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The commercialised Australian public university: An accountingised transition

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Abstract

This paper explores the impact of neoliberalism on Australia's public higher education system. It examines flaws in the university system revealed by the COVID-19 pandemic and identifies how the conditions created by neoliberal policies have limited universities' capacity to respond to a crisis. The paper reviews the previous literature on universities, neoliberalism policies, and new public management practices. It uses data from the literature, newspapers, and contemporary documents to shape an overview of the Australian public sector university system up to 2021 and its transformation by stealth. The impact of this transformation has been a heavy reliance on international onshore student fees to fund operations, infrastructure, and research activities. COVID-19-related public health measures have caused a significant downturn in the number of international students studying in Australia, in turn creating a financial crisis that has seen many tens of thousands of university staff losing their jobs and courses being cut. The transformation has also seen accountingisation of both individual academic and university performance become the norm. The quantified performance metrics associated with accountingisation have become universities' new language, and their goal displaced ends. Revenue generation and expenditure has been privileged over making a contribution to the nation and society. We call for a radical rethinking of the public sector university mission for the ultimate benefit of the Australian community.

Keywords:

Australian Public Universities, Accountingisation, COVID-19, Neoliberalism, New Public Management

1. INTRODUCTION

Numerous governments worldwide have justified their policies around new public management (NPM) public service delivery, such as privatising public services, contracting out, selling off public assets, and

reducing income taxes, by arguing they are commensurate with market logics (Broadbent & Guthrie, 1992; English, Guthrie, & Parker, 2005; Guthrie & Martin-Sardesai, 2020; Steccolini, Salitere, & Guthrie, 2020). However, some governments profess a belief in the transfer of market properties to public sector services because they see NPM delivering benefits in the guise of efficiency – tightening accountability and social control. Power (1997) calls this the 'audit society'.

In many countries, university culture has definitively moved towards accountingisation, economising, and marketisation, reflecting neo-liberalism and NPM practices (Parker & Guthrie, 1998; Parker, 2012b; Funck & Karlsson, 2019). In a context where the labour market is supposedly primarily interested in skills, applied knowledge, and know-how, humanistic, critical, and theoretical knowledge are increasingly dismissed as useless and therefore not funded (Small, 2013). Skills have supplanted traditional forms of knowledge in the public imagination as the most desirable university education outcome. The labour market has come to be associated with the neoliberal agenda of individual success and productivity (Shore & Wright, 2015).

The rise of NPM has seen private-sector practices and corporate entities becoming universities' preferred mechanisms and organisational forms (Marginson & Considine, 2000; Lapsley & Miller, 2004). University principals and vice-chancellors have gradually been redefined as chief executive officers and governing councils have downsized to resemble corporate boards (rather than a group of outstanding academics who were members of the professoriate, head of school or dean and were leaders both in the academic community and the community in general), with their membership predominantly drawn from industry and commerce (Parker, 2011). These changes have taken place in national public universities around the world, for instance, in Portugal (Cardoso, Carvalho, & Santiago, 2011), Vietnam (Duong & Chua, 2016), Scandinavia (Ek, Ideland, Jönsson & Malmberg, 2013; Karlsson & Karlsson, 2020), the US (De Wit, 2002), and Europe (Brooks, 2018).

In Australia, public universities have emulated and embraced the user-pays philosophy along with market-driven pricing and cost minimisation (Parker, 2013a), especially since the global financial crisis (GFC) in 2008 and the subsequent austerity measures of Federal Government budgets (Andrew, Baker, Guthrie, & Martin-Sardesai, 2020). They have increasingly been granted autonomy in terms of price-setting for international student fees (Marcucci & Johnstone, 2007; Connell, 2020). Successive Australian Federal Governments have encouraged universities to widen participation, be entrepreneurial, diversify income by partnering with business, focus on graduate employability, and improve global rankings. However, in 2020, with the onset of the global COVID-19 crisis, Australian public universities

suffered a massive drop in international student enrolments and revenues, causing a funding crisis and challenging their commercialised business model and financial viability.

The COVID-19 health crisis has had adverse social and economic implications for students, staff, and the wider community. Staffing consumes on average 57% of Australian public universities' expenditure. The pandemic's effect on university staffing has been immediate and drastic, with tens of thousands of Australian university positions lost, including those of casual employees. The Government has done little to help, explicitly excluding public universities from its national JobKeeper scheme,¹ developed to support organisations to keep their employees through the pandemic (Guthrie, Linnenluecke, Martin-Sardesai, Shen, & Smith 2021).

We provide a historical context for understanding the current state of Australian public universities and the challenges they face, evaluating how the past four decades have transformed Australian public universities. Our overall aim is to examine accountingisation and marketisation in Australian public universities over the past four decades to reveal how and why this transformation happened. In doing so, we address three research questions. First, how has neoliberalism penetrated Australian universities and what forms has it taken in relation to overall governance, role, and identity? Second, how has NPM become manifest overall in university operational and management control and with what impacts on academics? Third, how has neoliberalism and NPM impacted university funding and financial strategies?

Our paper is timely as it identifies longstanding structural and strategic issues that have caused Australian public universities to become vulnerable to major crisis events like COVID-19. Our underlying agenda is to inform any attempts to reimagine Australian public universities as democratic and purposeful public institutions. We focus on Australian public universities because, although more than 150 private institutions operate in Australia, public universities dominate the higher education sector in Australia, and they account for 95% of all student enrolments and nearly all research activities (DFAT, 2019).

We find that this 40-year transformation of the Australian public universities has been designed to make them more responsive to markets and government priorities but left them ill-equipped to cope with crises. The social and economic challenges for students, staff, and the wider community are significant (Guthrie et al., 2021). However, the COVID-19 crisis provides an opportunity to re-assess and rediscover what it is to be a university. Bebbington (2021, p. 165) argues that the COVID-19 pandemic signals a once-in-a-generation chance for a strategic transformation in public sector universities. The sector will arguably require radical reimagining, raising a critical policy question: Should it be rebuilt on the same foundations?

The remainder of the paper is structured as follows. First, we provide a brief background to the Australian higher education sector in 2020 with its reliance on a business model designed to skim significant revenues from the international student market and the impacts of the COVID-19 health crisis. Then we discuss neoliberalism and public universities and this study's research methods, followed by assessment of the four decades of transformation in Australian universities. We conclude by reflecting on 2021 and beyond.

2. THE AUSTRALIAN HIGHER EDUCATION CONTEXT: A BRIEF OVERVIEW

At the time of writing, the COVID-19 crisis continues to disrupt on a global scale. Since February 2020, Australian borders have closed to prevent the pandemic's spread. Many countries have closed schools and educational institutions nationwide. In 2020, universities transitioned to online teaching platforms and either postponed or cancelled campus events such as workshops, conferences, sports, and other activities.

Our study focuses on Australia, which follows a centralised higher education policy meaning higher education is regulated via unified national legislation for funding, research, and teaching standards.² Australian public universities are part of the Australian higher education system and teach nearly all local students and undertake all government-funded research. All 37 public sector universities in Australia are funded from the Federal Government budget. The Minister of Education and Training regulates the number of public and private sector universities. Under the demand system, the Minister controls and caps the number of students who can undertake each undergraduate course. The Minister also regulates the price for each undergraduate degree as local students pay a higher education contribution (HECS) fee. Universities can set their fees for international students. The ratio of international student fees to total consolidated revenue is high (Carnegie, Martin-Sardesai, & Guthrie, 2021). For example, in 2019, the Government contributed 25% of undergraduate revenues in a typical business school, while individual local students contributed 30%, and international students 45%. This clearly illustrates the higher education business model focussed on milking onshore international student fees. Overseas student fees have become part of the Government's and VCs funding strategy for Australian public universities, and these fees subsidise operations, teaching, and research expenditures.

