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**GROWTH AND DISPERSION OF ACCOUNTING RESEARCH ABOUT NEW ZEALAND
BEFORE AND DURING A NATIONAL RESEARCH ASSESSMENT EXERCISE: FIVE
DECADES OF ACADEMIC JOURNALS BIBLIOMETRICS**

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ABSTRACT

Purpose – University academics are important to the discovery and dissemination of knowledge about accounting practice and accounting learning. This article explores the consequences for the Pacific society of New Zealand of how these discovery and dissemination activities have come to be assessed for performance management, formulaic public funding and offshore accreditation.

Design/methodology/approach – A longitudinal, bibliometric approach is taken to how knowledge about accounting practice and accounting learning in New Zealand has been disseminated over the past half century. The approach lends itself to the question of whether the trends revealed in the bibliometrics are suited to New Zealand audiences, including students, accountants, policymakers, Aotearoa New Zealand's indigenous people and its diverse recent-settler populations, and Pacific New Zealand Society. One hundred and sixty accounting journals and several professional magazines are searched for articles based on empirical materials drawn from New Zealand.

Findings – The findings relate to the geographical locations of the editors and the rankings of the periodicals that articles have been published in, and the topics the articles cover. The findings are interpreted in the broad contexts of academic activities, university development, and tertiary education policy and funding.

Of the three activities associated with accounting in New Zealand universities, research has been the last to develop, starting with occasional articles penned by a small band of professors and published in the *Chartered Accountants Journal (CAJ)* and *The Accounting Review*. Now, research is often accorded the highest priority, as reflected in formal individual academic performance measurement systems, and related institutional incentives and penalties (exemplified by the Performance Based Research Fund of 2012). Measurement is conducted at the individual and institutional level, using criteria linked to lists of periodicals that are decidedly Atlantocentric. The CAJ has been deserted in favour of academic journals, virtually all based outside New Zealand. Academics have modified the way they report to suit the foreign editors and readerships. Publication patterns continue to change.

Strong incentives and coercements seem to exist for New Zealand-based academics to behave selfishly for short-term survival. These persuaders seem to be wielded by a quasi-indigenous élite seeking to mimic their supposed superior counterparts elsewhere; and to dominate their subjects, and so exercise power and maintain their status. This is regardless of what might be better from a local, societal point of view. To publish about New Zealand, there is some advantage in studying areas in which New Zealand is seen as a “world leader” (e.g., Structural Adjustment, New Public Management, environmental accounting). This contrasts with areas about which the outside world is oblivious (e.g., New Zealand's multicultural array of people and organisations, including the Maori people) or areas in which New Zealand lacks differences of “world” interest (e.g., financial collapses and director impropriety, what can be learnt from stock exchange data).

Research limitations/implications – The research is confined to basic bibliometrics (a publication analysis, rather than citation or co-citation analyses), anecdotes and comparison with secondary sources.

Originality/value – This study is concerned with whether knowledge about accounting practice and accounting learning in New Zealand is being disseminated in a way that suits those likely to be most interested and affected. It is distinct from most studies of this ilk, which attempt to rank journals or are about researcher productivity and author placement.

Keywords Higher education, Bibliometrics, Colonialism, Criticism, Accounting history

1 Introduction

National Research Assessment Exercises (Northcott & Linacre, 2010) are the target of a large literature outlining their provisions, assessing their qualities and cataloguing their inadequacies (Lewis & Ross, 2011; Liyanarachchi, 2012; Mathews & Sangster, 2009). Among the more wide-ranging criticisms are the following. That they are distorting research agendas (Parker, 2011a, 2011b). That they are displacing creativity, divergent thinking, critical thought and collegiality with conformity in several respects (e.g., research approaches, forms of research outputs, evaluation of research quality) (Parker 2011b; Roberts, 2007; ter Bogt & Scapens, 2012). That they are marginalising research about issues that are of primary relevance to local people (Roa, Beggs, Williams & Moller, 2009). That they have questionable implications for teaching and third mission activities¹ (e.g., community service, critic and conscience of society, repository of knowledge and expertise) (Boston, Mischewski & Smyth, 2005; Hall, Morris & Sawicka, 2003; Nagy & Robb, 2008). That they are having negative effects on academic identity, integrity and sanity (James, 2008; Parker, 2011b; ter Bogt & Scapens, 2012; Waitere, Wright, Tremaine, Brown & Pausé, 2011). That they are encouraging gaming and similar manipulation of measured research performance (ter Bogt & Scapens, 2012; Willmott, 2003). That they are fostering neo-colonialism in the academy (Murphy & Zhu, 2012). And that they are opportuning inequality and élitism (Strathdee, 2011).

In this study, the researcher explores how these criticisms relate to acquiring and repositing knowledge about accounting in New Zealand (Lat. 41°17'S Long. 174°27'E) and among, for, to and about New Zealanders. The study is conducted using basic bibliometrics; that is, the application of mathematics and statistical methods to bibliographic units (see Hall, 2011). The units examined comprise articles that in the past half century report research based on empirical materials drawn from New Zealand and published in academic journals and professional magazines specialising in *accounting*. Thus, the bibliometrics take in the earliest accounting academic journal articles about New Zealand. The description publication analysis is appropriate as distinct from citation analysis and co-citation analysis (see Just, Schäffer and Meyer, 2009).

Although some of the bibliometric units examined related to research undertaken from outside New Zealand, mostly it was undertaken by researchers based in that country, virtually all of them academics employed at its eight universities or, in a few cases, the several polytechnics permitted to confer degrees². These academics, their research activities and their tertiary education organisations have been profoundly affected by an assessment exercise now habitually referred to as “the PBRF” (see Adler & Liyanarachchi, 2011), an acronym for Performance-Based Research Fund (Tertiary Education Commission (TEC), 2004, 2006, 2008, 2011, 2012).

The PBRF mechanism can be perceived as comprising six notions. These are:

- academics being employed by universities and some other tertiary education organisations to produce quality-assured research outputs, among other duties
- a sexennial assessment being performed of the research portfolios of individual academics by selected academics forming discipline-based assessment panels

¹ This term comes from Melo, Sarrico and Radnor (2010) – some of the activities it comprises are referred to in the legislation constituting New Zealand’s universities (Education Act 1989).

² Performing research is a statutory condition of institutions being authorised to confer degrees.

- individuals' assessments being aggregated in the institutions with which they are affiliated into assessments of the disciplinary areas in these institutions
- the public funding of each of the institutions being based in part on these aggregated assessments³
- the New Zealand Government (hereafter, "the Government") stating, in an official strategy (e.g., Office of the Minister for Tertiary Education, 2009), purposes and expectations about research among institutions comprising the tertiary system
- the strategy, like the funding, being subject to the approval of the New Zealand Parliament.

The PBRF was introduced as part of the means of the Government funding the universities in 2003⁴ (Goldfinch, 2003; TEC, 2004) but the first year of published research encompassed by its processes was 1997, as part of the first sexennial assessment 1997 to 2002. The next such assessment overlapped this first one, and covered 2000 to 2005. The third and latest covered 2006 to 2011, with results announced in April 2013. Another assessment is expected in 2018, covering 2012 to 2017.

As indicated already, bibliometric units published throughout the past half century are examined for this study. The reason for delving so far back is so that the effects of the PBRF can be better gauged than would be the case if a shorter period were chosen. Indeed, it is anticipated that the bibliometrics are of interest in their own right, as they reveal longitudinal patterns in the dissemination of formal knowledge discovered or verified through empirical research into accounting practice and learning in New Zealand.

The article is structured in six sections. Sections 2 and 3 cover the author's motivations and methods, including how they are connected. The bibliometrics are presented in Section 4 and matters arising are considered in Section 5. These include an appraisal of the applicability of selected criticisms levelled at the PBRF and similar National Research Assessment Exercises. Finally, in Section 6, conclusions are related and suggestions for further research are made.

2 Study Motivation and Shaping

I embarked on this study in December 2009. The stimulus was a letter to me marked "personal and confidential" from the chief academic and administrator in the business school where I work. Baldly speaking, it transpired that the letter was part of a performance management innovation encompassing all academics in the school. Each was to receive a similar formal letter at regular intervals, amounting to a six-monthly diagnostic report about

³ According to TEC (2013), some 60% of the actual PBRF is distributed to institutions based on this *Quality Evaluation* measure. The rest of the Fund is distributed according to a *Research Degree Completion* measure (25%) and an *External Research Income* measure (15%). The total amount available from the New Zealand Government for distribution in 2013 is \$262.5m. This compares with \$2bn that institutions are receiving in 2013 as government grants for teaching and learning services based on the number of enrolled students (Government of New Zealand, 2012); and with a further \$1-1.5bn they derive from student fees. Of these fees, about \$1bn are also received from the Government, which then debits loan accounts it maintains with individual domestic students, from whom it then derives repayments from their taxable incomes, mostly after they graduate.

⁴ University funding was changed in the early 1990s in line with the public sector reforms. Since the 1960s, it had been a decidedly private matter of the University Grants Committee conducting negotiations over the distribution of the funds at its disposal among the universities so that they could conduct teaching and research (Gould, 1988). It became a publicly transparent formula-based system referred to as the Equivalent Full-Time Students (EFTSs) System administered by the recently created Ministry of Education (Coy, Dixon & Tower, 1991). The dominant features of the new system were categories of students, a unit cost and set amount of grant for each student in the categories, and the projected and actual numbers of students enrolled in each category at a university. Some categories pertained to postgraduate students, and the grant amounts for these categories included general funding for research. This funding system continues today but with a significant modification in that research funding was phased out of these postgraduate categories between 2004 and 2007 (Goldfinch, 2003; TEC, 2004). Indeed, there is now a distinction between the Student Achievement Component, which comprises (the majority of) funding allocated using EFTSs, almost as before, the PBRF, and other funding components. It is understood that the funding system is about to be amended so as to reassign some EFTS-based funding to funding based on qualifications awarded.

their research outputs⁵. Commencing in the first crop of letters, each recipient was notified by the chief academic and administrator of his heightened expectations about producing research outputs. He indicated how the number of outputs officially recorded⁶ as having been produced by the recipient in the previous quinquennium compared with these expectations. He outlined steps that a recipient's line manager (known as the head of department) would be taking if the recipient was not meeting these expectations or being at risk of same. This innovation came on top of other official activities around research objectives, measurement and a hierarchical, managerial chain of accountability (cf. Melo et al., 2010; Nagy & Robb, 2008; Parker, 2011b; Treasury, 1990). These were rapidly gaining prominence in managerial rhetoric and actions associated not only with "the 2012 PBRF" but also a protracted attempt to obtain "AACSB Accreditation"⁷.

The first crop of letters made particular reference to outputs published in periodicals specialising in business disciplines that appear on a list that the Australian Business Deans Council (ABDC) had published for consultation (see ABDC, 2009). The second crop referred to a second list of Australian origin, being published by the Excellence in Research for Australia (ERA) Initiative, but covering all disciplines (ERA, 2010). A third crop did not materialise because the school, university and city were affected by earthquakes. Although there has been no resumption of the letters up to 2013, the lists have maintained the status accorded them in the letters in other official activities around performance appraisal, promotions, recruitment, internal funds allocation and applying for accreditation.

By process of deduction and through speaking with colleagues in 2009 and since, I inferred that the references to the lists in the letters amounted to "performance guidelines" to the academics about where they should publish research. By further implication, I inferred that in considering what research they might undertake in the future, they would be obliged to consider if particular research was likely to be acceptable to journals on the list(s). They were also being "guided" about where they should not bother to publish research, and so about not conducting research that would only be publishable in such publication outlets.

On examining the ABDC (2009) list in 2009, I began to ponder the possible consequences of the status afforded by the references in the above letters to the lists and the periodicals on them. This was being aware that New Zealand is not (yet) a state of the Commonwealth of Australia; and in light of the aphorism of "what gets measured generally gets done." (Otley 2003, p. 319), which underlies the conclusion of Neumann and Guthrie (2002):

that when a single activity . . . is used as a performance measure for allocating funding, it can be expected that universities will alter their behaviour to enhance their performance vis that measure. The more we measure and socially construct our research around performance outputs and funding, the more we risk discouraging the wider range of scholarship and communication that are such essential elements of our academy. (p. 737)

⁵ Hardcopy letters and memoranda had by then become a rarity at the institution, so this form of communication took on an added significance.

⁶ The data in the official records about individual researchers used in the first crop of letters proved to be inaccurate in many cases, which in itself caused some antagonism between their sender and recipients.

⁷ The Florida-based Association to Advance Collegiate Schools of Business (AACSB) (formerly known as the American Association of Collegiate Schools of Business) is probably the foremost supranational body in the business of accrediting business schools worldwide, rivalled only by the European Foundation for Management Development (EFMD). A prominent measure in the accreditation maintenance process is the assessment of each academic as to whether they are currently *academically qualified* (AQ), or not (AACSB, 2009). This assessment is annual and continuous, being based largely on the articles the academic publishes in listed refereed journals over the previous quinquennium and, to a lesser extent, other research outputs of the academic over the same period.

The people I was particularly mindful of in attaching meaning to the word “consequences” are New Zealand students, New Zealand accountants, New Zealand policymakers, Aotearoa New Zealand’s indigenous peoples and its diverse, post-1750 settler populations, and New Zealand Society⁸. These ponderings reinforced concerns I share with many others about links among people participating in accounting research, learning and practice, and about the social impact of these activities. These include the longstanding gaps between the concerns of policy makers, practitioners, people in the street and academics, and that these seem to be widening, not narrowing (Parker, Guthrie & Linacre, 2011).

Although official figures do not distinguish among the many disciplines that comprise universities, a reasonable estimate is that between \$10 million and \$15 million is expended annually on accounting research conducted from within accounting departments in universities and institutes of technology in New Zealand, and the expenditure on learning and teaching is a few multiples of that, and so is not a trivial matter. I considered that more light could be shed on the aforementioned consequences by analysing retrospectively the extents to which the listed periodicals have published articles containing empirical materials drawn from New Zealand; this was presuming that in the departments of other universities the lists in question had attained a standing similar to that in the department of which I am a member. Thus, it was that this study began to take shape.

The study has been further shaped by some significant events running alongside it, as follows. Consultation on the ABDC (2009) list was concluded and the ABDC issued a final list (ABDC, 2010), effectively making the 2009 list redundant (for details, see Hall, 2011). The ERA (2010) list was superseded by the ERA (2012) list⁹, which was significantly longer but from which rankings were omitted on the direction of Commonwealth of Australia Government Minister Carr (National Tertiary Education Union, 2012). However, his direction was somewhat controversial and not universally accepted, so much so that in the New Zealand environment, the rankings that the ERA (2010) list contains are still given credence, and so this list is not redundant there. In accordance with the 2012 PBRF quality evaluation procedures, academics across New Zealand, including in accounting, submitted to TEC their portfolios of research activities during 2006 to 2011, including lists of academic journal articles they have authored. These portfolios were assessed by expert panels in 2012 and 2013, and the results have been notified to each academic, their institutions and the public (TEC, 2013). Currently, the ABDC is revising its list with a view to issuing a 2013 version with rankings (see ABDC, 2013a).

3 Methods

The bibliometrics used in this study focus on periodicals specialising in accounting and the articles they have published containing empirical materials drawn from New Zealand. They cover the period since the inception of each journal up to 31 December 2011, the cut-off date

⁸ New Zealand has developed into a constitutional monarchy and parliamentary democracy over about 10 generations. It comprises land associated with indigenous peoples now commonly referred to as Maori. Its dominant institutions, however, derive primarily from England and Scotland. They were brought to New Zealand by settlers starting in the early 1800s, when a penal colony was established at Port Jackson in what has become Australia, and the South Pacific was opened up to whaling, trading, missionary activity and settlement by people from the British Isles and elsewhere in Europe, China and elsewhere in Asia, the east and then west of North America, and other islands in the Pacific Ocean that lie west and north of New Zealand (Morrell, 1960; Ward, 1946). Six of these institutions of relevance are the English language, the Government, the New Zealand Institute of Chartered Accountants (NZICA), the ascendant laws and customs of doing business (including plantations, farms and factories), the New Zealand higher education system, and the scientific method.

⁹ Noteworthy is that this study probably made a minor but useful contribution to the revisions of these lists. The researcher found several anomalies in the earlier lists and came across additional information that seemed relevant for improving them administratively. These were advised to the compilers.

for bibliographic units to be eligible for the 2012 PBRF quality evaluation¹⁰. I commenced their collection in the summer of 2009-10 and continued it intermittently for the next three years, until satisfied about their comprehensiveness. Hence, having collected bibliometrics in late 2009 and 2010, I reviewed, revised and updated them subsequently, including as recently as autumn 2013.

Mostly, the periodicals were identified by being classified as *accounting* on at least one of the ERA (2010, 2012) and ABDC (2009, 2010) lists. However, in this and other data gathering tasks, I exercised my knowledge and experience acquired as a journeyman academic in New Zealand and elsewhere for over 25 years, for many of them engaged in research and library-support activities¹¹. Thus, I inclined to include periodicals at my discretion, and have done so in four instances, three being journals inaugurated since 2007 and the third being a professional body magazine published in Canada, which is equivalent to five magazines that are on one of the lists.

The choice of working only with periodicals was made having considered not only the aforementioned letters that stimulated the study and the lists they referred to being restricted to periodicals but other matters too. Indeed, although delving a little into professional magazines, my particular focus is on refereed academic journals. This is notwithstanding that other media of public and scholarly circulation (e.g., books, edited book chapters, working papers, theses, other monographs, conference papers and oral presentations at conferences, Internet blogs, learning resources, oral presentations in lectures that make up accounting programmes) have been and are still frequent ways to disseminate academic research in accounting, although it is arguable that, increasingly, many of these have become only intermediate steps on the way to the ultimate dissemination of research results in journals, or are spin offs from the results or a substitution entered into reluctantly. As Beverungen, Böhm and Land (2012) put it, “journals are the *sine qua non* of early 21st century academic life, at least in business schools” (p. 929): they signify the status of research and scholarly work, and figure prominently in academic appointment and promotion processes, as well as in National Research Assessment Exercises and other research funding mechanisms (re New Zealand, see Adler and Liyanarachchi, 2011). This has been increasingly so in accounting since the 1990s, when it caused Parker, Guthrie and Gray (1998) to anticipate circumstances of “game-playing of journal article quantity pursuit, ‘safe’/conservative research topics, narrow/conventional research methodologies, article output maximisation from single research projects, and professional/policy issue desertion” (p. 376), all in pursuit of careerism in place of scholarship (see also McKinnon, 2013; ter Bogt & Scapens, 2012).

Choosing to limit the periodicals examined to those specialising in *accounting* was made notwithstanding that many researchers publish accounting articles about New Zealand in periodicals associated with other disciplines, and in multidisciplinary periodicals associated with particular industries and sectors of the economy; and the numbers of such articles are undoubtedly significant. Examining periodicals not specialising in *accounting* might be an obvious avenue of further research to see if, as I believe, they follow a similar pattern to the articles and periodicals covered by this study. However, one notable exception that is included is the *New Zealand Journal of Applied Business Research*. It has an obvious New

¹⁰ The PBRF eligibility rules were relaxed a little to admit into portfolios articles that did not appear in printed issues until 2012 but that were available electronically on journal websites by 31 December 2011. The bibliometrics analysed for this article are limited to units that appeared in printed and published volumes/issues dated 2011 or before. However, I have made a record of all articles identified as having been published in printed issues in 2012, but am unsure which of these were included in the PBRF portfolios in question, as portfolios are confidential.

¹¹ From time to time, I have been on the library committee or been the discipline library representative at four of the institutions where I have worked.

Zealand connection and a high proportion of the articles published in it relate to accounting; it is only the latter articles that are included from that journal in the bibliometrics used for this study.

The total number of periodicals used to generate the bibliometrics included in this study is 171: a full list is provided in Section 4. For each and every one of them, I visited its web site(s), if there was one; and, if there was not, the latest issue of the periodical. I acquired data about each journal: its web address(es), the location(s) of the editor(s), and the numbers of editorial board members based in New Zealand and in Australia. Either from a journal's web site, or through the extensive electronic collection of my university's library, I generated a list of potentially relevant bibliographic units appearing in each journal. The bibliographic units were identified using the search word "Zealand". In keeping with the study being longitudinal, these lists included items from as far back as possible.

As far as possible, each unit on every list was examined. Indeed, the full text of most articles and other items of most issues of every journal proved to be accessible as Hypertext Markup Language (html) files or Portable Document File (pdf) files, and most of these were examinable using word search functions of the respective software readers. This proved more so as the study continued, and so in going through each journal again in 2013 to check for recent items, care was taken to see if any older items that were absent from earlier searches came to light. I eyeballed the full text or similar of every unit to evaluate them for New Zealand coverage or other New Zealand associations; and classified the items in various ways, as is evident in Section 4.

In addition to articles, searches yielded hits of *Zealand* in book reviews, editorial board listings, calls for papers and more peripheral items. Indeed, it transpired that some units that included *Zealand* should be omitted entirely from the study data. For example, there were one or two units that related to "Old" Zealand (as distinct from Zealand¹²); and a significant number of articles included "New Zealand" in acknowledgements (e.g., acknowledging comments from participants at annual conferences of the *Accounting and Finance Association of Australia and New Zealand*).

There were three departures from the above that are significant. First, neither the *New Zealand Journal of Applied Business Research* nor the *Chartered Accountants Journal* was searchable electronically up to 2010. Thus, being aware of their significance, I examined print versions of both. These were all the issues of the former, which was first published in 2002¹³; and issues of the latter as far back as January 1973 (it was first published in 1922). Second, three periodicals proved impossible to search. One, *The Accountant*, turns out to be a professional body magazine of limited circulation, primarily within Kenya; the second, *Art Law and Accounting Reporter*, has been discontinued; and the third, *Accounting and Finance in Transition*, seems not to be a periodical at all, but an annual conference originating in London and now held variously in Eastern Europe. None of these three seems significant to the study, except to exemplify one difficulty of compiling comprehensive lists of periodicals, especially at the margins; that is, of deciding consistently what to include and to exclude. In general, any list that claims to be comprehensive is bound to be long and cumbersome, and so difficult to maintain in a complex and impermanent environment. Third, I was able to take advantage of the bibliographies included in Trow and Zeff (2010, pp. 75-98), which cover

¹² The choice by Dutch cartographers of "Nieuw Zeeland", and then Cook's Anglicisation of it to "New Zealand", as the name of the country, is extremely fortuitous.

