funding, management and accountability systems (Guthrie *et al.*, 1999; Lapsley and Wright, 2004; Shore, 2008; Shore *et al.*, 2015; Parker *et al.*, 2019).

'Accountingisation', a term coined by Power and Laughlin in 1992, describes the increasing influence of accounting and auditing in the public sector. It means instituting management controls and PMSs, centralising administration functions, contracting out services, increasing workloads, all of which lead to rising stress (Martin-Sardesai *et al.*, 2017a; Martin-Sardesai *et al.*, 2017b). Chang (2009) argues that, within the higher education sector (HES), accountingisation has increased through the enactment of regulatory frameworks at "arm's length" as opposed to a more "hands-on" governance. However, while we acknowledge that the neoliberal reframing of universities as economic engines is a global phenomenon, we see significant variations in how these changes have manifested at the local level (Martin-Sardesai *et al.*, 2017c). Neoliberalism has changed university approaches to recognising, calculating practices and managing, as it directs attention to and objectifies individuals as objects of calculation (Argento *et al.*, 2020).

In Australia, the NPM approach taken by the government has steered the education sector through numerous reviews, policy reforms and changes in management accounting practices (Martin-Sardesai and Guthrie, 2018a; Guthrie *et al.*, 2019; Martin-Sardesai *et al.*, 2020), with universities forced to raise finance over and above government funding. National research assessment exercises have also been applied to the Australian HES since 2010, and have been used by universities to define how the university and academic research performance can be measured (Hicks, 2010, 2012; Evans, 2014; Martin-Sardesai *et al.*, 2019; Tucker and Parker, 2020).

Research by Vesty *et al.* (2016) and Martin-Sardesai *et al.* (2017a) show that PMSs have an impact on the workload of academics. Other accounting studies have explored the challenges teachers face with poor student quality (Steenkamp and Roberts, 2016), the changing context of teaching and learning (Samkin and Stainbank, 2016), the impact of ‘student as customer’ on staff teaching evaluations (Singh, 2002), and the quality of education provided (Long *et al.*, 2019). Our study is novel in exploring the effects of the increased use of accountingisation on research, and the social and human elements of this within accounting disciplines in Australian business schools. This research is partially in response to Du and Lapsley’s (2019, p. 26) call for a large-scale examination of the consequences of NPM practices on “pure” academics, that is, those “who are not part of academic management but who are active in their role as academics”.

Accounting academics within business schools are under pressure to produce quality research, teach large classes and keep course curriculums up-to-date while trying to manage administrative and professional services workloads, not to mention their work-life balance (Long *et al.*, 2019). Yet there has been a marked reluctance in the accounting field to turn our gaze toward our working conditions, processes and practices. This is even more surprising, and disturbing, given the wholesale transformation of the *modus operandi* in universities over the past few decades. Accordingly, the central objective of this study is to investigate how accountingisation has influenced the way academic research is managed in university business faculties and schools around Australia (hereafter ‘business schools’) and, in turn, how that management is impacting accounting academics. More specifically, we seek to answer the following questions:

1. How has accountingisation by governments been translated into performance measurement by universities?

2. How have accounting academics conceived their research remit in response?
3. What are the features and implications of this reconception for academics and universities?

The data drawn on to answer these questions include publicly-available documents, university documents, academic papers on practice change in Australian universities, plus a national survey administered to all accounting academics across Australia's public sector universities.

Our findings contribute to the existing literature on accountingisation and the impact of NPM on academics. We reveal significant insights into aspects of performance measurement, such as how the metrics are derived and used. Further, we peel away the noble façade of academia to reveal the everyday realities of life as an accounting academic in Australia. By giving these voices a stage, we provide empirical evidence that should inform both public policy and university management about the impacts of accountingisation.

The remainder of the paper is structured as follows. Section 2 outlines the framework we used to understand accountingisation. The context of the study is summarised in Section 3 through an analysis of revenue generation and the social and economic imperatives of business schools in Australia. Section 4 summarises the research methods, followed by findings presented in Sections 5, 6, and 7, and then discussion and conclusions in Section 8.

2. The accountingisation of universities

Power and Laughlin's (1992) concept of 'accountingisation' concerning the pervasive role of accounting and audit in the public sector, provides an insightful perspective through which to examine the private interest orientation of university and academics' accounting research. In the past four decades, the neoliberal positioning and use of NPM practices in Anglo-Saxon nations have resulted in sustained periods of fiscal austerity that have also impacted on universities. The motivations are understandable, given the global financial crisis and the general push by interests to dismantle the welfare state ([Roper, 2018](#)). NPM has been characterised as an endeavour to align the public sector with the market and private sector logics (Guthrie *et al.*, 1990; Parker and Guthrie, 1993; Lorenz, 2012), thereby drawing universities into this strategy. The paradigm typically involves using management accounting and control techniques to prioritise economic value and matters of efficiency through cost and performance monitoring (Martin-Sardesai and Guthrie, 2018a; Guenther and Heinicke, 2019;

Guarini *et al.*, 2020). The hidden presupposition in this logic, however, is that these measures represent a concrete reality, not a social construct, which is what they are (Du and Lapsley, 2019). Accounting understood as a set of calculative practices has significant effects on the human condition. In turn, accounting can be said to inhabit calculable spaces that not only make “visible the hierarchical arrangement of persons and things” (Miller, 1992, p. 75). Also constitutes them into calculable and calculating subjects (Miller and O’Leary, 1994), amenable to control by being “subject to the neutrality of and objectivity claims that calculative expertise brings with it” (Miller, 1992, p. 79). In the case of the university, accountingisation, which colonises the university lifeworld through quantitative measures and financial imperative, works by fragmenting and controlling the definition of university activities both internally through management accounting, and externally through financial accounting (Guthrie *et al.*, 1999; Power *et al.*, 2003).