The Federal Government did not provide any additional financial support to universities in 2020 to cope with the COVID-19 financial crisis. The Australian Government's commitment to funding higher education as a percentage of GDP has been declining since 1996 (AVCC, 2000). Current projections

show that the rate will fall to 0.46% by 2022–2023 against 0.50 in 2018–2019 (Ferguson & Harrington, 2019). Presently, the Government only grants around 40% of a university sector's total expenditures.

Yet, the number of students studying in Australia has increased each year, and in 2019, over 1.4 million students were studying a higher education course. Between 2010 and 2019, the number of international students enrolled in higher education in Australia rose by nearly 200,000 to more than 440,000. That is an increase of more than 80 per cent. The numbers in 2020 were slightly lower at 418,000, but still substantial.

Among international students, close to 60 per cent came from either China or India, with China being the largest group by far (37 per cent). Other countries represented include Vietnam, Malaysia, Nepal, Brazil and Pakistan. Babones (2019) noted that measured on a per capita basis, Australia now hosts more international students than any other major country globally, with international higher education students constituting 1.5 per cent of Australia's population. In other words, Australia has proportionately more international students than any other country.

In Australian public sector universities, their contemporary executive management is neither built on the enduring value of knowledge nor on strengthening organisational resilience. Instead, up to 2020, optimising profits in the short-term has been prioritised at the expense of long-term adaptability and survival. As a result, the Australian HE sector is arguably one of the most exposed of any country to external shocks, such as those experiencing COVID-19, worsening relations with China, and the fast-improving quality of Chinese universities (Guthrie et al., 2021). This strategic outcome is arguably pronounced in Australian universities due to government's failure to adequately fund the HE sector and treating it as an export revenue generating industry, and highly remunerated vice-chancellors pursuing student and revenue growth in search of corporate profits and institutional expansion.

Any attempt to return to Australia's pre-Covid-19 higher education strategy is fraught with risk. It would restore a flawed situation in which all the financial benefits of having so many international students were captured by the higher education sector itself and spent on universities' own corporate operational and research agendas.

3. UNIVERSITIES' WORLD – THE CONQUEST OF NUMBERS

Numbers are used in all organisations and invariably seen as "objective". For Porter (1995), numbers are a tool for understanding, but they also construct social reality. For Chua (1995), numbers are constitutive and transformative, but people employ numbers for specific reasons, so understanding why people choose the numbers they do is key to understanding their power. Numbers are said to make specific actions seem legitimate (Meyer, 1986) or provide language for a particular discourse (Nahapiet, 1998). However, research indicates that numbers can also provoke unintended consequences (Townley, Cooper, & Oakes, 2003), such as dysfunctional effects in gaming where rules and numbers are manipulated to exploit performance measures. An example of this can be cited from a study by Martin-Sardesai et al., (2017) on university responses to research assessment exercise. A statement made by one of the academics highlighted the dysfunctional effects of these performance measure: "For my discipline ... the ERA exercise 'defined away' most of the research work that I do ... they were not counted as part of my discipline ... the fact that UniA obtained a 2 for my discipline then seems to be used by others (at university, faculty and department level) as an indication that we are doing a bad job." (p. 409).

In the context of Foucault's concept of governmentality, a portmanteau of government and rationality, numbers are the inscriptions through which actions are shaped (Miller & Rose, 1992), whether they be accounting or economic. Governmentality combines government in its broad sense and self-governance by those who are made the subject of governance (Burchell, Gordon, & Miller, 1991). It is an ordered system employed by governments involving calculative practices as the 'technologies of government' that define, classify, standardise, and control everything from people to ways of doing things (Shore & Wright, 2015). Numbers provide the foundation for this system of governmentality.

Accounting researchers investigating the public university sector observe that universities are subject to the 'technologies of government', in which numbers are fundamental to the university mission. That is, the university mission is no longer founded on the notion of a public good. Instead, knowledge is a commodity in the form of research, education, and teaching, and the way universities produce knowledge has become increasingly systematised to ensure its marketability (Willmott, 1995; Parker, Guthrie, & Gray, 1998; Parker, 2012a, 2013a). Successive governments have established output measures for acceptable institutional behaviour to the extent that the month's political flavour now drives university strategies and agendas (Parker et al., 1998). To document and summarise performance, quantifiable measures such as in performance indicators, ratios, efficiency, costs and rankings are widespread (Hicks, 2010, 2012; Martin-Sardesai, Irvine, Tooley, & Guthrie, 2017b).

Furthermore, universities are ranked against these metrics from best to worst in leagues tables published by for-profit companies. Performance indicators are a key component of NPM to induce productivity and efficiency (Guthrie, Humphrey, & Olson, 1998; Parker, 2002). Their pervasive introduction into the higher education sector has transformed universities into government agents that act strategically and efficiently to meet the three main themes of NPM: decentralisation, competitiveness, and accountability for performance (Jones, Guthrie, & Steane, 2001; Parker, 2002). However, there have been other consequences. With quantified performance standards, governments can exercise a degree of surveillance and control over public sector universities (Broadbent & Guthrie, 2008; Martin-Sardesai et al., 2017b). The dysfunctional impacts have already been documented (Parker, 2002, 2012; Guthrie & Parker, 2014). Notably, academics themselves have been complicit in maintaining these calculative and controlling regimes such that metrics have ultimately become the very definition of academic performance, the epitome of goal displacement (Shore & Wright, 2015; Martin-Sardesai, Irvine, Tooley, & Guthrie, 2017a).

Overall, the literature highlights that university processes and outputs have been co-opted to commodify education and serve university vice-chancellors' business ambitions and the government's economic growth policies. While researchers have readily identified governments' NPM as creating a context conducive to commercialisation, arguably, public universities have embraced this accountingisation with considerable enthusiasm. The pathway to this adoption has been through the proliferation and penetration of policies and regulations' quantified metrics, that have become ends in themselves rather than means towards broader societally oriented values and objectives. How this has occurred is a primary concern of this paper.

4. NEOLIBERALISM AND PUBLIC UNIVERSITIES

Since the 1980s, Australian public universities have undergone a seemingly unending series of policy reforms premised on neoliberal ideologies that celebrate a free market, competition, efficiency, and rolling back the state (Marginson, 2007; Martin-Sardesai, Guthrie, Tooley, & Chaplin, 2019). Neoliberal ideology and its related NPM practices contend that universities should be autonomous and entrepreneurial knowledge organisations, and that by promoting competition and opening them up to private investment, educational services can contribute to the worldwide intellectual labour force by credentialing (Shore & Wright, 2015, 2017). The implementation of these policies and practices are supported by accountingisation.

A university is a dynamic and fluid set of relations within a broader ecology of organisations (Hannan & Freeman, 1977). The concept boundaries of the university are constantly renegotiated as its core values and unique purpose rubs up against the predatory market forces of neoliberalism – forces that Slaughter and Leslie (1997) term academic capitalism. Under pressure to produce excellence, many universities struggle to maintain their traditional mandate to be inclusive, foster social cohesion, and improve social mobility. Excellence has been redefined as the production of research in quantity, the development of innovative approaches to teaching (e.g. new, not necessarily better), an improvement in world rankings, the forging of business links, and success in attracting fee-paying students (Shore & Wright, 2017, pp. 1-2).

