

RESEARCH ARTICLE

Public university research engagement contradictions in a commercialising higher education world

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Abstract

This paper aims to critically assess the impact of public university commercialisation on research engagement and practice relevance. Recent decades have seen dramatic changes in university environments, identities and missions, as well as in government and private sector funding and involvement. As increasingly commercialised and corporatised organisations, universities have increasingly mimicked private sector hierarchical organisation structures, professionally managed and subject to performance management via proliferating management control systems. From accumulated prior research, this paper finds university research now primarily conducted for the private rather than public good, researchers being subject to and tailoring their endeavors to conform with proliferating metrics focused university management control systems. External engagement appears as a university impression management strategy, while internally, researchers are still compelled to pursue a contradictory focus on high-status self-referential journal publication venues. This contradictory environment is found to have produced an increasing distance between

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university research and professional practice and between research and professional communities.

KEYWORDS

commercialisation, neoliberalism, research engagement, research practice gap, universities

Since the 1980s, New Public Management as an expression of neoliberalism has emerged as a centerpiece of public sector reforms in many countries. This has induced the promotion of a business culture involving the pursuit of economies of scale, efficiency, rationalization, marketization, and a focus on performance measurement. That orientation has also been adopted by many public sector universities through their importation of private sector referencing management systems, avowed responsiveness to industry needs, vocational training orientation, and emphasis on attraction of research funding (Gray et al., 2002; Guthrie & Neumann, 2007). Quantification, financialization, and control have become the internal university management preoccupation, extending right into the research domain (Ryan & Guthrie, 2014). External funding for and from research has become the new priority performance benchmark for university and individual researcher alike, while publications are counted and assessed in terms of quantum and readily quantifiable proxies for “quality” (Neumann & Guthrie, 2002; Narayan et al., 2017).

Based on the extensive accounting, management, and higher education research literature covering university strategy, change, control, accountability, and performance management in the higher education sector, as well as accounting research relevance and the research–practice gap, this paper’s central objective is to critically assess the impact of public university commercialisation on research engagement and practice relevance. In pursuit of this objective, it aims to first consider the relative focus on the university self-interest versus public good, second assess the impact on researcher orientation and behavior, and third evaluate universities’ strategic approach to engagement and reputation. In so doing, the paper focusses particularly on the impact on research and researchers of university transmogrification into commercial corporates. It first focusses on the changes to the university environment and consequent governance and performance management strategies. Second, it examines the associated commodification of research and transformation of the roles and identities of the researcher. Third, it considers the consequent impacts on the engagement and relevance of accounting research for policy, practice, and society.

This paper’s approach is based on Hopper’s (1999) argument that in accounting research, we need to stand back and (comparatively) assess the corpus of international research on specific topic areas to avoid accumulating a disconnected list of localized studies. He has argued that in making sense of accumulated research, we need to discern the relative influences and trends in global forces for change versus local differentiation. This, he contends, allows us to assess the extent of regional convergence and divergence in the global setting. In drawing together accumulated empirical and analytical studies, this paper provides a macro analysis that develops an argument connecting the increasingly commercialised university environment and its research commodification with the apparent contradiction between university claims and its actual researcher engagement with policy and practice communities.

The study develops its arguments from an evaluation of a wide range of accumulated prior international research including the author’s own extensive research on both the above key themes of this paper. The significant collection of prior research has included survey, interview, case study, field research, participant observation, focus groups, publicly available document analysis, archival organisational data, news media, faculty CVs, university and government statistics, and mixed methods, and related analytical arguments. The study is based on significant body of published research relating to university environments across, Europe, North America, UK, Australasia, and Asia. The corpus of relevant published studies includes 40 recent empirical studies published between 2012 and 2022 and listed in Appendix 1. By way of qualification, it must be recognized that across countries there are significant differences

in the nature and extent of commercial orientations, research commodification, and policy/practice engagement. Nonetheless, this paper presents the literature's argument for significant trends in these directions across many universities in almost all regions of the globe.

The paper commences with an overview of the changed university operating environment and the consequent move toward a performance management culture within public universities. The identity and role of the researcher is then reviewed and the world of the commodified research product is then investigated. Finally, the question of industry engagement, research impact and the research-practice gap is then considered.

1 | THE UNIVERSITY MARKETPLACE

As a competitive race field, universities now operate in a global education and research marketplace. They compete for students, industry support, strategic partners, philanthropic donations, alumni support, government funding, research grants, and more. Their primary deliverables of teaching, research, and community service have become increasingly commercialised and commodified (Safari & Parker, 2017). Indeed their approach and outputs are now typically referred to in terms of educational massification—offering a mass delivered, homogeneous product (Parker et al., 1998; Parker & Guthrie, 2013; Davidson, 2015). This produces almost a form of global convergence in university identities and missions as they run together in a pack, despite professional university management developing and marketing their supposedly distinctive competencies and strategies (Parker, 2002; Ryan & Guthrie, 2009). Education has invariably become customized to attract and graduate fee paying students, business schools haven taken on major university revenue generator roles, and growth has become the new mantra—driven by government pressure for employable graduate output and contribution to Gross National Product, professional accounting associations' insatiable demand for new members to boost their own growth ambitions, and professional university management's desire to mimic private sector corporate strategies and deliver themselves personal contracts and bonuses based on financial KPIs. Financialization has become the new language of the enterprising university, compliant with the credo of the market (Parker, 2010; Guthrie et al., 2014). Academic language has become replete with corporate and business language: the student is customer, courses are products, target markets and university brand are preeminent concerns (Parker, 2011; Kallio et al., 2016).

