**Measurement and Assessment of Accounting Research, Impact and Engagement**

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**Abstract**

**Purpose** – The purpose of this paper is to examine prominent issues and knowledge contributions from research exploring measurement and assessment of accounting research, impact and engagement. This paper also provides an overview of the other papers presented in this *AAAJ* Special Issue and draws from their findings to scope out future impactful research opportunities in this area.

**Design/methodology/approach** – Consists of a review and examination of the prior literature and the other papers published in this *AAAJ* Special Issue.

**Findings –** The paper identifies and summarises three key research themes in the extant literature: research productivity of accounting academics; the rise of the ‘Corporate University’ and commodification of research; and, the benefits and limitations of Research Assessment Exercises.It draws upon work within these research themes to set out four broad areas for future impactful research.

**Research limitations/implications** – The value of this paper rests with collating and synthesising several important research themes on the nature and impact of measurement and assessment of accounting research, impact and engagement, and in prompting future extensions of this work through setting out areas for further innovative research in the area.

**Practical implications –** The research examined in this paper and the future research avenues proposed are highly relevant to university academics, administrators and regulators/policy makers. They also offer important insights into matters of accounting measurement, accountability, and control more generally.

**Originality/value –** This paper adds to vibrant existing streams of research in the area by bringing together authors from different areas of accounting research for this *AAAJ* Special Issue. In scoping out an agenda for impactful research in the nature and impact of measurement and assessment of accounting research, impact and engagement, this paper also draws attention to underexplored issues pertaining to areas such as the ‘lived experience’ of academics in the corporatised university and envisioning what a future ‘optimal’ system of measurement and assessment of research quality might look like?

**Keywords** – Research Assessment; Research Measurement; Journal Rankings; Accounting; University Management

**Paper type** - Research paper

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1. **Introduction**

The rise of national research assessment exercises (RAEs) and related mechanisms such as journal rankings and their impact on the contemporary university environment and academics has become an area of interest and scholarship (see, for example, Parker, 2012; Agyemang and Broadbent, 2015; Martin-Sardesai, Irvine, Tooley, and Guthrie, 2017a; b; c). This interest is not surprising when one considers the considerable influence these schemes have on university finances (directly and indirectly), the governance and oversight systems that occur within universities, and academics’ and administrators’ careers and prospects. Also, they give rise to broader issues of public sector accountability and control.

In line with the call for papers and imperatives for this *AAAJ* Special Issue, this paper has three broad aims: 1. To review prominent issues and contributions from extant research exploring the measurement and assessment of accounting research, impact and engagement; 2. To discuss how the other papers presented in this *AAAJ* Special offer diverse research perspectives and insights and extend previous research on the focal topic; and, 3. To reflect on these collected works to scope out future impactful research opportunities in the area. We have focused both in this paper and this *AAAJ* Special Issue on stimulating innovative research and opening new vistas for research into measurement and assessment of accounting research, impact and engagement.

Our paper is set out in four parts. In Section 2, we provide an overview of three key streams of related research. This literature review presented provides the context for the other four articles that contribute to making up this Special Issue, which is analysed in Section 3. We conclude in Section 4 by outlining several areas for future impactful research.

**2. Research in Measurement and Assessment of Accounting Research, Impact and Engagement: Key Themes**

The rise in the measurement and assessment of accounting research through mechanisms such as RAEs and journal ranking lists has seeded a diverse stream of research in many disciplines. Accountants, being technically inclined, are drawn to close examination of the numbers and techniques employed in such exercises. Furthermore, these initiatives can have dramatic impacts on academics’ careers and lives thus furthering their interest in studying these areas. In this section, we review the growing body of scholarly literature on the nexus between measurement and assessment of accounting research, with a view to highlighting insights from the literature. Our understanding of this research has led us to identify three broad themes that assist in synthesising this work: research productivity of accounting academics; the rise of the ‘Corporate University’ and commodification of research; and the benefits and limitations of RAEs.The nature of these research themes, and extant research aligned with them, will each be discussed in turn.

**2.1** **Research productivity of accounting academics**

Prior literature exists on the topic of research productivity (see, for example, Chan, Chen, and Cheng, 2007; De Villers and Hsiao, 2018; Bond, Clout, Czernkowski and Wright, 2020). Typical of the types of research conducted in this area are the following three studies.

Chan et al. (2007) examined 24 leading accounting journals for a period of 15 years and unsurprisingly identified the most productive countries in accounting research, which are in the following order from the top: US, the UK, Australia, Canada and Hong Kong. They also reported a significant elite degree effect, indicating that authors who graduated from, or were affiliated with, elite accounting programmes have a disproportionate share of publications in highly rated journals.