¹³ The researcher identified 50 articles from the *New Zealand Journal of Applied Business Research* that contain New Zealand empirical materials but which he adjudged as not being about "accounting". They are excluded from the data for that journal.

1879 to 1970. The bibliographic units they list that are periodicals comprise mostly articles in the *Chartered Accountants Journal* but also included are articles in *The Accounting Review* and *Abacus: a Journal of Accounting and Business Studies*.

These latter articles date from 1960 and were present in the electronic journal searches I performed. This coincidence of these searches with Trow and Zeff (2010) was one proof of the reliability of the method of searching employed in the study. A further means of ascertaining reliability was to share analyses of the data with authors, primarily at conferences and similar (see Dixon, 2010a, 2010b, 2012).

This study has much originality. Although searching periodical contents to identify articles and similar associated with a location (including New Zealand) has been used in a few studies, none has been concerned with the origin of the empirical materials on which research results are based. Instead, most of them, and ones using surveys of academics and publication lists of academics and their universities, have been attempting to rank journals (e.g., Daigle & Arnold, 2000; Lowe & Locke, 2005, 2006; Rosenstreich & Wooliscroft, 2009); or they are about researcher productivity and author placement (e.g., Brown, Jones & Steele, 2007; Chan, Chang, Tong & Zhang, 2012; Chan, Chen & Cheng, 2005; Daigle & Arnold, 2000; Reinstein & Hasselback, 1997 (review article); Smart, 2008; Wilkinson & Durden, 1998; Wilkinson, Durden & Wilkinson, 2003; Wise & Fisher, 2005).

In the following sections, the bibliometrics are analysed and interpreted to reveal more about periodicals on the ABDC and ERA lists, and how they stand when it comes to publishing articles that are based on empirical materials drawn entirely or partly from New Zealand, or refer to New Zealand in other ways. Trends in these articles, by journal, journal origin, and topic and sub-discipline are revealed, together with various incidentals about the journals, the types of journals and the lists. The intent in choosing questions, methods and reports has been to produce positive outcomes in the sense of revealing inadequacies about the way knowledge about accounting in New Zealand is being acquired and repositied among, for, to and about New Zealanders; and stimulating ideas of how to overcome them.

4 Analysis of the Bibliometrics

This section is opened with a rudimentary summary of the bibliometrics whose collection is outlined Section 3. The summary covers all 171 periodicals and all the bibliographic units published in them that refer to New Zealand up to 31 December 2011. The rest of the section comprises a series of further analyses of these bibliometrics. Two subsections (4.2 and 4.3) relate to the standings of the periodicals, and the particular case of professional magazines; and the locations of their editors and the editorial board input they obtain from New Zealand. The rest covers analyses of the journal articles and the timing of their publication, including by individual journal and journal type, as classified by geographical location of their editors and their rankings, and by topic area or sub-discipline.

4.1 Rudimentary Summary

This summary is provided in Table 1, which is comprised of data about each periodical arranged by the following columns, as follows:

- Col 1. The titles of the 171 periodicals in alphabetical order, except “The” is ignored in the ordering (e.g., *The Accounting Review* is listed under “A”). This order is to permit the reader to ascertain quickly whether particular titles are present or absent; and to satisfy any curiosity about any particular title.
- Col 2. The ranking, from A* to C, given the periodical in the ERA (2010) list. These rankings are reported, even though they proved so controversial that by the time ERA

(2012) was published, a conscious decision was made to omit rankings from this list. Periodicals not listed are so indicated.

- Col 3. The ranking, also from A* to C, given the periodical in the ABDC (2010) list, including cases of the classification, “not ranked”. Periodicals not listed are so indicated.
- Col 4. The list that ERA published in 2012 omitted rankings, and so the indicators in this column are Y for “Yes, it is on the list”; and N, for “No, it is not on the list”.
- Col 5. The country(ies) in which the editor(s) are located as at December 2012, and where applicable the state or province.
- Col 6. The number of persons on the editorial board or similar who are located in New Zealand as at December 2012.
- Col 7. This and subsequent columns relate to hits returned from the searches for *Zealand*. The year reported in this column relates to the earliest item identified in the searching process. One reason for reporting this item is to signal that if the journal existed before the year shown and if it included items in earlier issues, they have not been identified, probably because of the lack of searchable electronic back files.
- Col 8. This and the next three columns relate to articles published up to December 2011 that contain empirical materials drawn from New Zealand. This column indicates the number of studies in which the empirical materials are entirely from New Zealand.
- Col 9. The number of studies based on empirical materials drawn from a small number (2 to 10) of countries, including New Zealand.
- Col 10. The number of studies based on empirical materials drawn from New Zealand among 11 or more countries (e.g., the entire membership of a multilateral organisation, such as the Organisation for Economic Co-operation and Development or International Monetary Fund).
- Col 11. The total number of studies in Columns 8, 9 and 10.
- Col 12. The number of studies with only a passing reference to New Zealand; for example, a New Zealand study being cited in the literature review.
- Col 13. The number of studies in which the only connection with New Zealand is that an author has a New Zealand affiliation.

It is inadequate to say that Table 1 speaks for itself: it is merely a list of journals and some basic information about each one. Nothing much can be said without providing at least some qualification based on further analysis. Thus, I move straight on to the results of this analysis, presenting them in the series of subsections following.

4.2 *Standings of the Periodicals*

In the New Zealand academic environment, as elsewhere (see Moizer, 2009), according to this author’s experience, the standings of academics now go hand in hand with the standings of the periodicals in which they have published their research. Concomitantly, within and among disciplines the relative standings, or rankings, of periodicals have gained increasing importance (Hodder & Hodder, 2010). Furthermore, positive references to “good journal”, “top journal” and “international journal” have recently been supplemented with the term “A Journal”; while the terms “B Journal” and “C Journal” represent increasing degrees of lower regard and even disapproval or derision. These additional references derive from journal rankings, such as are included in the ERA (2010) and ABDC (2010). Despite being excluded from the ERA (2012) list, rankings are still alive and well, and controversial (Chan, Tong & Zhang, 2012; McKinnon, 2013; Moosa, 2011; Wilson, Ravenscroft, Rebele & St. Pierre, 2008).

Table 1 Accounting Periodicals in Alphabetical Order (N = 171); and Listings, Rankings, Editors and Articles linked with New Zealand

Publication Title	ERA list 2010 Ranking	ABDC list 2010 Ranking	Included in ERA list 2012	Location of editor(s) December 2012 ¹⁴	No. of NZ affiliates on Editorial Board 2012 ¹⁵	Earliest appearance of NZ in searchable back files	Articles published up to 2011 linked to New Zealand					
							All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 8, 9 and 10	NZ study in the literature review or an equivalent in-text mention	Author with NZ affiliation but no other NZ mention
1	2	3	4	5	6	7	8	9	10	11	12	13
Abacus: a Journal of Accounting and Business Studies	A	A	Y	AU-NSW	4	1966	14	4		18	10	3
Academy of Accounting and Financial Studies Journal	C	C	Y	Turkey/US-UT	0	2010				0	4	
Accountability in Research	C	Not listed	Y	US-MD	0	1999	1	1		2	1	
Accountancy Business and the Public Interest	C	C	Y	UKGBNI	1	2005	3			3	1	1
Accountant (Kenya)	Not listed	Not listed	Y	Kenya	NEB - PBM		not searchable					
Accounting (Kigyou Kaikei)	Not listed	Not listed	Y	Japan						0		
Accounting Accountability and Performance	C	C	Y	AU-QLD	4	2002			1	1	16	
Accounting and Business Research	A	A	Y	UKGBNI	2	1982	11	5	1	17	17	
Accounting and Finance	B	A	Y	NZ	12	1979	42	4	2	48	67	4
Accounting and Finance in Transition	Not listed	Not listed	Y	UKGBNI			not searchable					
Accounting and Finance Research	Not listed	Not listed	Y	US-CO	0	2012				0		
Accounting and Taxation	Not listed	C	N	US-HA	0	2009				0	2	
Accounting and the Public Interest	B	B	Y	US-FL	1	2004	3			3	3	
Accounting Auditing and Accountability Journal	A*	A	Y	AU-NSW/SA	5	1989	27	6	3	36	125	11
Accounting Commerce and Finance: The Islamic Perspective Journal	C	C	Y	discontinued		never				0		
Accounting Education: An International Journal	B	B	Y	AU-QLD	4	1992	30	6	1	37	48	1
Accounting Educators' Journal	C	C	Y	US-FL	0	1989	1			1	6	
Accounting Forum	B	C	Y	AU-SA	4	2005	4	2	4	10	51	1
Accounting Historians Journal	B	B	Y	US-OH/UKGBNI	0	1981	4	1	1	6	14	1
Accounting History	A	C	Y	AU-VIC	2	1998	11	2	2	15	41	2
Accounting History Review	A	C	Y	UKGBNI	0	1995	5	1	2	8	16	
Accounting Horizons	A	A	Y	US-GA/WA	1	1991	2	2	2	6	23	1
Accounting in Europe	B	B	Y	UKGBNI	0	2004				0	7	1
Accounting Organizations and Society	A*	A*	Y	UKGBNI	0	1979	4		8	12	65	5
Accounting Perspectives	C	C	Y	Can-ON	0	2002		1		1	5	

¹⁴ Key: AU-XX = Australia, with state abbreviation according to the ISO3166-2:AU; Can-XX = Canada, with province abbreviation according to postal services; Gre = Greece; HK = Hong Kong; NZ = New Zealand; RSA = South Africa; Tai = Taiwan; UKGBNI = Great Britain and Northern Ireland; US-XX = United States of America, with state abbreviation according to ISO3166.

¹⁵ Key: NEB = No editorial board in an academic reviewer sense; PBM = Professional body magazine

Publication Title	ERA list 2010 Ranking	ABDC list 2010 Ranking	Included in ERA list 2012	Location of editor(s) December 2012 ¹⁴	No. of NZ affiliates on Editorial Board 2012 ¹⁵	Earliest appearance of NZ in searchable back files	Articles published up to 2011 linked to New Zealand					
							All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 8, 9 and 10	NZ study in the literature review or an equivalent in-text mention	Author with NZ affiliation but no other NZ mention
1	2	3	4	5	6	7	8	9	10	11	12	13
Accounting Research Journal	B	C	Y	AU-QLD	2	2006	9			9	4	2
Accounting Review	A*	A*	Y	US-PA	0	1965	3	12		15	1	3
Actualidad Contable Faces	Not listed	Not listed	Y	Venezuela	0	2007				0	3	
Advances in Accounting	A	C	Y	US-AZ/OH	0	2002	1	1	3	5	19	1
Advances in Accounting Behavioral Research	B	C	Y	US-FL	0	2001		1		1	4	
Advances in Accounting Education: teaching and curriculum innovations	C	C	Y	US-MA	0	2007				0	5	
Advances in Environmental Accounting and Management	C	Not listed	Y	US-NJ/MD	1	2000				0	8	
Advances in International Accounting	B	Not listed separately	Y	merged in Advances in Accounting		2001	3	1	3	7	17	
Advances in Management Accounting	B	C	Y	US-TX/NY	0	2001				0	6	
Advances in Public Interest Accounting	B	C	Y	US-NY	0	1998	4		1	5	4	
Advances in Quantitative Analysis of Finance and Accounting	B	B	Y	US-NJ	0	2000				0	4	
African Finance Journal	Not listed	Not listed	N	RSA	1	1999	1	1		2	5	
African Journal of Accounting, Economics, Finance and Banking Research	C	C	Y	US-CT	0	2007				0	3	
Afro-Asian Journal of Finance and Accounting	Not ranked	C	Y	US-PA	2	never				0		
AIS Educator Journal	Not listed	Not listed	Y	US-VA	0	never				0		
American Journal of Finance and Accounting	Not ranked	C	Y	US-FL	0	2008				0		1
Art Law and Accounting Reporter	C	C	Y	discontinued						not searchable		
Asian Academy of Management Journal of Accounting and Finance	C	C	Y	Malaysia	1	2006		1		1	7	
Asian Journal of Business and Accounting	Not listed	Not listed	Y	Malaysia	0	2008	1			1	10	
Asian Journal of Finance and Accounting	Not listed	Not listed	Y	AU-VIC	1	2009	2			2		
Asian Review of Accounting	C	C	Y	AU-VIC	0	1992	8	3	3	14	71	1
Asia-Pacific Journal of Accounting and Economics	B	B	Y	Tai/US-LA/China (HK)	0	2007			1	1	7	
Asia-Pacific Management Accounting Journal	C	C	Y	Malaysia/AU-TAS	1	2006	1			1	4	1
Audit Financiar (Financial Audit)	Not listed	Not listed	Y	Romania	NEB	2010				0	9	
Auditing: a Journal of Practice and Theory	A	A	Y	US-FL	2	1985	5		1	6	19	
Australasian Accounting Business and Finance Journal	B	C	Y	AU-NSW/QLD	1	2007	9	1	1	11	27	
Australasian Journal of Business and Behavioural Sciences	C	C	Y	discontinued		2008				0	1	
Australian Accounting Review	B	B	Y	AU-NSW	5	1998	13	10	1	24	104	2
Australian Journal of Accounting Education	C	C	Y	discontinued		never				0		
Behavioral Research in Accounting	A	A	Y	US-FL	0	1999	1			1	7	
British Accounting Review	A	A	Y	UKGBNI	1	1988	19	2	3	24	63	3
Business: Theory and Practice (Verslas: teorija ir praktika)	Not listed	Not listed	Y	Lithuania	0	2010				0	2	

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							All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 8, 9 and 10	NZ study in the literature review or an equivalent in-text mention	Author with NZ affiliation but no other NZ mention
1	2	3	4	5	6	7	8	9	10	11	12	13
CA Magazine	Not listed	Not listed	N	Can-ON	NEB - PBM	1977	1	3		4	35	1
Chartered Accountants Journal (New Zealand)	Not listed	Not listed	N	NZ	NEB - PBM	1973 ¹⁶	1,403			1,403		
China Accounting and Finance Review	C	C	Y	China(HK)	0	2006				0	1	
China Journal of Accounting Research	Not ranked	C	Y	China/China(HK)	0	2011				0	1	
Contabilitate si Informatica de Gestiune (Journal of Accounting and Management Information Systems)	Not listed	Not listed	Y	Romania	0	2011				0	2	
Contaduria y Administracion (Accounting and Management)	Not listed	Not listed	Y	Mexico	0	never				0		
Contemporary Accounting Research	A*	A*	Y	Can-ON	1	1997	2	1	3	6	7	1
Corporate Ownership and Control	B	B	Y	Ukraine	0	2004	3			3	2	
Cost and Management	Not listed	Not listed	Y	Bangladesh	0	2003				0	4	
Cost Management	C	C	Y	Can-ON	0	2001		1		1	6	
Critical Perspectives on Accounting	A	A	Y	Can-ON/UKGBNI	0	1990	17	9	1	27	88	21
Current Issues in Auditing	Not listed	Not listed	Y	US-AL	1	2007				0	2	
European Accounting Review	A	A	Y	Netherlands	1	1993	1	3	7	11	18	
Financial Accountability and Management	A	A	Y	UKGBNI	1	1985	25	4		29	18	1
Financial Management (ex Management Accounting (UK))	Not listed	Not listed	N	UKGBNI	NEB - PBM	2001	3			3	8	
Financial Reporting, Regulation and Governance	C	C	Y	discontinued		2005	1			1	3	
Foundations and Trends in Accounting	Not listed	Not listed	N	US-CA	0	never						
Global Perspectives on Accounting Education	C	C	Y	US-RI	0	2005				0	5	
Global Review of Accounting and Finance	Not listed	Not listed	Y	AU-TAS	0	2010				0	3	
Il Controllo nelle Societa e negli Enti	Not listed	Not listed	Y	Italy	0	never				0		
IMA Educational Case Journal (Institute of Management Accountants)	C	Not listed	Y	US-NJ	1	never				0		
Indonesian Management and Accounting Research	C	C	Y	discontinued		2009				0	1	
Intelligent Systems in Accounting, Finance and Management	C	B	Y	US-CA	0	1997		2		2	8	
Internal Auditing	Not listed	C	Y	US-NY	NEB - PBM	1992	1	1		2	5	
International Journal of Accounting	A	A	Y	US-IL	1	1996	2	8	19	29	50	6
International Journal of Accounting and Finance	Not ranked	C	Y	Can-NB	2	2008				0	8	
International Journal of Accounting and Information Management	B	C	Y	US-LA	0	2009		1	1	2	3	
International Journal of Accounting Information Systems	B	A	Y	US-OH	0	2000		2		2	12	

¹⁶ The year in Column 7 for the Chartered Accountants Journal represents to choice made by the researcher to search this periodical manually for relevant articles over the past 40 years. Trow and Zeff (2010) indicate that it carried articles from academics from 1922, virtually from its inception.

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							All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 8, 9 and 10	NZ study in the literature review or an equivalent in-text mention	Author with NZ affiliation but no other NZ mention
1	2	3	4	5	6	7	8	9	10	11	12	13
International Journal of Accounting, Auditing and Performance Evaluation	B	C	Y	US-TX	1	2004			2	2	25	2
International Journal of Auditing	B	B	Y	AU-QLD	1	1998	3	4	3	10	45	1
International Journal of Banking, Accounting and Finance	Not ranked	C	Y	UKGBNI/Italy/Gre	0	2008			1	1	3	
International Journal of Behavioural Accounting and Finance	Not ranked	C	Y	UKGBNI	1	2008				0	6	2
International Journal of Critical Accounting	Not listed	C	Y	US-NY	0	2009				0	3	1
International Journal of Digital Accounting Research	C	C	Y	Spain/US-NJ	0	2001	1		1	2	9	
International Journal of Economics and Accounting	Not listed	Not listed	Y	US-NY	1	2010				0	4	
International Journal of Government Auditing	Not listed	Not listed	Y	US-WDC	1	1983	4		2	6		3
International Journal of Managerial and Financial Accounting	Not ranked	C	Y	Malaysia	1	2008				0	14	
International Review of Business Research Papers (accounting only)	Not listed	C	Y	AU-WA	1	2006	2	1		3	19	1
Irish Accounting Review	Not listed	C	Y	UKGBNI/Ire	0	2004				0	13	
Issues in Accounting Education	A	A	Y	US-TX	3	1997	2	2		4	8	
Issues in Social and Environmental Accounting	Not listed	Not listed	Y	Indonesia	4	2007	1		1	2	12	
Journal of Accountancy	Not listed	C	N	US-NC	NEB - PBM	1991		3	4	7	7	
Journal of Accounting and Corporate Governance (Kuajji Xue Gongsi Zhili)	Not listed	Not listed	Y	China Tai	0	2006				0	1	
Journal of Accounting and Economics	A*	A*	Y	US-MA/NY/PA	0	1988	2		8	10	10	1
Journal of Accounting and Finance Research	Not listed	Not listed	N	discontinued		1999				0	3	
Journal of Accounting and Management Information Systems	Not listed	Not listed	N	Romania	0	2011					2	
Journal of Accounting and Organisational Change	B	C	Y	AU-VIC	5	2005	4			4	22	1
Journal of Accounting and Public Policy	A	A	Y	US-MD	1	1983	7		11	18	28	2
Journal of Accounting Auditing and Finance	A	A	Y	US-NY	0	1990	1		1	2	5	2
Journal of Accounting Case Research	C	C	Y	discontinued		2000	6			6		1
Journal of Accounting Education	A	B	Y	US-OH	1	1983	5	2	2	9	23	4
Journal of Accounting in Emerging Economies	Not listed	C	N	UKGBNI	2	2011				0	2	
Journal of Accounting Literature	A	A	Y	US-FL	0	1992			1	1	15	
Journal of Accounting Research	A*	A*	Y	US-IL	0	1967	2		10	12	8	3
Journal of Accounting, Business and Management	C	C	Y	Indonesia	1	2007	3			3	1	1
Journal of Accounting, Ethics and Public Policy	C	C	Y	US-FL	0	2012				0		
Journal of Accounting, Finance and Management Strategy	Not listed	Not listed	Y	China Tai	0	2007				0		
Journal of Applied Accounting Research	B	C	Y	UKGBNI	0	2005	1	1		2	16	1
Journal of Applied Management Accounting Research	C	C	Y	AU-SA/QLD	1	2004	1			1	15	
Journal of Applied Research in Accounting and Finance	B	C	Y	AU-NSW	0	never				0		