1.1 | University strategies

In this global game, universities have become major economic drivers in many countries, earning significant export income, boosting local economies, and partnering with national and international corporates. In many countries, governments have pursued policies of reduced government spending and outsourcing of direct delivery of higher education services to the private and nonprofit sectors. In this environment, universities have had to pursue and generate their own nongovernment funding sources. While the manifestations vary, they are clearly evident across countries as diverse as many European countries, Eastern Europe, Japan, South Korea, Philippines, Peoples' Republic of China, Latin America, Thailand, Malaysia, the Middle East, and more (Parker, 2012b).

Redefining themselves as retailers of products and services, public universities have moved into the vocational education and applied research space, addressing it through an increasingly market-driven enterprise culture. This culture has been grafted onto the traditional public interest culture of universities, effectively leading to a hybrid institution that lives in the worlds between public and private university, while increasingly prioritizing the needs of industry as the dominant stakeholder (Parker, 2011). So as Alakavuklar et al. (2017) have put it, universities have become compliant with the demands of the market, pursuing this through a discourse of managerialism. Thus, universities have pursued seemingly contradictory strategic agendas of revenue growth, productivity improvement, quality enhancement, and cost reduction: all actioned through mass production

economies of scale, technical and cost efficiencies, and casualization of staff (Parker, 2013). This phenomenon has been particularly evident in university business schools and academic accounting departments and programs (Guthrie & Parker, 2014).

1.2 | Research impacts

In such an environment, the casualty has been basic curiosity driven and critical research, as governments and university managements have increasingly promoted applied research to serve their strategies of industry partnerships, funding generation, research commercialisation, and so on (Parker, 2011; Alakavuklar, Dickson & Stablein, 2017). The increasingly commercialised research environment reflects neoliberal philosophies promoting institutional self-discipline, self-reliance, and the pursuit of self-interest, manifested in research contracts, research performance metrics, and research grant management (Parker, 2012a). Government research assessment systems (in such countries as the UK, Australia, and New Zealand) have also distorted university research. Scholarship and original contributions to knowledge have arguably been replaced by the pursuit of grades of esteem accorded to publications in terms of their journal rankings, methodological sophistication, theoretical contribution, and. "Research impact" has become a popular buzzword, producing a tendency to privilege research disciplines and subjects that are more applied, economic in orientation and more easily measurable (Parker et al., 1998; Campbell, 2019). Goal displacement has become all too evident as university pursuit of high research esteem rankings has become an end in itself. With this metrics-based performance reinterpretation of research, comes growth in a market for tradeable researchers as universities try to short cut the route toward higher institutional research rankings, associated brand prestige and the hoped for revenues that are attracted as a result (Parker, 2012a, 2013).

2 | FROM CORPORATE GOVERNANCE TO PERFORMANCE MANAGEMENT

Over the past 30 years, the structure and shape of university governance has dramatically changed. Collegial governance by academics operating through committee structures has been replaced by professionalized management by a corporate executive. Decision-making authority and management control have become highly centralized, with decisions reflecting senior executive commands imposed upon lower level organisational units including, of course, academic units. Power is exercised through directives, strategic plans, budgets, incentive systems, and the like (Parker, 2002, 2011).

2.1 | Subordinated researchers

Academics have been relegated to the role of order-taking employees. Gu and Levin's (2020) investigation of faculty evaluation systems in China and US research universities reveals academics being managed and directed toward achieving university goals. Particularly in China, academics were found to succumb to administrative power. Such imposition of a corporate style of management control over researchers and their projects challenges the intrinsic nature and process of much research. Even scholarly leaders can find themselves transmogrified into research group managers (Ryan & Guthrie, 2009). Deans who formerly represented their faculty constituency have become agents of the senior management group, responsible for issuing senior management directives to their academic colleagues (Parker, 2011).

In this governance environment, independent scholarship and critical thinking becomes subordinated to and controlled by senior management regulations and surveillance in pursuit of the corporate private interest (Morgan, 2016). Any potential threats to academic freedom and researcher autonomy, appear unrecognized by senior management

(Du & Lapsley, 2019). As found by Horta and Santos (2020), research creativity and innovation and even topics addressed are subject to the pressures of senior management's strategic agendas and any hint of researcher-led innovation runs the risk of being seen to transgress management imperatives (Adams, 2019), especially as it may impede management's market-driven philosophy of useful (rather than intrinsic) value (Kallio et al., 2016). That market-driven view of the university (and its research) mission further pressures researchers to pursue external research funding as a measurable performance end in itself (Lee, 2018). That trend is revealed by Horta and Santos's (2020) detection of institutional pressure on staff to compete for grant funding, especially by targeting "safer" topics.