De Villers and Hsiao (2018) examined recent accounting research published in 10 journals led by New Zealand and Australia based editors for the period, 2015 to 2017. They identified the most cited recent articles, the most prolific authors, universities and geographical regions. They also revealed trends in research areas and relevance of recent accounting articles. Their paper critiqued the influence of the Australian Business Deans Council (ABDC) journal quality list and recommended the integration of citation metrics into its ratings as their ratings seemed to be incongruent with citation metrics in the case of many journals.

Bond *et al.* (2020) studied the publications of a large sample of Australian accounting academics who had published in 30 highly ranked accounting journals over the period 2010 to 2018. Their study aimed to examine the relative performance of Australian academics against other Asia-Pacific countries as well at the US, UK and Canada across the period 2010 to 2018. They found that US authors were the most prolific in publishing in the highest rated journals followed by authors from Hong Kong and Singapore. Australia, UK and New Zealand were “substantially under-represented” (2020, p. 14) in this category but were more prevalent within the next tier of journals.

While these studies provide useful accounts of research productivity, they are largely descriptive and consequently represent results of ‘number crunching’ exercises. There are few instances of deep analysis of their findings and results are reported in an uncritical manner. For example, Bond et al. (2020, p. 22) concludes that “this data can be used to assist in publication strategies and in benchmarking”. Insights into the forces driving these findings, the future for academic research, or the implications for universities and academics going forward are absent. A sense of academics conceding to the system also pervades (2020, p. 23): “With increasing use of publications as performance metrics in universities in Australia, as motivated through explicit and implicit incentives for academics, academics are increasingly being required to respond to these trends”.

Similarly, with Chan et al. (2007, p. 217) who in recognising an elite degree and affiliation effect, reported: “We further analyse the ‘elite degree’ and ‘elite affiliation’ effect and find that top-ranked authors generally graduated from higher-ranked schools”. No attempt is made to further explore the implications or consequences of this domination by a few elite accounting schools.

There is also little attempt in many studies in the area to interpret findings through the lens of a suitable theoretical framework. The result is that publication outcomes and trends are viewed as naturally occurring phenomena over which universities, schools and individual academics have little or no influence.

**2.2.** **The rise of the ‘Corporate University’ and commodification of research**

New Public Management (NPM) and neo-liberalism have become the driving forces in re-defining universities’ self-definitions and roles, with a strong trend towards commercialisation (see, for example, Parker, 2012; Guthrie and Parker, 2014; Guthrie, Parker, Dumay and Milne, 2019). Becoming a corporate university has become the aim of many leading to desired ends of efficiency and export revenue generation (Parker, 2011). The measurement and assessment of accounting research, impact and engagement is a key instrument in the rise of the corporate university (see, for example, Parker, 2010; Parker 2012a & b; Guthrie and Parker, 2014). Parker (2012a, p. 1154) argued that: “Research has arguably become a commodity prized by university management, employed for university competitive profiling and revenue stream generation, and drilled down to the commercial market branding of individual academics”.

This reputational effect of the UK RAE is summarised by Agyemang and Broadbent (2015 p.1023):

For some university organisations, the [RAE] financial allocation may be so low that reputation is all that there is to “play for” especially since reputation is perceived to impact on student numbers and the quality of students applying to that university. Thus, financial gains on the margin might be insignificant but the reputational gain may be more significant. The outcome is that managing research has become closely aligned with reputation management, as part of the strategic uncertainty the university has to manage.

With NPM, governments have increased and calculated oversight which has led to numerous impacts for academic research including creating a focus on outputs (Hopwood, 2008; Guthrie and Parker, 2014), the introduction of a market within the research community (Neave, 2002; Guthrie, Parker, Dumay and Milne, 2019), increased competition (Braddock and Neave, 2002; Lewis, 2014), greater surveillance over the academic community (Puxty *et al.,* 1994; Agyemang and Broadbent, 2015), and to the erosion of university autonomy (Tapper, 2003; Martin-Sardesai and Guthrie, 2017). Moreover, as highlighted by Gray *et al.* (2002), Martin-Sardesai et al., (2017a) and Guthrie *et al.* (2019) amongst others, achieving departmental KPIs and measurable research outputs are now essential requirements for recognition by university management and dictate career and income success.