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1	2	3	4	5	6	7	8	9	10	11	12	13
Journal of Banking and Finance - Law and Practice	C	A	Y	AU-NSW	6	1999	1			1	1	
Journal of Business Finance and Accounting	A	A	Y	UKGBNI	0	1977	17	1	2	20	8	6
Journal of Construction Accounting and Taxation	B	C	Y	US-NC	0	never				0		
Journal of Contemporary Accounting and Economics	B	A	Y	Malaysia/Can-BC/US-UT	2	2005	2		3	5	8	1
Journal of Corporate Accounting and Finance	Not listed	C	N	US-NY	0	1991				0		
Journal of Cost Analysis and Parametrics	C	C	Y	US-OH	0	2010				0	1	
Journal of Emerging Technologies in Accounting	C	C	Y	US-CA	0	2008				0		
Journal of Finance and Management in Public Services	C	C	Y	UKGBNI	3	2002	1	1		2	1	
Journal of Financial Reporting and Accounting	C	C	Y	Malaysia	1	2006				0	10	
Journal of Financial Statement Analysis	Not listed	Not listed	N	discontinued		1998	1			1	1	
Journal of Forensic Accounting: auditing, fraud, and taxation	B	C	Y	discontinued		2004				0	1	
Journal of Forensic and Investigative Accounting	Not listed	Not listed	N	US-LA	0	2009		1		1	3	
Journal of Human Resource Costing and Accounting	C	C	Y	UKGBNI	0	1998	1		1	2	19	1
Journal of Intellectual Capital	B	B	Y	UKGBNI	0	2001	4	3	1	8	29	3
Journal of International Accounting Research	B	B	Y	Can-ON	1	2002	1		4	5	13	
Journal of International Accounting, Auditing and Taxation	B	B	Y	US-PA	0	1992	3	4	13	20	49	1
Journal of International Financial Management and Accounting	B	B	Y	AU-NSW/US-NY	0	1990	7	2		9	8	
Journal of Islamic Accounting and Business Research	Not listed	C	N	UKGBNI	1	2011				0	3	
Journal of Management Accounting Research	A*	A	Y	US-IA	0	1995	1			1	4	
Journal of Modern Accounting and Auditing	C	C	Y	US-CA	0	2009	3		1	4	3	
Journal of Performance Management	Not listed	Not listed	Y	US-IN	0	2010				0	1	
Journal of Public Budgeting, Accounting and Financial Management	B	B	Y	US-PA/FL	0	1996	1	1	7	9	27	
Journal of Public Finance and Public Choice	C	Not listed	N	discontinued		2001			2	2		
Journal of Taxation and Accounting (Semuwa Hoegyejeoneol)	Not listed	Not listed	Y	Korea	0	never				0		
Journal of the Asia-Pacific Centre for Environmental Accountability	C	C	Y	AU-SA	4	2006	1	1	1	3	14	
Journal of Theoretical Accounting Research	C	C	Y	US-NY	0	2005				0	3	
Journal of Wealth Management	C	C	Y	US-NY	0	2000			6	6	1	
Konan Business Review	Not listed	Not listed	Y	Japan	0	never				0		
Korean International Accounting Review (Gukje Hoegye Yeongu)	Not listed	Not listed	Y	Korea	0	never				0		
Korean Journal of Management Accounting Research (Gwalli Hoegye Yeongu)	Not listed	Not listed	Y	Korea	0	never				0		
Malaysian Accounting Review	C	C	Y	Malaysia	0	2003				0	9	
Management Accounting Quarterly	Not listed	C	N	US-NJ	NEB - PBM	never				0		

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							All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 8, 9 and 10	NZ study in the literature review or an equivalent in-text mention	Author with NZ affiliation but no other NZ mention
1	2	3	4	5	6	7	8	9	10	11	12	13
Management Accounting Research	A	A	Y	UKGBNI	0	1990	13	3		16	30	4
Managerial Auditing Journal	B	B	Y	AU-VIC/NSW	3	1986	17	9	11	37	106	6
Meditari Accountancy Research	Not listed	C	Y	NZ/RSA	8	2000				0	31	
New Zealand Journal of Applied Business Research	C	C	Y	NZ	9	2002	43			43		
Pacific Accounting Review	B	B	Y	NZ	21	1988	65	7		72	28	5
Petroleum Accounting and Financial Management Journal	C	C	Y	US-TX	0	1998				0	10	
Public Accountant (ex National Accountant)	C	Not listed	Y	AU-VIC	NEB - PBM	2011				0	2	
Public Budgeting and Finance	C	C	Y	US-NY/MD	0	1991	2	1	1	4	2	
Public Finance and Management	B	B	Y	Netherlands	0	2002	3			3	5	
Public Money and Management	B	A	Y	UKGBNI	1	1989	3	6	1	10	19	
Qualitative Research in Accounting and Management	B	B	Y	NZ	7	2005	12	3		15	15	5
Research in Accounting in Emerging Economies	C	C	Y	UKGBNI	1	2008				0	5	
Research in Accounting Regulation	B	B	Y	US-OH	0	2004	1	1		2	8	2
Research in Governmental and Non-Profit Accounting	B	B	Y	US-VA	NEB	1996	1			1	1	
Review of Accounting and Finance	C	C	Y	US-CA	0	2002			10	10	9	2
Review of Accounting Studies	A	A*	Y	US-CA	0	2002			3	3	2	
Review of Quantitative Finance and Accounting	B	B	Y	US-NJ	0	1997	2		9	11	18	5
Social and Environmental Accountability Journal	Not listed	Not listed	Y	UKGBNI	1	1993	2			2	7	
South African Journal of Accounting Research	Not listed	Not listed	Y	RSA	0	1999	2			2	1	
Southern African Journal of Accountability and Auditing Research	Not listed	Not listed	Y	RSA	0	1998				0	9	
Strategic Finance (ex Management Accounting (US))	Not listed	Not listed	N	US-NJ	NEB - PBM	1991	1			1	10	1
Sustainability Accounting, Management and Policy Journal	Not listed	C	Y	UKGBNI	3	2010	3		1	4	4	
Total							1,960	160	199	2,319	2,084	143

Columns 2 and 3 of Table 1 show the ERA (2010) and ABDC (2010) rankings accorded to the periodicals listed in that table. The frequency distributions of these rankings are shown in Table 2, along with other summary data, bringing in the ERA (2012) list.

Table 2 Distribution of Periodicals by Rankings and Other Listings Data

	Frequency of Ranking and Listing						ABDC and ERA Listed and Unlisted
	ABDC (2010)		ERA (2010)		ERA (2012)		
	No.	%	No.	%	No.	%	
1	2	3	4	5	6	7	8
A* Ranked	6	5	7	6	No Rankings		
A Ranked	23	18	21	17			
B Ranked	23	18	39	33			
C Ranked	74	59	46	38			
Listed but not ranked	0	0	7	6	154	100	
Total on list(s)	126	100	120	100	154	100	161
Not listed	45		51		17		10
Total periodicals examined for this study, as included in Table 1	171		171		171		171

The “Not Listed” Row of Table 2 deserves an explanation. In Columns 2 and 4, the numbers 45 and 51 arise from additional periodicals being included in ERA (2012) compared with ERA (2010); and compared with the periodicals identified by the ABDC, either as *accounting* or otherwise. Mostly these are newly identified, rather than brand new journals, of which there are very few. In Column 6, the number 16 comprises periodicals included in this study but not listed on ERA (2012). One is on the ERA (2010) list, and its omission from the ERA (2012) list may be because it was discontinued, although several other periodicals that remain on the list have suffered a similar fate. Six are on the ABDC (2010) list but are on neither ERA list. Together, these seven comprise the difference between the numbers 16 and 9 in Columns 6 and 8 of this row. The number 10 in Column 8 comprises periodicals that are not on any of the ABDC (2010) and ERA (2010, 2012) lists. However, six are on the ABDC (2009) draft list; and may have been omitted from the ABDC (2010) list for the following reasons: three are professional body magazines, two have been discontinued and one is obscure. The other three of the 10 in Column 8 are those that I added (see Section 3); that is, three journals inaugurated since 2007 and a professional body magazine published in Canada.

Regarding no rankings being included on ERA (2012), the controversy over this concerns all disciplines. It arose from the expert advice about rankings of the Australian Research Council. Based on it, the Commonwealth of Australia Government minister responsible instructed the ERA organisation to dispense with them because:

There is clear and consistent evidence that the rankings were being deployed inappropriately within some quarters of the [Australian tertiary education] sector, in ways that could produce harmful outcomes, and based on a poor understanding of the actual role of the rankings. One common example was the setting of targets for publication in A and A* journals by institutional research managers. . . . [T]heir [i.e., the ranking’s] existence was focussing ill-informed, undesirable behaviour in the management of research. (Minister Carr, quoted by National Tertiary Education Union, 2012)

Similar concerns to Carr's are reported from other jurisdictions, including by Sangster (2011). At the London university where he was working, journal rankings included in a publication of the Association of Business Schools were ascendant (Kelly, Morris, Rowlinson & Harvey, 2010). He reports about the deleterious effect that the blind application of these rankings had had on an accounting research team he helped establish, and on himself (see also Hussain, 2010).

Carr's move generated disquiet among ABDC members. As related above, they have embarked on reviewing and, in effect, reviving the ABDC (2010) list: whereas, it appeared that they were intending otherwise because of rankings being included in the ERA (2010) list. Another aspect of this response by the ABDC is also relevant, concerned as this article is with New Zealand. The ABDC have espoused that the main purpose of its proposed 2013 list of ranked journals is "to best serve the interests of the business-related academic community located in Australia and New Zealand" (Faff, 2013, p. 10, *emphasis added*).

4.2.1 Magazine-type Periodicals

Professional body magazines have long been an outlet for accounting academics in New Zealand to publish research articles, as well as other items (see Trow & Zeff, 2010, pp. 75-98). Allusions have been made above to their inclusion in the 171 periodicals examined in this study. Dealing with them here is apt because of how they have come to be regarded in New Zealand academic accounting circles: the term "magazine" has become at least as great a pejorative as "C journal".

The 10 periodicals that I identified as magazines are listed in Table 3. As well as their titles, the table indicates, in Column 2, on which list of ABDC (2010) and ERA (2010, 2012), if any, the magazine appeared, and with what ranking; and if on none of these, then whether it was on the ABDC (2009) list, and with what ranking. Column 3 indicates the location of the editor—incidentally, none of the magazines has an editorial board in an academic sense. The other columns repeat the information about the numbers of articles containing empirical materials drawn from New Zealand included in Columns 8 to 11 of Table 1, and go on to show the periodic distribution¹⁷ of these articles from 1973 until 2011.

As is evident from the data in Columns 4 to 20 of Table 3, only the *Chartered Accountants Journal* is significant for coverage of New Zealand; and so, as separate periodicals, the other nine magazines are largely ignored in the rest of this article, except in raising the matter later of researchers turning away from magazines as a publication outlet. However, this is a suitable juncture to question how and why the two compilers of the lists have treated magazines variously at different times, as this again demonstrates the difficulty of compiling comprehensive lists that are consistent. Of the 10 periodicals listed in Table 3, five are included on the ABDC (2009) list but then three of these were omitted when that list was revised to bring about the ABDC (2010) list, but still leaving two on both lists. None of these five is on either of the ERA (2010, 2012) lists, even though both ERA lists include four other magazines that feature on Table 3. One of these is the only magazine among the 10 on the table that is edited in Australia, and so might be included for that reason alone. However, about the other three, it could easily be argued that they are of lower standing than the five considered for inclusion on ABDC (2010) but then mostly rejected.

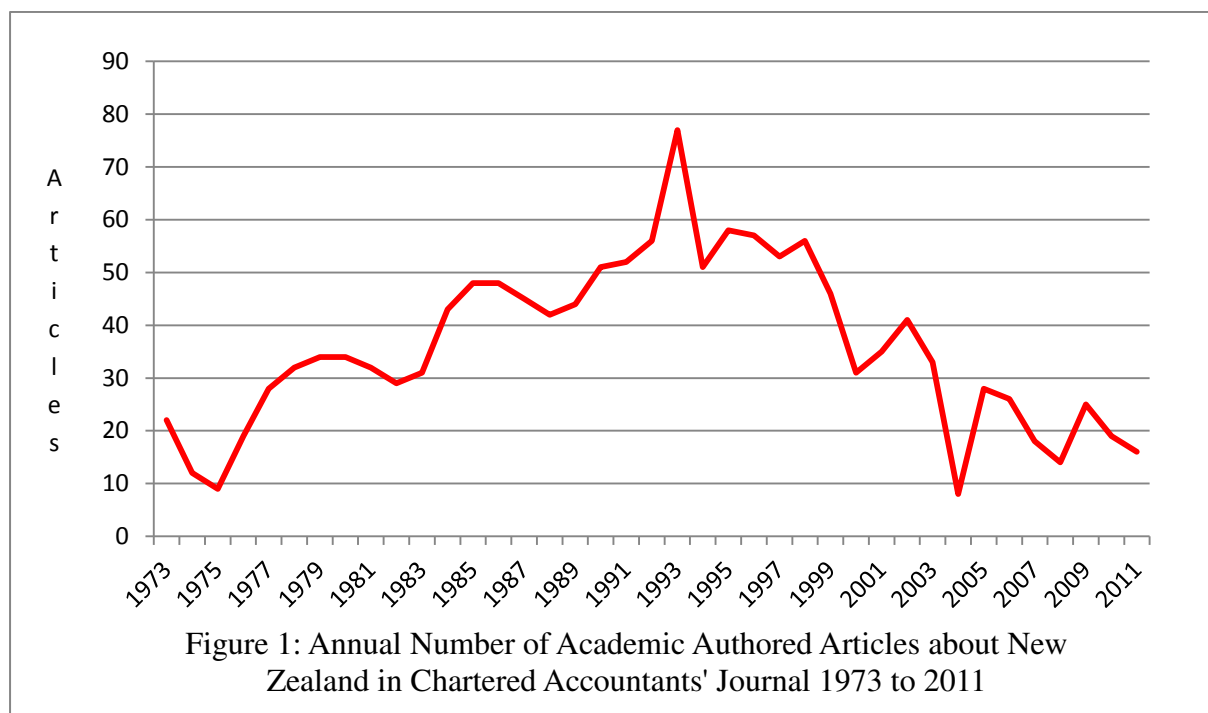
¹⁷ The periodic distribution is given by triennia. An explanation about why this is appropriate is given later in the article, when similar data are reported about academic journals. For now, the reader is asked to accept that there is a relevant reason for doing so.

Table 3 Accounting Magazines (N = 10) and Analysis of New Zealand Articles (magazines sorted by frequency of New Zealand studies)

Publication Title	Basis for inclusion in study	Country where editor located	No. of Articles				Distribution of Total Articles by Triennium of Publication												
			All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Chartered Accountants Journal	^C (ABDC, 2009)	NZ	1,403			1,403	43	79	100	103	141	137	185	166	155	107	69	58	60
Journal of Accountancy	^C (ABDC, 2010)	USA		3	4	7							2	1	1			3	
CA Magazine	Added by author	Canada	1	3		4		1				2			1				
Financial Management (ex Management Accounting (UKGBNI))	^C (ABDC, 2009)	UKGBNI	3			3										1	1	1	
Internal Auditing	ERA 2012	USA	1	1		2							1					1	
Strategic Finance (ex Management Accounting (US))	^C (ABDC, 2009)	USA	1			1								1					
Audit Financiar (Financial Audit)	ERA 2012	Romania				0													
Management Accounting Quarterly	^C (ABDC, 2010)	USA				0													
Public Accountant (ex National Accountant)	^C (ERA, 2010)	Aus				0													
Accountant (Kenya)	ERA 2012	Kenya				not searchable													
Total			1,409	7	4	1,420	43	80	100	103	141	139	188	168	157	108	70	63	60

Focusing now on the New Zealand-edited *Chartered Accountants Journal*, the 1,403 articles published in it since 1973 from academics writing in academic roles makes it by far and away the biggest single periodical outlet for articles included in this study, carrying as it has over 60% of all the articles in the bibliometrics presented in Table 1. Not only that but also this monthly magazine is distributed free to every member of NZICA and is sold to many other subscribers, mainly in New Zealand (total official circulation June 2013 = 31,000). Thus, its circulation is much greater than any academic journal and is focused within New Zealand and/or among accountants and others interested in and having influence in New Zealand.

Of interest and significance over and above the sheer volume of articles in *Chartered Accountants Journal* is the time series exhibited from analysing when the academic-authored articles were published. As shown in Figure 1, essentially the contribution of research articles waxed up to the mid-1990s and then waned at about the same rate, so that they are now at about the same rate as in 1973. Compared with the time-series distribution of articles in academic journals (which is reported in detail in Section 4.4), whereas for every year up to 1999 relevant articles in *Chartered Accountants Journal* exceeded (and, for many years, greatly exceeded) all those in the academic journals, in every year since the opposite is true.



Whilst working manually through back copies of *Chartered Accountants Journal* for the past four decades to obtain the data included in Table 3 and Figure 1, I noticed complete changes had been made to its appearance, content and style. Nowadays, the magazine has a “popular” look and feel to it¹⁸: articles are shorter but more numerous, and so issues of the magazine are bigger. Alongside the increase and then decline of academics writing in academic roles, the range of non-academic author types has widened, to include NZICA staffers, regular columnists and correspondents, and various ad hoc consultants and practitioners. The total contributions of these non-academics since 1973 is close to 4,000 articles; but whereas there were under 30 of these annually in the 1970s, there have been well over 150 in most years since the mid-1990s.

¹⁸ Popular features include wine, travel and fashion sections, which seem to have found favour with the majority of readers but attracted criticisms from various academic and other quarters.

In going through changes in style, editorship, &c, *Chartered Accountants Journal* may have become less accepting of academic-authored articles. However, the primary reason for the drop in academic representation in the contents of the *Chartered Accountants Journal*, particularly in recent years, would seem to derive from academics turning away from it in favour of refereed journals and other academic outlets, sometimes as pressed by their peers¹⁹. Similar findings have been made elsewhere, notably by Brown et al. (2007), who inquired about academics based in Britain. They report a significant increase in the number of articles published in the most popular 30 professional magazines there between 1982 and 1990, and a sharp decline thereafter.

4.3 Journal Editor Locations and Editorial Board Representation from New Zealand

Two notions are incorporated into later sections, as follows. Editors and editorial boards have significant influence on the contents of the academic journals with which they are associated (Brinn & Jones, 2008; Parker, 2007). The location of editors may have consequences of a neo-colonialistic nature (Murphy & Zhu, 2012). To inform this incorporation, some preliminary data and analysis needs to be presented at this point. The data in question cover editor locations and editorial board representation.

Data about editors and editorial boards in Columns 5 and 6 of Table 1 are used to derive Table 4. The table is in two parts, Table 4B being a summary of Table 4A. It is based on 160 academic journals, compared with the 171 periodicals that are in Table 1: omitted are the 10 magazines listed in Table 3, and *Accounting and Finance in Transition*, because it is an annual conference not an academic journal. Listed in Column 1 of Table 4A are the various countries and, in the case of continental countries, the states and provinces (hereafter “territories”) where editors are located. The territories are sorted according to regions that roughly coincide with geographical distance from New Zealand (see Column 2). Apart from New Zealand, these regions comprise (1) Australian and territories bordering the South and Central Pacific Ocean and South Africa, (2) the West, North and East Pacific Ocean, (3) Middle Americas, (4) Eastern Americas and (5) Europe. Columns 3 to 9 contain the frequencies of editors in each location by journal rankings and in total. The number of New Zealand-based members of editorial boards in all the journals in a territory is shown in Column 10. Table 4B comprises these data aggregated by the regions just enumerated.

It is evident from Tables 4A and 4B that although the ERA and ABDC lists originate from Australia, the editor locations of the academic journals they include come from further afield, at least in terms of geographical distances. Thus, based on editor locations, it would be inaccurate to describe the ABDC and ERA lists as restricted to Australia or even the Pacific Hemisphere. However, a language and cultural concentration is evident, with a distinct emphasis on the English-language dominated territories either side of the North Atlantic, raising the virtual certainty of cultural hegemony (cf. Raffournier & Schatt, 2010, who describe the prestigious USA-edited journals as “monolithic” (p. 187)); and large tracts of Asia, Africa and South America being absent.

¹⁹ When the article Dixon (2010) appeared, a few colleagues remarked on the unsuitability of the magazine as a publishing venue, inferring that they believed people in the institution wielding managerialistic power cared more about “Brownie points” (and “Brownie penalty points”) than matching relevance and readership.

