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5 November 2013

Online at <https://mpra.ub.uni-muenchen.de/58317/>

MPRA Paper No. 58317, posted 05 Sep 2014 16:04 UTC

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

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Acknowledgements

The author gratefully acknowledges comments on earlier versions of this paper from participants at the 6th Asia Pacific Interdisciplinary Research in Accounting Conference, Sydney, NSW, Australia in July 2010, and at the New Zealand Management Accounting Conference at Palmerston North in November 2012; and from Markus Milne, Michael Hall and a reviewer for the Performance Management Association Conference at Queenstown, New Zealand in October 2013. He also acknowledges a travel grant of \$2,000 from New Zealand Institute of Chartered Accountants that enabled him to be present at the first conference.

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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 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 the knowledge in question has been disseminated over the past half century. Over 170 accounting periodicals, mostly refereed journals, are searched for articles based on empirical materials sourced from New Zealand. The approach is relevant to the question of whether the trends revealed are in the interests of New Zealand audiences, including students, accountants, policymakers, Aotearoa New Zealand's indigenous people and its diverse recent-settler populations, and Pacific New Zealand Society.

Findings – The findings relate to the rankings of the refereed journals articles have been published in, the geographical locations of their editors, and the broad 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 *Chartered Accountants Journal (CAJ)*, *Accounting Review* and *Abacus*. 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 Australian origin comprising periodicals that are decidedly Anglospheric and/or Atlantocentric. The CAJ has been deserted in favour of refereed journals, which are 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) or a place where concerns can stimulate counter-movements to repression. This contrasts with areas about which the outside world is oblivious (e.g., New Zealand's multicultural array of people and organisations, including the Māori people, as seen from a tangata whenua agency viewpoint) 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 Research in higher education, Accounting research, Bibliometrics, Performance measurement, Criticism

1 Introduction

Acquiring and repositing knowledge in academic and professional senses about New Zealand (NZ) (Lat. 41°17'S Long. 174°27'E) and about and for use by New Zealanders is as important in the discipline and practice of accounting as it is in other disciplines and practices, although some of these others may be more important or less important. Researchers in academia are significant in these acquiring and repositing activities. Over the past 20 years, *National Research Assessment Exercises* (Northcott & Linacre, 2010) have come to figure increasingly in how and why research is conducted among these university-based researchers in progressively more jurisdictions, including NZ. Their significance is reflected in researchers from many disciplines interrupting their activities to contribute to the growing literature outlining the provisions of these exercises, assessing their qualities and cataloguing their inadequacies (Hall, 2011; Hendy, 2010; Lewis & Ross, 2011; Liyanarachchi, 2012; Mathews & Sangster, 2009; McKinnon, 2013).

This study gives space to the provisions and qualities of the particular national research assessment exercise imposed by the Government of New Zealand (hereafter, “the Government”), namely the Performance-Based Research Fund (PBRF) (Office of the Minister for Tertiary Education, Skills and Employment, 2014; Tertiary Education Commission (TEC), 2004, 2006, 2008, 2011, 2012), but only incidentally. The study is mainly concerned with how the PBRF has spawned inadequacies regarding the acquisition and public dissemination of knowledge about accounting in NZ, and about accounting for, to, by and among New Zealanders. Among the inadequacies considered are the following. The exercises in question are distorting research agendas (Parker, 2011a, 2011b) and bankrupting scholarship (Tourish & Willmott, 2014). 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; Wilkinson and Durden, 2014). They are marginalising research about issues that are of primary relevance to local people (Roa, Beggs, Williams & Moller, 2009). 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). They are having negative effects on academic identity, integrity and sanity (James, 2008; Malsch & Tessier, 2014; Parker, 2011b; ter Bogt & Scapens, 2012; Waitere, Wright, Tremaine, Brown & Pausé, 2011). They are encouraging gaming and other manipulation of measured research performance (ter Bogt & Scapens, 2012; Willmott, 2003). They are fostering neo-colonialism in the academy (Murphy & Zhu, 2012). They are opportuning inequality and élitism (Strathdee, 2011).

The study has been designed around bibliometric methods: the application of mathematics and statistical methods to bibliographic units (see Hall, 2011). The bibliographic units (hereafter “the bibliometrics”) are articles reporting research based on empirical materials sourced from NZ. The articles were published in refereed academic journals specialising in *accounting* during the past half century approximately. Their dates of publication range from the latest PBRF cut-off date (i.e., 31 December 2011) back through the PBRF policy regimen (1997–) to well before it, indeed going back to the earliest articles to be found in these journals about accounting in NZ. As confirmed during the course of the study, most but not all of this knowledge and these publications derives from researchers based in NZ, virtually all of them academics employed at the eight universities located there. Although official cost

¹ This term comes from Melo, Sarrico and Radnor (2010) – some of the activities it comprises are set out in the Education Act 1989, under which NZ’s universities operate.

data do not distinguish among the many disciplines that comprise universities, or among activities in each discipline (e.g., teaching, research, administration) a reasonable estimate is that between \$10 million and \$15 million is expended annually on this accounting research, alongside expenditure on learning and teaching that is a several times this estimate.

That among academics, academic managers and others within universities and the NZ tertiary education policy area habitually and frequently use the term “the PBRF” to refer to the research assessment mechanism under examination is only one indication of how tightly coupled and influential it is to daily operations (see Adler & Liyanarachchi, 2011). In brief, it can be perceived as comprising six notions. These are:

- academics being employed 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
- 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 assessments^{2,3}
- 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 questions, debate and, implicitly, approval of the NZ Parliament (e.g., see Hansard, 2014).

While the PBRF was not included in the formulaic mechanism through which the Government funds the universities until 2003⁴ (Goldfinch, 2003; TEC, 2004), the first year of published research encompassed by its processes was 1997. Indeed, it was 2000 before it became clear to academics and universities that the first sexennial assessment would use the census (or quality evaluation) period 1997 to 2002. The census period of the next such assessment overlapped this first one by three years, covering 2000 to 2005. The third and latest complete census period was from 2006 to 2011, with results announced in April 2013⁵.

² According to Government of New Zealand (2014b), some 60% of the actual PBRF is distributed to institutions based on this *Quality Evaluation* measure. The rest is distributed according to a *Postgraduate Research Degree Completion* measure (25%) and an *External Research Income* measure (15%). The 60% component available for distribution in 2014-15 is \$169m. This compares with just over \$2bn that universities and other tertiary institutions are receiving as government grants for teaching and learning services based on the number of enrolled students, which is supplemented with a further \$1-1.5bn they derive from student fees. Of these fees, about \$1bn are also received from the Government as part of a loan scheme for domestic students. Most of these students are expected to repay loans out of their taxable incomes after they graduate (or otherwise) (NB the amount of loans outstanding as at 31 May 2014 is \$8.7bn – Government of New Zealand, 2014a).