These measures echo the broader set of global trends advocated in the Milton Friedman and Chicago School-brand of neoliberal economics (Shore & Wright, 2015). This school of thought saw radical experiments in Chile in the 1980s, removing direct grants to universities from the state and only funding teaching through student tuition fees. To pay for their education, students could take out a government loan (Pitton, 2007). Three interdependent strategies characterised these policies: privatisation, marketisation, and internationalisation. This neoliberal economics ideology enacted the widespread expansion of what is known as the global knowledge economy (Jongbloed, 2003; Altbach, 2015; Duong & Chua, 2016; Shore & Wright, 2017). In this narrative, knowledge is the engine of economic development to be delivered, in many cases, by private enterprises but funded by governments.

These trends have been, to a certain degree, particularly evident in Australia, the UK, and New Zealand, although there are several European countries with similar challenges. As Parker (2012b, 2013b, 2020) contends, based on publicly available international evidence, the trend towards increasing corporatisation and commercialisation of public universities internationally has been growing for some time. Shore and Wright (2017) outline seven key features that characterise these developments: (1) progressive withdrawal of government support for higher education; (2) funding and assessment regimes designed to increase productivity and competition between universities, both nationally and globally; (3) the proliferation of performance and output indicators designed to foster transparency, efficiency and value for money; (4) extraordinary growth in the number and status of university managers and administrators; (5) shifts in power relations and budget reallocations from academics to administrative salaries to support the rise of the Administeriat as the new governing class of the university; (6) the gradual replacement of state funding with alternative income streams; (7) recasting university education as a private and positional investment rather than a public good.

In a context where the labour market is supposedly primarily interested in skills, applied knowledge, and know-how, humanistic, critical, and theoretical knowledge are being dismissed as useless and not worthy of funding (Small, 2013). In response, skills have supplanted traditional forms of knowledge in the public imagination as the most desirable university education outcome. The labour market has come to be associated with the neoliberal agenda of modernisation, individual success, and productivity (Shore & Wright, 2015). The state sees universities as helpful in training large numbers of productive workers to support the knowledge economy and generate academic capitalism through research impacts (Parker et al., 1998; Connell, 2020). Thus, neoliberal policies relating to universities have been achieved through market policies and political managerial controls (Lorenz, 2012).

However, despite government imperatives to operate in a competitive educational marketplace, universities are public institutions, most registered as charities, and the Federal Government controls both the fees charged to local students and the total number of permitted local student enrolments. Within the political nature of accounting, as framed by Neu (2003), organisations are increasingly required to itemise their lives, to ascribe a financial value to each item and account for themselves to an impersonal higher authority. With this focus on performance measures (Olson, Guthrie, & Humphrey, 1998; Broadbent, 2011), NPM has generated a greater emphasis on accounting and performance measurement (Lapsley & Wright, 2004; Guthrie, Humphrey, Olson, & Jones, 2005), and has been instrumental in facilitating a change within the public sector, from administrative-action controls (e.g., rules and procedures) (Tremblay, 2012) to more managerial and numerical forms of power (Hood, 1995; Broadbent & Guthrie, 2008).

These forces of public sector transformation have permeated universities by introducing NPM as principles and have entered aspects of academics' everyday practices and thinking. Universities are living in a world where the authenticity and meaning in teaching, learning and research are gradually but relentlessly erased (Ball, 2004). Many manager-academics have embraced these principles and the associated language, and, as a social group, have become interested in maintaining relationships of power and domination (Deem & Brehony, 2005). The rhetoric is loud, and, in a rush to be world-class universities of excellence, the current crop of Australian vice-chancellors seems to have entirely accepted the notion of markets and competition (Connell, 2020).

This could be devastating for the higher education sector as a critical voice in society (Lynch, 2006), eventually leading to a loss of legitimacy (Taylor, 2001) and transparency (de Vita & Case, 2003; Ek et al., 2013). It is time to move beyond the tyrannies of improvement, efficiency, and standards, to recover

a language of and for education articulated in terms of ethics, moral obligations and values (Ball, 2004). The implications of these shifts are the increasing importance of quality assessment of internationalisation strategies, the increasing relevance of international networks (Duong & Chua, 2016) and strategic alliances and the gradual acceptance of the internationalisation (de Wit, 2002; Liddicoat, 2004). The way academics think about themselves and their relation to others has been influenced as part of this social transformation process (Ball, 2004). Harris (2005) points to a partially altered self-image among academics due to the changing conditions, where notions of academic freedom, autonomy, and purpose are weakened. She believes that this creates uncertainty regarding the role of academics and according to Lynch (2006, p.7) leads to “a type of Orwellian surveillance of one’s everyday work by the university institution that is paralleled in one’s personal life with a reflexive surveillance of the self”.

Alongside these trends, financial viability threats to public universities posed by the COVID-19 pandemic have serious implications for Australian public universities' staff and students (Guthrie et al., 2021). Other national university systems are experiencing similar consequences. These will impact the full spectrum of university activities, their extent, and focus: teaching, research, community service, societal critique, and more. As universities are forced by dramatically declining resources to respond by downsizing, activities, programs offered, and research intensity, the question arises as to whether university managements will attempt to maintain a NPM and accountingisation driven response. Will they seek to replicate their pre-COVID-19 strategies in search of new markets, replacement revenue streams, leaner staffing, and greater cost efficiencies? Or are there other strategic policy options?

5. RESEARCH METHODS

To investigate these questions, this study uses data and findings from the previous literature relating to the past four decades of Australian Government policies in public sector accounting and the higher education sector, including research journal articles, government documents, newspaper articles, and books on the public sector. A majority of the secondary data includes journal articles published in accounting and higher education journals. We also included government documents and other articles on university governance and funding of the Australian higher education system and the various performance measurement and management techniques introduced over the past four decades. We thematically managed and analysed the data collected from the sources using NVivo. Following Braun and Clarke (2006), we employed a six-phase process, entailing: 1) data familiarisation; 2) generating initial codes; 3) searching for themes; 4) reviewing themes; 5) defining and naming themes; and 6)

producing the paper. Initial codes were developed based on the various reforms introduced within the Australian higher education system, taking first a chronological approach to understanding the development and sequencing of various policies, then identifying the rationale behind those policies, the systems produced by the policies, and the requirements consequently imposed on universities. Additionally, we searched for evidence of neoliberal and NPM emphases such as a corporatisation, competitive orientation, and performance focus, as well as research evaluation models, and their financial implications.

We also referenced books published on higher education and NPM and contemporary newspaper articles. The materials from books were not thematically analysed but referenced into the study appropriately. Similarly, newspaper articles were a reference as source details on COVID-19 impacts globally and nationally. We also referenced these articles to understand the changes proposed by governments for the sector and the steps university management were undertaking to overcome the financial difficulties encountered due to the pandemic. The types of secondary data included in the analysis is outlined in Table 1 below and a detailed list is provided as an appendix.

Table 1: Sources of secondary data

Source of secondary data	Number
Book chapters	5
Government documents	5
Journal articles 1) authored by Parker & Guthrie	28
2) others	24
Newspaper articles and Reports	11
Total	73

This analysis enabled the authors to identify the changing landscape of the Australian higher education system over a four-decad period. Following the six-phase process outlined above, initial codes were developed based on the various policies introduced within the Australian higher education system. They provided a starting point from where further exploration followed. These codes were seen as tentative and reworked as the analysis continued. In searching for and reviewing themes, the authors arrived at the overarching themes of neoliberalism and new public management practices as the foundation for providing a narrative for the paper's findings.