Table 4A Location of Editors of Academic Journals (N = 160)

Editor Location in December 2012	Region (based on Distance from New Zealand)	ERA (2010) Ranking							No. of New Zealand based members of editorial board
		A*	A	B	C	Not ranked	Not listed	Total	
1	2	3	4	5	6	7	8	9	10
New Zealand	0			3	1		0.5	4.5	53
AU-NSW	1	0.5	1	3.5	1			6	19.5
AU-QLD	1			3.5	1.5			5	12
AU-VIC	1		1	1.5	1		1	4.5	9.5
RSA	1						3.5	3.5	5
AU-SA	1	0.5		1	1.5			3	11
Indonesia	1				1		1	2	5
AU-TAS	1				0.5		1	1.5	0.5
AU-WA	1						1	1	1
Malaysia	2			0.33	3.5	1	1	5.83	4.17
US-CA	2		1		4		1	6	0
Korea	2						3	3	0
China- Tai	2			0.33			2	2.33	0
Japan	2						2	2	0
China (HK)	2			0.33	1	0.5		1.83	0
Bangladesh	2						1	1	0
Mexico	2						1	1	0
US-HA	2						1	1	0
China	2					0.5		0.5	0
US-AZ	2		0.5					0.5	0
US-WA	2		0.5					0.5	0.5
Can-BC	2			0.33				0.33	0.67
US-TX	3		1	1.5	1			3.5	4
US-LA	3			1.33			1	2.33	0
US-AL	3						1	1	1
US-CO	3						1	1	0
US-IA	3	1						1	0
Venezuela	3						1	1	0
US-UT	3			0.33	0.5			0.83	0.67
US-NY	4	0.33	1	2	2.5		3	8.83	1
US-FL	4		3	2.5	2	1		8.5	3
US-OH	4		1.5	2.5	1			5	0
Can-ON	4	1	0.5	1	2			4.5	2
US-NJ	4			2	2			4	1.5
US-PA	4	1.33		1.5		1		3.83	2
US-MD	4		1		2			3	1.5
US-IL	4	1	1					2	1
US-VA	4			1			1	2	0
US-MA	4	0.33			1			1.33	0
Can-NB	4					1		1	2
US-CT	4				1			1	0
US-IN	4						1	1	0
US-NC	4			1				1	0
US-RI	4				1			1	0
US-WDC	4						1	1	1
US-GA	4		0.5					0.5	0.5
UKGBNI	5	1	6.5	4.5	4	1.33	4.5	21.83	18
Netherlands	5		1	1				2	1
Romania	5						2	2	0
Italy	5					0.33	1	1.33	0
Lithuania	5						1	1	0
Ukraine	5			1				1	0
Ireland	5						0.5	0.5	0
Spain	5				0.5			0.5	0
Turkey	5				0.5			0.5	0
Greece	5					0.33		0.33	0
Total publishing		7	21	37	37	7	39	148	162
Merged or discontinued				2	8		2	12	
Total incl. non-current		7	21	39	45	7	41	160	

Column 2 Regions: 0 = New Zealand; 1 = Australian and territories bordering the South and Central Pacific Ocean, and South Africa; 2 = the West, North and East Pacific Ocean; 3 = Middle Americas; 4 = Eastern Americas; 5 = Europe

Table 4B Summary of Location of Editors by Region

Editor Location in December 2012	Region (based on Distance from New Zealand)	ERA (2010) Ranking							No. of New Zealand based members of editorial board
		A*	A	B	C	Not ranked	Not listed	Total	
1	2	3	4	5	6	7	8	9	10
New Zealand	0			3	1		0.5	4.5	53
Australian and territories bordering the South and Central Pacific Ocean, and South Africa	1	1	2	9.5	6.5		7.5	26.5	63.5
the West, North and East Pacific Ocean	2	0	2	1.33	8.5	2	12	25.83	5.33
Middle Americas	3	1	1	3.16	1.5	1	3	10.67	5.67
Eastern Americas	4	4	8.5	13.5	10.5	2	7	49.5	15.5
Europe	5	1	7.5	6.5	5	2	9	31	19
Total publishing		7	21	37	37	7	39	148	162
Merged or discontinued				2	8		2	12	
Total incl. non-current		7	21	39	45	7	41	160	

Considering representation on the lists of Australia and New Zealand, based on their small populations, compared with those of North America and the British Isles, and with the world's population, they are represented disproportionately. However, this disproportionate representation does not seem to arise from undue inclusion on the lists of Australian and New Zealand journals and exclusion of foreign ones, at least not from territories dominated by the English-language—as far as I can tell, there is no pattern of omissions from these territories. The lack of journals on the lists from territories where English is a secondary or lesser language, seems less a case of omitting journals than a case of journals not existing. This is particularly so in the case of the ERA (2012) list, whose compilers seem to have gone out of their way to find journals from these territories and in languages other than English, perhaps to the extent of listing one or two periodicals whose inclusion may be unwarranted.

Having said that New Zealand is well represented by academic journals edited there, not to mention the *Chartered Accountants Journal*, and so is apparently well endowed with local publishing opportunities, some qualification is apt. The five journals edited or, in one case, partly edited there are *Pacific Accounting Review*, *Qualitative Research in Accounting and Management*, *New Zealand Journal of Applied Business Research*, *Accounting and Finance* and *Meditari Accountancy Research*. Among the first three, this status is traces back to these journals' inception. Although all three have published articles based on empirical materials sourced entirely outside New Zealand (this applies especially to the first two titles), the most significant proportion of articles geographically, if not a majority, features New Zealand.

In the cases of the other two journals, other conditions apply. *Accounting and Finance* is the journal of the Accounting and Finance Association of Australia and New Zealand. Its editorship shifts around these two countries as a matter of policy; and, understandably, has been located in Australia more than in New Zealand over its 50 years' existence. Its contents are wider geographically than the first three journals mentioned, and the most significant proportion of articles geographically, but not a majority by any means, features Australia. *Meditari Accountancy Research* has only recently been relocated to New Zealand and made a claim to be international: it began publication in South Africa in 1993 and still maintains links with the South African research community. Up to 2011, it had not published any articles containing empirical materials sourced from New Zealand.

Having noted that a large number of the academic journals listed are edited in the USA (i.e., 62 spread between Hawaii and Rhode Island, 75% of them east of the Mississippi), it should be appreciated that this represents barely more than one in each state. Nor are there significant numbers of journals hiding in Alaska, the Dakotas, Wyoming, &c. that have been omitted from the Australian lists. Thus, publishing opportunities are sparse for USA-based academics, compared with their counterparts in New Zealand and Australia²⁰, possibly for reasons that might be inferred from Burrowes, Karayan and Sage (2012)²¹. And that is without taking into account the effects on space in many USA-edited journals of the pressure faced by non-USA academics to get their work published in those USA-edited journals classed as “A Journals”; and lack of corresponding pressures in the other direction, perhaps stemming from within USA academic circles as to how acceptable or otherwise it is to publish outside the USA²².

That countries from outside the USA, Australia and UK (and New Zealand) are barely represented as editor locations of periodicals in Table 4 may be surprising in the case of Canada, a similar mainly-English-speaking country, except *Contemporary Accounting Research* is edited there (but see Qu et al. (2009) on the editorship and contents of that journal). However, the absence of the rest is consistent with the peculiarity that the Australian lists, at least as far as accounting is concerned, lack for any Pacific or World language other than English. Indeed, from a perusal of the two lists, this appears consistent across the other “business” disciplines in the ABDC list and, with a few exceptions in each list, the lists of virtually all the academic disciplines in the ERA lists. Why this is so and whether it is inadequate (e.g., for reasons of cultural hegemony) could be a useful avenue of further research in Australia. It is understood that the élite in charge of preparing the ABDC 2013 list is excluding all non-English language journals from consideration (see ABDC, 2013b). One wonders what will happen when a journal is launched in Aotearoa New Zealand using Te Reo.

As one might expect, examining the composition of the editorial boards of the 148 current academic journals shows a greater diversity than editor locations do. However, the same territories seem to dominate. As far as New Zealand is concerned, of the 143 academic journals edited outside New Zealand, 55 have at least one board member who is affiliated to a New Zealand university or similar (see Column 6 of Table 1). Indeed, as can be ascertained from Column 10 of Tables 4A and 4B, there are 105 positions held by people with a New Zealand affiliation on these 55 boards; and a further 57 on the boards of the five journals whose editors are presently wholly or partly New Zealand-based. This is a total of 162 positions held by a diverse range of people, many of whom have multiple memberships of the 60 boards. The equivalent statistics for people with an Australian affiliation are 671 positions spread over 103 boards.

²⁰ The populations of New Zealand and Australia are respectively 1.5% and 7% of the USA population. However, they are the editor locations for 4.5 (7%) and 21 (34%) current journal titles respectively compared with the USA’s 61.67 (100%) current titles. If New Zealand was a state of the USA, it would be 26th in order of population, in between Louisiana and Kentucky. Australia would be 3rd, after California and Texas; and its biggest state, New South Wales, 13th. Louisiana and Kentucky only have 2.33 editor locations between them, compared with New Zealand’s 4.5; and California and Texas only 9.5 between them, compared with Australia’s 21. Turning this comparison around, it could be inferred that in order to be in line with Australia and New Zealand’s titles per capita, the USA should have about 300 accounting titles, nearly five times what it has at present.

²¹ These authors bemoan the lack of status in the USA of practice articles and of the authors who write them and the periodicals in which they are published, inferring élitism within accounting schools and its preservation through having a small number of high ranking journals but that few people read. See also Qu, Ding and Lukasewich (2009) re the existence of a USA élite and its composition.

²² I have not located any studies that address this question, but Bonner, Hesford, Van der Stede and Young (2006) and Hopwood (2008) allude to the issue of pressures facing USA academics over what to research, and the lists of journals induced by Reinstein and Calderon (2006) from their study of journal rankings in use in accounting departments predominantly in the USA show a strong bias towards USA periodicals, although some non-USA journals are included.

4.4 Trends in Article Publication

This next part of the analysis focuses on the articles reported in Table 1 after setting aside the 1,420 articles published in magazines, as included in Table 3. These articles number 899 and their distribution according to academic journal and time of publication is shown in Table 5. The following columns are utilised in that table:

- Col. 1 The titles of the 160 academic journals in descending order of the number of articles published that contain empirical materials drawn from New Zealand.
- Col. 2 The ERA (2010) list journal rankings.
- Col. 3 The region of the world the editor(s) are located as at December 2012, using the regions induced for Table 4B.
- Col. 4 The number of persons on the editorial board or similar who are located in New Zealand as at December 2012.
- Col. 5 This and Columns 6 to 8 relate to articles published up to December 2011 that contain empirical materials drawn from New Zealand. This column indicates the number of studies in which the empirical materials are entirely from New Zealand.
- Col. 6 The number of studies based on empirical materials drawn from a small number (2 to 10) of countries, including New Zealand.
- Col. 7 The number of studies based on empirical materials drawn from New Zealand among 11 or more countries.
- Col. 8 The total number of studies in Columns 8, 9 and 10.
- Cols 9 to 22 The distribution of the total in Column 8 by the intervals shown.

Regarding the intervals used for Columns 9 to 22 of Table 5, Column 9 covers all years up to 1972 and the rest relate to successive triennia from 1973-75 up to 2009-2011. Thus, Column 22 relates to the triennium leading up to the PBRF 2012 census date of 31 December 2011²³. The reason for choosing triennia stems from the history of periodic quality evaluation that is part of the PBRF. As outlined earlier, the particular periods used so far in this evaluation of research outputs written singly or jointly by individual academics have comprised the sexennia 1997 to 2002 (TEC, 2004), 2000 to 2005 (TEC, 2006) and 2006 to 2011 (TEC, 2008, 2013). Significantly, the first and second of these overlapped by three years, and so I have opted to analyse the entire data set in triennia, rather than sexennia. Another alternative I considered was single years but I decided that this would have resulted in too many intervals and been detached from researchers' realities of working on a sexennium portfolio, a criticism that I acknowledge applies too to my choice to use triennia²⁴.

Various observations can be made and inferences drawn from the data presented in Table 5. These are the subjects of the next few subsections.

²³ This census cut-off date is slightly complicated as explained in Footnote 10.

²⁴ This is assuming that PBRF is the ascendant measure, incentive and "big stick". An alternative among many accounting researchers in New Zealand is the AACSB-inspired rolling quinquennial measure for being "academically qualified" that most of the universities have adopted in order to apply for or maintain AACSB accreditation.

Table 5 Distribution and Timing of Articles (N = 899²⁵) in Accounting Journals (N = 160) sorted by frequency of New Zealand studies

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
				All NZ Empirical Materials	NZ empirical materials among small sample (<10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Pacific Accounting Review	B	0	21	65	7		72							1	4	2	9	12	10	12	22
Accounting and Finance	B	0	12	42	4	2	48				3	1	3	2	4	6	2	1	7	6	13
New Zealand Journal of Applied Business Research	C	0	9	43			43											4	21	6	12
Accounting Education: An International Journal	B	1	4	30	6	1	37							2	3	3	2	4	10	13	
Managerial Auditing Journal	B	1	3	17	9	11	37							6	5	3	3	8	5	7	
Accounting Auditing and Accountability Journal	A*	1	5	27	6	3	36							1	1	6	6	6	3	5	8
Financial Accountability and Management	A	5	1	25	4		29					1	1	5	5	6	5	3	1	2	
International Journal of Accounting	A	4	1	2	8	19	29								5	9	6	4	2	3	
Critical Perspectives on Accounting	A	4/5	0	17	9	1	27							1		2	4	9	9	2	
Australian Accounting Review	B	1	5	13	10	1	24								1	1	2	6	7	7	
British Accounting Review	A	5	1	19	2	3	24							2	2	1	3	5	2	4	5
Journal of Business Finance and Accounting	A	5	0	17	1	2	20				2	1		2			1	5	4	3	2
Journal of International Accounting, Auditing and Taxation	B	4	0	3	4	13	20							2	2	1	4	2	5	4	
Abacus: a Journal of Accounting and Business Studies	A	1	4	14	4		18	5			1		2	2		1		2	1	3	1
Journal of Accounting and Public Policy	A	4	1	7		11	18					1		3		4	2	2	1	2	3
Accounting and Business Research	A	5	2	11	5	1	17					1		4	3	1	1	1	1	1	4
Management Accounting Research	A	5	0	13	3		16									3	5	5	3		
Accounting History	A	1	2	11	2	2	15											2	3	7	3
Accounting Review	A*	4	0	3	12		15	9		2				2	2						

²⁵ This 899 equates to the total of 2,319 articles analysed in Table 1 less the 1,420 articles analysed in Table 3.

²⁶ If a journal was not on the ERA 2010 list, then the indicator in this column shows where the journal is listed (e.g., ERA, 2012)

²⁷ Column 3 Regions are: 0 = New Zealand; 1 = Australian and territories bordering the South and Central Pacific Ocean, and South Africa; 2 = the West, North and East Pacific Ocean; 3 = Middle Americas; 4 = Eastern Americas; 5 = Europe. For journals that have merged (M) or been discontinued (D), the region indicated in [x] is that where they were edited from at the time of discontinuance.

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
				All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Qualitative Research in Accounting and Management	B	0	7	12	3		15												1	5	9
Asian Review of Accounting	C	1	0	8	3	3	14									4	3	2	2	1	2
Accounting Organizations and Society	A*	5	0	4		8	12				1		2	3	1	2	2				1
Journal of Accounting Research	A*	4	0	2		10	12	1			1				2				3		5
Australasian Accounting Business and Finance Journal	B	1	1	9	1	1	11													4	7
European Accounting Review	A	5	1	1	3	7	11											1	3	3	4
Review of Quantitative Finance and Accounting	B	4	0	2		9	11										1		4	4	2
Accounting Forum	B	1	4	4	2	4	10												2	4	4
International Journal of Auditing	B	1	1	3	4	3	10										3	3	1	1	2
Journal of Accounting and Economics	A*	4	0	2		8	10							2		1	1	1		3	2
Public Money and Management	B	5	1	3	6	1	10							1	1		1				7
Review of Accounting and Finance	C	2	0			10	10											5	3	2	
Accounting Research Journal	B	1	2	9			9													5	4
Journal of Accounting Education	A	4	1	5	2	2	9					1				1	4	1		2	
Journal of International Financial Management and Accounting	B	1/4	0	7	2		9									1	3	1	2	2	
Journal of Public Budgeting, Accounting and Financial Management	B	4	0	1	1	7	9									1	3	2	2	1	
Accounting History Review (ex Accounting Business and Financial History)	A	5	0	5	1	2	8									2			2	2	2
Journal of Intellectual Capital	B	5	0	4	3	1	8											2	4	1	1
Advances in International Accounting (merged with Advances in Accounting)	B	[4]	M	3	1	3	7											3	3	1	M
Accounting Historians Journal	B	4	0	4	1	1	6				1				1		1			1	2
Accounting Horizons	A	2/4	1	2	2	2	6								1		2	1			2
Auditing: a Journal of Practice and Theory	A	4	2	5		1	6									1			2	1	2
Contemporary Accounting Research	A*	4	1	2	1	3	6										1	1	3		1
International Journal of Government Auditing	ERA 2012	4	1	4		2	6					2				1				2	1
Journal of Wealth Management	C	4	0			6	6											2	1	2	1

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication														
				All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Journal of Accounting Case Research (discontinued)	C	[4]	D	6			6											1	4	1	D	
Advances in Accounting	A	2/4	0	1	1	3	5												1	3	1	
Advances in Public Interest Accounting	B	4	0	4		1	5										1	1	1	2		
Journal of Contemporary Accounting and Economics	B	2/3/4	2	2		3	5												1	1	3	
Journal of International Accounting Research	B	4	1	1		4	5												1	4		
Issues in Accounting Education	A	3	3	2	2		4										3		1			
Journal of Accounting and Organisational Change	B	1	5	4			4													1	3	
Journal of Modern Accounting and Auditing	C	2	0	3		1	4														4	
Public Budgeting and Finance	C	4	0	2	1	1	4								1	1		1		1		
Sustainability Accounting, Management and Policy Journal	ERA 2012	5	3	3		1	4														4	
Accountancy Business and the Public Interest	C	5	1	3			3													1	2	
Accounting and the Public Interest	B	4	1	3			3												2	1		
Corporate Ownership and Control	B	5	0	3			3												1	1	1	
International Review of Business Research Papers (accounting only)	ERA 2012	1	1	2	1		3														3	
Journal of Accounting, Business and Management	C	1	1	3			3														3	
Journal of the Asia-Pacific Centre for Environmental Accountability	C	1	4	1	1	1	3														3	
Public Finance and Management	B	5	0	3			3											1	1		1	
Review of Accounting Studies	A	2	0			3	3														2	1
Accountability in Research	C	4	0	1	1		2										1			1		
African Finance Journal	B (draft ABDC)	1	1	1	1		2											2				
Asian Journal of Finance and Accounting	ERA 2012	1	1	2			2														2	
Intelligent Systems in Accounting, Finance and Management	C	4	0		2		2											1			1	
International Journal of Accounting and Information Management	B	3	0		1	1	2														2	

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
International Journal of Accounting Information Systems	B	4	0		2		2													1	1
International Journal of Accounting, Auditing and Performance Evaluation	B	3	1			2	2											1			1
International Journal of Digital Accounting Research	C	5	0	1		1	2											1			1
Issues in Social and Environmental Accounting	ERA 2012	1	4	1		1	2													2	
Journal of Accounting Auditing and Finance	A	4	0	1		1	2							1							1
Journal of Applied Accounting Research	B	5	0	1	1		2													1	1
Journal of Finance and Management in Public Services	C	5	3	1	1		2											1		1	
Journal of Human Resource Costing and Accounting	C	5	0	1		1	2													2	
Journal of Public Finance and Public Choice (discontinued)	C	[5]	D			2	2											2			D
Research in Accounting Regulation	B	4	0	1	1		2													1	1
Social and Environmental Accountability Journal (ex Social and Environmental Accounting, Social Accounting Monitor)	ERA 2012	5	1	2			2								1	1					
South African Journal of Accounting Research	ERA 2012	1	0	2			2										1	1			
Accounting Accountability and Performance	C	1	4			1	1													1	
Journal of Banking and Finance - Law and Practice	C	1	6	1			1												1		
Asia-Pacific Management Accounting Journal	C	1/2	1	1			1													1	
Journal of Applied Management Accounting Research	C	1	1	1			1														1
Accounting Educators' Journal	C	4	0	1			1											1			
Asian Journal of Business and Accounting	ERA 2012	2	0	1			1														1
Behavioral Research in Accounting	A	4	0	1			1											1			
Journal of Management Accounting Research	A*	3	0	1			1													1	
Research in Governmental and Non-Profit Accounting	B	4	NEB	1			1								1						

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
				All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Asian Academy of Management Journal of Accounting and Finance	C	2	1		1		1												1		
Financial Reporting, Regulation and Governance (discontinued)	C	[1]	D	1			1													1	D
Journal of Financial Statement Analysis (discontinued)	C (draft ABDC)	[4]	D	1			1										1				D
Accounting Perspectives	C	4	0		1		1											1			
Advances in Accounting Behavioral Research	B	4	0		1		1												1		
Asia-Pacific Journal of Accounting and Economics	B	2/3	0			1	1														1
Cost Management (ex Journal of Cost Management (ex for the Manufacturing Industry))	C	4	0		1		1											1			
International Journal of Banking, Accounting and Finance	Not ranked	5	0			1	1													1	
Journal of Accounting Literature	A	4	0			1	1												1		
Journal of Forensic and Investigative Accounting	Not listed	4	0		1		1														1
Meditari Accountancy Research	ERA 2012	0	8				0														
Journal of Accounting in Emerging Economies	C (ABDC)	5	2				0														
Afro-Asian Journal of Finance and Accounting	Not ranked	4	2				0														
International Journal of Accounting and Finance	Not ranked	4	2				0														
Advances in Environmental Accounting and Management	C	4	1				0														
IMA Educational Case Journal (Institute of Management Accountants)	C	4	1				0														
Journal of Financial Reporting and Accounting	C	2	1				0														
Research in Accounting in Emerging Economies	C	5	1				0														
Journal of Islamic Accounting and Business Research	C (ABDC)	5	1				0														
Current Issues in Auditing	ERA 2012	3	1				0														
International Journal of Economics and Accounting	ERA 2012	4	1				0														