Parker (2012, p. 1173) argued that we are accessories to our own demise through RAEs and the consequent performance measures that they have spored:

The tragedy is that we as accounting academics are complicit in this through our maintaining the calculable, measurable scoring systems that we in turn criticise. Possibly this simply reflects the nature of the beast. After all, we are accountants––people of the numbers––fascinated with measuring, scoring and ranking.

Yet research in this area challenges academics to respond to the creeping assessment regime. Guthrie and Parker (2014) argued that academics must continue to confront systems that collapse assessment of research quality down to a score or the journal in which the study is published. and so remain open to a wider range of methodologies, theoretical perspectives, data sources, and disciplinary traditions. They emphasised that academics should not be satisfied with research commodification and the dominance of rating tools, “There is a bigger stage and a greater play to be mounted” (p. 7-8).

These studies provide insights into the changing university landscape and the forces changing it. However, except for Agyemang and Broadbent (2015) which included evidence from university correspondence and documents relating to the UK RAE, most of the studies in this theme tend to reflect personal views and observations and are therefore not supported by empirical evidence. They also leave open the question of how individual academics can influence or defy the system? What paths forward remain, if any, for academics (especially junior ones) to develop successful careers without playing the game dictated to them by RAEs? How has the rise of the Corporate University impacted on their lived experiences and how have they managed to survive and perhaps prosper, within such a system? These and many other unanswered questions remain.

**2.3.** **The benefits, limitations and unintended consequences of Research Assessment Exercises**

Not surprisingly given the reputational and funding implications of national RAEs, there have been studies into the positive and negative aspects of these exercises and their impacts on universities including their systems, processes, strategies and employees. Concerning positive attributes, RAEs are claimed to provide a beneficial contribution to research quality. The emphasis of these mechanisms has been on research quality rather than quantity and therefore have generally desirable effects. Otley (2010, p. 9) in assessing the UK RAE argued that more people are aiming to produce research of the highest quality and that the position of UK research in world rankings has improved in most discipline areas. He portrays a highly positive impact on business schools from the process: “[RAEs] encouraged university leaders to take the subjects seriously, and to invest appropriate resources in developing and sustaining them; business schools are now less likely to be seen merely as cash cows”.

Rebora and Turri (2013) highlighted the reputational benefits as measured by improved positioning of universities in the global university ranking tables. This improvement can enhance the ability to attract highly productive researchers and perhaps increased success in securing research funding as applicants are likely to be better published when applying for grants. This enhanced reputation in turn, may lead to increasing numbers of students given the reputational impacts.

Several studies (see, for example, Brinn et al., 2001; Guthrie and Parker, 2014) have highlighted that RAEs can help an individual’s career prospects if they are seen to be making a significant contribution to their discipline’s research performance. Also, Broadbent (2010) argued that the UK RAE impacted significantly on some individual academics because the successful performance of individual academics in the RAE creates reputational and monetary success for the university employing them. This, in turn, incentivises universities to provide rewards for these individuals. Thus, arguably there is an alignment of interests and rewards. RAEs also crystallise discipline reputations in a public form by codifying performance. Whether of interest to the public or not, the result is that research performance is now open to external analysis in a way that was not the case in the past (Henkel, 1999).

Concerning deficiencies with RAEs, these have been highlighted in the literature. First, the RAE process is viewed as evidence of the growth of managerialism in universities and increasing commodification of accounting labour (Harley, 2000; Gray *et al.,* 2002). Consistent with this managerialism theme, Agyemang and Broadbent (2015, p. 1037) argued that universities in the UK have developed internal management control systems, “initially created as a means of reorientation to an external performance measurement system that has created a tighter control over individual academic actions than the external regulatory system perhaps initially intended”.

The institutional impact of RAEs is a common point of discussion in the literature. For example, Martin-Sardesai et al. (2017b) analysed organisational changes in an Australian university context as a response to a RAE. Interpreting their findings using Broadbent and Laughlin’s (2009) organisational change model, they found significant second-order changes like change of leadership and change of university mission in anticipation of the RAE, and first -order changes to related to internal PMS – all to re-orient themselves to the requirements of the RAE.

Gray *et al.,* (2002) and Martin-Sardesai *et al.,* (2017a) portray an academic world where research outputs are treated as merely quantifiable commodities to acquire in keeping with universities’ commercialisation agendas. They contend that the performance measurement focus moves to the perceived status of the publishing vehicle rather than the value of the new knowledge produced. Martin-Sardesai et al., (2017a) illustrated a relatively high use of PMS within a university and a strong alignment of strategy and their PMS. They showed that key university actors (senior academics and managers) were being held more accountable for RAE outcomes due to both external and internal pressures.