Thus, the chronological approach, including identifying various themes, enabled the construction of a narrative that emphasises developments in Australian higher education policy as government intentions were adopted and activated at the university level. The paper's findings also provide an audit trail making critical decisions taken throughout the research process transparent, thereby supporting the credibility of the results (Creswell & Miller, 2000).

6. ASSESSING FOUR DECADES OF TRANSFORMATION

In constructing our narrative, two distinct periods of transformation became evident and hence the analysis is provided in two parts: 1980–2007, the rise of neoliberalism and associated NPM practices; 2008–2019, the occurrence of the GFC in 2008 and its impact on public sector finances and the continued pervasiveness of governments' neoliberal philosophy and associated adoption of NPM. We then reflect on 2021 and beyond as a new period that particularly faces adaptation to the social and economic disruption caused by the global COVID-19 pandemic.

6.1. 1980–2007: The rise of neoliberalism and NPM

Australia's transformation in public sector policy, followed by higher education policy, can be traced back to the 1980s. During the 1980s and 1990s, NPM came to dominate Australian policy agendas on both sides of politics. Private sector business values, such as competition and costs, became guiding management principles (Parker & Guthrie, 1993; Guthrie, Olson, & Humphrey, 1999). This managerialist philosophy brought about a shift in culture from one based on civics and equitable consumption to one based on business and marketisation of an enterprise's activities (Broadbent & Guthrie, 1992; Karlsson & Karlsson, 2020). In other words, NPM shifted the role of public sector operations from administrators to managers. There were two significant transformation themes for the higher education sector during this period: neoliberalism and NPM.

6.1.1. Neoliberalism

As Parker (2011) outlines, the turn to neoliberalism was most profoundly evident in the UK and Australian governments in the 1980s. Dramatic changes to the size and scope of government that occurred during this period, as the commercialised and private delivery approach to public service delivery was adopted, persist today. Neoliberalist philosophy encompasses self-discipline, punishment for lapses in that discipline, self-reliance, and the pursuit of self-interest. From a political perspective, these neoliberal values justify removing governments' requirement to provide health, education, or a welfare safety net. Citizens must become self-sufficient and fend for themselves rather than rely on the Government for handouts (Andrew et al., 2020). Applied to public universities, this meant students started to pay fees.

In broad terms, neoliberal policies aim to reduce the size of the public sector, reassert political control, and introduce NPM and NPFM principles (Guthrie et al., 1998). The neoliberal policies implemented in the UK and Australia prompted other governments to enact a range of similar initiatives (Ferlie, Ashburner, & Pettigrew, 1996). Australian public sector universities have not been exempt from the neoliberal ideal of personal responsibility, thus enforcing a culture of entrepreneurialism, proliferating surveillance mechanisms, increasing financial and performance reporting requirements, and efficiency targets (Harvey, 2005).

Consistent with neoliberalism, the Dawkins Reforms of 1987, instituted by the Federal Labor Government, ushered in sweeping changes to Australia's higher education sector that spanned management structures, pricing, the devolution of budgets, auditing mechanisms, reporting systems, and more – all in the name of improving service delivery, efficiency, and effectiveness (Guthrie & Parker, 1990; Considine & Painter, 1997). That same year the Labor Government was re-elected, and further changes to administrative practices were legislated. These policies saw program budgeting focused on outputs rather than inputs, performance indicators, and competition between sectors and programs (Considine, 1988). Prime Minister Hawke extolled the virtues of neoliberal principles that supposedly bring government efficiency, smaller government, and a more robust national economy (Hawke, 1987).

The objectives of the Dawkins reforms were to abolish the existing binary higher education system that consisted of universities and Colleges of Advanced Education (CAEs), favouring a "Unified National System" (UNS). Universities were funded based on their teaching and research activity, while CAEs received funding based on head enrolment in approved courses. However, once the UNS passed, CAEs

were dissolved or amalgamated with an existing public university (Slaughter & Leslie, 1997; Coaldrake & Stedman, 1999).

Further, the UNS required each university to have a single governing body, one chief executive, one educational profile, one funding allocation, and one set of academic awards (Gamage, 1992; Marginson, 1997). The reforms laid out preferences for "strong decisive implementation of policies by institutional managers" (Dawkins, 1988, p.101). Smaller governing bodies for universities were also encouraged, comparable in size to the boards of private business. Further, specialised management skills were seen as essential (Dawkins, 1988). By 1996, only 36 universities of an original 88 higher education institutions remained (19 universities and 69 colleges) (HEC, 1988; Industry Commission, 1997).

The changes made to the higher education system during the 1980s completely reconceptualised the sector – how it contributed to the national economy, its market structure, and whether education was a public or a private good. Control for spending and management devolved to individual vice-chancellors, and a university's priorities became 'agreed priorities' negotiated with the Government based on institutional profiles (Coaldrake & Stedman, 1999; Martin-Sardesai, 2016). This restructuring set the foundations for what was arguably a redefinition of university identity and role. The university became primarily an economic entity that formed part of the national education *industry* and a significant contributor to national economic growth. As a newly conceived professionally managed business operating in a highly competitive global marketplace, it began to reflect the private sector marketplace it had entered. This marketisation of universities set the stage for internal and external recourse to accountingisation and quantified performance targeting.

6.1.2. New public management and new public financial management

The reforms introduced in the 1980s, consistent with NPM, signaled an increased focus on new public financial management accounting and performance, including specifying explicit targets, outputs, and outcomes designed to place universities on a more business-like footing (Guthrie et al., 1998; Parker et al., 1998). Thus, university culture shifted toward managing results and words like outputs, outcomes, and key performance indicators became ubiquitous (Parker, 2011). In this context, Australian public sector universities quickly transformed themselves into self-financed institutions operating in competitive markets. They became more 'corporately run, more driven by competition (Considine, 2006), and more shaped by the changing research priorities and funding models of the day's Federal Government (Neumann & Guthrie, 2002, 2004).

NPM practices held sway, power was vested in vice-chancellors and senior managers (Bleiklie, 2018), and numbers rather than expertise informed decisions. Quantitative measures became prominent, including staff–student ratios, student progression, and student-teacher evaluation scores. In terms of research, priority areas of inquiry were declared, and internal university funding became oriented towards managerially desirable project areas and partnerships. Researchers became ‘research workers’, subject to the direction, surveillance, and control of financial targets (Parker, 2002, 2012; Hazelkorn, 2008). A shift in focus from bureaucratic procedures to managerial control to achieve managerially specified outcomes became paramount (Martin-Sardesai & Guthrie, 2018).

In the face of these changes, universities struggled to maintain the traditional ethic of collegiality. Sector-wide scholarship and camaraderie were replaced by single vector measures of success and control, such as class sizes and the number of papers published (Gray, Guthrie, & Parker, 2002; Guthrie, Parker, & Gray, 2004). Studies by Ryan and Guthrie (2014) and Winefield, Boyd, Sachel, and Pignata (2008) confirm that academics became compliant with managerial directives in the face of their displaced *raison d' être*.

6.2. 2008–2019: From research quality to financial viability

The period 2008–2019 saw higher education in Australia become a significant export industry, holding third place on the list of Australia's largest export sectors (DEST, 2019). In 2019, Australia's universities educated 399,000 international students, supporting more than 241,000 jobs in the Australian economy (UA, 2020b). New quality assessment systems, massive expansions to domestic training, a new demand-driven placement system, and questions over the long-term sustainability of government funding all significantly changed education during this period

A significant change to quality assessment came in 2010 with the introduction of the ERA (Excellence Research Australia) research assessment exercise (ARC, 2008). The ERA, in practice, has no relationship to government funding. There have been three more such national university research evaluation exercises (2012, 2015, and 2018) (Martin-Sardesai et al., 2019), with the next scheduled for 2023 (ARC, 2021). National and international rankings (e.g., league tables) have played a role in university management (Harzing, Alakangas, & Adams, 2014; Martin-Sardesai et al., 2017a, 2017c).