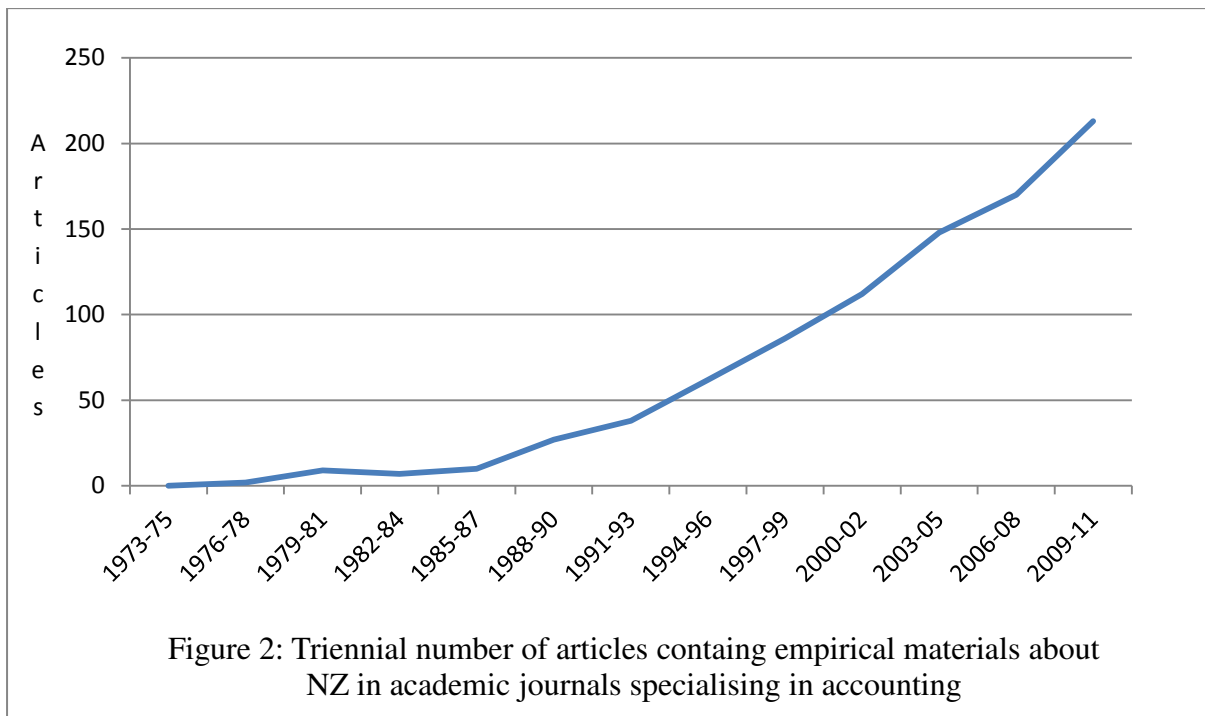
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
International Journal of Behavioural Accounting and Finance	Not ranked	5	1				0														
International Journal of Managerial and Financial Accounting	Not ranked	2	1				0														
Academy of Accounting and Financial Studies Journal	C	3/5	0				0														
Accounting (Kigyō Kaikei)	ERA 2012	2	0				0														
Accounting and Finance Research	ERA 2012	3	0				0														
Accounting and Taxation	C (ABDC)	2	0				0														
Accounting in Europe	B	5	0				0														
Actualidad Contable Faces	ERA 2012	3	0				0														
Advances in Accounting Education: teaching and curriculum innovations	C	4	0				0														
Advances in Management Accounting	B	3	0				0														
Advances in Quantitative Analysis of Finance and Accounting	B	4	0				0														
African Journal of Accounting, Economics, Finance and Banking Research	C	4	0				0														
AIS Educator Journal	ERA 2012	4	0				0														
American Journal of Finance and Accounting	Not ranked	4	0				0														
Business: Theory and Practice (Veršlas: teorija ir praktika)	ERA 2012	5	0				0														
China Accounting and Finance Review	C	2	0				0														
China Journal of Accounting Research	Not ranked	2	0				0														
Contabilitate si Informatica de Gestiune (Journal of Accounting and Management Information Systems)	ERA 2012	5	0				0														
Contaduria y Administracion (Accounting and Management)	ERA 2012	4	0				0														
Cost and Management	ERA 2012	2	0				0														
Foundations and Trends in Accounting	Not listed	2	0				0														
Global Perspectives on Accounting Education	C	4	0				0														
Global Review of Accounting and Finance	ERA 2012	1	0				0														

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Il Controllo nelle Società e negli Enti	ERA 2012	5	0				0														
International Journal of Critical Accounting	ERA 2012	4	0				0														
Irish Accounting Review	ERA 2012	5	0				0														
Journal of Accounting and Corporate Governance (Kuaiji Xue Gongsi Zhili)	ERA 2012	2	0				0														
Journal of Accounting and Management Information Systems	Not listed	5	0				0														
Journal of Accounting, Ethics and Public Policy	C	4	0				0														
Journal of Accounting, Finance and Management Strategy	ERA 2012	2	0				0														
Journal of Applied Research in Accounting and Finance	B	1	0				0														
Journal of Construction Accounting and Taxation	B	4	0				0														
Journal of Corporate Accounting and Finance	C (ABDC)	4	0				0														
Journal of Cost Analysis and Parametrics (ex Journal of Cost Analysis and Management)	C	4	0				0														
Journal of Emerging Technologies in Accounting	C	4	0				0														
Journal of Performance Management	ERA 2012	4	0				0														
Journal of Taxation and Accounting (Semuwa Hoegyjeoneol)	ERA 2012	2	0				0														
Journal of Theoretical Accounting Research	C	4	0				0														
Korean International Accounting Review (Gukjje Hoegy Yeongu)	ERA 2012	2	0				0														
Korean Journal of Management Accounting Research (Gwalli Hoegy Yeongu)	ERA 2012	2	0				0														
Malaysian Accounting Review	C	2	0				0														
Petroleum Accounting and Financial Management Journal	C	3	0				0														
Southern African Journal of Accountability and Auditing Research	ERA 2012	1	0				0														
Konan Business Review	ERA 2012	2	0				0														

Publication Title	ERA 2010 Rank ²⁶	World region where editor located ²⁷	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
				All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Journal of Forensic Accounting: auditing, fraud, and taxation (discontinued)	B	[4]	D				0														
Accounting Commerce and Finance: The Islamic Perspective Journal (discontinued)	C	[2]	D				0														
Australasian Journal of Business and Behavioural Sciences (discontinued)	C	[4]	D				0														
Australian Journal of Accounting Education (discontinued)	C	[1]	D				0														
Indonesian Management and Accounting Research (discontinued)	C	[1]	D				0														
Journal of Accounting and Finance Research (discontinued)	C (draft ABDC)	[4]	D				0														
Art Law and Accounting Reporter (discontinued)	C	[4]	D				not searchable														
Total			163	551	153	195	899	15	0	2	9	7	10	27	38	62	86	112	148	170	213

4.4.1 Steep Growth in Article Publication

The most obvious pattern discernible from Table 5 is that the number of journal articles reporting accounting research featuring New Zealand has been growing relentlessly for some time. Graphing the triennia data, as per Figure 2, is even more revealing: the profile up to the PBRF 2012 census date is very steep. Indeed, closer inspection of the numbers shows that more articles have appeared in accounting academic journals in each of the last 10 years than appeared in the entire decade of the 1980s, which itself saw a significant increase over earlier decades. Furthermore, a significant increase in research activities about accounting in New Zealand is evident, even allowing that some of the growth in articles appearing in academic journals specialising in accounting might be attributable in part to other factors. Two possible factors are switches from publishing in academic journals of other disciplines or that are multidisciplinary (I am unaware of any evidence of this), from publishing in magazines, particularly the *Chartered Accountants Journal* (see Figure 1), and from publishing in other media of public and scholarly circulation; and an increase in the publication rate per quantum of research.



As to origins of this trend and the role of the PBRF in it, if one were to place the origin of the *x-axis* in the graph shown in Figure 2 at 1997, one might jump to the conclusion that the PBRF has caused the growth of publication and of research. However, if one considers the entire curve as it is shown in the figure, matters are not as clear-cut. In particular, the trend of increasing article publication was already established by the time PBRF was being seriously considered as a policy measure around 2000, as has been reported previously by Chan, Chang, Tong and Zhang (2012). Moreover, from even a rough comparison of the publication dates of articles and of the period during which the empirical materials they contain were mostly collected and analysed, one discerns that the article counts lag the performance of the research they report by some three to five years. Thus, much of the research published in the period up to about 2005 was probably going to be published irrespective of the PBRF. Indeed, the trend is consistent with research activity not only in accounting but across all disciplines having been given increasingly higher priority over the past 25 years within and among universities (e.g., in the strategic plans, &c. of ministers, public officials and

university administrators; in academic recruitment and promotion processes; and in the allocation of resources and the availability of money for activities) (see Liyanarachchi, 2012)²⁸.

Chan, Chang, Tong and Zhang (2012) explain the growth as a matter of productivity among New Zealand-based accounting academics but do not go into how it has arisen. I have tried to understand the upward trend more comprehensively, by considering the activities usually associated with accounting in New Zealand universities and how they developed. The activities can be categorised into three areas: professional accounting education and examination; undergraduate and postgraduate accounting learning, assessment and teaching; and accounting research. They seem to have developed in the order listed, for reasons set out next.

Demand for accountants arose in the late 19th and early 20th centuries in the Colony of New Zealand and then the Dominion of New Zealand. Professional accounting education and examination to enable young men and, even, women to join the profession was instituted in the university system, alongside similar professions for which there was much demand, including teachers, medical staff, engineers, veterinarians and lawyers. This was the start of the longstanding partnership between the University of New Zealand²⁹ and the New Zealand Society of Accountants (now NZICA). Although the students studying for the professional accounting examinations could study for undergraduate and postgraduate degrees, for quite some time most were content to restrict themselves to the professional examinations. It seems to have been well into the 20th century before these degrees became more sought after; and the fourth quarter of the century before the professional examinations disappeared and the education requirements of the professional body were expressed in terms of bachelor degree study and completion, as is the present case³⁰ (Dixon, 2009; Graham, 1960; Hay & Maltby, 1997; Millen, 1985; Moores & MacGregor, 1992; Parton, 1979).

It was also well into the 20th century before much accounting research began to appear. Although Trow and Zeff (2010) list publications from 1879, and articles in the *Accountants' Journal* from the 1920s, it was the third quarter of the 20th Century before anything was published in one of today's academic journals (see Field, 1960), and before an article reported the collection of empirical data (see Wells, 1966). The move into research seems to be attributable to several factors: pressure from academics in other disciplines, including them challenging accounting over being a credible academic discipline; changes in teaching arrangements and a new generation of accounting teachers, among whom there was an enthusiasm for research; and forces of law (i.e., to reiterate Footnote 2, for an institution to confer degrees, its academics must be researching) and funding arrangements (i.e., university

²⁸ My observations are that the actions of successive governments and their agents, and of the corporate managers who have ascended to the top of today's learning establishments, coupled with academics' enthusiasm, pride, promotion and desire for mobility, have led to several interrelated trends. Increasingly more resources have been available for accounting departments to function. There has been a steady increase in the number of accounting academics. The quantity of research activities in which these academics engage has grown. More of their research results are being disseminated outside the classroom, particularly by publishing.

²⁹ The early history of universities in New Zealand is recounted in Gardner, Beardsley and Carter (1973) and Parton (1979), among others. The University of New Zealand was founded in the 1870s and, by the 1930s, came to comprise five university colleges situated in the main centres of population. The colleges were concerned primarily with teaching and learning, and the university with qualifications, examinations and development of the system, including educating and training academics as teachers and attracting capital and recurrent finance to expand facilities and activities. Academics came primarily from Britain for the first four decades, after which the number of New Zealand-educated academics has been ascendant, although recruitment from other mainly-English-speaking countries has continued to be significant. In the early 1960s, the five university colleges emerged as universities in their own right, and their number has been added to since, so that there are now eight universities.

³⁰ The present situation for entry to both NZICA and Certified Practising Accountants Australia (CPAA) is that a bachelor degree in required, and that this should include courses whose learning outcomes include ones specified by the professional body. After graduating, aspiring members of either body must complete further study and examination alongside employment with, and/or mentoring by, their members.

funding was increasingly diverted into research even before the University Grants Committee funding method was replaced in 1990, as described in Footnote 4).

On the question of other disciplines, although academics at universities in New Zealand have long been engaged in research as well as teaching, research tended to have the lower priority and was not as universal as teaching. This was demonstrated from time to time in university colleges being urged to perform more research, including as a way of raising standards (e.g., see Gardner et al., 1973; University Grants Committee Review Committee, 1982). As various disciplines became more research-oriented, so academics in those disciplines put various peer pressures on academics in other disciplines to do likewise, and so this snowball effect affected most disciplines, which themselves grew in number on the back of new and diverse knowledge (Gould, 1988).

In the accounting discipline, however, things were a little different, as Trow and Zeff (2010) explain to some extent. Halfway through the 20th century, it was still the case that although accounting study programmes were overseen by professorial staff, these were often in a related discipline (e.g., political economy, economics) and the actual teaching of accounting was carried out by professional accountants employed on a part-time basis. These teachers published little research in the sense we know it today, although as regards the knowledge on which they based their teaching, they could obviously call on many participant-observations from their daily work. By the 1970s and 1980s, most teaching staff were full-time academics, albeit mainly professionally qualified and experienced, rather than academically qualified. A few were engaging in research, including supervising many of their newer colleagues in completing doctor of philosophy degrees by thesis. However, all of them were faced with fast-growth in student numbers and high teaching workloads. These were made worse by their universities making it difficult to recruit accounting academics: accountants with postgraduate qualifications (rather than only professional qualifications) were scarce and pay rates were lower than those available for professional work (Coy & Pratt, 1998; University Grants Committee Review Committee, 1982).

My participation dates from this time, 1987 in fact. Over the 25 years since, I have observed, participated in and heard anecdotal accounts of significant changes among academics, notably in their attitudes, behaviour and work practices in relation to teaching and the facilitation of learning, researching and publishing, and administration, including governance of institutions and regulation of qualifications. There has been a significant turnover not only in personnel but also in types of personnel. Academics have generally become more amenable to and enthusiastic about research and, to a lesser extent, research-inspired teaching. They have become better qualified and better placed to perform research, notably by having become predominantly full-time, by having completed doctor of philosophy degrees and through working in a more developed research infrastructure (e.g., having more academic colleagues, enjoying better research facilities, participating more in an ever increasing number of conferences, having easier access to expanding catalogues of books, journals and other publications). The previous emphasis on professional accounting work and technical-oriented teaching, which Trow and Zeff (2010) saw as being challenged in the 1950s and 1960s, has been greatly affected but not eradicated—far from it, in fact, as there are still close ties between professional qualification and accounting degrees, including in numbers of students who study for these degrees. Indeed, it is student participation that generates the fee and grant revenues to fund research activities among the academics staging these degrees (for a recent broader discussion of these issues, see Njoku, van der Heijden & Inanga, 2010).

The notion that the PBRF is mainly responsible for increases in publishing by university-based researchers has been questioned in some other disciplines by Hendy (2010). He shows that while the citation impact of university publications has increased since PBRF was introduced, a similar or even higher growth rate has occurred in the citation impact of New Zealand's Crown research institutes, which are outside the PBRF mechanism. However, universities and Crown research institutes both share the circumstances of having been subject to many of the ideas that underpin the PBRF and that were present in New Zealand for nearly two decades before its introduction. What the PBRF did in universities was to reinforce said ideas and clarify the relationship between expected behaviour and receipt of funding. In terms of research publications, it added fuel to the fire that had already driven the article count of universities and Crown research institutes upwards since the early 1990s.

The ideas and fire I am alluding to comprise three decades of public policy and corporate managerial controls, often referred to as Structural Adjustment, New Public Management, Rogernomics and Ruthanasia. These increasingly affected the academic and related activities conducted in New Zealand universities (Boston, 1988, 1996; Boston, Martin, Pallot & Walsh, 1996; Broadbent & Guthrie, 2008; Chua, 2011; Coy et al., 1991; Dixon & Coy, 2007; Lerner & Le Heron, 2005; Nagy & Robb, 2008; Olssen, 2002; Patterson, 2001; Roberts, 2007; Shore, 2010, Strathdee, 2011). Among other things, the universities became part of the strategy of the Government in a corporate managerial sense (e.g., see Office of the Minister for Tertiary Education, 2009). Elaboration has occurred of what Rose and Miller (1992) explain as control from a distance, and that Huber (2009) shows applies to universities elsewhere. Growth has occurred in what Broadbent, Jacobs and Laughlin (1999) explain as individualisation of accountability, and that Pettersen and Solstad (2007) show applies exogenously and endogenously to universities elsewhere. Increasingly, universities in New Zealand as elsewhere have come to be led by people for whom maximisation of rankings in selected areas is vital to their strategies of brand enhancement (Parker, 2011b).

Harking back to the two main reasons for deciding to collect bibliometrics from so far back, one was to enable consideration of how things were before and since not only PBRF but also Structural Adjustment policies were initiated³¹. According to my post-1987 participation in and observation of application of these policies, they affected significantly research policies, practices and activities at different levels of universities (e.g., discipline/department, faculty/programme and pan-university) along with many other aspects of university structures, processes, activities, inputs, outputs and outcomes (including the last three terms of factory origin coming into use). Chua (2011) makes similar observations, pointing to "the marketisation of tertiary education and research as a competitive good." (p. 33) as a related narrative, associated not only with efficient management of university operations but also with the export of tertiary education to increasingly affluent people from China, India and neighbouring countries in Asia. Research quality and quantity are used by government agencies, private agents and universities alike as evidence of the quality of qualifications and teaching on offer. In New Zealand, this export earnings potential is referred to directly in the Government's strategy for tertiary education (see Office of the Minister for Tertiary Education, 2009).

From my participant-observation, things done in the name of PBRF have seemed to emphasise these matters being important at the discipline-department and individual academic levels through three interrelated principles. That it is important to publish as many articles as possible out of each research project. That it is important to produce manuscripts

³¹ The other main reason was that the data have curiosity value and are now relatively easy to collect.

and submit them to journals in order to get them published quickly, preferably within the present PBRF quality evaluation period up to when one is likely to achieve an “A” grade (thereafter, it is better for funding and personal PBRF grade-achievement purposes for the articles not appear until the next quality evaluation period). That it is important to publish them in academic journals that are associated with the researchers’ specialist disciplines and that are ranked as high as possible on the ERA and/or ABDC lists, or whatever journal ranking lists one believes that the PBRF expert panels are using³².

4.4.2 Geographical Distribution of Article Publication

The steep growth in journal article publication was accompanied for a while by growth in publication in the magazine, *Chartered Accountants Journal* (see Figure 1). However, even before PBRF, researchers were turning away from that venue and finding space in various foreign-based journals of long- and short-standing, and new New Zealand-based journals. To illustrate this further, the data in Table 5 are used to construct Figure 3. It shows trends in where articles based on empirical materials drawn entirely or partly from New Zealand have been published according to journal editor locations by the five world regions introduced in conjunction with Table 4A.

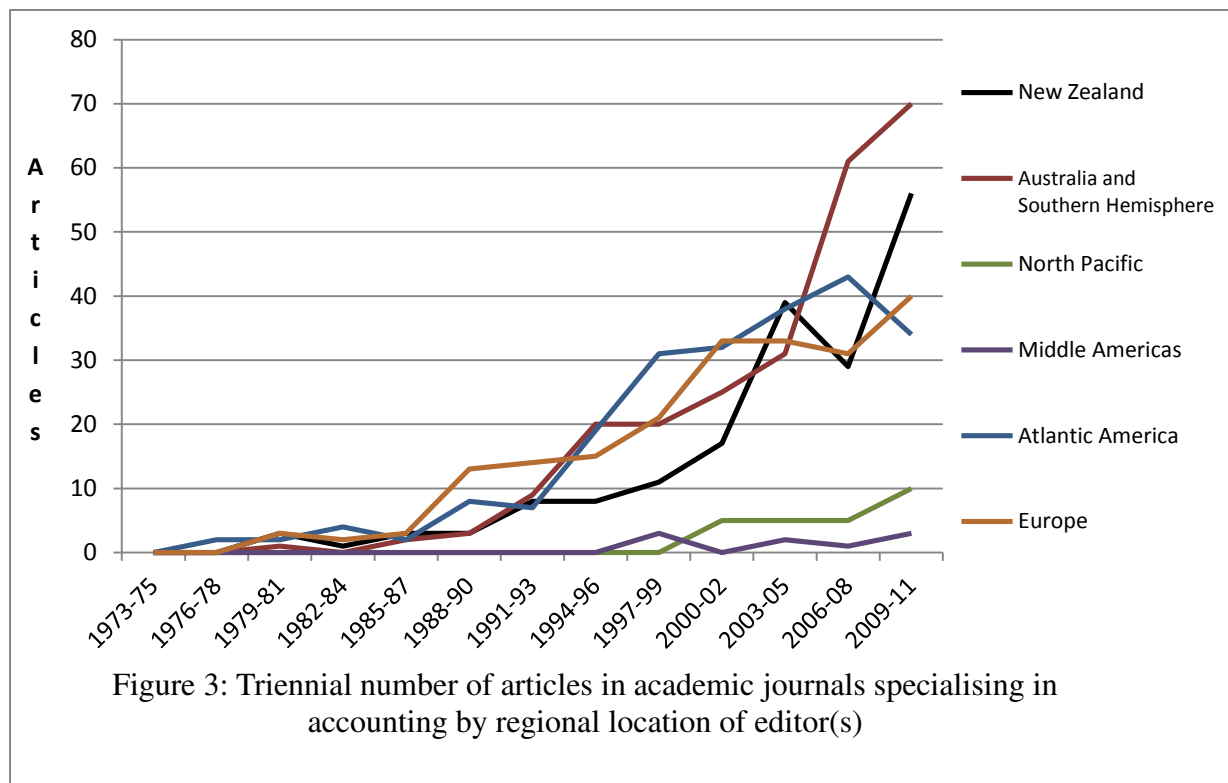


Figure 3: Triennial number of articles in academic journals specialising in accounting by regional location of editor(s)

The lines in Figure 3 illuminate occurrences within the worldwide upward trend since the late 1980s previously illustrated in Figure 2. As is reflected in the Atlantic America and Europe lines, this upward trend was fuelled initially by publishing in journals edited either side of the North Atlantic (i.e., UKGBNI and, to a lesser extent, eastern states of the USA). Since the mid-1990s, the upward trend has been sustained by taking advantage of increased publishing opportunities arising in journals edited closer to and within New Zealand; and, in the past

³² Other than those created by PBRF (and AACSB academically-qualified status – see note 2), researchers have other incentives for making research their highest priority and considering at which journals to aim manuscripts in pursuit of publication in prestigious journals. These can range from ego, through promotion, career advancement and peer recognition, to the Everest question response (i.e., because they are there!). More altruistically, they might consider the international marketing and institutional benefits of their research, but be mostly focused on its political, economic, social, scholarly and societal benefits.

decade, the increase in publishing in Australian-edited journals has been steepest of all³³. Paralleling these trends has been a steady increase since the late 1980s in publishing opportunities, with the number of titles increasing in all the geographical areas distinguished in Figure 3.

The beginning of the steep rise in home-based, home-produced, home-published articles coincides with the initiation of *Pacific Accounting Review*. It heads Table 5, with *Accounting and Finance* in second place; and the two other journals whose editorship has always been based in New Zealand being 3rd and 20th. The latter place has been attained by the relative newcomer, *Qualitative Research in Accounting and Management* after having been the fifth highest publisher of New Zealand articles in the most recent triennium.