The notion of ‘accountingisation’ expresses the sense in which accounting as a method may eclipse broader questions. In neo-liberal universities, individuals are made into calculable and calculating subjects by way of accounting’s practices (Argento *et al.*, 2020; Vakkuri and Johnson, 2020). With an increased emphasis on economic rationality and cost-cutting, the NPM and accountingisation have permeated the discourse and management of public sector universities (Martin-Sardesai *et al.*, 2019; Parker *et al.*, 2019), becoming the paradigm for teaching, research and social impact activities (Lapsley and Miller, 2004; Vakkuri and Johnson, 2020). Universities have shifted away from the notion of the public good, and the pursuit of knowledge to one that sees education as a commodity. A ‘production line’ akin to manufacturing has emerged, commencing with the design of a research idea but swiftly moving to capital raising, implementation, patenting, privatisation, commercialisation and, finally, to competitive markets (Willmott, 1995; Parker *et al.*, 1998; Parker, 2012, 2013).

Further, successive governments have defined (and redefined) metrics and methods of measuring output to ensure ‘proper’ institutional behaviour – ‘proper’ meaning university strategies and agendas that reflect the government’s political values and aims (Parker *et al.*, 1998). Overall, however, one overarching sentiment has prevailed on both sides of the aisle: transparent, comparable and measurable performance measurements will encourage public institutions such as universities to become more productive and efficient (Hood, 1995; Guthrie *et al.*, 1998; Parker, 2002). The words “annual budgets”, accrual financial statements and “profit” have become so much part of the everyday vernacular, they now dominate how

university management practices are defined (Power and Laughlin, 1992; Parker *et al.*, 2019). Research grants are represented in only financial terms; postgraduates are not people, they are number of completions; and ‘publish or perish’ has become ‘publish in an esteemed, highly-ranked journal or perish’.

Rankings are accountingised measures in themselves. One of the Australian government programs introduced to measure performance is the Excellence in Research for Australia (ERA) scheme established in 2010 and remains in place to the present day. The ERA provides a means to assess, score and rank each discipline in each university and impacts directly on universities and academics in terms of prestige and market profile, internal research funds allocations, prioritisation of PhD student enrolments internally permitted and evaluated contributions of individual scholars to their university’s disciplinary score. This is a national system with a governing body that unifies the standards by which research work is measured—thereby contributing to the transformation of universities into managed and calculative institutions.

3. The Australian higher education sector

This study is motivated by the contemporary challenges facing Australian business schools and their accounting academics up to the end of 2019. Hence, it is worth outlining the overall context of the Australian HES, and why the choice of this sector is essential for our study. Australia is a leading-edge adopter of NPM reforms (Du and Lapsley, 2019). While there is early accounting literature on PMSs in Swedish universities (Modell, 2001, 2005, 2009), there is little coverage of other countries. A focus on this sector will contribute to the existing literature on NPM and neoliberalism and their significance in accounting, metrics, measurement and disclosures (i.e., the everyday “accountingisation” of academic life). Therefore, in this section, we provide a brief overview of student enrolments, revenue streams, government funding sources and government policies as they pertain to business schools.

The Australian HES has a diverse population of over 1.5 million students. In 2019, the fees for just those students contributed \$16 billion to the Australian economy (Hunter, 2020). So, it should come as no surprise that attracting international students is both an active pursuit and a priority for many Australian universities (Guthrie and Parker, 2014). Business schools account for about 45% of all domestic enrolments and about half of the international admissions. Within business schools, the accounting disciplines account for slightly less than half of that 45%

(University Rankings Australia, 2018). These figures highlight the many ways in which business schools contribute to Australian society. However, increases in the number of students are not matched by an increase in full-time staff. As a result, teaching loads have ballooned, and student/staff ratios have risen dramatically to as high as 70 to 1 in the accounting disciplines as of 2019 (Vesty *et al.*, 2016; Hancock *et al.*, 2019; Steenkamp and Roberts, 2019).

These statistics starkly demonstrate that business schools, and especially accounting departments, did generate a considerable proportion of the institution's revenue for many Australian universities, that accounting academics are a critical and massive source of revenue generation (Evans, 2014; Drucker-Godard *et al.*, 2015). Yet accounting scholars appear to derive little tangible advantage from this position. Instead, not only are they subject to all the pressures of accountingisation – the workload increases and cost reductions, the ever-expanding revenue targets, and the immense pressure to lift research performance – but these, often unilateral, measures are designed to suit disciplines other than accounting. Accounting is not considered to be fashionable amongst university administrators. In contrast, Science, Technology, Engineering and Mathematics (STEM) and medicine, is, which means that comparably in the accounting discipline there are far fewer highly ranked journals and conferences, far fewer research grants available, and almost a negligible number of Australian Research Council's (ARC)¹ research grants awarded to accounting projects.