More changes were triggered by the Bradley Review (Bradly, Noonan, Nugen, & Scales, 2008), undertaken by a Labor Government elected in 2008. It recommended a massive expansion in the level of domestic training in Australian universities. Accordingly, the Government set a national target of 40%

of 25-to 34-year-olds to attain qualification at a bachelor level or above by 2020, and 20% of higher education enrolments at the undergraduate level to be people from low socio-economic backgrounds.

A further change with far-reaching implications was the introduction of the demand-driven system for funded university places. Thus, caps on the number of university places funded by the Government were removed (Dow, 2013). The partial uncapping of places in 2010 and complete deregulation in 2012 resulted in a strong take-up of tertiary education and, accordingly, revised forward estimates of education budgets. In 2009, estimates of 458,000 undergraduate places for 2012 were increased to 512,600, while the actual numbers were 745,744. Similarly, in 2016, estimated growth was set to 589,000 when the actual numbers proved to be 860,394. The impact on funding was a jump from around \$4.56 billion in 2009–2010 to approximately \$7.19 billion in 2016–2017. Such growth raised concerns about the financial sustainability of the uncapped system in a period of budget restraints. A solution was the rapid expansion of a full fee-paying international student body and this did not negatively impact the number of international student enrolment (Carnegie et al., 2021).

These significant changes contributed to a period of high financial variability. In a study of the financial health of Australian universities for the calendar years 2009–2015, Irvine and Ryan (2019) find that, although Australian universities have been viable in terms of revenue, avoiding vulnerability demands either the capacity to adapt to changing government funding policies or diversifying revenue streams. Further warnings of universities' financial risks have been sounded by Babones (2019), who has cautioned universities against depending too heavily on recruiting full-fee paying international students from China. His report identifies weak admission standards across various universities (including the top-ranked Australian 'Group of 8') and statistics that suggest many Australian universities were over-exposed to the Chinese market.

The Australian Association of University Professors (AAUP, 2020)) stated that there would be more substantive and far-reaching consequences from propping up failing policies by continuing to rely on importing more students:

Scholarly and pedagogical creativity flourishes best in an atmosphere of trust and stability. These simple pre-conditions for success have been undermined as Australian universities moved towards a corporate business model with commercialisation principles that have depersonalised the University experience, undermined education outcomes, trust, loyalty and commitment. This trend has occurred in response to government policies aimed at developing education as an export industry, while national funding for Higher Education (HE) has gradually reduced. Conceived in the late 1980s, the current commercialisation model for HE

has run its course.

From 2008 to 2019, universities were forced to increasingly rely on self-generated revenue to fund research while adhering to policies established in a period of increasing global competition, rising costs, and squeezed university surpluses (Irvine & Ryan, 2019). During this period, university business schools became cash cows, funnelling international student fees into university management's coffers (Hogan, Charles, & Kortt, 2020). Ostensibly financially successful, universities were treated by federal governments as central to Australia's national economic growth priorities as both export earners and graduate employment producers.³ This strategic university focus both drove and reflected university marketisation and accompanying accountingisation as performance was quantified in financial terms for individual staff through to corporate entity. The transition from a pre-1980s university identity and role as a place of knowledge and critique to an engine of employment and economic production was complete. However, as with any private sector corporate, this entailed financial and reputational risks.

In a neoliberal context, a succession of Australian governments has moved to reduce social safety nets in health, education, and welfare, while simultaneously promoting an entrepreneurial philosophy in both the public and private sectors (Andrew, Baker, Guthrie & Martin-Sardesai, 2021). This has involved reducing the size, scope, and extent of services delivered directly by the public sector to pursue cost savings. Underpinning this is a political belief in the merits of a balanced national budget (Andrew et al., 2020). This is the persistent environment in which universities have operated and due to which they have transitioned into corporatised organisations with predominantly commercial identities and roles.

Now border closures, international travel restrictions, and social distancing rules because of the COVID-19 pandemic have profoundly disrupted Australian public universities. The effects will be far-reaching, including a potential collapse in research capability, which has been heavily cross-subsidised by international student fee revenues (UA, 2020b).

6.3. 2021 and beyond: the COVID-19 predicament and government policies

Given that borders remain closed and universities have only partially reopened, their lost revenues will not recover by continuing the strategy of aggressively growing enrolments by fee-paying onshore international students, especially those from China. The sector has been subject to further upheavals as the result of the introduction in June 2020 of the Commonwealth Government's Job-Ready Graduates' Package, which increases the cost of most degrees for local students, including humanities and arts degrees. This package represents the most radical financial shake-up of higher education policy in

decades (Guthrie et al., 2021) and is aimed at shifting the financial burden of higher education even further onto students with a 15% cut in total public funding per student, a 7% increase in average student contributions, and a 6% reduction in overall student-related income per equivalent full-time study load for universities (Guthrie & Dumay, 2020). Further, this proposal disproportionately increases course fees for management, commerce, economics, communications, arts, law, and the humanities. Course fees for management, commerce, law, and economics will rise by 27.7%, by 19.1% in the creative arts, and by an astonishing 100% for Arts and 113.1% for communications and the humanities. This government policy puts the quality of university education at risk, and some universities will lose money on undergraduate teaching (Guthrie et al., 2021).

These significant price hikes followed the Government's exclusion of public universities from JobKeeper payments and other federal support income provided by the Australian Government to support organisations struggling with the impacts of the COVID health crisis. As cash flows worsen, senior university managers are adopting a range of drastic measures, including significant job cuts and substantially inferior working conditions (AAUP, 2020). According to Carnegie et al. (2021), the ongoing COVID-19 crisis has dramatically changed the strategic landscape of Australian universities' operations and funding and presents significant challenges for university management, including approximately 300,000 fewer international students – half the pre-coronavirus numbers – in Australia by July 2021 (Hurley, 2020). Australia has a higher proportion of international students than its counterparts in any other country, with international students in 2019 comprising almost a third of all higher education students. Given that approximately 160,000 (36.2%) international student enrolments in the Australian higher education sector (predominantly in public universities) are derived from China (DEST, 2019; Hinton, 2020), with 20.5% of students drawn from India (DEST, 2019), the aftermath of the virus will see universities' income streams from fee-paying international students placed at serious risk (Hewett, 2020). This makes it all the more concerning that Australian public universities have failed to convert the surpluses earned between 2008 and 2019 into sufficient reserves in the event of an exogenous crisis, such as COVID-19 (Carnegie, Martin-Sardesai & Guthrie, 2021). Instead, vice-chancellors⁴ have restructured, reduced staff working conditions, introduced redundancy programs and discretionary expenditure cuts, cancelled or postponed capital works, sold commercial assets, and increased borrowings.

Hence it is no surprise that after 12 months of pandemic restrictions, the mood in Australian public university communities is bleak. Teaching academics are cut off from vital interaction with their students.

Researchers are frantic to resource their labs and keep their staff, scholars are unable to access their libraries or research collections, and students are suffering mental health issues in growing numbers. A vast number of international students have not been able to cross borders to join their university at all, while for domestic students, home tensions and complexities can make remote study difficult, if not impossible. Clinical depression and course withdrawal amongst even some of the brightest and most committed students is a matter of sadness for their teachers. All feel the loss of the vibrant campus life and lively collegial interaction integral to a university's essence (Bebbington, 2021, p. 158).