The growth in article counts in Australian and New Zealand edited journals means that the top six journals in Table 5 are now edited on either side of the Tasman Sea, and below these six, about one journal in three is so edited, down to the 35th on the list. An interesting point about the Australian-edited journals is the shift that has occurred from old to new among journals, with article counts in *Accounting Auditing and Accountability Journal*, *Australian Accounting Review* and *Managerial Auditing Journal* having overtaken those in the longer established *Abacus*, and being virtually on par with the mainly Australian-based but presently New Zealand-based *Accounting and Finance*.

Regarding elsewhere, below the top six journals on Table 5, half the next 11 are edited in Britain. Up to 2004, this country's journals featured strongly in where New Zealand accounting and finance academics published, according to Wise and Fisher (2005). Since, article counts in them have plateaued in absolute terms, as reflected in the Europe line in Figure 5; and fallen proportionately, as article counts in journals edited in New Zealand and Australia have risen. Another development is that the long established *British Accounting Review* and *Accounting and Business Research* have been caught up or passed by the newer titles *Accounting Education: An International Journal* (now in Australia since 2011), *Critical Perspectives on Accounting* (now shared between Scotland and Canada since 2011), and *Financial Accountability and Management*.

Meanwhile, compared with UKGBNI/Europe, and notwithstanding the high number of journals whose editors are located in the USA, the presence of New Zealand empirical materials in USA-edited journals has been low (cf. Qu et al. (2009) re Canada and a discussion of UK authored articles). That is apart from a spurt of articles in *The Accounting Review* in the 1960s, and a spray between 2000 and 2008 in several journals. Indeed, it is quite some way down Table 5 before many journals edited in the USA appear: there is only one such journal in the top 10 and only four in the top 20. Furthermore, two of these (i.e., *International Journal of Accounting* and *Journal of International Accounting, Auditing and Taxation*) share an interest in international or cross-country studies, and their high positions derive from 32 studies in them being ones in which empirical materials drawn from New Zealand are among those from 11 or more countries; and a further 12 studies in which these materials are among those from between 2 and 10 countries. Similar applies to the third of these titles, *Journal of Accounting and Public Policy*: 11 of the 18 articles it has published are ones in which empirical materials drawn New Zealand are among those from 11 or more

³³ In reporting these findings, two qualifiers are needed: *Accounting Education: An International Journal* is included in the Australia and Southern Hemisphere line despite having been UKGBNI-edited since its inception until 2011; and *Accounting and Finance* is included in the New Zealand line despite having been mainly Australia-edited for most of the period covered in the graph. If the pre-2011 situation was instated in the data, the effect would be to move the Europe and New Zealand lines closer together but leave the Australia line more or less where it is. The other possibility of analysing the data according to where editors of each journal were located in the various triennia since 1973 would be difficult and complicated, without adding very much, if anything, to the analysis.

countries. Meanwhile, the fourth title, *The Accounting Review*, owes its high place on Table 5 to the aforementioned 1960s spurt³⁴.

The low publication rate in USA-edited journals probably reflects a mix of difficulties that researchers have in the acceptability of knowledge derived from or about New Zealand to the readership of journals that is USA-oriented (for findings about non-USA knowledge generally, see Lukka and Kasanen, 1996; Hopwood, 2008); and to New Zealand-based researchers' lower personal affinity with the USA than with UKGBNI (for reasons of ancestry but that is now gradually waning) and Australia (for reasons of geographical and social affinity). The low rate is of concern because of the high placings accorded to these journals in journal rankings lists and how researchers might respond. For example, a desire among New Zealand-based researchers to improve their chances of publishing in highly-ranked journals might lead them to base their research on empirical materials from elsewhere (e.g., performing capital markets research using databases derived from movements on New York stock and commodity markets), as well as other behaviours (e.g., to limit topics (see Bonner et al., 2006) and research methods to those of most appeal to high ranking journals). These are difficulties and possible responses that they may well share with researchers from many other countries.

As to evidence of these possibilities arising, in generating the bibliometrics reported in Table 1, although 143 articles were identified as written by New Zealand affiliated authors but not containing empirical materials from New Zealand, many stemmed from circumstances that would not suggest they were cases of New Zealand-based researchers shunning local empirical materials in order to improve chances of publication. For example, they included studies of elsewhere in the Pacific; studies whose authors included a doctor of philosophy student from a country to where s/he intends returning after graduating; review and theoretical articles in which no empirical materials were included; and articles co-authored by a mix of New Zealand-based and non-New Zealand-based researchers and set in the geographical settings of the latter. In any case, it is arguable that it might not be a bad thing for New Zealand-based researchers to base some of their research in other places and to use methods suitable for research at a distance. New Zealand is a very open economy and what goes on in the Pacific Hemisphere and on money, stock and commodity markets in New York, Tokyo, London, Shanghai, Hong Kong, &c. are often significant.

Another interesting observation from Table 5 is the higher proportion of higher listed journal titles not edited in New Zealand but which have at least one New Zealand-based member on their editorial boards; that is compared with the titles as one moves down the table. The proportion among the higher listed titles is between 50% and 70% until one gets two-thirds the way down the table. A likely hypothesis is that publishing an article by a New Zealand-based academic in a journal the first time may well lead to an editorial board position for an academic from New Zealand; and both open the way for other New Zealand-based academics to submit manuscripts to the journal in question with greater prospects of acceptance.

4.4.3 *Rankings Distribution of Articles Publication Venues*

Despite the low publication rate in USA-edited journals, and the preponderance of A* or A rankings being given to these journals, there is no lack of articles in journals ranked A* or A by either ERA (2010) or ABDC (2010) or both. This is reflected in 16 of the top 25

³⁴ The nine articles comprising this spurt in the 1960s are included in the bibliometrics despite misgivings I have about whether they truly are based on empirical materials drawn entirely or partly from New Zealand. Typical of articles of the times they contain much abstract argument, bordering on pontification, over technical matters. However, underpinning them seem to be practical participant observations, and so I have included them. That may mean I have left myself open to criticism for not including any of a few recent articles written by academics based in New Zealand and that it could be argued are theoretical but lack empirics, either from New Zealand or anywhere else.

journals in Table 5 being ranked A* or A. This compares with only 23% of all the periodicals that either the ERA (2010) or ABDC (2010) lists show as ranked A* or A, as per Table 2. This finding is incorporated in this section. First, however, to clarify these and similar patterns and trends of article publication by rankings of journals, the data in Table 5 are used to construct Figure 4. It shows trends of article counts for each of the rankings A*, A, B and C according to the ERA (2010) list³⁵.

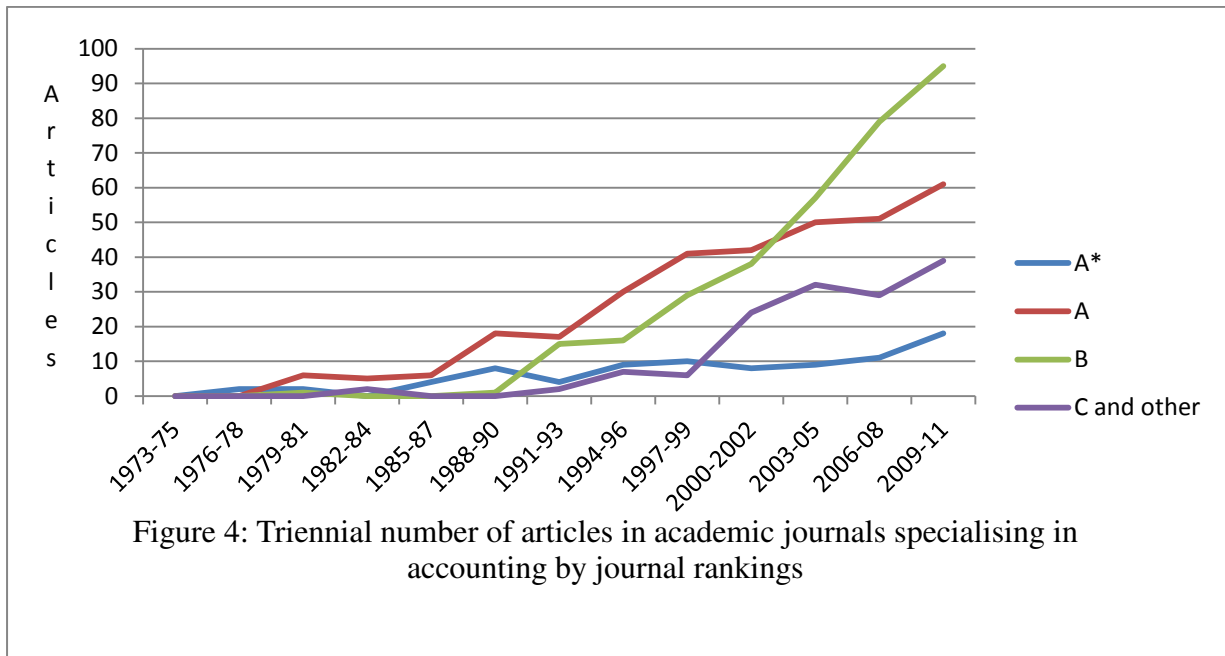


Figure 4: Triennial number of articles in academic journals specialising in accounting by journal rankings

Clear from Figure 4 is that while the numbers of articles appearing in A* and A Journals have continued to grow steadily, the number appearing in B Journals has increased steeply, with a slight acceleration since the PBRF was introduced. The growth rate of articles in C Journals paralleled that in B journals for a while but has now slowed to a rate similar to A* and A Journals.

Two of the three journals whose editors have always been based in New Zealand-edited journals are ranked B on the ERA (2010) list. They account for a significant proportion of the recent spike in articles based on empirical materials drawn entirely or partly from New Zealand appearing in B Journals, as portrayed in Figure 4. The other reason for the spike in articles in B Journals is that many of the journals in question are so-called specialist journals, and particular journals among these fit with research issues that have been particularly popular among New Zealand-based researchers and among researchers researching New Zealand from overseas, as analysed in Section 4.4.4.

New Zealand Journal of Applied Business Research is the third of the journals whose editors have always been based in New Zealand. It is the most represented among those journals that are ranked C; and articles in it account for much of the fluctuating pattern in the number of articles in this ranking category. The rest of this pattern is attributable to a smattering of articles in the past six years appearing in a dozen or so recently emerging journals spread across all regions outside New Zealand. Regarding journals ranked C in general, the low growth of articles in these may reflect the reluctance of many researchers to publish in them not only because they are lowly ranked but also because they and professional magazines are

³⁵ Significant about this choice of list, as distinct from the ABDC (2010) list is that *Accounting and Finance*, which is in second place on Table 5, is ranked B, rather than A, and so shows in the B line in the graph in Figure 4.

regarded pejoratively. Some researchers may feel that to publish in them is too much trouble, a diversion or worse than not publishing one's research at all.

In contrast, journals that are ranked A* and A may be being accorded undue deference. This is consistent with the speech quoted above by Australian Commonwealth Government Minister Carr. He refers to journals that are ranked A* and A in the ERA (2010) list being given undue importance by corporate research managers in setting targets for researchers and, presumably, in evaluating their performance. This is notwithstanding claims that the quality of articles (e.g., as measured by their impact) and the rankings of journal are not closely correlated; and, indeed, that the natures of "quality" and "impact" are inherently subjective (see McKinnon, 2013; Milne, 2001, 2002). From my participant-observations, I can corroborate the existence of an attitude that A Journals are not only regarded by some researchers' managers as the best targets to aim at but also as the only publications that really count. Thus, these journals warrant closer examination.

There are 28 academic journals ranked A or A* on each of the ERA (2010) and ABDC (2010) lists (see Table 2). However, although highly correlated, they do not match exactly, and it transpires that 33 academic journals are accorded at least one A or A* ranking in the two lists. These 33 are listed in Table 6, which is sorted first by their two rankings, with two A*s at the top, and an A and C at the bottom; and then by the total articles appearing in Column 9. Otherwise, the data are the same as those in Table 5.

A few matters are noteworthy about the academic journals in Table 6. Over 55% (18.5) are edited in North America and over 25% (9.5) are edited in the UK, compared with about 45% and 15% of all the academic journals still current. The greater proportions of A rankings in these two locations are at the expense of the rest of the world. However, Australia and New Zealand lose out only marginally, through being represented in Table 6 by five journals, although three are there only by virtue of one A and either a B or a C ranking. The only two other countries represented are The Netherlands, by the recently established (compared with most of the A Journal list) *European Accounting Review*, and Malaysia, by one of three joint editors of *Journal of Contemporary Accounting and Economics* (the other two being in North America). These two countries are also the only two represented in which English is not the dominant language.

A further observation is that there are five journals ranked A* by both ERA (2010) and ABDC (2009), all of them edited from North Atlantic locations. Arguably, these represent not only geographical hegemony but cultural hegemony too, prejudicial to most of the world geographically, culturally and philosophically. They also exhibit hegemony as to topics that comprise accounting research (see Bonner et al., 2006).

For all that, New Zealand-based research is remarkably well represented on Table 6. Of the total of 899 articles reported in Column 8 of Table 5, a remarkable 427 (47.5%) of these appear in the journals in Table 6. Indeed, if the articles in the three New Zealand-oriented journals are excluded, then the proportion of the rest that have been published in A or A* journals is a remarkable 55%. One caveat is that the journal that tops the A*A* list, *Accounting Review*, is there because of nine articles it carried before 1973, and has not published an article containing New Zealand empirical materials since 1990.

Table 6 Academic Journals Ranked A* and A (N = 33) and Analysis of Articles with a New Zealand Connection

Publication Title	ERA 2010 Rank	ABDC 2010 Rank	World region where editor located ³⁶	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication														
					All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Accounting Review	A*	A*	4	0	3	12		15	9		2			2	2								
Journal of Accounting Research	A*	A*	4	0	2		10	12	1			1				2				3			5
Accounting Organizations and Society	A*	A*	5	0	4		8	12				1		2	3	1	2	2					1
Journal of Accounting and Economics	A*	A*	4	0	2		8	10						2		1	1	1	1		3		2
Contemporary Accounting Research	A*	A*	4	1	2	1	3	6										1	1	3			1
Journal of Management Accounting Research	A*	A	3	0	1			1													1		
Accounting Auditing and Accountability Journal	A*	A	1	5	27	6	3	36						1	1	6	6	6	6	3	5		8
Review of Accounting Studies	A	A*	2	0			3	3													2		1
Financial Accountability and Management	A	A	5	1	25	4		29						1	1	5	5	6	5	3	1		2
International Journal of Accounting	A	A	4	1	2	8	19	29								5	9	6	4	4	2		3
Critical Perspectives on Accounting	A	A	4/5	0	17	9	1	27							1		2	4	9	9	9		2
British Accounting Review	A	A	5	1	19	2	3	24							2	2	1	3	5	2	4		5
Journal of Business Finance and Accounting	A	A	5	0	17	1	2	20				2	1		2			1	5	4	3		2
Abacus: a Journal of Accounting and Business Studies	A	A	1	4	14	4		18	5			1		2	2		1		2	1	3		1
Journal of Accounting and Public Policy	A	A	4	1	7		11	18					1		3		4	2	2	1	2		3
Accounting and Business Research	A	A	5	2	11	5	1	17					1		4	3	1	1	1	1	1		4
Management Accounting Research	A	A	5	0	13	3		16									3	5	5	3			

³⁶ Column 4 Regions are: 0 = New Zealand; 1 = Australian and territories bordering the South and Central Pacific Ocean, and South Africa; 2 = the West, North and East Pacific Ocean; 3 = Middle Americas; 4 = Eastern Americas; 5 = Europe.

Publication Title	ERA 2010 Rank	ABDC 2010 Rank	World region where editor located ³⁶	No. of NZ affiliates on Editorial Board 2012	No. of Articles				Distribution of Total Articles by Triennium of Publication													
					All NZ Empirical Materials	NZ empirical materials among small sample (< 10) of countries	NZ empirical materials among large sample of countries	Total Cols 6, 7 and 8	Pre-1973	1973-75	1976-78	1979-81	1982-84	1985-87	1988-90	1991-93	1994-96	1997-99	2000-2002	2003-05	2006-08	2009-11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
European Accounting Review	A	A	5	1	1	3	7	11											1	3	3	4
Auditing: a Journal of Practice and Theory	A	A	4	2	5		1	6								1				2	1	2
Accounting Horizons	A	A	2/4	1	2	2	2	6								1		2	1			2
Issues in Accounting Education	A	A	3	3	2	2		4										3		1		
Journal of Accounting Auditing and Finance	A	A	4	0	1		1	2							1							1
Behavioral Research in Accounting	A	A	4	0	1			1											1			
Journal of Accounting Literature	A	A	4	0			1	1												1		
Journal of Accounting Education	A	B	4	1	5	2	2	9					1				1	4	1		2	
Accounting and Finance	B	A	0	12	42	4	2	48				3	1	3	2	4	6	2	1	7	6	13
Public Money and Management	B	A	5	1	3	6	1	10							1	1		1				7
Journal of Contemporary Accounting and Economics	B	A	2/3/4	2	2		3	5												1	1	3
International Journal of Accounting Information Systems	B	A	4	0		2		2													1	1
Accounting History	A	C	1	2	11	2	2	15											2	3	7	3
Accounting History Review (ex Accounting Business and Financial History)	A	C	5	0	5	1	2	8									2			2	2	2
Advances in Accounting	A	C	2/4	0	1	1	3	5												1	3	1
Journal of Banking and Finance - Law and Practice	C	A	1	6	1			1												1		
Total				47	248	80	99	427	15	0	2	8	5	10	26	21	39	51	50	59	62	79

4.4.4 *Distribution of Article Publication by Topic Areas and Sub-discipline*

This stage of the analysis is again based on the 899 articles in Column 8 of Table 5 and when they were published. The articles are analysed according to the broad topic or sub-discipline of accounting with which one might associate each one, thus resulting in Table 7. Although I exercised more than a modicum of judgment in inducing the categories used in Table 7, they are, to say the least, not altogether satisfactory. This is despite paying due regard to sub-disciplines and subjects of courses into which New Zealand university accounting departments and programmes are often separated; and the sub-disciplines of subject-specialist journals (e.g., *Financial Accountability and Management in Government, Public Services and Charities; Management Accounting Research*)³⁷. The category *Accounting and New Zealand Maori* is included to take account of an area that is idiosyncratic to bi-cultural New Zealand (i.e., in the extant treaty of annexation by the British Crown, the cultural and related rights of indigenous Maori and non-Maori settlers to coexist were recognised). One issue is that it is impossible to devise an array of categories that are discrete. This was evident practically when I was faced with choices of allocating each of the 899 articles to a single category.

Without losing sight of the self-criticism just levelled, the analysis reveals some interesting occurrences and trends about the representation of topics: some are substantial to the point of even being over-represented, while others have the opposite characteristics; some exhibit tendencies of fashion, or even faddishness. These are dealt with topic-by topic in the next few paragraphs, and these paragraphs are arranged in order of the columns of Table 7.

The topic area *Accounting Education* is particularly well represented, with 84 articles up to 2011, and the publication rate is accelerating³⁸. The taking up of research into curricular matters may well stem from the trend over recent decades suggested earlier of accounting teachers being more amenable to research and research-inspired teaching, in place of professional accounting work and technical-oriented teaching. Indeed, many studies focus on student-centred learning and generic skills development among students, which include students learning from research and learning through doing research, or at least through inquiring. For a review, see Adler (2012).

Structural Adjustment and New Public Management is associated with events in New Zealand referred to above and rose to prominence as a topic in the 1990s. The 97 articles identified cover such subjects as accrual accounting, annual reporting, performance budgeting, performance measurement and management, and privatisation. This number understates the extent of research in this area, as many studies also resulted in publications in periodicals outside accounting, including in politics and sociology journals, and in sector-oriented journals in health, education and similar. Most of the studies performed in the late 1980s and early 1990s (and presented at conferences then but not published in journals until the mid and later 1990s) had wide appeal among foreign-edited journals, probably because researchers were able to report New Zealand as being a “world leader” in the field of “economic reform(s)”. However, the article counts peaked by 2005 and declined thereafter for various reasons. For example, the “New” in New Public Management became dated, policies of successive New Zealand governments became less novel, and the topicality and opportunity for studies confined to reforms tailed off. Even so, researchers have continued to pursue related topics associated with the *Public and Third Sectors* more generally, and often allude therein to the reforms. This is reflected in 68 articles, mostly in the past several years.

³⁷ Retrospectively, I considered topic categories used by others and was encouraged when reading Prather-Kinsey and Rueschhoff (2004).

³⁸ As shown by Urbancic (2009), the contribution to this area from New Zealand researchers is well ahead of any other country, if one adjusts the article count data for size of country population.

Table 7 Triennial Numbers of Articles (N = 899) by Sub-discipline or Broad Topic that include Empirical materials from New Zealand

Triennium	Accounting Education	Structural Adjustment and New Public Management	Other Public and Third Sector	Social and Environmental Accounting and Reporting	Capital Markets	Accounting Standards	Other Private Sector Financial Accounting	Auditing	Taxation	Commercial Law	Finance and Economics	Accounting Profession	Corporate Governance	Private Sector Management Accounting	Small, Medium and Agricultural Enterprises	Accounting and New Zealand Maori	Accounting History	Accounting Research	Total
2009- 2011	20	8	23	15	24	17	22	27	5	0	7	5	13	11	5	1	1	9	213
2006-2008	16	12	14	10	20	8	18	16	8	3	13	8	7	6	3	1	5	6	170
2003-2005	15	21	8	5	10	7	16	11	2	1	9	6	6	8	5	4	3	7	148
2000-2002	8	19	7	0	8	8	9	11	5	3	11	4	2	11	0	2	0	5	112
1997-1999	12	19	6	5	1	3	13	8	3	0	4	2	0	4	0	2	1	4	86
1994-1996	5	11	4	6	5	3	8	7	1	0	2	1	0	3	0	1	2	2	62
1991-1993	3	5	4	2	5	1	3	7	2	0	2	0	0	1	0	0	2	0	38
1988-1990	2	2	0	0	6	0	6	3	0	1	0	2	0	4	0	0	0	0	27
1985-1987	0	0	1	0	2	0	2	1	0	0	3	1	0	0	0	0	0	1	10
1982-1984	1	0	0	0	0	0	2	2	0	0	2	0	0	0	0	0	0	0	7
1979-1981	2	0	0	1	2	0	2	0	0	0	0	0	0	2	0	0	0	0	9
1976-1978	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
1973-1975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1960- 1972	0	0	1	0	0	0	6	0	1	2	0	0	0	4	0	0	0	1	15
Total	84	97	68	44	83	47	107	93	27	10	53	29	28	54	13	11	14	37	899

A most surprising thing about the extent of the research activity in *New Public Management* is that it is in complete contrast to very few specialist public sector accounting courses being taught and to very little appearing in general accounting courses, which are dominated by the private, for-profit sector (Cordery, 2013). However, it appears that at least some of the researchers are specialists in management accounting, and there was some crossover between this research and their teaching of courses in that area (see comments below on *Private Sector Management Accounting* research).