Accounting research is often conceived as applied research in that the focus of studies is made up of technologies and professional practices used by accounting practitioners in social and organisational settings. This stands in marked contrast to the physical sciences, where the focus of the study is mainly physical matter. At the international level, research is generally a requirement for accounting academic career progression and an contributor to the development of knowledge and scholarship. The impact of research in some disciplines is easy for the layperson to comprehend, such as in medicine, where advances in medical procedures and development of new drugs result in benefits to society. For accounting, this impact is not so easy to discern.

For these reasons, we have chosen business schools and in particular, the accounting disciplines as a case to illustrate the cost of accountingisation on the HES.

4. Research methods

As researchers within the Australian universities and their accounting schools, we adopted multiple methods of data collection. We engaged in contextualised analysis, aided by our own insiders' experience and understanding of the national academic institutions and their environment. We managed our reflexivity concerning both data collection and analysis by paying due regard to our respective academic, professional and personal backgrounds, education, and beliefs (Nason and Golding, 1998). The research team was especially mindful of their reflexivity inherent in their accounting education and research backgrounds and current accounting and business school experiences in the university sector. Accordingly, we remained alert to the risks of our backgrounds, limiting their interpretations of evidence collected (Denzin, 1978; Adler and Adler, 1987).

Nonetheless, the research team's expertise in accounting and management and prior research into the university sector sensitised our observations and data analysis to the implications for this study's objectives. Accordingly, its analysis and findings reflect the engagement of perspectives of documentation authors, survey respondents and the researchers themselves. Thus we provide a socially constructed interpretive account that has effectively been co-constructed by the observations, reflections and responses of both the researchers and actors included in the scope of the study (Glesne, 1999; Alvesson and Skoldberg, 2000; Willig, 2001; Flick, 2002).

To review the process of accountingisation in business schools before and since the implementation of ERA 2010, we undertook our analysis in two main stages. First, we assembled publicly-available documents from universities in the form of annual reports and strategy documents, along with some internal reports. Second, we conducted a survey of full-time accounting academics across the public sector universities in Australia and analysed the results using SPSS and NVivo.

Based on the theoretical and methodological foundations of this study, and considering how others have approached similar topics of study (Bazeley, 2010), we collected, managed and analysed the data using NVivo Version 10. The practice of doing qualitative studies involves ongoing reflection on the data and theories such that, to some extent, the data informs the research questions (Ahrens and Chapman, 2006). Hence, throughout the data collection process, we made observations and took notes, which formed the basis of our initial analysis

and interpretations (Eisenhardt, 1989; O'Dwyer, 2004). The method we used included open and topical coding, analytical coding, and identifying overarching themes according to the following procedure. All material related to a topic – for example, university performance measures – was detected, grouped under a theme and coded for later retrieval. The issues were then grouped into categories – for example, academic labour or measurement and control – in an analytical coding process. Next, overarching themes (e.g., performance management systems, workload) which guided the survey questions, were used to illuminate the data further.

The workload is a potential problem area for academics due to the audit culture regime developed as a result of NPM reforms (Winefield *et al.*, 2008; Shore *et al.*, 2015). As these studies focused on workload, we examined the perceptions of individual academics about the effect of internal research-oriented PMS on their workload and have accordingly presented our findings.

The document analysis focused on PMSs at the discipline and individual academic levels. Several documents were confidential and, therefore, are not cited in this paper. Further, to ensure confidentiality, all internal documents were stripped of any identifying information and analysed by only one of the authors. This was then shared with the other two authors who agreed with the interpretation.

The survey instrument was based on insights from the document analysis and the literature review. Performance measurement and changes to performance measurement since ERA 2010 were predominant themes. There were also questions about the fairness of PMSs and workloads. Several survey questions² were framed with either a yes or a no. Others agreed/disagree questions on a Likert scale or grid. Others still were open-ended with free space and encouragement for as many as respondents as possible to make comments, in their own words, on how accountingisation has affected their working lives.³

The demographics of the respondents were as follows. The male/female split was 56%/44%. 88% held permanent positions – 7% at Level A (Associate Lecturer), 39% at Level B (Lecturer), 27% at Level C (Senior Lecturer), 14% at Level D (Associate Professor) and 13% at Level E (Professors). 72% were 45 years or older, and 69% had been employed in academia for over 11 years. Responses to the open-ended questions of the survey were analysed using NVivo Version 10.

5. From government research commodification to university performance measurement

In answer to the first research question about how governments translate accountingisation into university research performance measurement, we begin by reflecting on the introduction of the ERA 2010. Our document analysis revealed that implementing ERA 2010 required a new IT system to be built called the “System to Evaluate the Excellence of Research” (SEER) – an information management system specifically designed by the Australian Research Council (ARC) to gather research outputs.

To be assessed, research data was submitted through SEER (ARC, 2008), which, in turn, meant universities had to make substantial changes to their own IT systems and procedures for compatibility. These changes include:

- ensuring all research output is coded against a field of Research (FoR)⁴;
- modifying IT systems to accommodate FoR codes;
- designing and implementing procedures to assess research performance at the disciplinary level, which historically have only been determined at the individual and university levels; and
- evaluating research quality against a scale⁵.