2.2 | A performativity culture

Performativity now lies at the very heart of corporate university cultures in which the CEO, schools, and individual academics are all subject to evaluation against various forms of performance contract (Lee, 2018). This builds an audit culture into the internal world of the university, reflecting the pervasive influence of university accounting, being financialization and accountability stretching from management controls to the language of business (Morrish, 2017). The game has become one of producing an approved number, status, and value of measurable research outputs, the result of university management's preoccupation with performativity (Guthrie & Parker, 2014; Mahoney and Weiner, 2019). Recent empirical studies reveal this performativity obsession all too clearly: Bloch et al. (2021) finding English and German academics' research priorities shaped by performance indicators and metrics, Leathwood and Read's (2013) study subjects almost all complying with research audit and performativity requirements at significant personal cost, and Nguyen (2016) finding Vietnamese universities' performance management criteria currently focused on quantity of research activity.

Thus, academics and researchers find themselves hostage to a proliferating array of quantified Key Performance Indicators (KPIs) through which they and their activities are managed for the strategic operational and financial objectives of the organisation (Parker, 2012a; Adams, 2019), or as Martin-Sardesai and Guthrie (2018a) put it, the culture has shifted to one of managing for results. Intensified management accountability being exacted through quantified measures and performance assessments are revealed in recent empirical results reported by Gu and Levin (2020), Kallio et al. (2016), and Hansen et al. (2019). The focus is on organisational priorities rather than the development of researchers themselves (Adams, 2019). KPIs at individual and university levels have proliferated, embodying proxies for quality that focus on quantity, speed, costs, profits, and growth. Rank and score therefore become the dominant performativity concerns (Parker, 2013). This is amply demonstrated by Li and Li's (2021, p. 9) Hong Kong study finding a trend toward "reducing the complex constructs of 'quality' and 'impact' to a regime of numbers and indicators." As Cuganesan et al. (2014) point out, such an instrumental performance management focus carries attendant risks. These include a misalignment between a university's performance measurement systems and its own strategic objectives, induced gaming by researchers seeking to massage reported performance while masking actual performance, the constraining of creativity and innovation through the inflexibility of performance measures applied, and distorted portrayals of research performance by the performance measurement system. Such effects are reported by empirical studies including ter Bogt and Scapens (2012), Gonzales et al. (2014), Rowlands and Wright (2021), and Shaulska et al. (2021).

2.3 | A financialized research agenda

Thus, arguably in the new university governance climate, open and critical intellectual enquiry has been supplanted by performativity for university and external stakeholder economic objectives. Related KPIs (Mahony & Weiner, 2019) are subject to increasing national benchmarking against government and competitor university metrics and standards that become ends in themselves. Empirical studies find research being translated into a new financialized, economic,

and market status language (Kallio et al., 2016). From university governance, to performance management then, such recent studies reveal research as increasingly subject to a new short term, utilitarian corporate agenda that encourages individual self-interested rather than collegial approaches to research (Kallio et al., 2016; Narayan et al., 2017). Cannizzo's (2018a, p. 85) study reports a resulting culture of "instrumental academic publishing." For the university and its researchers, research then has become a tool for pursuing legitimacy and hence attracting funds, while attraction of research funds is sought as a means of attaining legitimacy (Tucker & Parker, 2020)! This is supported by empirical findings reported by Leathwood and Read (2013) and Gonzales et al. (2014).

3 | RESEARCH COMMODIFICATION AND ITS METRICS

Research then has become commodified into a product that can be exchanged either directly or indirectly for prize money (Parker et al., 1998). Its intrinsic value is deemphasized, while its currency for university brand enhancement, attraction of external government and private sector funding, and/or translation into commercially saleable merchandise becomes the priority value attributed to it, and for which it is held accountable (Gray et al., 2002). Hence, we see the financialization of research, with research performance adjudged in financial terms (Parker, 2013; Neumann & Guthrie, 2002). Such research KPIs that can populate university KPIs include research income, number of research publications, journal rankings in which publications appear, article citation statistics, number of doctoral students, doctoral student completions, and more (Guthrie & Neumann, 2007). Recent empirical studies repeatedly reveal this extent and pervasiveness of publishing and funding KPIs to which researchers are subject (Leathwood & Read, 2013; Gonzales et al., 2014; Mathies et al., 2020; Li & li, 2021).