Another common theme raised in the literature is that of ‘gaming’ the system (see, for example, De Lange et al., 2010; Agyemang and Broadbent, 2015; Martin-Sardesai, et al., 2017). Agyemang and Broadbent (2015) contended that gaming is evident as institutions look to the UK RAE in their recruitment choices, their reward systems as well as their choice of which individuals should be submitted for assessment. Allegations of ‘renting’ the CVs of prominent overseas (mainly US) researchers to enhance submissions abound (Otley, 2010; Rebora & Turri, 2013). Pidd and Broadbent (2015, p. 577), in discussing a UK RAE round, highlighted that:

the sub-panel was concerned that some submissions included a relatively high proportion of staff with main contracts in universities in other countries. It was particularly concerned that some of these staff were appointed within a year of the REF staffing deadline on 20% contracts, and some had contracts that were due to terminate within the year following the deadline. Many of these internationally based part-timers were eminent in their fields and contributed very high-quality outputs to the REF [UK RAE].

Another theme highlighted in the literature is the potential for fragmenting the accounting research community into a privileged elite and a residue of lower-status departments. Rebora and Turri (2013) argued that peer-review as an assessment mechanism has reinforced, albeit in dissimilar ways in the various disciplines, the weight of disciplinary elites. Similarly, Carnegie and Napier (2017, p. 1660) pointed out that rankings of journals “become less fluid with time, as tacit or even explicit quotas for ‘top-ranked’ journals make it increasingly difficult for other journals to ‘gain promotion’”.

Allied to this increasing influence of elites through the RAE process, Hopwood (2008) and Parker and Guthrie (2009) argued that the assessment mechanisms act as a deterrent to interdisciplinary publications regarding new research fields or application problems and favour strictly academic research with little practical application. Similarly, [Parker (2007, p. 1161)](http://onlinelibrary.wiley.com.ezproxy.lib.rmit.edu.au/enhanced/doi/10.1111/j.1467-629X.2012.00507.x#b92) found, based on interviews with UK professors, that there were common characteristics for contemporary accounting researchers including entrenchment in:

particular methodological paradigms, ‘hunting in packs’ to spot subjects, theories and methodologies welcomed by highly rated journals they wished to target and seeking efficient short-term data collection/analysis approaches to produce speedier publications in volume.

Furthermore, disciplines typically comprise mainstream or general journals with wide readerships together with niche, specialised journals with narrower readerships (Carnegie, 2019b). Journal rankings, based at least in part on citations, tend to favour the general journals as opposed to the specialist journals in a discipline. For the accounting discipline, for instance, “the latter category of periodicals includes accounting education, accounting history, and social and environmental journals” (Carnegie 2019a, p. 2204). Therefore, specialist journals tend to struggle for ascendency in journal rankings.

Another theme is the impact on academics and their careers (see, for example, Henkel, 1999; Martin & Whitley, 2010; Lewis, 2014). While universities have traditionally been viewed as institutions built around collegiality, the RAEs have not only resulted in favourable outcomes for some institutions but not others, but also advantages for some staff over others. For example, Agyemang and Broadbent (2015) emphasised that the most productive researchers are head-hunted (and even offered financial incentives) while unproductive researchers are offered incentives to accept early retirement or to move into teaching intensive roles. The latter group who are formally excluded from the group of active researchers immediately acquire a semi-public status (Guthrie and Parker, 2014) which generally leads to an increase in their teaching and administrative burdens to reduce the workload of the active researchers. Lewis (2014, p. 415) made the following assessment of the diverse impact of the RAE on academics in Australia:

it is clear that (at least in this case) what happens when performance measurement intrudes into professional worlds is that some individuals will be largely unaffected, some will be deeply demoralised, and some will become champions for it.

Moreover, at an individual level, the link between RAEs and academic careers influences professional identity. Martin and Whitley (2010) noted that the RAE is a major source of anxiety and uncertainty for academics. Indeed, Henkel (1999, p. 106) described the UK RAE as “a vehicle of professional and personal humiliation”. Within Australia, the “PMS was invoked to support the university’s commitment to improve its research ranking, but there were negative responses from academics regarding workloads and job satisfaction” (Martin-Sardesai *et. al.,* 2017a, p. 11).

A catalyst for an instrumental focus observed in academics is the increasing use of journal rankings on performance management at many universities globally (Hoepner and Unerman, 2012). Agyemang and Broadbent (2015, p. 1034) highlight the rationale for such an approach:

The simplicity and transparency of a journal ranking provides a powerful tool for performance management as it enables managers to assess the work of colleagues easily, according to where the research is published. Its use therefore provides both an interactive lever of control, and also potentially a diagnostic lever of control to manage the uncertainties of the research process.