It has been noted that Vice-chancellors place importance on their university’s reputation (Parker *et al.*, 2019; Martin-Sardesai *et al.*, 2020) and, with this increased emphasis at the disciplinary level, many institutions have made necessary changes to their internal PMSs. Accounting academics have had to align their outputs to that of their department and faculty. In turn, departmental and faculty outputs have been aligned with ‘strategic goals’ or ‘research priorities’ at the university level (Martin-Sardesai *et al.*, 2017a). In effect, universities have adopted the aspirations and performance measures set out for them by the government’s ERA policies (Martin-Sardesai *et al.*, 2017b; O’Connell *et al.*, 2020). Thus, the accountingisation Power and Laughlin wrote about in 1992 has occurred for managers and academic staff. Inevitably, this has placed pressure on Deans and Heads of School to ensure their disciplines achieve a high rating in the ERA assessments (de Lange *et al.*, 2010; Martin-Sardesai *et al.*, 2017a; Martin-Sardesai *et al.*, 2017b). Further, the performance measures set by Deans, Deputy Vice-chancellors and Vice-chancellors have become increasingly more unrealistic. For

example, Guthrie *et al.* (2019, p. 4) noted that one business school is using all three of Scopus, Scimago and Quartile classifications for performance expectations and:

... full professors are required to annually attain targets such as five-figure research grant income, one to two PhD students graduated per year, and four A–A/4–4* ranked journal articles published per year.*

These observations are supported by data collected in our study. One performance standard in a 2019 issued business school document reveals that a Professor (Level E) is required to win \$40,000 of grant income per year, graduate one PhD student per year and publish four C1⁶ articles per year, three of which must be in Quartile 1⁷. Another university has been reported in the press for taking its academics' funding and publishing targets to the extreme – for instance, requiring professors to publish at twice the average annual rate for their field of research. To add to the strain, these targets are often being set in a time where the conventional 40/40/20 teaching/research/administration load is steadily giving way to 40/30/30 split.

So, over time, business academics are expected to publish more, publish in higher-ranked journals, win more grant money, and graduate more PhD completions. But nowhere is there mention of a contribution to knowledge. Instead, research outputs are now measured, ranked and tied to brand management⁸ – and not just the brand of a university, but also Australia's brand on the world stage as a forerunner of research in fields and disciplines. It is hard to reach any other conclusion in answer to our first research question that accountingisation has flourished within Australian public universities, especially in business schools PMS as a result of the government's ERA 2010-2020 policy.

Beyond the constant anxiety of one's entire career hanging in the balance over barely attainable performance standards, what is at stake is the sustainability of the academic accounting profession (Guthrie *et al.*, 2014; Steenkamp and Roberts, 2016; Martin-Sardesai *et al.*, 2020).

6. Rethinking individual research strategy under workload pressure

In response to our second research question, we explore how accounting academics perceive and have responded to the challenges of accountingisation in the context of their workload. From their answers, their attitudes have been shaped by particular performance measures. Attitudes towards their workload appeared to be conditioned by their experiences of university PMSs.

6.1 Responding to workload pressures

Respondents were asked to indicate the extent to which they agree with six statements using a seven-point Likert-type scale from 1 ‘Strongly Disagree’ to 7 ‘Strongly Agree’. These statements covered a range of issues from whether they feel they have a sufficient amount of time to manage research and teaching to the effect of performance measurement on their work/life balance

A majority (56%) of the respondents agree that their workload has considerably increased since 2010 (Q3), while 60% disagree that their research objectives can be realistically met within their university’s workload model (Q4), and a further 50% disagree that their university’s workload model is flexible enough to allow sufficient time for Research (Q6). However, respondents do feel their workload model is flexible enough to meet teaching targets, with 52% of the respondents agreeing to the statement “My teaching objectives can be realistically met with my university’s workload model.” (Q5) and 49% agreeing that “My university workload model is flexible and allows sufficient time for teaching’.” (Q7). Regarding work-life balance (Q8), half of the respondents agreed while the other half either disagreed (39%) or remained neutral (11%).

We conducted MANOVA tests with these workload perceptions and two of the demographic variables, gender and academic level. There were no significant differences for either group⁹. The negative responses of accounting academics appear to be attributable to the increasing level of administrative tasks they are required to undertake and the weight of the bureaucratic processes within their university. Many perceive their administrative functions as onerous and take away a major proportion of time that they could otherwise be spending on research:

Substantial increase[s] in teaching and administrative workload[s] over the past few years has made it very difficult to carry out quality research or achieve a work-life/personal life balance while meeting expected standards. (Level C)

Accounting academics facing significant teaching pressures from large cohorts of international students find managing time for research a particularly overwhelming challenge. Teaching and its associated administration are regarded as an essential workload compliance activity, but research is the key to promotion:

To do a good job at both teaching and research I need to work 70 hours a week or more (Level B).