3.1 | Ranked and homogenized research

In a discipline such as accounting, one of the most prominent examples of research commodification can be found in the status ranking of journals and then the scoring of individual researchers and academic units, based on the status of journals in which their research appears. Together with total financial value of research grants won, these have insidiously become two key KPIs by which research is quantified and judged (Parker, 2012a; Guthrie et al., 2015). This trend is again attested to by recent empirical study findings by Chang et al. (2015), Du and Lapsley (2019), Horta and Santos (2020), Li and Li (2021), Sukoco et al. (2021), Pietilä and Pinheiro (2021), and Rowlands and Wright (2021). The task of researchers as academic laborers is to churn out winning published papers in highly graded (ranked) journals for which they are repeatedly assessed over short-time horizons ranging from annual performance reviews to national assessments conducted typically every 3–6 years. So as referenced above, contemporary empirical evidence from academics internationally still indicates that, just as Parker (2012a) observed a decade ago, instead of a focus on searching for new knowledge, the researcher is being incentivized to aim for a target number of (preferably high grade/ranking) journal "hits" (wins) measured over a 2 or 3 year period. This is evidenced for example in Leathwood and Read's (2013) and Martin-Sardesai et al.'s (2021) empirical studies that reported researchers' focus on publishing in high-impact/high-status journals.

No longer is the value of research adjudged by the significance of its findings or its contribution to society. Rather, it is assessed for its exchange value that can contribute to university turnover, financial returns and survival (Alakavuklar et al., 2017). This arguably aggravates a trend toward homogenization of research scope, subjects, methods, and the like, as researchers try to find the formula that will gain them repeated entry and success in, for example, top ranked journals (Parker, 2012a; Quagli et al., 2016). Innovation, diversity, and originality become the casualties of this trend (Parker, 2012a). So as empirical studies reveal, researchers become risk averse and feel their autonomy threatened with respect to their selection of research topics, opting for conservative unadventurous choices that they perceive will enhance their publication prospects (Leathwood & Read, 2013; Gonzales et al., 2014; Kallio et al., 2016).

3.2 | A commodified research world

Researchers' performance measures and requirements encourage them to retreat from less measurable researcher involvements such as journal article reviewing, research book and textbook writing, conference and seminar organising, and emerging scholar mentoring (Parker, 2002). This polarization between self-interested pursuit of publication KPIs and academic citizenship pursuits is attested to empirically by Tagliaventi et al. (2020) and Pietilä and Pinheiro (2021). It appears to be a product of academics feeling caught in the researcher accountability–autonomy tensions characteristic of many universities today, as revealed by Narayan et al.'s (2017) study findings. Research is becoming less a public good and more a private good that contributes to academic career success and income, and university financial returns (Guthrie & Parker, 2014; Alakavuklar et al., 2017). Publishing venue status and publishing quantum have therefore emerged as the new proxies for research quality (Martin-Sardesai & Guthrie, 2018b).

Guthrie and Parker (2014) characterize the above research commodification and journal scoring obsession as an “iron mask” which not only university management but academics have created for themselves. Indeed the identity of the research journal has become the dominant currency for many disciplines such as accounting (Guthrie & Parker, 2014). This ignores the wider range of media through which knowledge can be disseminated and reach a variety of target audiences: research books and chapters, research monographs, published conference proceedings, professional journals, textbooks, and more (Gray et al., 2002). Given university performance measurement system biases, such media as professional journals, textbooks, and even to some extent research books, have had their acceptability suspended by university management, as for example revealed in findings by Martin-Sardesai et al. (2017a), Rowlands and Wright (2021) and Pietilä and Pinheiro (2021).

3.3 | Resulting risks

Such obsession carries multiple risks outlined by Parker and Guthrie (2013). These include constricted subject areas and methodologies favored by leading journals, a tendency in many countries to mimic North American research and publish in North American journals as a status token, journal rankers' discrimination against specialist research areas and their journals, and the cross-referencing between national journal ranking systems that produces convergence and homogeneity in national rankings. The preferencing of North American journals so evident in business schools across Europe, Asia, and Australasia suggests some form of “cultural cringe,” whereby attention to national issues, context, and uniqueness is sacrificed in favor of perceived status from publishing in a “leading” nation, despite its literature often ignoring international knowledge and indeed falling behind it (Parker et al., 1998). This constraining influence has led many European business school academics to focus on capital market studies and quantitative research tailored to fit the template for publication in target North American journals (Palea, 2017). This pervasive North American journal influence on international academics' research tailoring and targeting is also discussed at length by Nichols et al. (2020).

The next emergent research commodification trend can be seen in the rise of the measurement of citations. Multiple measures of publications citations such as Clarivate, Scopus, and Good Scholar have been measuring for example a journal article's impact on other publications in terms of the number of times it is cited in other publications: scores being computed to provide the traditional single figure index of “impact.” While on one hand this offers an alternative to exclusive reliance upon journal rankings as a proxy for research quality, it introduces a different proxy that is essentially a measure of popularity amongst the largely academic audience for an article. This aggravates the risks of short-term, “hot” topic pursuit by researchers, rather than any long-term commitment to investigating fundamental issues of societal significance (Guthrie et al., 2019).