Yet journal rankings possess many limitations including that they promote form over substance where the target journal is the quality marker rather than the research content itself Martin-Sardesai *et al.,* (2016). Further, rankings can constrain creativity, discourage cross-disciplinary research and limit researchers, as publications are geared to the demands of a particular set of highly ranked journals (Sangster, 2011; Hoepner and Unerman, 2012; Marriott, Stoner, Fogarty and Sangster, 2014; Carnegie, 2019a). RAEs further disconnect researchers from practice due to a perception that applied research and activities are less likely to yield the research outcomes that are most valued in these exercises (Hopwood, 2008; Guthrie and Parker, 2014).

In summary, the extant literature has highlighted several benefits from RAEs in the way of increasing transparency, accountability, and research quality. However, others are critical of the process. Evidence of ‘gaming’ behaviour, narrowing of research focus and paradigms, discouragement of applied research and entrenching academic elites are all viewed as sub-optimal outcomes flowing from the process. The studies that are critical of RAEs reflects the adverse impact that these exercises have had on certain types of academic research such as applied or non-mainstream approaches, together with academics’ lived experiences.

It should be highlighted that like the previous theme on the rise of the ‘Corporate University’ and commodification of research, many of the studies in the present theme represent critical reflections on RAEs and little empirical evidence is provided. For example, discussion of potential ‘gaming’ behaviour is not supported by ‘hard data’. There is also a tendency to not articulate a pathway forward to overcoming the limitations and unintended consequences of RAEs. Not surprisingly given this lack of an alternative pathway, university administrators and leaders have forged on in a relentless pursuit of higher RAE ratings and increased emphases on journal ranking schemes.

**3. Review of articles in this issue**

This thematic Special Issue in *AAAJ* incorporates four separate papers investigating areas of measurement and assessment of accounting research, impact and engagement. Collectively these papers speak to aspects of the themed issue and take a diverse yet enlightened view on various aspects of research measurement, engagement and assessment in accounting. All themed papers provide contributions to knowledge through engagement with extant literature, theoretical debate, unique research questions and discursive conclusions. This section briefly examines the contributions of these papers published in this Special Issue.

The paper by Martin-Sardesai, Guthrie, and Tucker (2020, this issue) focuses on the process of ‘accountingisation’ within universities, which they explain as being the displacement of core values by financial measures and imperatives. Their paper follows a stream of extant literature that explains increasing corporatisation of the public sector through NPM reforms. The researchers use an innovative narrative story-telling approach to explore and present their findings through two characters: a ‘typical’ accounting academic and a ‘typical’ senior research leader. Their key research questions examine how ‘accountingisation’ has come about within universities, the rationale of senior management within universities for introducing these various calculative practices, and the impact of ‘accountingisation’ on the working lives of accounting academics. Major findings include that universities responded to the external pressure of the RAE by implementing internal Performance Management Systems (PMS) within individual institutions. This led to the requirements of publishing in highly rated journals, the promotion of research at the detriment of teaching, and a focus on publication track record for career progression.

It was found that academics exhibited a level of discontentment in reconciling the expectations of increased ‘accountingisation’ within university PMS. They believed that the university-wide PMS were counterproductive and demotivating. These views were juxtaposed against those of senior university leaders who are influential in determining PMS. The senior research leaders were not oblivious to the challenges and consequences posed by PMS but perceived the use of measures or metrics as pivotal to how research was imaged and evaluated. They also highlighted that indicators were generally treated as indicative, not definitive, in evaluating research performance at any point in time.

This study is unique as it provides a nuanced position of the impact NPM and the rise of PMS to respond to pressures such as RAEs. The value of the two narratives presented lay in differentiating between the *use* of PMS (Senior Research Leader’s primary focus) and the *consequences* of PMS (the predominant concern of an accounting academic). Although considerable attention has been directed to the uses of PMS within universities (see for example, Agyemang and Broadbent, 2015; Martin-Sardesai *et. al.,* 2017), this study highlights both functional and dysfunctional consequences of PMS at both the strategic and operational levels. This study also demonstrates the challenges associated with the design and implementation of PMS generally.

It should be noted that this study focuses on academics within the discipline of accounting and a small group of senior research leaders within several Australian universities. Accordingly, their findings should be interpreted with caution as they may not apply to other disciplines and faculties, or to universities from other countries, to the same extent.