³ For an official comparison of the PBRF with other National Research Assessment Exercises, see Ministry of Education (2013b).

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 in order 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 then new 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 being awarded.

⁵ For an official history and overview of the PBRF, see Ministry of Education (2013a)

The next assessment will be performed in 2018 and the results announced in 2019: the census period for that is 2012 to 2017 (Office of the Minister for Tertiary Education, Skills and Employment, 2014).

Regarding the bibliometric method used in this study, the description *publication analysis* is appropriate, as distinct from *citation analysis* and *co-citation analysis* (see Just, Schäffer and Meyer, 2009). Making use of journal lists compiled in Australia but with potential NZ influence—most recently the list issued by the Australian Business Deans Council (ABDC) (ABDC, 2013a) and the list promulgated under the Excellence in Research for Australia (ERA) initiative (ERA, 2012)—the bibliometrics have been obtained from 164 refereed journals. A further 11 titles listed as periodicals on the journal lists were examined but turned out not to be refereed journals. One, *Accounting and Finance in Transition*, is an annual conference not a periodical, and the other ten are professional body magazines. Data obtained from them are excluded, except in discussing the effect of the PBRF on the propensity of academics to publish in the NZ-based, *Chartered Accountants Journal*.

The study has much relevance and originality. Given the PBRF, and other *National Research Assessment Exercises*, are concerned, among other things, with incentivising research about, or otherwise relevant to, the national jurisdiction to which the assessment relates (e.g., see Office of the Minister for Tertiary Education, 2009), one would surmise its consequences for such research are of interest from a policy viewpoint, at least. In addition to illuminating these consequences, 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 NZ.

Although searching periodical contents to identify articles and similar associated with a location (including NZ) 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). This study adds to that literature by analysing and commenting on rankings included in journal lists (e.g., ABDC, 2013a; ERA, 2010) and the controversy surrounding them (e.g., see Wilson, Ravenscroft, Rebele & St. Pierre, 2008).

The article is structured in six sections. Sections 2 and 3 cover the researcher's motivations and methods, including how they are connected. The bibliometrics are analysed in Section 4 and interpreted in Section 5. The interpretation includes an appraisal of the applicability of selected criticisms levelled at the PBRF and similar National Research Assessment Exercises, as enumerated above. Finally, in Section 6, conclusions are related and suggestions for further research are made.

2 Study Motivation and Shaping

This study involves participant-observation in the researcher's daily work setting, in the first place accounting for my motivation to commence the study in 2009. Baldly speaking, I found myself caught up in a performance management creep at the university I joined in 2007. It was being experienced by most academics there, judged from how they were remarking on it increasingly. I was hearing anecdotally of similar happenings at other NZ universities from research acquaintances at these. This was exemplified in 2009 by, managers of the unit of the

university where I work instigating what amounted to a six-monthly diagnostic reporting system around the *research outputs* of individual academics. Data of this nature have come to figure increasingly in various formal processes, including performance appraisal, promotions, recruitment, internal funds allocation, internal programme reviews and accreditation maintenance activities (including a protracted, and recently successful, attempt to obtain “AACSB Accreditation”⁶), not to mention the lead ups to and completion of 2012 PBRF submissions and, now, 2018 PBRF submissions to the TEC. These research administration developments have come on top of other official managerialistic rhetoric and actions encompassing research planning and control, performance measurement and management generally, and reinforcing hierarchical, managerial chains of accountability (cf. Melo et al., 2010; Nagy & Robb, 2008; Parker, 2011b; Treasury, 1990).

In instigating their diagnostic reports and since, managers have attached particular significance to research outputs appearing in periodicals on the two lists mentioned in Section 1. Increasingly, many colleagues on academic committees have come to refer these lists as a matter of course and with little criticism. The ABDC (2013a) list is the latest in a series (see ABDC, 2009, 2010) restricted to periodicals specialising in business disciplines. Running alongside this series have been the successive ERA lists (ERA, 2010, 2012), which include periodicals in all disciplines. Through speaking with colleagues at my own university and others in NZ, there seems little doubt that most academics interpret them as “performance guidelines” as to where they should publish research. Consequentially, the lists figure prominently in their decisions about what research to undertake, having regard to whether potential research choices are likely to be acceptable to refereed journals on the list(s), particularly journals that have been highly ranked. Conversely, academics seem also to be being “guided” about where, or in what forms, they should not bother to publish research, with the further consequence of being reluctant to conduct research and supervise student research that would only be publishable in unlisted or lowly listed publication outlets.

Two sets of events of significance were occurring in the five years during which most of the study was conducted. Regarding the PBRF, in accordance with the 2012 PBRF quality evaluation procedures, universities across NZ submitted to the responsible agency of the Government, that is the TEC, the portfolios of research activities conducted by individual academics during 2006 to 2011, including lists of journal articles they authored. These portfolios were assessed by expert panels in 2012 and 2013, and the results were notified to each academic, their institutions and the public (TEC, 2013). Subsequently, the Government announced provisions for the 2018 PBRF (Office of the Minister for Tertiary Education, Skills and Employment, 2014).

Regarding the lists of periodicals, I started the study using the ABDC (2009) list. Consultation on this list concluded in 2010 and the ABDC (2010) was issued (for details, see Hall, 2011). About the same time, the ERA (2010) list was published. ERA then carried on its work and this led to the significantly longer ERA (2012) list superseding its 2010 list. However, controversially, rankings were omitted from the 2012 list. Unhappy about this, the ABDC took steps to revive its list (see ABDC, 2013c) and issued ABDC (2013a) replete with

⁶ 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 Brussels-based European Foundation for Management Development (EFMD). Seven NZ universities are subject to the AACSB standards as a condition of their accreditations, and four are EQUIS accredited by 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.

rankings⁷. In doing so, the ABDC made the official espousal that the main purpose of its 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*). For more on the rankings controversy, see Section 4.

3 Methods

The methods used in this study were devised as I pondered the possible consequences of the status afforded among academics and their institutional managers to research outputs, the PBRF, and the journal lists and the periodicals on them. They then crystallised as I gathered the bibliometrics and found out what was possible, especially in terms of databases, journal back files and downloadable articles I could search. The people I was particularly mindful of in attaching meaning to the word “consequences” are NZ students, NZ accountants, NZ policymakers, Aotearoa NZ’s indigenous peoples and its diverse, post-1750 settler populations, and NZ 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).