4 | THE RECONFIGURED RESEARCHER

In this performative environment, researchers have largely surrendered their autonomy. They have become the coal-face researcher workers laboring as agents of and at the dictates of their university masters (Parker, 2011; Parker, 2012a; Adams, 2019). Empirical studies show them to be often submissive to increasingly intrusive managerial surveillance and control via metrics (Kallio et al., 2016; Bloch et al., 2021). Managerialism and marketization have impinged upon academic freedom with respect to choice of research subjects, deciding on project timelines, developing and voicing research-based expert opinion and critique, and more (Parker, 2011). These are now often sacrificed on the altar of universities' perceived social and political legitimacy as found by Kallio et al. (2016) and by the fear of offending key stakeholders, funders, strategic partners, and university confidential agreements (Parker, 2011). Kenny (2018) argues this to be a global phenomenon as academics increasingly lose self-control over important aspects of their daily work, as demonstrated in Rowlands and Wright's (2021) findings regarding particularly junior academics' compliance with management performance pressures.

4.1 | Transmogrified KPI slaves

Instead, as Morrish (2017) puts it, there is a "follow the money" imprimatur, as researchers are required to adhere to research funders' priorities in order to be seen to win research grants that have now become a financial input recalibrated into an output KPI. In doing so, researchers conduct their own performativity self-management as they comply with their university management's performance norms and rules and attempt to demonstrate their worth in terms of the university's self-serving KPI system: all for personal career gain and job survival (Budak, 2017; Mutch & Tatebe, 2017; Cannizzo, 2018b). This is particularly so, given the tendency for academics to perceive research achievement as still the most prioritized factor affecting their university career advancement. This has been empirically reported by Hollywood et al. (2019).

Researchers are under pressure to increasingly resort to behaving as entrepreneurs: seeking out research funding, competing with multiple grant applications, identifying potential strategic partnerships with external organisations, commercialisation their research outputs, and more (Morrish, 2017; Campbell, 2019). As well as becoming entrepreneurs, senior researchers implicitly take on the role of research managers as they manage research assistants, junior co-researchers, and funded research teams (Parker, 2013). They are increasingly prone to accepting co-authorship of papers largely written by postgraduate research students and junior authors in exchange for their comments and advice (Parker & Guthrie, 2005). Like it or not, such compliance has rendered academic researchers complicit in the commodification of their research, in supporting the control regimes instituted by management, in the redefinition of what counts as research quality, or at the very least in passive withdrawal rather than actively resisting this trend (Parker et al., 1998; Gray et al., 2002; Ryan & Guthrie, 2014). Empirical evidence regarding academics' resistance to, reluctant compliance with, self-managing and gaming of university metrics based KPI controls over their work (for which many have poor regard) has been readily produced by empirical studies including those of Leathwood and Read (2013), Gonzales et al. (2014), Kenny (2017, 2018), Cannizzo (2018b), Hansen et al. (2019), Shaulska et al. (2021), Bloch et al. (2021), and Pietilä and Pinheiro (2021).

4.2 | From work overload to burnout

Such instrumental research strategies have increased researcher workloads associated with their managerialist activities (Gonzales et al., 2014). This includes engaging in the time-consuming process of grant application writing, satisfying increasingly onerous university ethics clearances (which are in fact designed to limit potential university

legal liability), satisfying internal university and funding body project progress reporting requirements, and managing and accounting for research funds involved in supporting projects (Parker, 2011). These can impede the research and publications that researchers can produce. Furthermore, the researcher is induced into research tailoring, whereby they are induced to select and design projects that reflect the topics, methodologies, and theories that appear to be favored by targeted journals. As Guthrie and Parker (2014, p. 6) put it, “Form becomes the substitute for originality and significance.” This tailoring extends to research funding proposals in which researchers manipulate their research focus, explanations, and justifications to appeal to national governmental economic priorities or funding agency priorities (Parker, 2012a). All of this reinforces the short term, private interest biased, fund-seeking research design orientation (Parker, 2011). Researchers’ responses in terms of university/government agenda contributions, grant writing, and research tailoring are evidenced in findings of some empirical studies as reported by Leathwood and Read (2013), Gonzales et al. (2014), and Emerald and Carpenter (2015).

Management, higher education, and sociology research literatures provide observations and warnings of the anxiety and stress induced in university researchers trying to survive in this managerialist performativity regime (Emerald & Carpenter, 2015; Morrish, 2017; Campbell, 2019). They aspire to high status, measured research “scores,” while working toward them under increasingly onerous teaching and administration loads, as well as proliferating and increasingly demanding KPIs, over almost none of which they have any control (Kenny, 2018). Indeed, as reported in Cannizzo’s (2018b, p. 104) empirical study, they often appear resigned to coping with what they see as “an immovable infrastructure” presented by the “normalization of managerial imperatives.” With this comes the risk of burnout, including cynicism, stress, and exhaustion, as identified by Vesty et al. (2018) in their survey study of Australian university accounting academics (Cooper & Guthrie, 2017). So, for the researcher, performance pressure and workload have emerged from a number of survey and interview studies, as important drivers of researcher behavior and physical and mental health impacts (ter Bogt & Scapens, 2012; Leathwood & Read, 2013; Gonzales et al., 2014; Martin-Sardesai et al., 2017b; Martin-Sardesai et al., 2021; Li & Li, 2021).