The topic area *Social and Environment Accounting and Reporting* is of more recent origin than those dealt with already but is growing quickly as far as articles published are concerned. The articles identified for this study number 44, with 70% of them having appeared since 2003; and much research is known to be underway, in particular in matters of sustainability, carbon emissions and climate change. The growing international interest in this area (see Parker, 2011a) coincides with perceptions in other parts of the world of New Zealand being “green”, for example, as depicted in tourism promotion and on brands of dairy, meat, fruit and viticulture produce, and the Government having been a prominent player in the field of social and environmental policy. However, the lack of interest in this topic area in some prominent journals may be a continuing deterrent (cf. Bebbington & Dillard, 2007).

Turning next to some topic areas that are perhaps more predictable and orthodox (cf. Bonner et al., 2006), *Capital Markets* figures prominently in the article counts, with 83 articles and significant growth over the past decade. Similar applies to *Accounting Standards* (47 articles) and to *Private Sector Financial Accounting* (107) more generally; and to *Auditing* (93). As for that other topic area usually associated with the accounting professional activity in New Zealand, namely *Taxation* (27 articles), this is bubbling along without being huge, although one should be aware that outside the accounting list there is quite a list of separate tax journals, in which many New Zealand studies are known to be appearing. The latter also applies to the topic areas *Commercial Law* (10 articles) and *Finance and Economics* (53 articles). Meanwhile, the *Accounting Profession* itself (29 articles) has been the subject of a small but steady flow of studies.

Just as public and third sector topic areas may be surprising for how much research there has been, then the *Private Sector Management Accounting* (54 articles) and *Small, Medium and Agricultural Enterprises* (13 articles) topic areas may be surprising for how few articles have appeared. The lack of management accounting research possibly reflects New Zealand’s lack of large, private, for-profit organisations, and the lack of specialist involvement of members of New Zealand’s accounting profession with management accounting. The public sector is significantly better off in terms of such organisations, and many of the studies in the topic areas pertaining to it are of management accounting issues. Having said that, perhaps one might regard the topic area *Corporate Governance* (28 articles) as an adjunct to management accounting, and as making up some of the deficit, especially in the past decade.

The lack of small, medium and agricultural enterprises research is concerning, given the preponderance of such enterprises in the New Zealand economy. Perhaps this is one case of the research mostly appearing in journals outside the accounting list, although I have no convincing evidence that this is the case. More likely is that accounting researchers perceive this topic area as likely to be unattractive to journals, particularly foreign ones, and so are not venturing there because of the potential performance consequences.

Similar may apply to research about *Accounting and New Zealand Maori*, of which there is a paucity, save for a few critical, historical studies (11 articles in the appropriate column, with a handful more that include Maori but are in other columns of the table for more compelling reasons). On *Accounting History* (14 articles) of New Zealand generally, this also seems

neglected, despite a bit of a bubble between 2003 and 2008. And I did not induce a category *Accounting Information Systems* because of lack of articles fitting this label, despite the frequency that one might expect them to have occurred in accounting journals, according to Daigle and Arnold (2000), as distinct from information systems journals.

Finally, the topic area *Accounting Research* (37 articles) exhibits steady growth. Indeed, it should be appreciated that in addition to those counted in Table 7, there are several studies in this category by New Zealand-based academics but which are theoretical rather than empirical, which is the reason for omitting them.

5 Interpretation of Analysis

In this section, I move on from analysis to interpretation. This is done in the broader contexts of, among other things, academic activities, university development, and tertiary education policy and funding. It incorporates but is not limited to or particularly focused on the criticisms cited in Section 1 as having been levelled at the PBRF and similar National Research Assessment Exercises. Indeed, despite the bibliometrics I generated being extensive, they are necessary but insufficient for appraising these criticisms, as elaborated in some subsections below and Section 6.

As with any interpretation of an analysis, qualitative or quantitative, positive or interpretative, this interpretation derives from the researcher and writer; other researchers carrying out a similar study, or interpreting the analysis presented in previous sections, would arrive at different interpretations, no matter how objective or unbiased they might claim the world to be. As to the applicability of the interpretation, how it might apply to other disciplines will vary, among other things, according on the nature of the disciplines. How it might apply in other countries will vary, among other things, as to whether a country is central or peripheral in relation to the geographical and cultural concentrations exhibited by journal editor locations.

5.1 Matters of Article Growth and Composition

I shall start with the most obvious feature of the analysis: that the type of research outputs included in the study shows a sustained increase. A question raised earlier is whether the PBRF has been the cause of this growth. The alternative is that the PBRF merely added impetus to choices of more accounting academics in New Zealand in the 1980s and 1990s to perform more research, and to the imperative they and others believed they faced then to have to increase their performance in journal publication activity, or face consequences. Regardless of the answer, and opining that an answer would be far from clear-cut, there is no denying that publishing in accounting academic journals has increased significantly throughout the duration of the PBRF. It is also reasonably clear that this increase stems from significantly more people being involved in research and more research being performed now than ever before. Fundamental questions this raises are whether more research in accounting is a good thing; and whether the composition of the research is adequate or appropriate.

An inclusive rationale for the need for accounting research might be phrased as follows: That it has become more apparent that accounting has pervaded the workings of societies (Burchell, Clubb, Hopwood, Hughes & Nahapiet, 1980), and so knowing about theories, practices, and other paraphernalia associated with accounting has grown in importance. Taking a more partial view, and recognising the significance of accounting as a professional area of activity, a not dissimilar rationale is reflected in the words of a Professor Flint of the University of Glasgow spoken on a visit to New Zealand 30 years ago in trying to convince the profession about the importance helping develop an academic community steeped in research:

. . . a dynamic, progressive, responsible profession must be continually reviewing and striving to improve its practice and . . . the future of our profession is critically dependent on the quality of the research which is undertaken. (Flint, 1982, p. 73 – included in an address to Wellington branch of New Zealand Society of Accountants)

Both these sources frame need for accounting research, and by implication more research being preferable to less research, in utilitarian ways. They allude, respectively, to a developing, increasingly complex society and to professional improvement (see also Craig, 2007). Similar is reflected in the following official statement issued in the name of the Government, and alluding to the roles of such research in facilitating economic growth and meeting environmental challenges:

We expect the tertiary education system to . . . produce high quality research to build on New Zealand's knowledge base, respond to the needs of the economy and address environmental and social challenges. (Office of the Minister for Tertiary Education, 2009, p. 6)

This statement appears in the strategy applying to the tertiary education system referred to earlier as among the six notions comprising the PBRF mechanism. In addition to being issued by the Government, it is authorised by a majority in the House of Representatives, New Zealand's elected legislature, which in accordance with the parliamentary democratic process also voted authority for the Government to appropriate taxes to establish and maintain the PBRF. Thus, the statement is one of expectations compiled by a government that also distributes funds for the research referred to in the statement. As such it reflects the trend noted by Parker (2011a, 2011b) of government funding of research coming with conditionality of the research agenda. Specifically, that it should be instrumentalist, privilege research attaching to science, technology, engineering and similar, and prioritise questions of short term application that are likely to lead to national economic and competitive advantages (i.e., in the sense of productivity of the means of production, distribution and exchange, and having greatest effect on middle and upper class material culture, incomes and wealth).

That utilitarian and instrumental criteria are ascendant is consistent with a neo-liberal politico-economic philosophy that became part of governmental and business structure, process and policy in New Zealand in the 1980s and is now ascendant in New Zealand Society (if there is such a thing – see Thatcher, 1987). As in similar, comparatively wealthy economies and societies, significant resources are being devoted to accounting research, along with resources for research generally (i.e., in the administrative, natural and social sciences, technology, culture, &c.). The more visible of these resources derive from taxes that governments and supranational organisations redistribute to universities and other research and development organisations. The quantities of research resources circulating within and among governmental and private business organisations are also significant.

A corollary is that the neo-liberal canon of performance transparency and hierarchical accountability has pervaded the publicly funded, university research arena, alongside other arena of university activities (Parker, 2011b). Researchers entrusted with tax-funded resources are expected to demonstrate *performance* with the *robust data* of quantities of quality-assured research outputs that individuals and disciplinary groups (e.g., the Department of Accounting) deliver during specified periods; and, increasingly, it has been on such data as these, as embodied in the PBRF mechanism in New Zealand and National Research Assessment Exercises elsewhere, that funding distributions are calculated (e.g., see Australian Government, 2008; Expert Group on Assessment of University-Based Research, 2010).

How utilitarian, instrumental perspectives such as these distort things is articulated by Parker, as follows:

From a research perspective, traditional curiosity-driven, fundamental and critical research sits in increasingly uncomfortable juxtaposition with the newer industry oriented applied research agenda. Both decoupling from and compliance with the new government and business funding driven research ethos is again evident, with funding driven compliance being increasingly the order of the day. Increasingly the funded, short term, applied research orientation is being absorbed and internalised by universities and their academics. One consequence is the increasing prioritisation of private interests over the public interest. Government research ranking metrics are also becoming increasingly powerful coercive forces for absorption and internalisation as personal KPIs by academics. These subsequently become reified as new core values at the academic unit and individual levels, continually reinforced by university management control systems that have been reoriented towards revenue generation and cost minimisation. (2011b, p. 445)

A utilitarian, instrumental perspective is not the only perspective that might be taken, and taking a different perspective could lead to different criteria not only to assess research activities of academics but also to reposition their research activities in terms of their entire role. For example, suppose the perspective derived from some utopia that, among other things, embraces the notion of freedom of the individual academic. This would deem being an academic as a vocation, and take a wholistic view of the individual's activities, including how much of these would comprise performing research and publishing it in academic journals and other media of public and scholarly circulation. It would take account of whether it is only (more) research that is desired, or whether other behaviours and outcomes are also important. The dilemma for university corporate managers is that to give individual academics complete freedom to perform in whatever ways they think fit oppertunes the equally unsatisfactory circumstances and outcomes of some academics (not) performing as they please. Not only that but also it erodes the recently established authority that managers of academics have fashioned for themselves vis-à-vis professors in particular and academics in general, or at least they think they have—see Melo et al. (2010).

The quote above from Parker (2011b) is useful to the flow of this interpretation by emphasising the composition of research rather than the quantity. One might say that this study cannot reveal the composition of the research as comprehensively as is desirable to examine this matter because it focuses on bibliometrics generated from academic journals specialising in accounting, with cursory coverage only of professional magazines. It is true that no data are presented about academic journals in other disciplines and other media of public and scholarly circulation, or about research completed and not disseminated but done for an academic's self-development. However, the downward trend in articles in *Chartered Accountants Journal* and oddities, such as the over-representation of articles about the public and third sectors, and social and environmental accounting and under-representation of articles about small businesses and New Zealand Maori, prompts one to explore a little deeper the meaning of the current bibliometrics before collecting more data. For this, it is appropriate to revisit the other criticisms enumerated in Section 1 besides Parker's (2011a, 2011b) general criticism of distortion. I now deal with each one in turn: the order reflects the relevance of the bibliometrics provided in the main body of the paper, and not necessarily their order of importance according to my thinking.

5.2 *Marginalisation of Local People*

The first possible criticism I consider is that research about issues that are of primary relevance to local people are being marginalised as a consequence of the PBRF mechanism of assessing and funding research. This claim was publicised by Neville Blampied, an associate editor of the *New Zealand Journal of Psychology* (see Elder, 2012): “[Some may] have chosen to study something that is a hot topic internationally . . . and not to study stuff which is of very local interest but isn't likely to sell internationally.” The claim is supported by Roa et al. (2009) in relation to Maori research. It is closely linked with the claim by Waitere et al. that “publishing in local journals is not ‘strategic’” (2011, p. 211).

Two issues are significant to this possible criticism. First is the issue of the qualities that knowledge accumulated through research must possess for it to be applicable to New Zealand not only as a geographical setting but also for its (local) people socially, culturally, politically, economically, environmentally, scholarly and so on. Second is the issue that, flowing from the aphorism *what gets measured gets done* applies, how the PBRF assessment is conducted has consequences for these qualities. Given these issues, it is important to reveal and consider any consequences that the PBRF assessment has for the qualities referred to in the first issue. This is a legitimate endeavour from an inclusive societal point of view, which view infers taking an inclusive, pluralistic approach, rather than an approach to suit, for example, the plutocracy or the ethnic majority. Its legitimacy is heightened by the magnanimous expectations that the Office of the Minister for Tertiary Education (2009) espouses, as quoted above, although only in so far as the process of political *cum* managerial *cum* professional accountability running from individual academics to Parliament is legitimate, and not contrary to academic freedom, such as is defined in New Zealand legislation (see Section 161 of Education Act of 1989).

Before pursuing these issues further, it must be acknowledged that there is not universal acceptance that for research findings to be relevant or applicable to New Zealand they must be based on empirical materials drawn from New Zealand. Indeed, in the accounting academy, categorising research studies according to geographical settings seems relatively subservient, at least in theoretical terms, to other types of categorisation (e.g., quantitative, qualitative, positive, empirical, critical, pure, applied, case-based); apart, that is, from the ambiguous and exaggerated rhetoric “international” (see Ellis & Zhan, 2011; Lukka & Kasanen, 1996; Rosenstreich & Wooliscroft, 2006). Moreover, the lack of concern about geographical setting seems to reflect many accounting researchers in New Zealand and elsewhere having come to believe that a vital characteristic for studies is “generalisability” of results and/or grand theorising, if they are to be refereed as being of a quality high enough to gain “international” recognition through publication in “international” journals.

While not taking a completely contrary view to these, this researcher is of the considered opinion that knowledge gained through research is often distinctive to the geographical setting or similar domain³⁹ in which the researcher conducts his or her study. That is, whence empirical materials for a study derive geographically has some bearing on the relevance of the research findings to particular places, including because distinctions of climate, topography and demography arise geographically, as can distinctions of language and culture, and matters economic, political, social, &c (for discussions re European countries, see Borghans and Cörvers (2009) and Raffournier and Schatt (2010); re knowledge being context driven and culture bound, see Leach (1993)). In any case, from the perspectives of research funders, and learners and practitioners of the knowledge that research generates, I imagine

³⁹ For a discussion of this term, see Ahrens and Chapman (2006).

that considerations of whence research findings derive is important, for such reasons as familiarity with settings breeding relevance and acceptance (especially if they or persons they know might have participated as respondents, informants, guinea pigs, &c.). Hence, the bibliometrics presented in this study focus on research based on empirical materials drawn at least in part from New Zealand. And, because I am only able to imagine, because of lack of evidence, I make a call for more research into this matter, particularly among practitioners, learners and funders.

It is reported in Table 1 and further elaborated in conjunction with Table 5 that alongside the 899 academic journal articles based on New Zealand-sourced materials, a further 143 articles have been written individually or jointly by researchers with a New Zealand affiliation but they did not contain empirical materials from New Zealand. Although this might bring into question the relevance to New Zealand of the research activities from which these articles resulted, the counter arguments are that, as previously reported, most of these 143 articles stem from circumstances favourable to New Zealand or give rise to findings that are of benefit to New Zealand. Not only that but also the 143 articles represent a relatively small proportion of the total articles, and so the straightforward possibility of New Zealand-based researchers reducing their research about New Zealand absolutely or proportionately seems not to have occurred in the recent past, despite any incentives arising from the PBRF. What we do not know, however, is whether this possibility can arise in the future, about which there is more speculation further on. Nor is it yet clear whether these same incentives have had detrimental consequences that are less straightforward, and it is to them I turn now.

It is not clear whether the incentives have caused researchers once based in New Zealand to relocate. I raise this based on the following reasoning. Researchers living within jurisdictions dominated by performance funding regimes reflecting the cultural hegemony represented by the *Accounting Review*, *Accounting, Organizations and Society* and similar, but who are remote from geographical settings favoured by this hegemony could respond to this disadvantage by relocating to a more favoured location. If researchers relocate, their loss could be significant not only to research in the geographical settings they leave but also to the overall quality of universities in those settings. I am aware of much coming and going of accounting academics between New Zealand and overseas universities but am not aware of the extent that PBRF has figured in this. This is a matter on which more research is needed.

Regarding researchers unwilling or unable to relocate but acting ‘strategically’, they are left with various alternatives. These involve some backwards engineering from aiming to publish in the higher ranked journals and thence tapering studies in suitable ways. Two stratagems suggest themselves. Either, they could set their research in geographical settings that are more prominent in these journals by devising questions about topics that could be researched at a distance using methods employed from that distance. This would result in topics and approaches that rely on methods involving presence being avoided. For example, for studies that are best performed using fieldwork, researchers are often constrained to geographical domains near their home bases by logistical and economic factors (e.g., time, money, spoken language, issues of access). Or, as alluded to in Section 1, they could find issues, questions and topics that can be researched in their present location and that, for idiosyncratic reasons, there is a place in foreign-edited journals that claim to have an “international” audience by inquiring about issues, questions and topics in New Zealand. Either way, it is unlikely they would attempt potential research that would be set in geographical settings adjacent to their location but that they perceive as unlikely to be published in the aforementioned journals (cf. Borghans & Cörvers, 2009). Moves by individual researchers in these directions might not precipitate, directly or indirectly, an entire dearth of research vital or important to local

people in non-prominent geographical settings. However, the circumstances they do precipitate seem bound to be sub-optimal from a local, societal point of view.

Regarding behaviours so far along these lines, if “distance researching” is taking place in New Zealand, it is not significant so far in the bibliometrics, in particular among the 143 articles referred to above. The alternative of carving out niches in the supply of research by making the most of their New Zealand surroundings in order to take advantage of the available publishing opportunities may account for the sub-disciplines and topics mentioned above as being over-represented in the article counts reported in Table 5. However, these examples seem to have arisen serendipitously through more forwards engineering than backwards engineering (i.e., the topics were controversial and of interest in New Zealand first, and the fact that the rest of the “important” world was interested in publishing on these topics was providential or prudent). However, as PBRF and similar drive researchers to be more *strategic* in the face of publishing or perishing—incidentally, most academics in accounting do neither (Hussey, 2007)—a lesson to be drawn from these successes is that researchers wanting or needing to study New Zealand should turn to areas where New Zealand is a world leader or has something special to offer the rest of the English-speaking world. As with most markets, however, one has to get there first in order to reap the biggest profits and before competition leads to saturation. However, if individuals do this or adopt variations on this or the other stratagems outlined above, that does not bode well for research as the “original investigation that contributes to knowledge and understanding and that is open to scrutiny and evaluation” (TEC, 2011, p. 3); or for researchers as producers, creators and appliers of research, and disseminators of it among students and the wider community. The research is going to be slanted, and areas and topics important to local people are going to be ignored.

Pursuing other possibilities of detrimental consequences that are not straightforward, it is one thing for research about New Zealand and relevant to New Zealand to be published but another for it to be available in ways suited specifically to the various New Zealand audiences enumerated in Section 2. Notwithstanding the nationalistic, “fortress New Zealand” tone of this proposition, it seems valid and of world-wide application and interest if one substitutes for New Zealand any other country or cohesive territory. Clear from the foregoing discussions are incentives that researchers face to publish research in journals whose editors are mostly located outside New Zealand, and among those journals, mostly those on the other side of the world geographically. As well as shaping what research is conducted (e.g., topics of local interest if they are of “international” interest), these incentives shape how the research is presented.

As shown through the bibliometrics, the dominant locations of journal editors outside New Zealand are Australia, Great Britain and eastern states of the USA, and all articles are in the English language. However, notwithstanding some sharing of Anglo Norman and Saxon, and Celtic cultures among the three monarchies (i.e., Australia, New Zealand and Great Britain) and the former English colonies of New York, East Florida, &c, the knowledge about New Zealand has to be reported in ways to suit the home audiences of these titles, and other non-New Zealand audiences. This is in part because common knowledge about New Zealand and its current affairs are not widely disseminated outside New Zealand in popular ways (e.g., through movies, television, books, school curricula). Reporting knowledge of New Zealand to suit foreign audiences is likely to differ from how New Zealand’s multicultural and locally informed audience would prefer to receive knowledge for learning and for practical application. For example, it could be argued that this article should have an appendix outlining matters about New Zealand and New Zealand universities that a foreign audience may find useful but which would contain much material that for a New Zealand audience

could be taken for granted (e.g., see Footnotes 2, 4, 8, 12, 18 and 29). Moreover, New Zealand knowledge outside the confines of Anglo-Celtic institutions is likely to (and does) get far less of an airing, with a few honourable exceptions (e.g., critical studies of the consequences of British colonialism and imperialism for indigenous peoples and institutions, including dispossession of land from Maori iwi).