Incentivising research is important. However, as usual, there seems to be an emphasis on teaching which interferes with conducting good quality research without spending time outside of hours or on the weekend. (Level C)

Ultimately, the respondents indicated that their work intruded significantly on their personal and family time because of the excess hours needed to attend to their research responsibilities and ambitions. Despite the trend towards universities making public statements they support their staff's work-life balance, the accounting academics responding to this survey identified personal health and well-being risks as a result of performance pressures and expectations:

PMSs have provided a means to incentivise increased unpaid work hours to meet continually increasing minimum performance expectations for teaching and research. (Level C)

As the workload in our university is not fair, many academics became sick. We are too tired with a lack of time to do more even if we wanted to do so. (Level B)

The respondents also report an increase in their teaching workload since the implementation of ERA. No corresponding decrease in research workload was reported; therefore, we assume this translates to an overall increase in work:

Generally, many are saying it's a case of more and more with less and less in terms of the support given to manage teaching so as not to interfere with research capability. (Level C)

My devotion to teaching is despite my university's lack of resourcing it at the expense of driving performance. (Level B)

Generally, across business schools, increasing student numbers have not been accompanied by a related increase in academic staff numbers (Vesty *et al.*, 2016). The resulting increased teaching-related demands co-exist with expectations of higher research productivity by university managers, who have accepted the logic of neoliberalism (Lapsley and Miller, 2019). Widespread frustration is apparent. Most responses were heartfelt, with several displaying concerns and dissatisfaction related to their ability, and their colleague's knowledge, to properly undertake teaching and research. However, others were positive about the expectations associated with academic life. Several have taken a creative, arguably self-preserving approach to focus on what they value and perceive as personally relevant and,

accordingly, execute strategies to shield themselves from their university's attempts to manage and control their chosen pursuits. For them, the performance measurement is something to be managed, marginalised or ignored:

The performance measurement system does not have any impact on my day-to-day activities or personal goals as these are solely driven by the institutions' promotions policy/requirements, which are largely unrelated to the yearly PMSs. In my work, I do what I perceive to be most valuable for promotion, and I arrange PMSs targets so that they do not impede my ability to work this way. (Level C)

I refuse to let PMSs affect me anymore. That's the advantage of being old and experienced. I pity the position of young academics who must forge their path through the current short term thinking of universities. It does not look like a bright future for Australian universities. (Level C)

I do work because I wish to know more and to contribute to our understanding of research. I am not motivated at all by PMSs. (Level C)

6.2 Academic performance evaluation

As was evident in the documentary analysis, universities have embedded the requirements of the ERA internally and not only applied them at the discipline level but at the individual level as well. We find these metrics included in routine annual performance reviews and as criteria for the promotion. Here, the perception is that research is weighted far more heavily than teaching and administration.

One of the questions asked respondents to rank ten different criteria on how they perceive their supervisor assesses their performance from 1 to 10, 1 being the least important, 10 being most important. The criteria are outlined in Table 1:

(insert Table 1 about here)

The quality and quantity of research publications, meeting 'research active' status, and meeting minimum teaching standards were the top four with high mean scores ranging from 4.97 to 5.67.

Notably, teaching was regarded as a minimum compliance responsibility, while the volume and quality of publications scored the highest. As the respondents explain:

Quality teaching is an expectation that is assumed to be met at a minimum level. Excellence beyond that level is generally not recognised, particularly if research and grant funding is lacking. (Level C)

Teaching is still getting lip service and research is seen as the golden idol. (Level C)

I do feel publications continue to be valued more highly than teaching – other than those academics who have a teaching focused role. (Level B)

Open-ended responses to the survey questionnaire, also referred to the dollar value of research grants as a performance metric as opposed to their importance or less tangible benefits. This is accountingisation at its core. Just as journal ranks and the volume of publishing output have become surrogates for quality, now to the value of research grants is the measure of success, regardless of the project's outcomes:

The emphasis on university PMSs has moved to a greater emphasis on grants, compared to journal publications, as the university seeks to expand its funding. (Level E)

Grant funding is increasingly important and seems to now be integrated into performance metrics which staff are judged by – this is harder for more junior staff. (Level B)

The question on academic promotion evaluation (Q2) was based on six different criteria, also ranked from 1 being least important to 7 as the most important as outlined in Table 2.

(insert Table 2 about here)

Again, the quality and number of research publications scored the highest for 83% of the respondents. By contrast, community engagement was the least important for 63% of the population.

The open-ended questions provided further insights into the promotion process and how research is king:

Consideration for promotion is largely focused on research. (Level B)

Teaching is not rewarded the same as research. Research can get you a promotion, but teaching cannot. (Level C)

These business school academics also perceive a strong emphasis on publishing research in the journals ranked highly on the Australian Business Deans Council (ABDC) list. They feel the value of a paper is based exclusively on the rank of the journal to the point where scholarly development and publishing in emerging journals is highly detrimental. No respondent referred to other criteria, such as an original contribution to knowledge, generating research for the public good, or indeed any of the paper's content.

Focus on publication in top tier journals is paramount – this is mentioned a lot. (Level B)

B journals are too low, which is crazy and results in journals never being allowed to develop or improve. It is all very sad, and I am glad to be retiring soon. (Level E)

My supervisor is only interested in academics publishing in Q1 publications. Very little assistance is given on how to achieve this. (Level B)

These findings reveal that, in addition to teaching, accountingisation has also pervaded research for academics. Further, despite the accountingisation of teaching, excellence in this area adds little credibility to their annual performance review or chances for promotion, but is hugely burdensome administratively and is an obligation that has enormous consequences when shirked.

7. The accountingised research agenda: Features and orientation

Several significant findings emerge to answer our third research question what are the features and implications of this reconception for academics and universities? First, it is essential to recognise that Australian public universities have been transformed into corporations where profit, efficiency and brand are the prime concerns. This is arguably the outcome of various Australian government's past merging of higher education institutions and granting them a degree of autonomy while making them subject to more intrusive controls. Second, in these commercialised entities, the university management is attracted to accounting's calculative practices that hold out the promise of quantified targets, key performance indicators, and

financialised outcomes. Numbers are simple; they allow comparison, certainty and control at a distance, and they maintain social order (Vollmer, 2003). We have all seen first hand how numbers determine the progression of accounting academics within business schools.