Regarding the ABDC and ERA lists in particular, I was mindful that NZ is not (yet) a state of the Commonwealth of Australia; and 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)

I chose to base the study on bibliometrics about refereed journals specialising in accounting and the articles they have published containing empirical materials sourced from NZ. The bibliometrics cover the period since the inception of each journal up to 31 December 2011, the cut-off date for bibliographic units to have been eligible for the 2012 PBRF quality evaluation⁹. Mostly, the journals and other periodicals I examined comprise those classified as *accounting* on at least one of the ERA (2010, 2012) and ABDC (2009, 2010, 2013a) lists. In addition, I exercised discretion to include other periodicals of which I knew and I thought worth considering. This discretion was based on my knowledge and experience acquired as an academic in NZ and elsewhere for over 25 years, for many of them engaged in research

⁷ Noteworthy is that this study probably made a minor but useful contribution to the revisions of these lists. I advised the compilers of several anomalies in the earlier lists and came across additional information that seemed relevant for improving them administratively.

⁸ NZ 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 or Māori. Its dominant institutions, however, derive primarily from England and Scotland. They were brought to NZ 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 NZ (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 NZ higher education system, and the scientific method.

⁹ The 2012 PBRF eligibility rules for portfolios were varied to admit articles that did not appear in printed issues until 2012 or even later but that were available electronically on periodical 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 these portfolios are confidential.

and, intermittently, in library-support activities¹⁰. This personal intervention proved less significant as the number of periodicals expanded from one list to the next and similar trends accompanied successive ABDC lists.

The total number of periodicals used to generate bibliometrics at some time or other during this study is 175. 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 periodical: its web address(es), the location(s) of the editor(s), and the numbers of editorial board members based in NZ and in Australia. For each periodical, I generated a list of potentially relevant bibliographic units appearing in the periodical, either from its web site, or through the extensive electronic collection of my university's library¹¹. The bibliographic units were identified using the search word "Zealand"¹². In keeping with the study being longitudinal, the list for each periodical included items from as far back as possible. I continued to collect these bibliometrics, until I was satisfied about their comprehensiveness. In going through each periodical again in 2013 to identify recent additions, I checked for the possibility of older items missed in earlier searches¹³.

I was also able to take advantage of the bibliographies included in Trow and Zeff (2010, pp. 75-98), which cover 1879 to 1970. The relevant bibliographic units they list comprise mostly articles in the *Chartered Accountants Journal* but also included are articles in *Accounting Review* and *Abacus: a Journal of Accounting and Business Studies*. These latter articles date from 1960 and were present in the searches performed of electronic periodicals. This coincidence between my searches and Trow and Zeff's bibliographies was one proof of the reliability of the method of searching employed in the study. A further means of ascertaining reliability of my lists was to share analyses of the data with authors, primarily at conferences and similar (see Dixon, 2010a, 2010b, 2012).

It transpired that the full text of most articles and other items of most issues of every periodical were 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. As far as possible, each unit on every list was examined to distinguish articles from other items (e.g., book reviews, editorial board listings, calls for papers). I eyeballed the full text or similar of every article to evaluate them for NZ coverage or other NZ associations (e.g., author affiliations, conference acknowledgements); and classified relevant items in various ways, as reported in Section 4.

The choice of working only with periodicals was made having considered various matters, not least the aforementioned performance management system at my university and the aforementioned lists being restricted to periodicals. Indeed, as indicated above, I went further, setting aside bibliometrics obtained from the 10 professional magazines that appeared on one

¹⁰ 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.

¹¹ The two significant exceptions were *New Zealand Journal of Applied Business Research* and *Chartered Accountants Journal*. Neither was searchable electronically up to 2010. I examined print versions of both. These were all issues of the former from its inception in 2002 until 2010¹¹; and issues of the latter as far back as January 1973 (it was first published in 1922).

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; there were only two units that related to Zealand in Denmark.

¹³ Three listed 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.

or more of the ABDC (2009, 2010, 2013a) lists, and so putting the focus on refereed journals¹⁴. This choice of working only with periodicals is notwithstanding that, aside from magazines, 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. However, it is arguable that, increasingly, many of these are now 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 NZ, 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 NZ in periodicals associated with other disciplines, and in multidisciplinary periodicals associated with particular industries and sectors of the economy. However, one notable exception included is the *New Zealand Journal of Applied Business Research*. It has an obvious NZ connection and, in its earlier issues at least, it published a high proportion of articles related to accounting. The latter articles only are included in the bibliometrics used for this study, thus excluding some 50 articles adjudged not to be *accounting*. A further similar but largely inconsequential exception I made was to restrict inclusion of items in *International Review of Business Research Papers* to accounting only. The numbers of articles in journals not specialising in *accounting* otherwise omitted are undoubtedly significant and provide an obvious avenue of further research to see if, as I believe, they follow a similar pattern to the articles and journals covered by this study.

A final point on method is to acknowledge that universal acceptance is unlikely for the supposition I am making that for research findings to be relevant or applicable to NZ they must be based on empirical materials sourced from NZ. 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 NZ 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.

¹⁴ As a result of gathering these data, a rudimentary summary of the bibliometrics is available from the researcher. It comprises the full list of 175 periodicals and some basic information about each one.

While not taking a completely contrary view to these, my considered opinion is that knowledge gained through research is often distinctive to the geographical setting or similar domain¹⁵ 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), Messner, (2013), and Raffournier and Schatt (2010); re knowledge being context specific (or even context driven) and culture bound, see Barker (2002), Bhimani (2007), Giangreco, Carugati, Pilati and Sebastiano (2010), Leach (1993), Martínez (2013), and Pimpa (2009)). In any case, from the perspectives of research funders, and learners and practitioners of the knowledge that research generates, I imagine 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 sourced at least in part from NZ. 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.

4 Analysis of the Bibliometrics

To present this analysis I start by listing all 164 refereed journals I chose to include in the study and providing information about each one, including the quantity of articles each has published containing empirical materials sourced from NZ. The rest of this section is arranged into six subsections. The first two are descriptive bibliometrics about the rankings of the refereed journals (see subsection 4.1) and their country of origin, according to the locations of their editors (see 4.2). The other four analyse trends in the bibliometrics in total (see 4.3) and by geography (see 4.4), journal rankings (see 4.5), and article topic area or sub-discipline (see 4.6).