5 | THE ENGAGED RESEARCH CONTRADICTION

The advocacy of bridging the gap between academics and practitioners, and between research and practice, has been a common refrain in the accounting and management literatures (Mitchell, 2002; Broadbent, 2016; Christ & Burritt, 2017). Engagement has traditionally been seen, for example, as a hallmark of the desirable connection between accounting research and professional practice (Swieringa, 2019). This has been held out as a pathway to engagement “with the world beyond the academic bubble” (Guthrie & Parker, 2014) and is often couched in terms of “impact,” especially in government research quality evaluation systems such as the UK REF. For example Li and Li’s (2021) Hong Kong study highlights the impact of UK government reach impact evaluation time frames on researchers strategizing any commitment to engagement and external impact. Universities increasingly “game” their submissions to conform with the letter rather than the spirit of evaluator intentions, and as Li and Li’s (2021) study reveals, university management often expects researchers to leverage their research to demonstrate some forms of measurable engagement and impact (that can then be used for university submissions and profile). As Spence (2019) points out, universities may embed professional administrators charged with assembling and preparing measurable data to enhance apparent research impact.

5.1 | Academic responses to the research–engagement contradiction

Engaged research is imperiled by the contradiction between universities’ public marketing discourse and their predominant internal academic performance management systems as well as Watermeyer’s (2016) finding that points to their concern to identify measurable economic returns to the university. Publicly, to satisfy government and

community calls for university engagement and societal relevance, universities assiduously cultivate missions, objectives, corporate publicity, community programs, and so on that project a high profile “commitment” to policy, practice, and societal relevance and engagement. Internally, their dominant appointment, tenure, performance review, and promotion systems privilege publications in high-status journals as the primary criterion for career success (Beatson et al. (2021). Under these pressures, empirical evidence presented by Chikoore et al. (2016) finds the majority of academics unfavorably disposed toward their performance evaluations requiring public engagement. This situation then, potentially biases researchers’ responses and research strategies.

As Johnson and Orr’s (2019, p. 13) study of business school academics found, in their responses to the calls for engagement and policy/practice impact, researchers can vary across treating these as “a dilution of scholarly rigour and academic autonomy; as a tokenistic effort at practitioner engagement; or as a welcome development that enables scholars to embrace the pursuit of actionable knowledge.” So as an alternative to actual engagement with policy and practice, empirical evidence reveals that researchers may choose either to participate in an impression management game of projecting apparent impact, or to opt out and retreat into their world of researching purely for high-status journal publications (Watermeyer, 2016; Quagli et al., 2016). As Parker (2012a, p. 1173) has argued, in comparison with their predecessors, today’s accounting researchers have “visibly retreated from serious engagement” with policy and practice. Indeed Tucker and Parker’s (2014) interview study found that a proportion of accounting researchers do not even perceive a gap between their research and accounting practice because they have redefined their role as focusing on production of long-term foundational knowledge, theoretical conceptualization and critique, and have redefined their audiences to include students, other academics as well as professional bodies and policy makers.

Even where accounting researchers may be interested in bridging the research–practice gap, research evidence suggests that they face various barriers such as their publications’ technical and theoretical language that is opaque to most practitioners, their electronic journal publication media that are mostly inaccessible to would-be readers from the world of practice, and the questionable interest and relevance to practitioners of many of their topics (Parker et al., 2011; Tucker & Lowe, 2014; Quagli et al., 2016; Tucker & Schaltegger, 2016). Also of note is that with respect to non-English speaking countries, Mathies et al.’s (2020) Finnish study finds that as scholars increasingly publish in English language journals, their findings are less and less likely to contribute to and influence public policy in Finland. As Palea (2017, p. 69) puts it, whatever the underlying motivations for accounting researchers failing to seriously address the research–practice gap, there appears to be an underlying “functional stupidity” reflected in a myopic academic attitude toward serious engagement with policy, practice and society.

5.2 | A self-referential research focus

Instead, researchers increasingly respond to a university management KPI pressure (under cover of its public and marketing projections of community/societal engagement), for a researcher focus that is solely on the impact of their research publications on other academics, via citation indices. So instead of being concerned with research impact on business, nonprofits, government, professions, community, regulators, or society, many pragmatic researchers responding to their university career incentive systems, focusing purely on one stakeholder group: other academics. Accordingly, the potential for much research to impact on practice or policy is lost (Pettigrew & Starkey, 2016). It is a classic form of goal displacement, whereby the refereed journal article or book chapter, for most researchers, becomes the end in itself (Guthrie & Parker, 2017). Accordingly we are left with a situation where “business and accounting research has become inefficient, pedestrian and increasingly detached from practice” (Parker, Guthrie & Linacre, 2011, p. 6) and accounting researchers become increasingly self-referential as the main consumers of their own research (Higson & Kassem, 2016).