Third, we have now witnessed a trend towards bureaucratic control via accountingisation that has induced academics to grow their publications for job security and career progression rather than for contribution to knowledge and society (Harley, 2000; Martin-Sardesai and Guthrie, 2018b; Baker and Wick, 2019). Fourth, a further product of this bureaucratic control trends has been university managers' tendency to disregard an academic's expertise when directing and assessing their staff's performance (Guthrie *et al.*, 2019). Instead, they evaluate staff based on a predetermined list of journals subjectively badged as beacons of "world-leading" research. In attempting to protect their careers, staff hasten to comply, often leading to homogenised scholarship and stifled innovation.

The fifth observation consequent upon managers' accountingised pressure for publication volume and quantity in their preferred list of high-status journals, academics feel pressured to dividing the outcomes of their research projects into as many papers as possible, to increase the volume of publishing output. Often called 'salami-slicing', these tactics seldom add significantly to the stock of knowledge. This career protection behaviour is aggravated by various national research assessment exercises that are translated into university commercial agendas and driven down to individual academic performance measurements and control. Such strategies risk the "degradation of academic work and the alienation of academic workers" (Harley, 2000, p. 575) and a loss of accounting academic human capital (Martin-Sardesai and Guthrie, 2018b).

Sixth our evidence also strongly suggests that the exclusive focus on journal publications has marginalised other forms of scholarship that can have a significant impact on professional and industry practices (Gray *et al.*, 2002; Samkin and Schneider, 2014; Guthrie *et al.*, 2019). Moreover, the pressure to publish in highly-ranked journals has been extensively criticised as an act of blatant institutional self-interest and exhibiting a complete lack of interest in a broader societal mission (Adler and Harzing, 2009, p. 84). The respondents in this study highly support this sentiment.

In summary, our six main observations, and previous ones support that accountingised management control exercised over accounting academics have commodified them as

individually rated researchers and as attractors of research funding (Parker *et al.*, 1998; Willmott, 2003; Shore, 2010). However, this was all too evident in our analysis. Australian government expectations, and consequently support, have shifted so that universities are no longer perceived in terms of the “public good”. Instead, they are generators of “successful outcomes”, where successful means an innovation funded by the public sector that can be sold to and commercialised by the private sector for-profit (Ryan *et al.*, 2008, p. 172). This is then translated down to the individual commodified academic, through calculative measures. The latter have been used as instruments to make accounting academics productive by requiring them to both increase their research and teaching outputs and accordingly frame their performance evaluation and promotion criteria based on these measures. However, as evident in this study, accountingisation has occurred at not only the cost of the well-being of accounting academics (Martin-Sardesai and Guthrie, 2018b; Long *et al.*, 2019) but it has also distorted their research orientation and strategies. These pressures and reactions carry implications for the quality and societal relevance of both teaching and research in the field of accounting, as well as for the career prospects and health and welfare of individual academics.

8. Conclusions

In exploring the influence of neoliberalism and NPM on the HES over the past four decades, we asked how accountingisation by governments has been translated into performance measurement by universities. Also, how academics have changed the way they work in response; and what the present and future implications of this new streamlined landscape of efficiency might be. What our analysis demonstrates is the apparent relationship between various government agendas, the commercialisation of universities and the distortion of the research activities by individual academics. NPM and neoliberalism have created the grinding machine of university management, have been transformed into a set of data collection processes, management control systems, performance management systems and research quality assessments. To this end, accounting for and managing research performance has been focussed at the discipline and individual academic levels.

In the Australian public sector university context meeting management’s research performance is an unattainable challenge, with financial and non-financial performance targets set by university managements for disciplines, schools and academics. These perceived pressures include what academics generally consider to be taxing and inflexible workload models, the

proliferation of bureaucratic processes and associated administrative tasks, increased teaching loads and the demands associated with large numbers of international students. In the face of these workload pressures, at the individual academic's level, most consider their targets to be unattainable, at least not without working weekly hours that contravene any definition of sustainable work-life balance. The academic's set of accountingised and regularly assessed teaching, administration, community engagement and research KPIs, constitutes a formidable array of pressures on academic researchers.

The increased pressure to improve 'quality' research outputs in addition to meeting existing teaching commitments has led to anxiety and stress. Despite university management's public promotion of work-life balance, academics report these pressures eroding personal and family time. Australian accounting academics are simply overwhelmed by their workloads and responsibilities (Martin-Sardesai *et al.*, 2020). Among active researchers, there appears to be a particular tendency towards attempting to decouple and protect actual personal research time and activity while projecting an appearance of complying with university teaching, administrative and engagement requirements. However, in pursuing research, academics see themselves faced with workload models that are constructed and focussed on teaching. While some universities do provide incentives for research by allowing academics to buy out teaching, academics do so with reluctance as they do care genuinely about the quality of their teaching and the experiences of their students (Smith and Smith, 2012). However, their performance evaluation models are concentrated on two key research metrics: the dollar value of grants won and the rank of the journals in which they publish. These issues have significant implications for the continued quality and relevance of teaching and research in accounting schools in Australia, as well for the accounting academic.