The list of journals and associated information is shown in Table 1. The table comprises the following columns:

- Col. 1 The titles of the 164 refereed journals. Note that “The” is ignored in the titles, hence *Accounting Review* rather than *The Accounting Review*.
- Col. 2 The ranking, from A* to C, accorded to the journal in the ABDC (2013a) list, and further information as related in Footnote 18.
- Col. 3 Indication of whether the journal was included on the ERA (2012) list and further information as related in Footnote 19.
- Col. 4 The country(ies) in which the editor(s) are located as at December 2012, and where applicable the state or province.
- Col. 5 The number of persons on the editorial board or similar located in NZ as at December 2012.
- Col. 6 This and the next three columns relate to articles published up to December 2011 that contain empirical materials sourced from NZ. This column indicates the number of studies in which the empirical materials are entirely from NZ.
- Col. 7 The number of studies based on empirical materials sourced from a small number (2 to 10) of countries, including NZ (e.g., the Anglosphere countries).

¹⁵ For a discussion of this term, see Ahrens and Chapman (2006).

Col. 8 The number of studies based on empirical materials sourced from NZ 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. 9 The total number of studies in Columns 6, 7 and 8.

Cols 9 to 22 The distribution of the total in Column 9 by the triennia shown.

The journals are arranged in Table 1 in roughly descending order of the number of articles published that contain empirical materials sourced from NZ.

Regarding the intervals used for Columns 10 to 23 of Table 1, Column 9 covers all years up to 1972 and the rest relate to successive triennia from 1973-75 up to 2009-2011. Thus, Column 23 relates to the triennium leading up to the PBRF 2012 cut-off date, 31 December 2011¹⁶. The reason for choosing triennia stems from the history of the periodic quality evaluations in the PBRF of research outputs written singly or jointly by individual academics. As outlined earlier, the particular periods used so far in this evaluation 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 triennia¹⁷.

Various observations and inferences can be made from the bibliometrics summarised in Table 1. These are the subjects of the rest of the subsections in this section.

4.1 Rankings

In the NZ academic environment, as elsewhere (see Moizer, 2009), according to this researcher'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, 2013a).

The frequency distributions of the rankings accorded to the 164 refereed journals by the ABDC (2010), ABDC (2013a) and ERA (2010) lists are shown in Table 2. Other summary data are also shown, bringing in the rankings-free ERA (2012) list.

¹⁶ How this cut-off date applied is slightly complicated as explained in Footnote 9.

¹⁷ This is assuming that PBRF is the ascendant measure, incentive and "big stick". An alternative among many accounting researchers in NZ 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 1 Distribution and Timing of Articles (N = 901) in Refereed Journals (N = 164) sorted by frequency of New Zealand studies

Publication Title	ABDC 2013 Rank (ABDC 2010 Rank, if different) ¹⁸	Inclusion on ERA 2012 (ERA 2010 Rank) ¹⁹	Location of Editor ²⁰	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	2000-02	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	
Pacific Accounting Review	B	Y(B)	NZ	21	65	7		72							1	4	2	9	12	10	12	22	
Accounting and Finance	A	Y(B)	NZ	12	42	4	2	48				3	1	3	2	4	6	2	1	7	6	13	
New Zealand Journal of Applied Business Research (accounting only)	C[N]	Y(C)	NZ	9	43			43											4	21	6	12	
Accounting Education: An International Journal	B	Y(B)	AU-QLD	4	30	6	1	37								2	3	3	2	4	10	13	
Accounting Auditing and Accountability Journal	A	Y(A*)	AU-NSW/SA	5	27	6	3	36							1	1	6	6	6	3	5	8	
Financial Accountability and Management	A	Y(A)	UKGBNI	1	25	4		29						1	1	5	5	6	5	3	1	2	
Managerial Auditing Journal	B	Y(B)	AU-VIC/NSW	3	17	9	11	37								6	5	3	3	8	5	7	
Critical Perspectives on Accounting	A	Y(A)	Can-ON/UKGBNI	0	17	9	1	27								1		2	4	9	9	2	
British Accounting Review	A	Y(A)	UKGBNI	1	19	2	3	24							2	2	1	3	5	2	4	5	
Journal of Business Finance and Accounting	A	Y(A)	UKGBNI	0	17	1	2	20				2	1		2				1	5	4	3	2
Australian Accounting Review	B	Y(B)	AU-NSW	5	13	10	1	24									1	1	2	6	7	7	
Abacus: a Journal of Accounting and Business Studies	A	Y(A)	AU-NSW	4	14	4		18	5			1		2	2		1		2	1	3	1	
Management Accounting Research	A*(A)	Y(A)	UKGBNI	0	13	3		16									3	5	5	3			
Qualitative Research in Accounting and Management	B	Y(B)	NZ	7	12	3		15												1	5	9	
Accounting and Business Research	A	Y(A)	UKGBNI	2	11	5	1	17					1		4	3	1	1	1	1	1	4	
Accounting History	B(C)	Y(A)	AU-VIC	2	11	2	2	15											2	3	7	3	
Australasian Accounting Business and Finance Journal	C	Y(B)	AU-NSW/QLD	1	9	1	1	11													4	7	
Asian Review of Accounting	B(C)	Y(C)	AU-VIC	0	8	3	3	14									4	3	2	2	1	2	
Accounting Research Journal	B(C)	Y(B)	AU-QLD	2	9			9													5	4	
Journal of Accounting and Public Policy	A	Y(A)	US-MD	1	7		11	18					1		3		4	2	2	1	2	3	
Journal of International Financial Management and Accounting	B[N]	Y(B)	AU-NSW/US-NY	0	7	2		9									1	3	1	2	2		
Accounting Review	A*	Y(A*)	US-PA	0	3	12		15	9		2			2	2								
International Journal of Accounting	A	Y(A)	US-IL	1	2	8	19	29									5	9	6	4	2	3	
Journal of Accounting Case Research (discontinued)	C	Y(C)	discontinued	D	6			6											1	4	1	D	
Journal of Accounting Education	B	Y(A)	US-OH	1	5	2	2	9					1				1	4	1		2		
Journal of International Accounting, Auditing and Taxation	B	Y(B)	US-PA	0	3	4	13	20									2	2	1	4	2	4	
Accounting History Review (ex Accounting Business and Financial History)	B(C)	Y(A)	UKGBNI	0	5	1	2	8												2	2	2	
Public Money and Management	A[N]	Y(B)	UKGBNI	1	4	6	1	11							1	1		1			1	7	
Journal of Intellectual Capital	B	Y(B)	UKGBNI	0	4	3	1	8											2	4	1	1	
Accounting Forum	B(C)	Y(B)	AU-SA	4	4	2	4	10												2	4	4	
Auditing: a Journal of Practice and Theory	A*(A)	Y(A)	US-FL	2	5		1	6						1			1			1	1	2	
International Journal of Auditing	A(B)	Y(B)	AU-QLD	1	3	4	3	10										3	3	1	1	2	
Accounting Organizations and Society	A*	Y(A*)	UKGBNI	0	4		8	12				1		2	3	1	2	2				1	
Accounting Historians Journal	B	Y(B)	US-OH/ UKGBNI	0	4	1	1	6				1				1		1			1	2	
International Journal of Government Auditing	C(O)	Y(O)	US-WDC	1	4		2	6					2				1				2	1	
Advances in Public Interest Accounting	C	Y(B)	US-NY	0	4		1	5										1	1	1	2		
Journal of Accounting and Organisational Change	B(C)	Y(B)	AU-VIC	5	4			4													1	3	
Advances in International Accounting (merged with Advances in Accounting)	Not listed separately	Y(B)	merged in <i>Advances in Accounting</i>	M	3	1	3	7											3	3	1	M	
Journal of Modern Accounting and Auditing	C	Y(C)	US-CA	0	3		1	4														4	