Despite universities’ public protestations of societal engagement and relevance, researcher strategies focused on responding to the internal performance management system orientation toward publishing media status, take various visible forms. These include a total retreat from any publishing for professional practice accounting journals, since

these are completely devalued by the performance evaluation system (Parker et al., 1998). As ter Bogt and Scapens' (2012) evidence reveals, interviewees report their reactions to publishing pressure as devoting less attention and effort to external engagement, and as Bauwens et al.'s (2019) study reports, researchers subject to internal performance pressures tend to retreat from organisational citizenship activities. Instead, they are incentivized to confine themselves to desk-based research, rather than personally engaging with the outside practice field, as it saves time and effort when researchers are under pressure to achieve publishing volume and status (Parker & Guthrie, 2014). In this race for publications, researchers are also subject to the temptation to undertake thinly sliced, incremental projects, replication and regurgitation that all potentially sacrifice significance and relevance for speedier building of publishing volume (Guthrie et al., 2015; Higson & Kassem, 2016). The current accounting research obsession with theoretical exposition reflects a "cultural cringe" and search for academic credibility as well as a retreat from empirical issues in favor of desk-based theoretical and philosophical musings (Guthrie & Parker, 2016; Guthrie & Parker, 2017). Cidlinska et al.'s (2022) interviews of academics who have exited universities identifies their perceptions that their academic work pressures had prevented them from pursuing real life changes to environment, business, and so on.

6 | THE CONTRIBUTING COVID-19 ENVIRONMENT

The onset of the global COVID-19 pandemic merits brief acknowledgement here. While it has affected public universities to varying degrees, depending upon their extent of strategic reliance on international student revenues, it nonetheless carries ongoing strategic implications for the public higher education sector. In many countries, governments have increasingly liberated public universities to become more entrepreneurial, pursuing revenue generating strategies in the global educational marketplace, enrolling significant numbers of fee paying overseas students and becoming increasingly reliant upon them as a major resource provider. For some, this also entailed educational massification in the form of a trend toward low-cost mass student education and graduate production significantly driven by business schools of increasingly larger size (Parker, 2013). Along with the pursuit of international student revenues has come the aggressive pursuit of corporate partnerships and sponsorships, industry research funding, and research commercialisation. In response to the financial shock waves produced by the pandemic, that pursuit by university management has become even more vigorous (Parker, 2020). In doing so, they appear set on redoubling their longstanding commercialised focus on corporate image, branding, and product marketing (Parker, 2012).

One of many universities' major exposures revealed by the global pandemic has been the significant reductions experienced by some in international student enrolments and associated revenues. For at least a proportion of universities (and in countries like Australia, almost all universities), this has threatened their financial viability and caused significant restructuring and academic job losses (Andrew et al., 2020; Guthrie et al., 2021). The impact on public universities has and is likely to continue including reductions in available research funds, increased teaching and administrative workload pressures on remaining staff and an even greater focus on the financial bottom line in preference to community and societal roles and engagement.

University leaders are increasingly focused on redundancy programs, discretionary expenditure reductions, commercial property and asset sales, deferred capital works, and increased debt (Carnegie et al., 2021; Parker et al., 2021). Nonetheless, despite the clear deficiencies in public universities' corporatised commercial strategies over recent decades, university Principals and Vice Chancellors appear set on clinging to their albeit broken business model, downsizing their operations in the short term but aiming to return to their former international student revenue-reliant growth strategy in the longer term (Parker, 2020; Guthrie et al., 2021).

Yet in all of this dramatic strategic change, the continued financial focus is further reinforced by pervasive KPIs driving from college and faculty levels down to personal performance records at the individual academic level, still focusing on the journal/publisher status of published papers and books, and the financial value of research grants won and research commercialisation generated, as well as teaching evaluation scores, graduate employment statistics, university status rankings, and more. Measurable KPIs in all of these areas stand as supposed surrogates for quality

performance at the risk of severe goal displacement (Parker, 2013; 2020). Hence, the research and engagement challenges already explored in this paper only seem to be further aggravated by today's COVID-19 environment.

7 | CONCLUSION

In many national environments, universities have increasingly taken on corporate style structures and commercial orientations. In many cases, their priority societal role has become a major export industry and contributor to national economies. To that end, they are engaged in a global competition for brand recognition and revenue generation. Internally, their strategies and management control systems have arguably been captured by professionalized management. The notion of societal critique and original contribution to knowledge, while publicly still proclaimed, have been supplanted by a focus on micro-KPIs in the form of status scores and rankings at all levels: university, college, faculty, school, department, and individual researcher. These are pursued, quantitatively measured, and evaluated on a short-time horizon, where whatever can be measured appears to assume greatest importance. Both researchers and their research are assessed and conditioned by this.

With respect to research commodification and the roles and identities of researchers, research has become commodified for its brand value, status value, and exchange value. Publishing media, journal rank, and citations statistics have become proxies for research quality and contribution. Management's focus on these has fostered homogenized, "safe" research to avoid offending sponsors, funders, and government. So, research is increasingly conducted for the private rather than public good, with many business schools favoring quantitative North American style research in a "cultural cringe" to perceived North American global superiority. In deference to these overarching agendas, researchers tailor and self-manage their research to comply with the prevailing university control and accountability systems.