One of the most detrimental implications of accountingisation has been the erosion of the historically collegial working culture of the academic community. In its place, the neo-liberal mantra of individual competition has turned knowledge building and exchange into an education marketplace. Both universities and academics pursue their self-interest over the public interest. This runs counter to the traditional notion held by many that the role of academics in our society is to critique and develop new knowledge for the betterment of humankind.

The empirical evidence provided by this research should disturb regulators and university managers as it challenges the conventional wisdom that transparency, comparability and measurability will foster productivity (Parker, 2002). In higher education, these things have only led to self-interest and the need to win: win grants, win journal acceptances, win awards, The challenge for university management is to establish an appropriate balance of performance measures across all the areas of academic work. Further, there is an urgent need to return to a research agenda that prioritises service to society over an institution's brand (Parker and Guthrie, 2018). Strategic responses for reconfiguring the expectations of academic accounting work are needed urgently. New approaches to how academic work is allocated and distributed among staff are also necessary, along with how academic work is conceived and valued and how achievements are recognised and rewarded. Failure to address these issues will risk the demise of accounting research and the loss of academic minds as they fall victim to the ever-increasing pressures to teach, publish and raise research funding.

This study has several limitations. First, focussing on only one academic discipline and one country begs the question as to whether the same impacts are being felt across other disciplines or in other countries. However, the rich insights gained from this research for accounting and Australia should provide a point of reference for researchers wishing to undertake similar studies across other disciplines or geographic contexts. Second, NPM, neoliberalism and accountingisation are not the only factors prompting universities to adopt rationalist PMSs. Other reasons might include reductions in government-funded student placements or block grants with independent revenue stipulations, such as international student fees or industry grants. Although these factors fall beyond the scope of our study, they should still be considered.

Further research into these crucial educational, research and public policy areas is vital if university roles are not to be shrunk to mere economic engine drivers, lost to society, humanity and the environment. In the accounting arena, further research into the focus, balancing and evaluation of academic work is vital if the quality of academic life and well-being is to be ensured and this vibrant and integral field of research is to be sustained.

Postscript

Post Covid-19 Neoliberalism and universities

At the time of finalising this paper, we are in the grips of the COVID-19 crisis. To our minds, the crisis highlights the importance of advancing knowledge that has the potential to contribute to our collective welfare. Despite knowing the risk of global pandemics, and despite the availability of physical, monetary, natural, human, relational, and structural assets to act and contain the COVID-19 outbreak, many governments and indeed institutions such as universities failed to provide risk management for this contingency. Also, in many cases, they were slow to react to the initial onset of the pandemic. Since then, as at the time of writing, over 300,000 people globally have perished. Families have lost loved ones, individuals have been subject to significant physical and mental health impacts, and involving many industries and supply chains our economic systems have collapsed. This has been a salutary reminder that our world is increasingly vulnerable to such shocks, ranging from global financial crises, cyberterrorism, natural disasters and pandemics. Troublingly, these risks have been amplified by several overarching trends: the intensification of social and economic inequality, the super complexity of financial markets, the rise of digital monopolies and, above all, the twin crises of climate change and biodiversity loss. These aren't only boosting the frequency and intensity of specific shocks but are also enabling their impacts to cascade from system to system, to spill along supply chains, air routes, information channels, and financial transactions (Hall, 2020).

It seems the lessons learned from past financial crises and past pandemics are being ignored, replaced by a belief that markets and large global corporations can act as an appropriate proxy for the common good (Dumay *et al.*, 2020). Now, faced with the reality of this current pandemic, universities face significant financial challenges. In the national higher education case of Australia, the post-pandemic era is likely to pose an even more substantial problem for its universities. Before COVID-19, Australia's higher education system was one of Australia's leading export industries in dollar terms. With the loss of the international students, already, reports of abolishing tens of thousands of professional and support staff positions are emerging (ABC News, 2020). The long-term halt imposed on research and other funding will affect Australia's ability to provide robust data-driven responses to the medical, ecological, economic and social problems we are facing and will continue to meet in the coming months and years.

In this emerging context, the newly formed Australian Association of University Professors (AAUP, 2019) has a charter, in which a key pillar reads "Universities are communities of scholars and researchers whose aim is to seek and create knowledge by pursuing free and open enquiry, scholarship, research and learning, and to assist and encourage students to do the

same." However, the reality is that this critical crisis in the Australian public university system has been decades in the making – COVID-19 simply tipped it over the edge. Years of reforms to the Australian HES have shifted focus from equipping our young adults with a profession, pursuing knowledge and advancing society to become instead tertiary education reconfigured as a product to be traded on the open market. Rather than leading academia, university leaders have increasingly had to become corporate CEOs, in many cases, without the necessary guidance to be wisely entrepreneurial or to make informed investment decisions (Kallio *et al.*, 2020). We may have been selling the services of our education sector for much-needed foreign revenue. Still, what we have been exporting is much-needed skills as the international students we educated graduate and return home. This strategy has been based on a short-sighted business model, with profound impacts on teaching and research.