¹⁸ A journal not listed is indicated as O, for “omitted from the list”. The following additional information appears in brackets or parentheses, if applicable. [N] indicates the journal is ranked but not as *accounting*. For a journal whose ranking has changed compared with the ABDC (2010) list, then (A*), (A), (B), (C) are used to indicate the earlier ranking. Similarly (NR), for “listed but not ranked”, and (O), “omitted from the list”, are used as change indicators. Otherwise the ranking or omission is unchanged between the 2010 and 2013 lists.

¹⁹ Y indicates “yes, it is on the list”; and O indicates “omitted from the list”. The following additional information appears in parentheses. A journal ranked from A* to C on the ERA (2010) list is indicated by (A*), (A), (B) or (C). Similarly (NR), for “listed but not ranked”, and (O), for “omitted from the list”, are used for comparison with the ERA (2010) list.

²⁰ 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 = (United Kingdom of) Great Britain and Northern Ireland; US-XX = United States of America, with state abbreviation according to ISO3166.

Publication Title	ABDC 2013 Rank (ABDC 2010 Rank, if different) ¹⁸	Inclusion on ERA 2012 (ERA 2010 Rank) ¹⁹	Location of Editor ²⁰	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- 02	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
Journal of Accounting, Ethics and Public Policy	C	Y(C)	US-FL	0				0														
Journal of Applied Research in Accounting and Finance	C	Y(B)	AU-NSW	0				0														
Journal of Construction Accounting and Taxation	C[N]	Y(B)	US-NC	0				0														
Journal of Corporate Accounting and Finance	C	O(O)	US-NY	0				0														
Journal of Cost Analysis and Parametrics (ex Journal of Cost Analysis and Management – listed on ABDC, 2013, under this title)	C	Y(C)	US-OH	0				0														
Journal of Emerging Technologies in Accounting	C	Y(C)	US-CA	0				0														
Journal of Theoretical Accounting Research	C	Y(C)	US-NY	0				0														
Malaysian Accounting Review	C	Y(C)	Malaysia	0				0														
Mustang Journal of Accounting and Finance	C(O)	O(O)	US-TX	0				0														
Petroleum Accounting and Financial Management Journal	C	Y(C)	US-TX	0				0														
Accounting (Kigyou Kaikei)	O	Y(O)	Japan	0				0														
Actualidad Contable Faces	O	Y(O)	Venezuela	0				0														
Business: Theory and Practice (Verslas: teorija ir praktika)	O	Y(O)	Lithuania	0				0														
Contaduria y Administracion (Accounting and Management)	O	Y(O)	Mexico	0				0														
Cost and Management	O	Y(O)	Bangladesh	0				0														
Il Controllo nelle Società e negli Enti	O	Y(O)	Italy	0				0														
Journal of Accounting and Corporate Governance (Kuajji Xue Gongsi Zhili)	O	Y(O)	China(Tai)	0				0														
Journal of Accounting, Finance and Management Strategy	O	Y(O)	China(Tai)	0				0														
Journal of Performance Management	O	Y(O)	US-IN	0				0														
Journal of Taxation and Accounting (Semuwa Hoegyjeoneol)	O	Y(O)	Korea	0				0														
Konan Business Review	O	Y(O)	Japan	0				0														
Korean International Accounting Review (Gukjje Hoegyje Yeongu)	O	Y(O)	Korea	0				0														
Korean Journal of Management Accounting Research (Gwalli Hoegyje Yeongu)	O	Y(O)	Korea	0				0														
Southern African Journal of Accountability and Auditing Research	O	Y(O)	RSA	0				0														
Australasian Journal of Business and Behavioural Sciences (discontinued)	C	Y(C)	discontinued	D				0														
Australian Journal of Accounting Education (discontinued)	C	Y(C)	discontinued	D				0														
Indonesian Management and Accounting Research (discontinued)	C	Y(C)	discontinued	D				0														
Journal of Forensic Accounting: auditing, fraud, and taxation (discontinued)	C	Y(B)	discontinued	D				0														
Accounting Commerce and Finance: The Islamic Perspective Journal (discontinued)	C[N]	Y(C)	discontinued	D				0														
Journal of Accounting and Finance Research (discontinued)	O (C on ABDC, 2009)	O(O)	discontinued	D				0														
Art Law and Accounting Reporter (discontinued)	C	Y(C)	discontinued	D				not searchable														
Total				163	553	153	195	901	15	0	2	9	7	11	27	38	62	86	112	147	172	213

Table 2 Distribution of Refereed Journals in Bibliometrics by Rankings, &c.

Journal Ranking	Frequency of Ranking and Listing								ABDC and ERA Listed and Unlisted
	ABDC (2010)		ABDC (2013a) [not accounting]		ERA (2010)		ERA (2012)		
	No.	%	No.	%	No.	%	No.	%	No.
1	2	3	4	5	6	7	8	9	10
A*	6	5	9	6	7	6	No Rankings		
A	23	19	23[2]	16	21	17			
B	23	19	35[5]	25	39	33			
C	71	57	74[9]	53	45	38			
Listed but not ranked	0	0	0	0	7	6	149	100	
Total on list(s)	123	100	141 ¹	100	119	100	149	100	161
Refereed journals not listed	41		23		45		15		3 ²
Total	164		164		164		164		164

Notes to Table 2:

¹ I chose to exclude three periodicals ranked in the ABDC (2010, 2013a), adjudging them to be professional magazines. They are *Journal of Accountancy*, *Management Accounting Quarterly* and *Internal Auditing*.

² This datum represents two discontinued journals (*Journal of Accounting and Finance Research* and *Journal of Financial Statement Analysis*); and a third of obscure origins (*African Finance Journal*). The three are on the ABDC (2009) list, as noted in Column 2 of Table 1.