The study by Chatterjee, Cordery, De Loo and Letiche (2020, this issue) is well aligned with the call for papers in this themed issue as it contrasts RAEs in the UK and New Zealand (NZ) and the perception of them by accounting academics. They examined the systemic and individual differences between the PBRF (NZ) and REF (UK) through mini-oral histories. They utilised Flyverbom and Reinecke’s (2017) description of performance measurement and performance-based funding systems as being a ‘spectacle’.

Key findings included that in NZ, where research performance is assessed on an individual basis, more often saw (performance) measurement and assessment as a ‘fetish’, where their perception of reality was shaped by journal rankings and citations. They often willingly submitted to their RAE and its consequences. There was a lack of concern to change the ‘rules’, or perhaps merely an acceptance, of the exercise as is. All NZ participants indicated that they saw growing individualism in academia as a consequence of the introduction of the PBRF. In the case of the UK, fewer interviewees saw (performance) measurement and management as a ‘fetish’ than in NZ. Most participants regarded the RAE as a mechanism actively stimulating ‘performativity’, to which they related in various ways. In the UK, it was for instance described as a game in which academics in general seek to survive.

Consensus from interviewees suggested RAEs will exist in the future as will the influential role of citations and journal rankings. There was also agreement that since the advent of RAEs the research foci have moved away from challenges of practitioners to more academic domains and this may not be in the public interest. Academics from NZ seemed less critical of their RAE than their UK counterparts. They explained these differences as heightened individualism in NZ, steeped in their culture. An interesting implication of their study is that academics did not see themselves as passive agents and sole victims of NPM in RAEs, as they felt that they could undertake and shape a research agenda that is palatable to their own ends.

The use of the theoretical perspective of a ‘mirror’ or ‘spectacle’ by Chatterjee *et al.* (2020, this issue) is novel to accounting-related research. Using this lens, whatever counts as perceived ‘reality’ may be viewed as a social construction. The authors claim that performance-based measurement systems can be interpreted as exemplars of ‘spectacles’ since they aim to representorganizational life despite their limited view of the actual ‘goings on’ in an organization.

Clearly, the findings of Chatterjee et al. (2020, this issue) should be interpreted with caution given that researchers perceive research, themselves, and the ‘truth’ generated and purported via these systems differently. Examples of this variation include how academics configure their research goals, their self-identities and forms of reflexivity. It should also be noted that their findings are context-specific, restricted to the sample data, and therefore may have limited applicability to other situations, academics or countries.

Building on extant literature which explores research relevance (see, for example, Tucker and Lowe, 2014; Tucker and Lawson, 2016; Tucker and Leach, 2017) the contribution by Tucker and Parker (2020, this issue) takes a university management perspective. Their review of prior investigations of research relevance suggests that the unheard voice in this literature is that of university management. Their study seeks to address this void. The relevance of research within universities is important as it speaks to the legitimacy of institutions and the core of academic life. Within the context of relevance, these researchers aim to gain insights into how ‘relevance’ is conceptualised, and the underlying assumptions upon which such conceptualisations are based. They also study the ways in which universities pursue, encourage and cultivate relevant research. Using a deductive approach, the voice of the senior university managers is captured in semi-structured interviews and supported by archival data drawn from five Australian universities.

The major findings of this study indicate that for senior leaders within the sampled universities research relevance is a derivative of a political process where the rules of the engagement are set by government. University policies are then enshrined to ensure legitimacy and a means of generating sustainable resource inflows. To explain their findings, Tucker and Parker (2020 this issue) produce a framework for conceptualising research relevance that considers research consumers (academic versus non-academic) and drivers of research relevance (legitimacy versus resource acquisition). The researchers also provide a list of research metrics cited by senior administrators. The metrics cited are well understood by most academics and ingrained as an academic priority in those seeking career progression. The four most popular cited metrics provide a message for managers and aspiring academics, they are: research income; ERA recognised publications; number of co-authored publications, and co-research teams drawn from different countries or regions.

Tucker and Parker (2020, this issue) contribute to the research measurement and assessment literature by clarifying the meaning of “research relevance”. Most academic literature leaves the concept undefined or vaguely specified. By attempting to conceptualise and (ultimately) operationalise the notion of academic research relevance and the ways in which universities’ strategies influence such research, the researchers have fundamentally contributed to addressing a performance measurement and control problem.