It is symbolic and significant that discussion of the COVID-19 crisis, its impact, and universities' strategic responses is couched in accountingised and marketised terms, by this paper and commentators. It is consistent with the identity, national role, and language embraced by Australian universities over recent decades and demonstrates the pervasiveness of the neoliberal and NPM based quantified performance focus of universities. However, even accountants understand that the financial numbers only reflect an after-the-event representation of operational strategies and outcomes. In moving forward, universities need to look at a bigger picture if they are to break out of their current goal displacement trap in which the financial metrics have become ends in themselves.

7. DISCUSSION AND CONCLUSION

This study provides a macro-perspective across four decades of change in the higher education system of a country that has been one of the most prominent and aggressive in its commercialisation of universities and their penetration into international student markets. The links between neoliberal philosophies, NPM practices, and their effects on universities are revealed. A central role of accountingisation and marketisation in this transformation was identified. We argue that this has been a transformation by stealth.

The OECD and other international agencies (Rae, 2002) argue that the global economy is based on knowledge in the future. Consequently, many governments have implemented policies to repurpose higher education as the engine for producing the raw materials of new intellectual property – skills and graduates – the idea being that generating enough of both should make their countries more globally competitive (Shore & Wright, 2017). These policy narratives position individual universities as static entities within an all-encompassing market economy (Shore & Wright, 2017).

This paper has revealed a profound response by Australian public universities over time to the incursion of neoliberalism and its associated NPM into public sector services. Consistent with Guarini et al (2020),

our findings show that universities, their management and academic workers have been dramatically affected by external pressures related to higher education that include government regulations and control of the state (state pressure), the expectations of the professional norms and collegiality of the academic community (academic pressures), and the need to comply with international standards and market mechanisms (market pressures). This has arguably distorted the prevailing institutional logics within university strategic directions, reflecting a metamorphosis of government economic policy commercialising higher education and professionalised university executive management pursuing a corporate commercial business model.

Thus, universities have redefined their identity and role, becoming corporatised organisations with primarily commercial agendas and objectives. In doing so they have been accorded a national responsibility for economic growth. Marketisation has expedited this as aggressive competitors in a global fee-paying education market. Accountingisation and quantified performance management for individual academics and universities has become the commonly adopted pathway. As commercial corporates, universities have increasingly transmogrified their quantified performance metrics into financial terms. This has become not only the new language of universities, but their goal displaced ends. Contribution to societal knowledge generation and transmission has taken a back seat to revenue generation and spending.

The potential impacts of these decades of university changes has only been recently recognised by the Australian media, which in itself attests to their gradual and opaque character. Governments have been professing good economic management credentials to the electorate while turning the houses of knowledge they claim to prize into ‘cookie-cutter’ graduate factories. University administrators have rushed to don the cloak of professionalised management, enthusiastically waving the banner of entrepreneurial liberation (Mautner, 2005) to pursue private sector strategies for profit, efficiency, and productivity, gaining personal managerial status and financial rewards. In self-preservation, academics have submitted to increasingly invasive management controls, financialised output targets, and expanding workloads. While these impacts have been widely documented in several research studies, this has not attracted the attention of the media thus keeping the general public blissfully unaware of these effects.

The commercialised redefinition of university identity and role entails significant risks for university reputation and financial stability, a situation all too clear considering the crisis now inflicted by the COVID-19 pandemic. Indeed, that crisis is almost exclusively referenced by university management in

accountingized and financial terms. Yet it has a human cost within and outside universities, impacting all staff, operations, and students, with significant implications for present and future communities and society at large in terms of what activities and issues can be addressed and delivered by universities, what level and types of research can be developed, and what services to Australian society can be sustained. These are important societal impacts that cannot be represented by corporatised university financial revenue and profits. COVID-19 has particularly exposed the impact of neoliberalism and its associated NPM practices on universities and their past and ongoing strategic management. The commercialisation and accountingisation of universities by Australian university managements reflected a response to government neoliberal philosophies of treating universities as corporate export dollar earners, liberated to be entrepreneurial players competing in the global marketplace but required to be heavily financially self-reliant. Government has taken this view and failed to come to universities' financial assistance during the Covid pandemic: a situation that arguably has not been appreciated or approved by the voting public.

The Australian case highlights the perils of both governmentally restricted higher education funding and promotion of universities as an export revenue generating business for the nation, alongside university vice-chancellors' all too enthusiastic embracing of their new corporate commercialised identity, many becoming excessively dependent on mass recruitment of undergraduates from the China market. Many Australian universities have faced a subsequent crisis of Covid era financial unsustainability that has resulted from both government public policy that corrupted Australian universities' primary societal role and failed to come to their rescue during the pandemic. This crisis has been further aggravated by Australian universities' own reliance on a low cost growth strategy that funded long term operations via short term, high-risk international student revenue sources. Those universities that pursued international student enrolments to a lesser degree, have admittedly faced a lesser degree of financial challenge, but those universities that allowed a major proportion of their total student enrolments to be sourced from fee paying international students have already commenced major staff losses, teaching program reductions, and even short-term university shut-downs (Guthrie, Linnenleucke, Martin-Sardesai, Shen, & Smith, 2021).

Despite the dramatic flaws revealed by the COVID-19 crisis, Australian university managements' response appear to continue a neoliberalist focus on recovering financial returns and pursuing a broken business model (Parker, 2020; Guthrie et al., 2021). While downsizing in the short term, managements' planning and rhetoric continue to be predicated on budgeting and lobbying government (concerning

opening national borders) to facilitate a renewed reliance on a corporate model based on international student revenues. Yet, at the time of writing, there is no evidence that the China market will bounce back especially as government leaders remain reluctant to reopen the Australian border.

This study offers further insights to the existing literature on neoliberalism and its impacts, including on the university sector. First, as an Australian case study, it provides a detailed longitudinal understanding of the neoliberal progression of university commercialisation and its impact with the arrival of the Covid-19 pandemic. However, it also moves beyond the prior literature in revealing a number of key strategic and governance insights into the transformation by stealth of universities. University commercialisation, accountingisation and financial viability exposure is revealed as jointly contributed to by politically conservative government policy and corporatised university councils and executive leadership: both groups are complicit in the corruption of role and identity and financial vulnerability in which many universities now find themselves. Furthermore, this has led to the economic role of universities as a national export revenue earner to have arguably undermined their national educational, social and knowledge generation roles. The strategic error which university managements have arguably committed is that of relying exclusively on a low-cost competitive strategy accompanied by a corporate level strategy of mass production and high growth expansion and equating these two strategies with being the only path to financial success (ignoring the competitive strategy options of differentiation and focus, and the corporate level strategies of stability, retrenchment, and combination). Furthermore, they have been exposed through their financing of longer-term infrastructure and research by reliance on short term 'soft' money from international student fee revenues. Despite the financial perils which have become evident in the pandemic era, university managements appear to remain wedded to the neoliberal government ideology of universities as self-sufficient businesses required to manage their own survival. Thus, university leadership, despite ongoing threats to their revenue streams, still cling to their broken business models.