As for many countries, this pandemic will severely impact on Australia's research workforce and its capability to support national recovery for many years to come. The Australian universities sector estimates its revenue will drop by at least A\$3 billion in 2020 due to the pandemic, while the decline could be as high as A\$4.6 billion. This will mean up to 50,000 people employed as researchers, casual teaching, professional staff and academics could lose their employment (Larkins and Walker, 2020). The coronavirus pandemic has publicly exposed long-known flaws in university business models. "If you were a university student 20 years ago the government was probably footing the bill for maybe 80 per cent of what it costs to educate you, that's dropped to something like 40 per cent. This funding model has forced universities to go out and get as many international students as they can, and if you build a business model based on that kind of single customer, you're doomed." (McGhee, 2020). This raises the question of whether our public sector universities are doomed, or whether they are about to experience a renaissance and more central community focussed role in our societies? Envisaging how the future of universities may transform themselves in the light of these challenges poses a significant problem.

The question remains as to why academic staff have till now consented so readily to NPM changes that have so significantly derailed universities' mission, focus and delivery. The changes only make sense in the context of neoliberalism, so too the response of academics need to be seen in the context of cultural changes in society, in this case, the shift from a collective to an individualistic concept of citizenship. In employment relations, such a self-conception entails the acceptance of permanent performance monitoring to provide a supposedly objective

basis for the competitive differentiation of rewards, also accepting the commodification of labour-power. This makes it difficult to resist the implementation of monitoring procedures couched in benign and therefore ostensibly acceptable terms such as efficiency, transparency and accountability (Argento *et al.*, 2020).

Within the workplace, there has been a further obstacle to any academic resistance. The processes of commercialisation, with its accompanying focus on cost control and financial performance management, have tended to produce a separation of research from teaching. The consequences of this for the generation and dissemination of knowledge in society are dangerous. If the present trajectory of higher education under neoliberalism is to be changed, we need a new model of social engagement in which the university seeks to be a universal institution accessible to all. Higher education arguably is a core societal contributor to the development of citizens in co-operation with the efforts of families and communities with interest in educating them to a broadly equal level of knowledge and capabilities. This can lay the foundation for equipping our citizens with specialist expertise for undertaking tasks required to meet social needs and with an ability to join in making and implementing resource allocation decisions. A higher education system based on this approach might well return universities to a commitment to genuinely universal access and to serving the society in which they are situated (Radice, 2013).

Table 1 – Criteria for Academic Performance Evaluation

1.	Ability to meet minimum teaching standards
2.	Student feedback in teaching
3.	Student failure rate
4.	Adoption of new technologies in teaching
5.	Quality of research publications
6.	Quantity of research publications
7.	Number of research grants
8.	Value of research grants
9.	Meeting 'research active' status
10.	Contribution to community engagement

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¹ The Australian Research Council (ARC) is one of two primary organisations of the [Australian federal government](#) that funds competitive research grants to Australian university researchers.

² A copy of the online survey questionnaire is available upon request.

³ The web-based survey was administered between September and November 2017. To reach the target population, an email was sent to the head of the accounting schools at the public sector universities asking them to distribute a copy of the email to full-time accounting academics within their schools. The email included a web link to complete an online survey using Survey Monkey. A response rate of 13% was achieved with 57 responses received. The modest response rate is a common feature in management accounting research, with the literature on surveys showing response rates as low as 6% and 12%.

To ascertain whether a non-response bias existed, we undertook tests in accordance with Oppenheim (2001). The sample was initially divided in half based on the time the completed responses were received. T-tests were performed on the various questions to ascertain whether the later responses (the last 33% of the responses)

were different from the earlier responses (the first 33% of the responses). The results showed no significant differences in the responses, leading us to conclude that there was no non-response bias.

- ⁴ FoR codes are a standardized set of research classifications for Australia and New Zealand. They comprise major fields and related sub-fields. For example, the 2-digit major field code of 15 covers Commerce, Management, Tourism and Service. Under this are the 4-digit level sub-fields, e.g., 1501, Accounting, Auditing and Accountability, then the 6-digit level, eg. 150105 Management Accounting. Universities submit data to the ERA at the 6-digit level, which are then aggregated up to the 4 and 2-digit levels.
- ⁵ ERA 2010 rates research quality on a scale of 1–5, where 5 is world standard and 1 is below recognised standards of quality.
- ⁶ This refers to publications under category 1 and must meet the HERDC definition of research, i.e., research should be published in a scholarly journal, should be peer reviewed; the author must be affiliated to his/her university; and should have an ISSN.
- ⁷ Both SCImago Journal Rankings and Journal Citation Reports divide the journals in each subject category into quartiles, based on their Journal Impact Factor and SCImago Journal Rank, respectively. Q1 means a journal's impact factor is within the top 25% of a certain category and Q4 means it is within the lowest 25% of a certain category.
- ⁸ Such remits are evident from many of the confidential strategy documents we were given access to that covered performance management targets covering 2020 to 2025.
- ⁹ Most statistical programs (including SPSS) that are used to calculate MANOVAs produce four multivariate measures. These are Wilks' Lambda, Pillai's Trace, Hotelling's Trace and Roy's Largest Root. The difference between the four measures is the way in which they combine the dependent variables in order to examine the amount of variance in the data. Wilks' Lambda is the easiest to understand and therefore the most frequently used measure. This is the one we used. Table 3 indicates academic level with all four measures was 0.547 and associated F at 0.814, which is not significant at $p < 0.001$. This means there is no statistical difference in academic perception on workload based on academic level, $[(F 5, 40) = 0.940]$. Since the overall F test is insignificant, individual dependent variables with separate ANOVA tests were not considered necessary.