A further issue that must concern or disappoint the majority of people who make up the New Zealand audiences is of how untimely study reporting seems to be. That is because they have to rely on the peer-reviewed journals, especially foreign-based ones, that academics are incented to use exclusively to publish their research findings. Although more research needs to be done into just how long is the lag between data collection and publication in a peer-reviewed journal, including whether it is changing, my impression is that it is now rarely other than a few or even several years. This contrasts with the 1990s, when many studies gave rise to a timely *Chartered Accountants Journal* article (the lag might be only several weeks or a few months), followed up with a more substantial but slower contribution to the academic literature. Nowadays, far fewer researchers seem to be submitting their work to the *Chartered Accountants Journal* or to make it available in (electronic) working paper or discussion paper form. Thus, one could argue that present criteria used in the PBRF quality evaluation affect adversely how research findings are disseminated, as far as the above New Zealand audiences are concerned—out of date results, even if they are based on New Zealand materials, lack relevance.

One could reason that if the Government's policy really is that research is primarily about extending New Zealand's knowledge base, responding to the needs of the economy and addressing environmental and social challenges, then surely publishing in foreign-edited journals should not be given the priority it has in the present criteria used in the PBRF quality evaluation. However, the criteria are suitable if the Government's actual priority is image marketing to sell education as an export commodity and generally promote New Zealand as a business and as a 'global contributor'. Provided, that is, research publications in A Journals is indeed a selling point for agents recruiting foreign students wanting an English-language degree and willing to study outside the USA.

The undue delay in getting research published must also be of concern to researchers with particularly 'strategic' motives. Anyone aiming for an A in the 2018 PBRF (census period 2012 to 2017) needs to have already presented most of their intended A Journal portfolio assets as draft articles at conferences, symposia, seminars, workshops, &c., and to be presenting the rest before the winter of 2014, assuming that manuscripts are going through this process (I have no evidence to indicate that presenting draft journal manuscripts at conferences is no longer the norm; if anything, the contrary is true).

A further matter relating to marginalising research of primary relevance to local people stems from the linguistic and cultural partiality of the journals ranked highly on the ERA (2010) and ABDC lists. This matter is significant among New Zealand's population on two fronts. First, given the official status of New Zealand as *bi-cultural* (i.e., recognising the social distinctiveness between Maori and non-Maori), the virtual monopoly of periodicals published only in the language of English (which is allied with a proportion only of the non-Maori cultural group, the rest being mainly from various Pacific Hemisphere countries around its Rim) raises issues of adequacy of the two lists culturally. Second, the cohort of accounting academics and postgraduate research students in New Zealand seems to be increasingly multicultural, and its members speak an increasing number of languages from different language families (e.g., Austronesian, Sino-Tibetan, Indo-European, Japonic). Being obliged to regard the two lists as signals of which periodicals they should publish in, and so of which

periodicals they should not to publish in, must be galling, insulting, infuriating and demotivating for an increasing number of members of this cohort.

Equivalents occur in most territories of the world of both aspects of this matter just outlined for New Zealand, including in the USA (with its still significant indigenous population and its settler population from most parts of the world), England (with its greater emancipation of the lower classes and its recent-settler population of European and Empire origins), and Australia. Research is needed in other countries and territories to ascertain if and how research is conducted about those territories, and how it is published or otherwise disseminated. One would imagine that it is absurd and undesirable that the research being conducted in the territories in question is published only in the English language, and so there are obvious dangers in lists such as ERA and ABDC being imposed by outside agencies or adopted by quasi-indigenous élites, but that is exactly what has happened in New Zealand.

Returning now to the straightforward possibility of New Zealand-based researchers reducing their research about New Zealand absolutely or proportionately in the future, one can see a danger looming because of the present demand and supply trends around journal capacity. It is not only academics in New Zealand who are now being incited, encouraged, pressed and coerced to publish more in academic journals, the same is happening in many countries. Indeed, among the English-language countries, New Zealand has not been slowest to exert that pressure or for that pressure to take effect, and so its researchers have been able to obtain vacant space in foreign-edited journals to deposit their research about New Zealand. With the same happening in increasingly more other, larger English-language countries and territories, or same where English is among the expected languages of academics and other sections of the élite, it will be increasingly difficult for New Zealand academics to publish research at even the present rate, let alone anything higher, especially if that research is “foreign” in the eyes of a journal editor, publisher or subscriber(s). The increased pressure I am referring to seems to be in the significant numbers of universities in North American state and provinces and in Europe that are ranked equally with New Zealand’s universities in world university ranking systems (e.g., as published by Times Higher Education (2013) and Quacquarelli Symonds (2013)) but which are among the second and third tiers of universities in their own countries, notably the USA, Canada and Australia, and across member countries of the EU super-state. Those set on gaining and maintaining AACSB accreditation are being encouraged to engage because of the heightening provisions regarding research outputs in individual academics being deemed “academically qualified” (see AACSB, 2009; Taylor & Stanton, 2009)⁴⁰.

My reasoning over a danger looming is that although one might suppose from the length of Table 5 that journals will be plentiful in future if their number grows at the present rate (i.e., about one or two per year net), if one eliminates from the present list foreign-edited titles that experience to date indicates as being unlikely to provide New Zealand researchers with much opportunity to disseminate New Zealand knowledge, let alone publish it in ways that suit New Zealand audiences, the list of titles is much shorter. If one accepts the scenario painted above about increasing numbers of research-active academics in other countries, including countries where journal editors are mostly located, then space available in this shorter list of journals will become even scarcer. This will put more pressures on accounting researchers over how to make their research more ‘strategic’, including whether to even perform research about New Zealand.

⁴⁰ The relationship between research and AACSB accreditation seems to have ebbed and flowed over the years (see Roberts, Johnson & Groesbeck, 2004, 2006), but the general trend is of an incoming tide.

To counter this likely scenario, one wonders how more titles can be established to suit New Zealand's potential supply of and demand for formally published knowledge; and how alternative, and at least equally valued, ways of disseminating this knowledge can be established, including for new academics in particular (cf. Mathews (2007a, 2007b) re Australia). As it seems likely that accounting is not the only subject area facing these challenges, it seems the relevant authorities of the Government and the universities have some responsibility for addressing such challenges and some interest in overcoming them, the former to enable its policy on research to bear fruit, and the latter because of the amount of resources they are devoting to the supply side of research.

5.3 *Fostering of Neo-Colonialism*

The second possible criticism I consider is that the PBRF mechanism of assessing and funding research is fostering neo-colonialism in the academy (Murphy and Zhu, 2012). Colonialism and imperialism are popularly consigned to the past, when Britain, France, &c. "ruled the waves". However, the postcolonial literature, including in accounting, argues that neo-colonialism (or neo-imperialism) (for definitions, see Horvath, 1972), is somewhat rampant; and demonstrates this, but usually in relation to the Global South, Developing Countries, The Third World, Less-Developed Countries, &c. It is in such places and among people hailing from there to which Murphy and Zhu focus their attention. They point to the continuing domination of scholars, scholarship, research, ideas, philosophy, methodology, thought and language of so-called *Anglo-American* and *Western* origin, and the systematic exclusion of other, non-Western equivalents. However, there is no reason that similar cannot apply in New Zealand. Indeed, perhaps New Zealand researchers are fortunate that their main language and the language of the country is a dialect of American English, rather than an altogether different language; and so unlike their counterparts in continental Europe, they do not have to translate their work into a foreign language in order to be published in "international" journals (cf. Borghans & Cörvers, 2009).

In New Zealand, the now very much minority indigenous Maori supposedly have rights stemming from the Treaty of Waitangi *vis-à-vis* New Zealand's official but absent monarch and the settlers of various ancestries and ethnicities who have been permitted to enter her realm during her reign and those of her predecessors since Queen-Empress Victoria. Although there is a significant number of people of Anglo-Norman descent among the population, there is also a whole variety of people of other English descent, as well as other European descents (e.g., Scots, Scandinavian) and, and a wide variety of descendants of peoples from many Pacific Hemisphere countries and various other territories in Africa, Asia, North America, &c. Politically, New Zealand was a Crown colony, then a largely self-governing dominion and is now a realm and parliamentary democracy of the Westminster ilk. Many of its institutions, including the accounting profession, its universities and its business, third sector and governmental organisations derive from England and Anglo-Scotland. It has depended heavily in its trade on Great Britain and, more recently, on Australia and the other mainly English-speaking countries, although that has given way largely to trade with Japan, China and other countries of the western Pacific and Asia. However, socially and in material and non-material culture, the majority of the population depend on the other mainly English-speaking countries, including for their English-language, international news, current affairs and social development, television and other entertainment, sporting contacts, education materials, &c. Indeed, that the ERA and ABDC organisations and their journal lists are so prominent, despite being from Australia, is indicative of this dependence; not that Australia is that different in its formal colonial past and how that is reflected in the present there.

On the question of the PBRF mechanism fostering colonialism, one might argue that New Zealand is already so “colonial” as to make no difference. However, a social struggle has been going on within New Zealand for decades, and this has seen a gradual pulling away from countries whose governments see themselves as “important”. It has also seen a gradual change in the composition of New Zealand’s élite, although the present élite probably has more in common than the rest of the population with the élites either side of the Atlantic. Thus, one might speculate that because the PBRF mechanism is so tied up with lists of journals which give prominence to journals edited either side of the North Atlantic, this is a case of a quasi-indigenous élite aligning itself with imperial institutions present and past (i.e., prestigious university institutions in the home territories of the USA and UKGBNI out of which journals are edited) in order to dominate its subjects, and so exercise power and status, and maintain élitism. This is an area worthy of further critical research, including along the lines of Qu et al. (2009). Given that it seems unlikely for ways to be found for publications located in the home territories of the imperial power(s) to change in ways to suit Australia’s future, let alone New Zealand’s, one wonders why these titles dominate these supposedly Australian lists in quantity and among the select few ranked A* and A; and why people in managerial and collegial positions who set priorities outside and inside New Zealand universities persist with these lists, unless it is to exert authority and domination over their academic colleagues by branding them unfavourably for failing to achieve unachievable targets (for application of this notion in a slipper factory, see Armstrong, 1989).

As for the research itself, I have already remarked on the small amount of research by, for and about Maori, and the jeopardy researchers place themselves in by studying local topics that are unlikely to fit with the thinking and priorities of foreign-edited journals. I have also already touched on the concept of generalisability, which may imply results and theories being independent of geographical setting (unless specifically stated as a contingent factor). One cannot help wondering if researchers perceive that an unwritten condition in the criteria for evaluating their manuscripts for publication by editors and reviewers is that (to misquote George Orwell) all geographical settings of studies are equally “international” and “generalisable” but some geographical settings are more equal than others “internationally” and in respect of “generalisability”. Concomitantly, this playing down of geographical setting can be disconcerting, because with geographical differences one usually finds other characteristic differences, including of climate, topography and demography, the latter extending to the ethnic, cultural and other social distinguishing features of populations. However, equally possible is that part and parcel of the imperialism, and the cultural hegemony that goes with it (see Murphy & Zhu, 2012) is that accounting research should neglect most of the world geographically, culturally and philosophically, as in some ways culturally inferior or potentially threatening the status quo (e.g., if research was to illuminate the inadequate behaviours of transnational corporations, imperial powers and supranational organisations such as the International Monetary Fund and the World Bank).

5.4 Consequences for Teaching and the Third Mission

The third possible criticism I consider is that the PBRF mechanism of assessing and funding research is having questionable consequences in these areas (Boston et al., 2005; Hall et al., 2003; Nagy & Robb, 2008). This includes imposing a performance management and incentive mechanism that encourages academics to divert their time and effort to research and away from teaching and, even more, from governance and collegiate processes (see ter Bogt & Scapens, 2012). The growth of publishing of articles in academic journal articles evident in the bibliometrics shows that more academics have become increasingly more productive in getting articles published in academic journals over the past three decades.

Although some of this increased productivity has undoubtedly arisen from taking advantage of changes in writing and publishing technology (e.g., word-processors, electronic manuscript reviewing processes), the rest has come about from changed habits and other behaviours of academics and the people they work among, including administrators, managers, students, research sponsors, etc. Popular belief would have it that there was (and still is) some slack in a typical academic's work schedule. For example, the long "holidays", the short working weeks (Friday afternoons were part of the academic's weekend!) and being on sabbatical were all regarded suspiciously by non-academic observers. Within the work framework, academics were often seen as attending too many committee meetings, engaging in too much convoluted administration, and spending too much time reading passively other people's scholarly work, or getting into too many arguments over esoteric issues. The time they spent on teaching and with students was also questioned as excessive. In this researcher's experience, all these activities and time commitments, mythological or otherwise, have been encroached on both by research to publish in academic journals and by teaching administration, learning administration and assessment administration.

Accounting academics were once recruited from accountants and permitted to complete masterate and doctorate degrees through research, while they taught and involved themselves in other academic pursuits, although it was rare for them to have formal teaching qualifications. The latter still applies but now, before taking up an academic position, they are expected to get themselves doctorally qualified and any university teaching work they are involved in before this is likely to be on a casual basis only. Indeed, decreasingly fewer of those in academic positions have ever qualified for membership of a professional accounting body or been practicing accountants. They are expected to produce a continuous stream of research articles and other research outputs. Their teaching activities are often regarded by their corporate managers as incidental to this, and the basis on which they are evaluated in practice is often on a satisficing, no surprises and no scandals basis. The primary concern of many of these corporate managers as regards "teaching" is whether the numbers of EFTSs maximises government grant revenue and the numbers of "international" (i.e., full-fee paying, foreign) students, and so tuition fees revenue from this source, is growing sufficiently—they seem oblivious to how the increasing ratios of EFTSs to academic staff might affect research, or teaching for that matter.

These claims are borne out to some extent by research into workload changes that have occurred alongside universities becoming less collegial and more managerial (e.g., see James, 2008; Nagy and Robb, 2008; Pop-Vasileva, Baird and Blair, 2011), but there is plenty of scope for more research, including into the quality of teaching and assessment and the student experience of learning in this regime (cf. Smart, 2008). Incidentally, the official view put out by the Government runs contrary to the sufficiency of satisficing in the area of teaching alongside optimising research productivity. Office of the Minister for Tertiary Education (2009) associates high-quality research with high-quality teaching, and then with high-quality learning; but also it associates all of them with attracting "international" students to New Zealand (see points made above about "image marketing"). In contrast, this source document uses the term "low quality" in relation to qualifications not only with poor educational outcomes, as one might expect, but also with what are described as "low completion rates" or "low labour market outcomes" (2009, p. 10).

A further area for research to do with the curriculum is the extent to which the knowledge that is being acquired and repositied through conducting accounting research about New Zealand is finding its way into learning resources from which students learn and into the practices that graduates use after graduating. In other words, what are the associations (or perhaps lack of associations) between research and programme/course design and teaching?

What nexus exists between research and teaching and between research and learning? My reason for raising these questions is the reference made earlier to the strange case of public and third sector accounting, in which 165 articles are included in the bibliometrics out of 899 in total (or $\approx 18\%$) (see Table 7). While the proportion of research in this area is still below the size of the public and third sectors in relation to the New Zealand economy as a whole ($\approx 40\%$), it far exceeds the numbers of courses focusing on and students studying accounting in these sectors as a proportion of the totals of courses staged in accounting and students taught in accounting in the eight New Zealand universities (Cordery, 2013). This might be an argument that more courses should be staged about the public and third sectors, at the expense of reducing the private, for-profit sector courses; and more students should be expected to study these areas to qualify as accountants or to know about accounting. However, I suspect that, unfortunately, most accountants and other observers would probably see it as an argument that research activities are skewed by what foreign journals will publish, and further evidence of these activities being out of kilter with student, economic and societal priorities (Parker et al., 2011).

5.5 Other Criticisms

The fourth possible criticism I consider is that the PBRF mechanism of assessing and funding research is precipitating the displacement of creativity, divergent thinking, critical thought and collegiality by conformity in several respects (e.g., research approaches, forms of research outputs, evaluation of research quality) (Parker, 2011b; Roberts, 2007; ter Bogt & Scapens, 2012). One can surmise there are grounds for this criticism, given the ascendancy of certain types of journals in the Australian lists and of places where editors are located. The point that Murphy and Zhu (2012) make regarding the systematic exclusion of non-Western thinking, &c. is made in discussing colonialism. The findings of Raffournier and Schatt (2010) relating to research approaches favoured by many academics based in Europe are also revealing. This matter as it pertains to New Zealand is worthy of further research, including analysing the bibliometrics used in this study for trends they exhibit in the theories, methods, &c.

A particular issue that might be incorporated in such further research is analyse how much of the research in accounting is about addressing questions associated with future innovation and how much is about analysing and criticising existing or past circumstances, and not necessarily in ways that can spark further innovation. This issue came to my notice as I was working with the bibliometrics I generated for this study that fell into the category Structural Adjustment and New Public Management. The articles began appearing in 1990 and then have tailed off since 2005. The significance of this pattern is that it reflects research having succeeded the economic and political reforms, rather than preceded them, and so the reforms were not prompted or informed by research. One wonders whether this applies to any of the categories of accounting research induced in analysing the bibliometrics.

The fifth possible criticism I consider is that the PBRF mechanism of assessing and funding research is opportuning inequality and élitism (Strathdee, 2011). Various references are made already in this article to élites, in New Zealand, Australia and the USA, and their connections with journal lists, journal editing and more besides. More research about New Zealand and the Australia lists is needed, possibly following approaches in Brinn and Jones (2008), Locke and Lowe (2008), Lowe and Locke (2006), Lukka and Kasanen (1996), Hussain (2010), Northcott and Linacre (2010), Qu et al. (2009) Raffournier and Schatt (2010), Reinstein and Calderon (2006) and Willmott (2011).

The sixth possible criticism I consider is that the PBRF mechanism of assessing and funding research is having negative effects on academic identity, integrity and sanity (James, 2008;

Parker, 2011b; ter Bogt & Scapens, 2012; Waitere et al., 2011). Again various references to matters bordering on these possible effects are made already in this article. More research is needed in the field among the academics and those around them

The seventh possible criticism I consider is that the PBRF mechanism of assessing and funding research is encouraging manipulation of measured research performance (ter Bogt & Scapens, 2012; Willmott, 2003). This is not an area that many people seem to want to talk about on the record, which may be precisely why more research is needed.

6 Conclusions

In this article, I have provided bibliometrics that tell much about the use of empirical materials from New Zealand in accounting research that has been published in the accounting academic journals that are edited from various countries in several parts of the world and listed by the two Australian agencies. I chose to examine accounting research having been a participant-observer of longstanding in the discipline. However, my findings and conclusions could well apply to many other disciplines to varying extents, particularly if the research issues in a discipline are contingent upon geographical, cultural or similar contexts.

Most of the accounting research about New Zealand has been conducted by researchers who were based at universities in New Zealand. Thus, I have analysed and interpreted the bibliometrics initially summarised in Table 1 in the context of the tertiary education strategy of the New Zealand Government and the use by its agency, the TEC, of a National Research Assessment Exercise (i.e., the PBRF) to assess the research performance of individual academics and fund the institutions to which these academics are affiliated. I have suggested that this funding and the value of other resources expended within universities on this research is likely to be between \$10 million and \$15 million annually. I have related that my reasons for conducting this study were criticisms that have been levelled at the PBRF and similar National Research Assessment Exercises (and similar but more muted criticisms of the AACSB's accreditation standards around academic qualification), and the roles the ABDC and ERA journal lists appear to play in managing academics in anticipation of assessments or evaluations carried out under the auspices of the PBRF (and the AACSB). Having presented my bibliometric analysis, I have interpreted the analysis, remarking on the sustained growth of articles over the past four decades, and discussing the size and shape of this growth and its consequences in terms of the various criticisms I identified.

Overall, I find that the PBRF has had consequences for accounting academics and the university communities they live in, some good but many inadequate. It is arguable that the PBRF has had a short-term payoff, in terms of published articles—"What gets measured generally gets done." (Otley 2003, p. 319)—but at what cost, short, medium or long is not all clear—"And what is not measured may suffer in comparison" (Otley, p. 319). It seems certain from the article counts that research about accounting and many of its sub-sets in New Zealand has increased in volume over the past few decades. But how the results are being disseminated appears to be driven increasingly by individualised PBRF-related incentives, which are short term and are probably set by research institutions as much for dubious reasons, such as prestige, to mimic institutions elsewhere and to impress TEC-appointed panels, as for laudable reasons, such as desires for knowledge among the various New Zealand audiences enumerated earlier that would be for the betterment of society and similar (see Craig, 2007).

The research findings have consequences for researchers, their measurers, managers and governors, for teachers and students of accounting, NZ businesses and third sector organisations, higher education accreditation agencies and quality assurance agencies, and

policymakers and other agencies of the Government. Research is about quantity and quality. While some may think that quality is regulated by publishing in reputable academic journals, if those journals are published by publishers, gate kept by editors and aimed at audiences whose expectations differ from New Zealand societal audiences, then quality in the eyes of the latter will be impaired. Thus, while academic productivity and quality may be improved by improving performance measurement and management of individual academics, it is also vital for the universities and other institutions of New Zealand to precipitate other changes to make the best of these improvements, including having outlets for research that accepts New Zealand based work reported in forms to suit New Zealand audiences. The Government should also be involved in establishing such outlets, as the private for-profit sector seems incapable of doing so on its own. Similar is probably true in most other territories of the world, including perhaps surprisingly many state of the USA and England's remaining colonies.

The bibliometrics I generated for this study are extensive. Despite this, however, I have not been able to appraise fully the criticisms of PBRF and National Research Assessment Exercises listed in the opening paragraph of this article—the bibliometrics are necessary but insufficient in most cases. Therefore, in calling for further research, I suggest that missing are various qualitative and quantitative empirical materials. These should be compiled from among academics and by compiling further bibliometrics from journals associated with other disciplines and of a multidisciplinary nature, and about bibliographic units representing other media of public and scholarly circulation (cf. Carmona, 2006). Indeed, the bibliometrics units reported in this study are worthy of further analysis in various ways (e.g., author characteristics (co-authoring, author affiliations), theoretical paradigms in which studies are located, study methods, time elapsing between empirical materials being collected and article publication date) (cf. Beattie & Goodacre, 2004). I would also suggest further research pays greater attention than I have to how research assessment exercises constitute and reflect reaction against the democratisation and diversification of universities in the second half of the 20th century.

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