Whilst informative, the findings of Tucker and Parker (2020, this issue) should be interpreted with caution. Their study focusses on and unpacks the social construction of relevance of a select group of research policy-makers and so does not addressing perceptions across the full university population. Their study, as an exploratory investigation, offers only a provisional understanding of key concepts, processes and motivations from the perspectives of those actors involved. Accordingly, their findings cannot be extrapolated to the broader international university sector and further research in the form of extending this study into different countries, and with a larger sample of respondents, would provide broader insights. Extending the level of analysis downward to include academics from a range of disciplinary areas would provide a more holistic view of relevance in academic research.

The paper by O’Connell, De Lange, Stoner and Sangster (2020, this issue) aims to examine the impact and foci of the Australian RAE on the preferred research approaches (positivist/ non-positivist) favoured by ‘leading’ accounting schools. The key research question examined is how the outputs and foci of research in high performing schools in the accounting disciplines has changed over a period of 16 years that covers pre and post implementation of a RAE*.* They analysed all papers published by Australian accounting disciplines (schools) rated as “world class” in a sample of accounting journals. They also compared their results from this group against two case study accounting disciplines that were not rated as ‘world class’ to see whether differences existed. O’Connell *et al.* (2020, this issue) draw on to Bourdieu’s concepts of academic elitism and symbolic violence to inform their analysis.

Their findings reveal that there has been a narrowing of the accounting research agenda and foci since the inception of the RAE. Specifically, there has been a prevalence of positivist, North American-originated and styled quantitative research. The two case study Schools that did not fare as well in the RAE possessed a similar number of publications in the same journal set but were characterised by a greater focus on non-positivist, inter-disciplinary research.

These findings demonstrate how dominant players in the Australian accounting research community have successfully exploited an externally introduced regulatory mechanism to further strengthen their position within the research hierarchy, and tonarrow the foci of accounting research over time. This study therefore adds to prior work using Bourdieu’s field theory by considering how actors utilise these outside forces as instruments for shaping fields towards their advantage. Their findings also demonstrate that accounting academics are suffering from a process of ‘symbolic violence’ (Bourdieu, 1977) in that those interested in conducting non-positivist research are effectively hindered from conducting this type of research because performance metrics at their university are often built around publication in highly rated journals. Within their Disciplines, there appears to be little open questioning of this system or whether these performance metrics are in the long-term interest of their student body; or the wider interest of the discipline or society.

Their paper contributes to the literature on governance of universities together with the literature on academic elitism. In the case of university governance, their findings highlight that a NPM focus on achieving key performance targets in research rankings has impacted on academics by narrowing the types of research undertaken and the types of methods chosen. This outcome is unlikely to be in the public interest given that a primary aim of universities should be to study a wide range of problems using diverse research methods and methodologies and to educate future generations broadly and in- breadth. In terms of academic elitism, the narrowing of the research agenda demonstrates the effectiveness of ruling elites from a small number of universities in maintaining their domination of the research agenda, assessment of research quality, and in reproducing the social order in the academe through control of the instruments of such reproduction. They also contribute to Bourdieu’s field theory by highlighting the key role played by external mechanisms such as a RAE in aiding elites to strengthen their position in the field and the adverse impact of this reproduction process on research diversity.

The findings of O’Connell *et al.* (2020, this issue) should be interpreted with caution as the RAE in Australia does not publicly release individual institutional submissions or assessments. Therefore, the basis for decisions on individual rankings did not inform their analysis. Furthermore, they did not examine all accounting journals. Finally, there is an element of judgement in determining whether a paper is positivist or non-positivist in orientation and in identifying sub-disciplines of research.

It should also be noted that in interpreting the results of O’Connell *et al.* (2020, this issue) that the business research landscape within Australia has recently changed. In December 2019, the ABDC released a new journal rankings list with *AAAJ* and the *British Accounting Review* upgraded to the highest status. Several inter-disciplinary journals such as *Qualitative Research in Accounting and Management* that publish non-positivist research were upgraded to the second highest level. Sub-discipline journals such as *Accounting History* and *Accounting Education* also were upgraded to the second highest level. These re-ratings may, in time, lead to a greater focus on non-positivist research by accounting scholars to the extent that journal rankings influence research strategies.

**4. Conclusions and future opportunities**

The rise of both external and internal measurement and assessment of accounting research, impact and engagement has been significant reflecting persistent NPM imperatives and the increasing competitiveness of higher education (Guthrie and Parker, 2014; Guthrie *et. al.,* 2019). Furthermore, these pressures are emanating from both within (Lewis, 2014; Agyemang and Broadbent, 2015) and outside of universities (Dumay et. al. 2020; Parker, 2012; Martin-Sardesai, Irvine, Tooley, and Guthrie, 2017c). The dominance of this paradigm combined with ever-diminishing government financial support means that external RAEs and associated ‘quality’ mechanisms such as journal ratings lists, are likely to remain.