Regarding rankings being excluded from the ERA (2012) list, the controversy over this concerns all disciplines. The exclusion arose from the expert advice about rankings of the Australian Research Council. 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 his London university, 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 on an accounting research team he helped establish, and on himself (see also Hussain, 2010).

As alluded to already, the exclusion of rankings from ERA (2012) is still controversial, prompting the ABDC to issue ABDC (2013a) replete with rankings, whereas it appeared that the ABDC was intending to accept rankings that ERA would publish from time to time. Thus, rankings are still alive and well, and controversial (Chan, Tong & Zhang, 2012; McKinnon, 2013; Moosa, 2011; Wilson et al., 2008). Indeed, in the unit of the university where I work, the rankings contained in the ERA (2010) list are still given credence in performance and funding matters, and so this list has not yet become redundant there. While differences in rankings of some journals between ERA (2010) and ABDC (2013a) is one reason for this, more significant seems to be that ERA (2010) covers many more disciplines than the ABCD list does. A further matter is that when an academic is choosing where to publish s/he is

referring to lists current at the time s/he submits, and it is the rank on the old list s/he feels is appropriate, especially if a journal is down-graded on a subsequent list.

Another matter of relevance here is the position taken by the ABDC in compiling its latest list and a “health warning” it attached to the list. It allocated journals to several discipline areas, including accounting, but only allocated each journal to one such area. It recognised possible unintended consequences of this by stating that “Journal “ownership” by a given panel is used as a pragmatic designation for procedural convenience and is NOT intended to constrain researchers to a particular domain definition. Many journals in the ABDC list legitimately cross-over discipline areas and, thus, researchers from outside the designated FoR category should not be penalised for publishing in such journals. In other words, common sense should prevail in the use of the ABDC list.” It remains to be seen how much “common sense” does prevail. As indicated in Table 2, the bibliometrics include 16 journals classified as other than accounting on ABDC (2013a). Which titles these are can be identified from Column 2 of Table 1.

4.2 Editor Locations and Editorial Board Representation from New Zealand

This analysis is intended to inform two notions raised several times in later sections, as follows. Editors and editorial boards have significant influence on the contents of the refereed 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).

Data about editors and editorial boards from the bibliometrics are used to derive Table 3. The table is in two parts, Table 3B being a summary of Table 3A. Listed in Column 1 of Table 3A are the various countries and, in the case of continental countries, the states and provinces (hereafter “territories”) where editors are located. Columns 3 to 8 contain the frequencies of editors in each location by journal rankings and in total. The former editor locations of 11 discontinued journals and one merged journal (i.e., *Advances in International Accounting* merged with *Advances in Accounting* after 2007) are omitted from these tables. The number of NZ-based members of editorial boards in all the journals in a territory is shown in Column 9. Table 3A is sorted by territories according to regions I have put them in (see Column 2). These regions roughly coincide with geographical distance from NZ. Apart from NZ, in essence, I have used a Pacific Hemisphere-Atlantic Hemisphere dichotomy, and then divided each again, the Pacific Hemisphere on a south-west and north basis; and the Atlantic Hemisphere on an Americas east of the Rockies and Europe basis. That left South Africa alone, and so I lumped it with Australia for want of anything better. In Table 3B, the data from Table 3A are aggregated by the regions just enumerated.

Although the ERA (2010, 2012) and ABDC (2010, 2013a) lists originate from Australia, and the ABDC (2013a) list is supposed to take account of NZ as well, it is evident from Tables 3A and 3B that the editor locations of the refereed 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, considering their smaller populations, their representation does seem disproportionate compared with North America and the British Isles. That is even more the case when considered in terms of the rest of the world, apart from Malaysia. It is plain that representation from continental Europe and East Asia (i.e., China, Korea and Japan) is only incidental and large tracts of Asia, Africa and South America are absent.

Further inquiries lead me to believe that the disproportionate representation of Australian and NZ journals does not arise from the undue inclusion of such titles on the lists, or the 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 also seems less a case of omitting journals than a case of journals not existing. Indeed, it appears that the compilers of the ERA (2012) list tried to find journals from these territories and in languages other than English, perhaps to the extent of listing one or two periodicals whose inclusion seems unwarranted. In contrast, the élite in charge of preparing the ABDC 2013 list excluded all non-English language journals from consideration (see ABDC, 2013b). This choice was made notwithstanding ABDC's espoused purposes regarding the academic community located of NZ (see quote from Faff (2013) in Section 2). One wonders what will happen when a journal is launched in Aotearoa New Zealand using *Te Reo Māori*.

Having said that NZ is well represented, 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' inceptions. Although all three have published articles based on empirical materials sourced entirely outside NZ (this applies especially to the first two titles), NZ figures strongly geographically, even if the articles about there may soon no longer constitute a majority.

In the cases of the other two, 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 over its 50 years' existence, understandably, the editors have been located in Australia more than in NZ. 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 NZ and staked a claim to being 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 NZ.

As one might expect, examining the composition of the editorial boards of the 152 current refereed journals shows a greater diversity than editor locations do. However, the same territories seem to dominate. As far as NZ is concerned, of the 147 refereed journals edited completely outside NZ, 55 have at least one board member who is affiliated to a NZ university or similar. Indeed, as can be ascertained from Column 9 of Tables 3A and 3B, there are 110 positions held by people with a NZ affiliation on these 55 boards; and a further 53 on the boards of the five journals whose editors are presently wholly or partly NZ-based. This is a total of 163 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 over 670 positions spread over more than 100 boards.

Table 3A Location of Editors of Refereed Journals (N = 164)