While these major insights emerge from this longitudinal case study of Australian universities, they carry varying but serious implications for governments and universities in many countries. As Parker (2012b, 2013b) has demonstrated, the commercialisation of universities, despite national differences in extent, has nonetheless been a global phenomenon. Across both developed and developing economies, the internationalisation of universities, and the movement of international students across borders has produced significant market interdependencies and a globally competitive marketplace. The impact of Covid-19 that has driven mass migration to online education has only enhanced this phenomenon. In

moving through and beyond the Covid-19 era, both governments and universities internationally face crucial policy and strategy issues that include the degree of focus upon national societal agendas and service to national communities, the resourcing role and relationships with universities to be undertaken by government, the extent of strategic refocussing and restructuring required of universities, the degree to which public communities need to be reconnected with and influential upon universities and their missions, and any consequent reconfiguration of university roles and identities. The Australian case should prompt many national university systems to strategically consider their own focus, their degree of distinctiveness or homogenisation, and their extent of focus on the global and local markets.

Universities live in a world where authenticity and meaning in teaching, learning, and research have been gradually but relentlessly erased (Ball, 2004). It is arguably time to move beyond the tyrannies of improvement, efficiency, and performance standards, to recover a language of and for education articulated in terms of ethics, moral obligations, and values (Ball, 2004). While NPM reforms has delivered some gains in efficiency and productivity and earned applause for the ‘flexibility and performance orientation of NPM... [and] the reduction in internal regulation and the focus on organisational performance more generally’ (MacDermott, 2008, p. 129), the ‘excesses and limitations’ (Halligan, 2007, p. 224) of NPM have also become apparent. Criticisms include damaged workplace morale and undercut unity of purpose within the public sector (Newman & Lawler, 2009; Halligan, 2010). An over-riding concern with the effectiveness of policy implementation, and individual departments tended to concentrate – perfectly rationally, given the incentives to do so – on their own performance at the expense of a whole-of-government focus.

More tellingly, in recent times it has become clear that reforms instigated a quarter of a century ago are incommensurate with the contemporary circumstances facing the Australian public sector. The minister responsible for the APS, the Hon. Gary Gray, recently captured the magnitude of these challenges, noting that:

“today’s public servants, like their predecessors, need to face complex social, economic and policy challenges, whether that is Indigenous health and life expectancy, climate change, rapid economic change, [or] location specific economic opportunities and challenges. Today’s public servants need to respond to today’s issues using a whole-of-public service approach not just because the big problems are best addressed in that way, but principally because the people they serve expect as much. The Australian public sector needs to be able to partner with the private sector. Big ideas must be converted into practical programs. And programs must be responsive to the needs of our citizens. These needs are fluid, and public sectors around the world are seeing change driven by the security environment, economic and environmental upheavals, public health

crises such as avian influenza, restricted government finances, the GFC, its aftershocks and more” (as cited in Shaw, 2012, p. 125).

If universities are to break out of the accountingised metrics trap, they must develop alternative visions and strategies for the research, teaching, and public service activities that are at a university's core. The challenge here is to imagine a future where a university's purposes and outcomes contribute to a qualitatively better society. This raises a whole range of policy questions that require the engagement of both researchers and university leaders. To what extent do these evident university commercialisation trends reflect the pervasiveness of government policy, the identities and disciplinary backgrounds of university governing councils and senior executive, and the general commercialisation trend across the university sector? In this commercialised strategic orientation and management of universities, we also need further research into the emerging (and changed) *roles and influence of different stakeholders in the university. What is also becoming urgently required.* We urgently need both research and dialogue concerning what are alternative strategic and policy options? Should universities discard the primacy currently accorded to their education export industry role? Has the time come for a retreat from decades of educational massification? Does the graduate factory model need to be revisited and modified? Do universities working in competition with each other benefit the community, or is co-operation in the national interest worth revisiting? Do we need to restore the autonomy and independence of academics to enable a critical voice in society? Should there be a greater degree of community involvement in university governance? These are important questions that suggest an opportunity for research, critique and radical change to Australian public university foundations.

This study also raises important issues and questions for government, university leadership and researchers. Where does ultimate responsibility for university reform lie? Does it rest with public university management? To what extent does the government have a strategic responsibility? Or is this a question for the community at large? Even in today's liberal democracies, the views of the general public are overlooked. However, in an allegedly democratic environment, the public should have a role in deciding what excellence means, how it should be measured, and who should be accountable for delivering it. Public consultation and debate are justified in the light of four decades of government and university management action that has put the role of public education and research at such grave risk. We conclude by arguing that the recursive relationship between a university's mission, the people whom that mission serves, and those charged with administering that mission should be revisited and re-established by the community at large for the ultimate benefit of all.

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¹ JobKeeper is a wage subsidy available to businesses that are seriously impacted by COVID-19. The objective is to ensure that as many Australians as possible remain employed during the COVID-19 pandemic. To this end, the Federal Government provided Australian businesses with \$139 billion in financial support in the form of a wage subsidy for an estimated six million workers.

² University Governance within Australia can be affected by various factors, including changes to legislation regarding governing bodies of universities and sources of funding for universities. Acts of Parliament establish Australian universities. These acts regulate aspects of university governance, including their governing bodies' size and composition (Councils, Senates, Boards, etc.). A chancellor is the formal head of a university, working closely with the vice-chancellor and president. Their relationship may be seen broadly as akin to that between a chair and a CEO.

³ A similar agenda could be identified in the UK (Jones & Cunliffe, 2020).

⁴ A chancellor chairs the university's governing body and is expected to champion exemplary standards of ethical governance and integrity. The governing body – variously called a council, senate or board of trustees – has collective responsibility for providing oversight of a university's strategic planning and its educational, financial, commercial, and legal accountabilities. It is responsible for the appointment of the vice-chancellor and monitors their performance. Many

chancellors are ex businesspeople or retired politicians. Currently, vice-chancellors can be senior academics or senior public servants. The university's senior executive is made up of a mix of professionals, academics, and administrators.

Appendix 1 – List of secondary data

S.N	Year	Title	Journal	Authors
1	2004	Requirements and understandings for publishing academic research: an insider view	In C. Humphrey and W.Lee (eds), The real life guide to accounting research: a behind-the-scenes view of using qualitative research methods	Guthrie, Parker & Gray
2	2008	The case of Australian higher education: performance, markets and Government control	In C Mazza, P. Qattrone and A. Riccaboni (eds): European universities in transitions: issues models and cases	Guthrie, Neumann & Ryan
3	2014	Through a glass darkly: The social sciences look at the neoliberal university		M. Thornton
4	2018	The tyranny of neoliberal public management and the challenge for Aboriginal community organisations	In: "The neoliberal state, recognition and indigenous rights	P. Sullivan
5	2018	Accounting for construction of research quality in Australia's research assessment exercise	In S.Widner, M. Epstein, F. Verbeeten (eds) Performance measurement and management control: the relevance of performance measurement and management control research	Martin-Sardesai & Guthrie
		GOVERNMENT DOCUMENTS		
6	1988	Higher Education: A Policy Statement	Australian Government Publishing Service	J. Dawkins
7	1988	The characteristics and performance of higher education	Australian Government Publishing Service	Higher Education Council
8	1997	Industry Commission submission to the review of higher education financing and policy	Australian Government Publishing Service	Industry Commission
9	1999	Academic Work in the Twenty-First Century	Department of Education , Training and Youth Affairs	Coaldrake & Stedman
10	2019	Snapshot Released on Education Export Income by Country 2018-19	Australian Government Publishing Service	DEST
		JOURNAL ARTICLES - JAMES GUTHRIE & LEE PARKER		
11	1998	Accounting and management research: passwords from the gatekeepers	AAAJ	Parker, Guthrie & Gray
12	2002	Rite of passage and the self-immolation of academic accounting labour: an essay exploring exclusivity versus mutuality in accounting	Accounting Forum	Gray, Guthrie & Parker
13	2002	The corporatization of research in Australian higher education	Critical Perspectives on Accounting	Neumann & Guthrie
14	2002	Its been a pleasure doing business with you: a strategic analysis and critique of university change management	Critical Perspectives on Accounting	Parker
15	2005	Welcome to the rough and tumble: managing accounting research in a corporatised university world	AAAJ	Guthrie & Parker
16	2007	Economic and non-financial performance indicators in universities: the case of the Australian university system and the establishment of a performance driven university system	Public management review	Guthrie & Neumann
17	2009	Collegial entrepreneurialism: Australian Graduate Schools of Business	Public Management Review	Ryan & Guthrie
18	2010	Accounting education at a crossroad in 2010	The Institute of Chartered Accountants in Australia, Sydney	Evan, Burritt & Guthrie
19	2010	Business schools in an age of globalization	AAAJ	Parker & Guthrie
20	2011	University Corporatisation: driving redefinition	Critical Perspectives on Accounting	Parker
21	2012	From privatised to hybrid corporatised higher education: a global financial management discourse	FAM	Parker
22	2013	Contemporary university strategising: the financial imperative	FAM	Parker
23	2014	The global accounting academic: what counts?	AAAJ	Guthrie & Parker
24	2014	The riskiness of public sector performance measurement: a review and research agenda	FAM	Cuganesan, Guthrie & Vranic
25	2014	Public value management: challenge of defining, measuring and reporting for public services	Studies in Public and Non-profit governance	Guthrie & Russo
26	2014	Australian accounting academics: challenges and possibilities	Meditari Accountancy Research	Guthrie, Evans & Burritt
27	2014	Undermining the corporate citizen: an academic story	Journal of Corporate Citizenship	Ryan & Guthrie
28	2016	Australian academics perceptions on research evaluation exercises	Amity Journal of Management	Martin-Sardesai & Guthrie