Further, we need to consider in detail how people and institutions are influenced by RAEs through more detailed case studies. Post COVID-19, within these case studies should be research that considers the changing emphasis of the measurements such as the new area of research impact and how this changes the behaviour of institutions. Are these new expectations leading universities to change how they manage research? For example, are universities beginning to steer research towards more socially relevant big questions? Is there evidence that researchers who engage in “more relevant research” are better rewarded and supported? Will the recent changes in journal rankings and other positive developments for inter-disciplinary research discussed in the previous section lead to a revitalisation of this type of research or will the RAE assessors and Panels continue to under-rate institutions that focus on this type of research?

Another area for future research is more in-depth examination of the influence of RAEs and related surveillance mechanisms on the ‘lived experiences’ of academics. Researchers such as Chatterjee *et al.* (2020, this issue) have asked academics about their perceptions of these processes, however, there is a dearth of research that digs deeper to answer questions such as the extent to which academics have resisted some of the more extreme operationalisations by universities, and its impacts not only on their careers but also their mental well-being, job satisfaction and commitment levels. Case studies and observation techniques could be employed to dig deeper into these important issues. Similarly, how universities employ the measurements requires further analysis. What alternative ways can universities manage research such that fairer more equitable processes may be used to improve the quality of research without the punitive pressures that are engendered by the current practices?

Another opportunity for future research is to build on work that has observed the apparent dominance of RAEs by elites (see, for example, Williams *et al.,* 2006; Chan, Chen and Cheng, 2007; Willmott, 2011; O’Connell at al. 2020, this issue). Future research could more deeply explore how this capture process has occurred with different constituencies. This analysis could be explored through the lens of theories that have not been utilised to date such as Social Networking Theory. This theory can be used to identify the key actors, communities or parties in formal assessment exercises and to test for general properties such as robustness or structural stability of the overall network, or centrality of certain nodes. Another theory that provides some promise for in-depth examination of elites is so-called, “elite theory”. Derived from the political economy literature, this theory posits that a small minority holds the most power in society (Higley and Burton, 2006). Studying how this minority develop and utilise their power in the academy could prove to be very insightful.

Future research could also explore why some jurisdictions seem to have avoided the imposition of RAEs? The US is a prime example of a major research market that does not currently possess a regime. Is this due to socio-political forces or some other factor(s)? Is the structure of the academy so different in the US that it can successfully resist these external forces?

Another important avenue for future research is to employ a normative approach by envisioning what a future ‘optimal’ system of measurement and assessment of research quality might look like? We need to re-imagine what this would like. Such a study would develop an agenda and framework for change that overcome the many deficiencies prevalent within the current mechanisms in place globally. As noted by Chatterjee *et al.,* (2020, this issue) as academics we can take responsibility to ensure that such systems reflect the future we wish to create.

A final area for future research is to consider the impact of the current external environment on universities generally, and more specific to this Special Issue; research assessment and evaluation. The world is in the middle of one of the most serious global crises of modern history due to the impact of the COVID-19 global pandemic, which is presenting complex problems and demanding unprecedented responses. Universities are already heavily impacted by this crisis with significant downturns in international student fees being reported and many research-focused roles expected to disappear (Larkins and Walker, 2020).

One outcome of this unprecedented crisis on universities is that the focus of university research is likely to change as highlighted by Dumay, Guthrie and Rooney (2020, p. 17): “To our minds, the crisis highlights the importance of advancing knowledge that has the potential to contribute to our collective welfare.” The crisis has already spurred universities, industry and societal stakeholders across the globe into closer working relationships. More than any time in recent history, universities are offering solutions, guidance, stability and reassurance to society. Inquiry to re-imagine how the future of research and universities might look like in light of these challenges may seem like a difficult task, but it is worthy avenue of inquiry that is necessary and vital for universities to embrace the challenges and to avoid a pessimistic future.

In summary, while the extant research agenda and papers presented in this *AAAJ* Special Issue have endeavoured to enhance our understanding of how research evaluation has impacted not only the accounting discipline but universities more broadly, there are still a range of key research opportunities awaiting exploration, as discussed above. It is our desire that by demonstrating the benefit of further exploring the unique and interesting issues that emerge in this field, this paper will serve to inspire innovative, relevant and impactful research in the area into the future, both contemporary and historical in nature.

*Postscript - Acknowledgements*

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