Editor Location in December 2012	Region (based on Distance from New Zealand)	ABDC (2013) Ranking						No. of New Zealand based members of editorial board
		A*	A	B	C	Not listed	Total	
1	2	3	4	5	6	7	8	9
New Zealand	0		1	2	1.5		4.5	53
AU-NSW	1		2.5	2	1.5		6	19.5
AU-QLD	1		1	2	2		5	12
AU-VIC	1			3.5	1		4.5	9.5
RSA	1				0.5	3	3.5	5
AU-SA	1		0.5	1	1.5		3	11
Indonesia	1				2		2	5
AU-TAS	1				1.5		1.5	0.5
AU-WA	1				1		1	1
Malaysia	2		0.3		6.5		6.8	4.17
US-CA	2	1	1		3	1	6	0
China(Taiwan)	2			0.3	1	2	3.3	0
Korea	2					3	3	0
Japan	2					2	2	0
China (Hong Kong)	2			0.3	1.5		1.8	0
US-HA	2				1		1	0
Bangladesh	2					1	1	0
Mexico	2					1	1	0
US-WA	2		0.5				0.5	0.5
US-AZ	2			0.5			0.5	0
China	2				0.5		0.5	0
Can-BC	2		0.3				0.3	0.67
US-NY	3	0.3	1	2	5.5		8.8	1
US-FL	3	1	2	2.5	3		8.5	3
US-OH	3		1	3	1		5	1
Can-ON	3	1	1.5		2		4.5	2
US-TX	3		1	0.5	3		4.5	4
US-NJ	3			2	1.5	0.5	4	1.5
US-PA	3	1.3		1.5	1		3.8	2
US-MD	3		1		0.5	1.5	3	1.5
US-LA	3			1.3	1		2.3	0
US-IL	3	1	1				2	1
US-VA	3			1	1		2	0
US-WDC	3			1	1		2	1
US-MA	3	0.3			1		1.3	0
US-IA	3		1				1	0
US-AL	3			1			1	1
Can-NB	3				1		1	2
US-CO	3				1		1	0
US-CT	3				1		1	0
US-NC	3				1		1	0
US-RI	3				1		1	0
US-IN	3					1	1	0
Venezuela	3					1	1	0
US-UT	3		0.3		0.5		0.8	0.67
US-GA	3		0.5				0.5	0.5
UKGBNI	4	2	5.5	5.5	8.83		21.83	18
Netherlands	4	1		1			2	1
Romania	4				1		1	0
Turkey	4				1.5		1.5	0
Italy	4				0.3	1	1.3	0
Ukraine	4			1			1	0
Lithuania	4					1	1	0
Ireland	4				0.5		0.5	0
Spain	4				0.5		0.5	0
Greece	4				0.3		0.3	0
Total publishing		9	23	35	66	19	152	163
Merged or discontinued					8	4	12	
Total incl. non-current		9	23	35	74	23	164	

Column 2 Regions: 0 = New Zealand; 1 = Australia, Indonesia, South Africa, and territories in the South-West and Central Pacific Ocean; 2 = Territories abutting the North, North-West and West Pacific Ocean; 3 = Middle and Eastern Americas; 4 = Europe.

Table 3B Summary of Location of Editors by Region

Editor Location in December 2012	Region (based on Distance from New Zealand)	ABDC (2013a) Ranking						No. of New Zealand based members of editorial board
		A*	A	B	C	Not listed	Total	
1	2	3	4	5	6	7	8	9
New Zealand	0		1	2	1.5		4.5	53
Australia, Indonesia, South Africa, and territories in the South-West and Central Pacific Ocean	1		4	8.5	11	3	26.5	63.5
Territories abutting the North, North-West and West Pacific Ocean	2	1	2.2	1.2	13.5	10	27.8	5.3
Middle and Eastern Americas	3	5	10.3	15.8	27	4	62.2	22.2
Europe	4	3	5.5	7.5	13	2	31	19
Total publishing		9	23	35	66	19	152	163
Merged or discontinued					8	4	12	
Total incl. non-current		9	23	35	74	23	164	

4.3 Trends in Total Articles Published

Growth in article numbers is the most obvious pattern discernible from Table 1. That the growth has been steep and relentless over the past 39 years is even clearer from the bar graph of article numbers by triennia shown in Figure 1²¹. This growth dates from before the PBRF policy regimen, and continues after it commenced, from one PBRF census period to the next. Other observations are that more articles have been published in every one of the last 10 years of the study period than appeared in the entire decade of the 1980s, which itself saw a significant increase over the 1970s. The number of articles published during the 2012 PBRF census period was almost twice that during the census period of the first, 2003 PBRF.

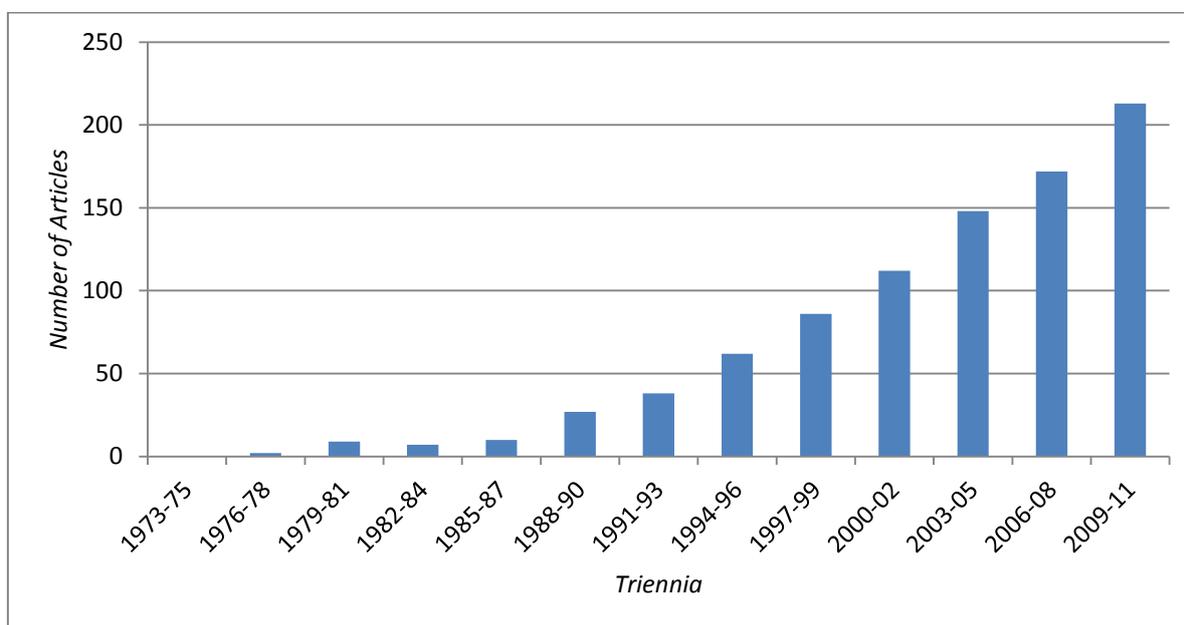


Figure 1: Distribution by triennia 1973 to 2011 of articles in academic journals specialising in accounting containing empirical materials sourced from NZ

²¹ The graph in Figure 1 and similar graphs in subsequent figures cover the period since 1973. Thus, I have omitted from these the 15 articles shown in Column 10 of Table 1, as published between 1960 and 1972. The 1973-75 triennium was chosen as the starting point for the graphs in question because it was the last triennium when no articles were published.