University research engagement and relevance, despite institutional public relations declarations to the contrary, have become casualties. While external engagement and impact appear to be impression management strategies directed at both internal staff and external audiences. Internally, contradictory pressure is applied to staff researchers to play the self-referential publishing game in high-status journals that are inaccessible to external audiences. This appears to have produced a cohort of researchers who are largely disinterested in or do not have the experience and skills to bridge the research–practice gap. Thus, volume and status of research publications have emerged as the crucial target for researchers: an end in itself regardless of any lack of engagement, relevance, or impact.

This study therefore contributes to the existing literature on the accounting research–practice gap, university commercialisation and performativity in several respects. It highlights the impact of these phenomena on university external engagement aspirations, rhetoric and performance. It also exposes the fraught relationship between university engagement and research agendas. These are reflected in the paper's identification of the contradictory pressures of external engagement rhetoric and internal research status performance management. This study then reveals the consequent researcher impacts ranging from impression managing to ignoring the engagement agenda, and the longer term researcher work overload behavioral and well-being impacts.

So today's accounting research environment often reflects two worlds. Universities increasingly pressure their researchers to win financially valuable research grants while professional accounting associations have increasingly withdrawn from funding research grants or sponsoring research and other academic conferences. Professional accounting journals have increasingly trended toward a general business journal orientation while accounting research journals have trended toward complex statistical and theoretical treatises. Students are largely taught from textbooks with little if any exposure or reference to the accounting research literature. Accounting conferences have become bifurcated: professional conferences with no academic attendees, and research conferences with no professional attendees. In this world, the accounting profession moves forward with little reference to its research community, and its research community continues with little thought for its professional community.

What implications does this emerging scenario suggest for universities and their academic communities in addressing the apparent contradictions between research engagement with external stakeholders and internally focused researcher management control systems? Arguably it requires a more conscious rapprochement between university management's reputational and commercial agendas, and researchers' innovation and engagement with the spectrum of community stakeholder groups. Management control and performance management systems can be either crucial facilitators or inhibitors of this potential.

At the organisational strategy level, there appears to be a case for universities genuinely rediscovering their societal role and prioritizing actual community engagement, well beyond any impression management through corporate spin. To this end, a first step may be to build unique organisational research profiles that identify and facilitate each university's distinctive competence and contribution. Developing this strategic orientation calls for attention to building organisational research culture that is deeper than a manifest publishing metrics focus and includes a celebration of research innovation and difference, contribution to knowledge, as well as delivery of informed critique, new ideas and developments for business, government, professional, and general communities. Integral to that research culture is the role and attitudes of university researchers themselves. This requires a broadening of their own agendas beyond a self-interested research literature focus and pursuit of university research grant and publishing metrics. Such broadening potentially includes researchers becoming sensitized to major issues of concern to their external stakeholder communities, expanding their research horizons to embrace a greater corpus of applied research, and making conscious efforts to communicate to communities beyond the confines of their own scholarly journals' readership. Vital to effective actioning of these organisational research strategies, culture, and researcher orientation are management control and performance management systems.

If these systems remained wedded to quantitatively measured status and income related research metrics, then strategic change toward more effective research engagement is unlikely to be implemented. To facilitate strategic change and implementation, they require broadening to address the balance between basic and applied research, an expanded definition of recognized research related outputs, support for research collaboration and communication with external stakeholders, resourcing of researchers' time in expanding their engagement remit, and crediting researchers with a more comprehensive scope of research performance activities. While these are necessarily broadly specified management control and performance management strategies, they are essential precursors to resolving the clear contradiction between university research strategies and their engagement pronouncements.

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APPENDIX 1: INTERNATIONAL EMPIRICAL PUBLISHED STUDIES 2012–2022

Bauwens et al (2019)

Bloch et al (2021)

Cannizzo (2018a)

Cannizzo (2018b)

Chang et al (2015)

Chikoore et al., 2016

Cidlinska et al (2022)

Du and Lapsley (2019)

Emerald and Carpenter (2015)

Erickson et al (2021)

Gonzales et al (2014)

Gu and Levin (2021)

Hansen et al (2019)

Horta and Santos (2020)

Hollywood et al (2019)

Johnson and Orr (2019)

Kallio and Kallio (2014)

Kallio et al (2016)

Kenny (2017)

Kenny (2018)

Leathwood and Read (2013)

Li and Li (2021)

Mahony and Weiner (2019)

Martin-Sardesai et al (2017a)

Martin-Sardesai et al (2017b)

Martin-Sardesai et al (2021)

Mathies et al (2020)

(Continues)

Narayan et al (2017)

Nguyen (2016)

Pietilä and Pinheiro (2021)

Rowlands and Wright (2021)

Shaulska et al (2021)

Sukoco et al (2021)

Tagliaventi et al (2020)

Ter Bogt and Scapens (2012)

Tucker and Lowe (2014)

Tucker and Parker (2014)

Tucker & Schaltegger, 2016

Vesty et al (2016)

Watermeyer (2016)