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S.N	Year	Title	Journal	Authors
29	2016	Whither the accounting profession, accountants and accounting researchers? Commentary and projections	AAAJ	Parker & Guthrie
30	2017	Organizational change in an Australian university: responses to a research assessment exercise	BAR	Martin-Sardesai, Irvine, Tooley & Guthrie
31	2017	Accounting for research: academic responses to research performance demands in an Australian university	AAR	Martin-Sardesai, Irvine, Tooley & Guthrie
32	2017	Government research evaluation and academic freedom	HERD	Martin-Sardesai, Irvine, Tooley & Guthrie
33	2017	Managing the accountability-autonomy tensions in university research commercialisation	FAM	Narayan, Northcott & Parker
34	2017	Transitioning business school accounting from binary divide to unified national system: a historical case study	Journal of Management History	Safari & Parker
35	2018	Human capital loss in an academic performance measurement system	JIC	Martin-Sardesai & Guthrie
36	2019	History of Performance measurement system in the Australian higher education sector	Accounting History	Martin-Sardesai, Tooley, Chaplin & Guthrie
37	2020	The neoliberal reality of higher education in Australia: how accountingisation is corporatising knowledge	Meditari Accountancy Research	Martin-Sardesai, Guthrie & Parker
38	2020	What you see depends on where you look: performance measurement of Australian accounting academics	AAAJ	Martin-Sardesai, Guthrie & Tucker
		JOURNAL ARTICLES - OTHERS		
39	1987	Excellence at Risk?: The Future of Research and Research training in Australian Universities	AIPS	R. Neumann & A. Lindsay
40	1988	The Challenge for Research in Higher Education. Harmonizing Excellence and Utility	ASHE-ERIC	A.W. Lindsay & R.T. Neumann
41	1995	The "New Public Management" in the 1980s: Variations on a theme	Accounting Organisations and Society	C. Hood
42	1997	Resisting the "new public management"	AAAJ	j. Broadbent & R. Laughlin
43	2000	Globalizations and Higher Education Policy	Educational Theory	P. Porter & L. Vidovich
44	2002	Over-reviewed and Underfunded? The evolving policy context of Australian higher education research and development	Journal of Higher Educations Policy and Management	F. Wood & L. meek
45	2007	Neoliberalism, higher education and the knowledge economy: from the free market to knowledge capitalism	Journal of Education Policy	M. Olssen & M.A. Peters
46	2008	Academic professionalism in the managerialist era: a study of English universities	Studies in Higher Education	A. Kolsaker
47	2011	New managerialism' and higher education: The management of performances and cultures in the universities in the United Kingdom	International Studies in Sociology of Education	R. Deem
48	2012	If You're So Smart, Why Are You under Surveillance? Universities, Neoliberalism, and New Public Management	The University of Chicago Press	C. Lorenz
49	2012	neoliberalism social inclusion? The agenda of the Australian Universities Community Engagement Alliance	Critical Studies in education	D. Peacock
50	2013	What Is Managerialism?	SAGE	T. Klikauer
51	2013	Managerialism and the neoliberal university: Prospects for new forms of "open market" in higher education	Contemporary Readings in Law and Social justice	M.A. Peters
52	2014	Marketisation and the dual welfare state: Neoliberalism and inequality in Australia	ELRR	B. Spies-Butcher
53	2015	Beyond neoliberalism: Universities and the public good	ARPA	R. Sidhu
54	2016	Critiquing neoliberalism in Australian universities	Australian Universities' review	J. Rea
55	2018	"Do You Want Fries With That?": The McDonaldization of University Education-Some Critical Reflections on Nursing Higher Education	SAGE	C. Holmes & D. Lindsay

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S.N	Year	Title	Journal	Authors
56	2018	How the Big 4 got big: Audit culture and the metamorphosis of international accountancy firms	Critique of Anthropology	C. Shore & S. Wright
57	2019	My study is the purpose of continuing my life'	National Centre for Student Equity in Higher Education	L. Hartley, S. Baker, C. Fleay & R. Burke
58	2019	Analysing neoliberalism in theory and practice: The case of performance-based funding for higher education	Centre for Global Higher Education	K.J. Dougherty & R.S. Natow
59	2019	Dark Academia: Despair in the Neoliberal Business School	Journal of Management Studies	P. Fleming
60	2019	The financial health of Australian universities: policy implications in a changing environment	AAAJ	H. Irvine & C. Ryan
61	2019	Neoliberalism and new public management in an Australian university: the invisibility of our take-over	Australian Universities' review	M. Sims
62	2019	The Reform of UK Universities: A Management Dream, An Academic Nightmare	Abacus	J. Du & I. Lapsley
		NEWSPAPER ARTICLES & REPORTS		
63	2015	Growth and opportunity in Australian International Education	Deloitte Access Economics	Deloitte
64	2015	The neoliberal takeover in Australian universities	Southern Perspectives	K. Murray
65	2016	Financial crisis and austerity: interdisciplinary concerns in critical discourse studies	Critical Discourse Studies	D. Kelsey, F. Mueller, A. Whittle, M. KhosraviNik
66	2017	The most (and least) popular university courses since 1989	SMH	I. Ting
67	2018	Universities hit with another wave of funding cuts	SMH	E. Bagshaw
68	2019	China debate raises spectre of White Australi Policy, says uni chief	SMH	J.Baker
69	2019	Media Release: Dan Tehan's Big Chill on University Research	NTEU	M. Evans
70	2019	Protecting trade while upholding values China dilemma	ABC News	M. Grettan
71	2019	Universities hit back at criticism of growing reliance on China	SMH	F. Hunter, M. Koslowski
72	2019	University in Australia unveils its five-year strategy to boost ties with India	New Indian Express, 21 Aug 2019	PTI
73	2019	What exactly is neoliberalism?	The Conversation	K. Birch