It might seem obvious to claim that the growth in articles has been accompanied by a similar increase in research studies about accounting in NZ. However, this relationship may not all be direct, with the possibility of other factors contributing to article growth than growth in research studies. Two types of possible factors are a switch from publishing or otherwise disseminating research study results other than in refereed journals specialising in accounting; and an increase in the journal article publication rate per research study or other quantum of research. The switching possibilities are to switch from refereed journals of other disciplines or that are multidisciplinary, and to switch from the other media of public and scholarly circulation enumerated in Section 3. The only evidence I have regarding switching derives from the now defunct *Chartered Accountants Journal*²², as depicted graphically in Figure 2. In essence, over 1,400 articles by academics writing in academic roles were published in it between 1973 and 2011: their annual contribution waxed up to the mid-1990s and waned afterwards, at about the same rate, so that by 2011 the frequency of articles was about the same as in the early 1970s²³. Note that the waning commenced several years before the PBRF policy regimen began and the rate of decline seems unaffected by its beginning. I do not know of anyone having gathered evidence regarding the other switching possibilities; or who has examined the second possible factor I have proposed. Notwithstanding these and other possible factors blurring the relationship between article publication rates and the rate of research studies, it is evident from participant-observation the number of research studies and the undertaking of other research activities increased in absolute terms and per academic.

It might also seem obvious to attribute the growth in articles to the PBRF policy regimen, particularly if one only used a truncated version of the graph in Figure 1 with the origin of the *x-axis* at 1997. However, again it seems matters are not so clear-cut. The trend of increasing article publication was already established by around 2000, when the PBRF was beginning to be seriously considered as a policy measure. This trend is reported by Chan, Chang, Tong and Zhang (2012), who attribute the growth to increased productivity among NZ-based accounting academics. However, they fail to explain what they mean by productivity growth or how it arose, and so leave doubt about such an obvious attribution. Hendy (2010) on the other hand is more helpful. Investigating the notion that the PBRF is mainly responsible for increases in publishing by university-based researchers in other disciplines, he shows that the citation impact of university publications has indeed increased since PBRF was introduced. However, he shows that a similar or even higher growth rate has occurred in the citation impact of NZ's Crown research institutes, which are outside the PBRF mechanism, and so raises the question of what factors other than PBRF have been at work among researchers in NZ that have led to an increase in published research.

²² NZICA published the *Chartered Accountants Journal*, distributing it free monthly to all members and selling it to many other subscribers, mainly in NZ (total official circulation June 2013 = 31,000). NZICA merged with the Institute of Chartered Accountants of Australia in 2014, the successor body adopting the title Chartered Accountants of Australia and New Zealand (CAANZ). As a consequence, the *Chartered Accountants Journal* ceased publication in May 2014. A new magazine, *Acuity*, commenced publication in July 2014.

²³ Working through *Chartered Accountants Journal* issues from 1973 and 2011 (see Footnote 11), I noticed major changes to its appearance, content and style. The 2011 version had a "popular" look and feel: articles were shorter but more numerous, and so issues were bigger. Alongside the increase and then decline of academics writing in academic roles, the range of non-academic author types had widened, to include NZICA staffers, regular columnists and correspondents, and various ad hoc consultants and practitioners. Whereas there were less than 30 such non-academic contributions annually in the 1970s, in most years since the mid-1990s the number was well over 150, and so the total contributions of these non-academics between 1973 and 2011 was close to 4,000 articles (This includes popular features about wine, travel and fashion, which found favour with the majority of readers but attracted criticisms from various academic and other quarters).

In going through these changes, *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, particularly in recent years, would seem to derive from academics turning away from it, sometimes as pressed by their peers (e.g., when the article Dixon (2010) appeared, a few colleagues remarked on the unsuitability of professional magazines as a publishing venue for academics and research, despite the potential of a interested readership, including one that contributes much tax to the fund whence the university derives its revenue). Similar findings have been made elsewhere, notably by Brown et al. (2007), who made inquiries among academics based in Britain. They report a significant increase there in the number of articles published in the most popular 30 professional magazines between 1982 and 1990, and a sharp decline thereafter.

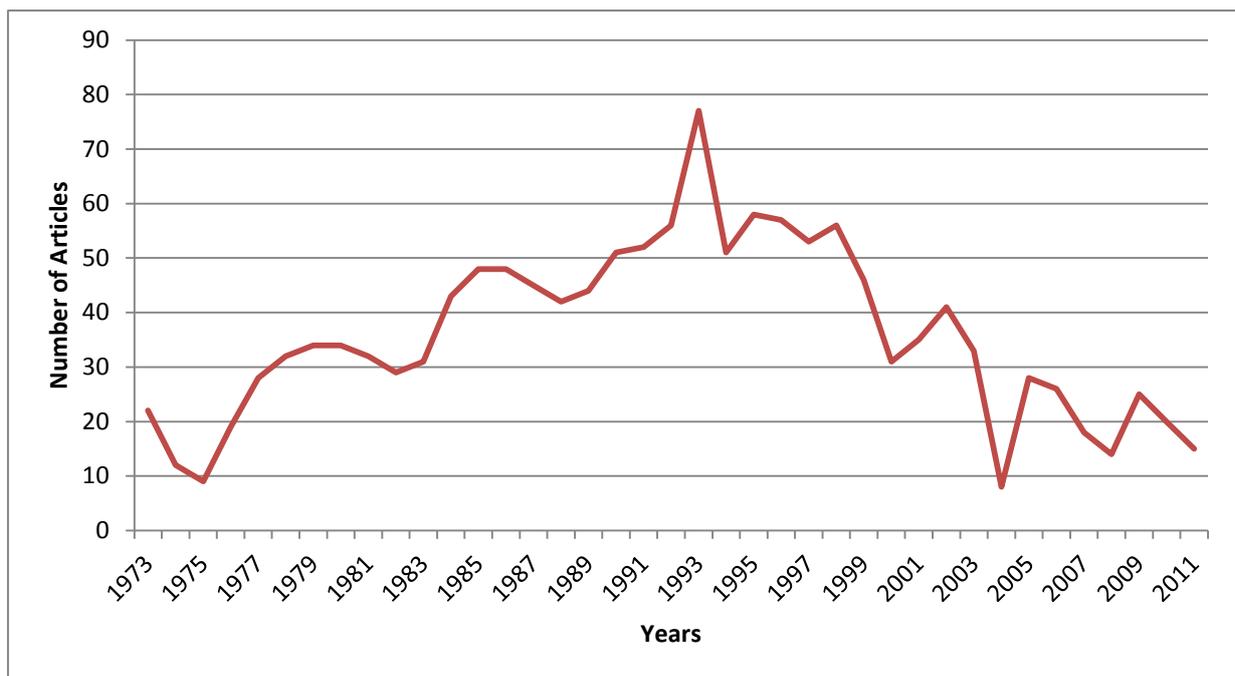


Figure 2: Distribution by year of Academic Authored Articles about New Zealand in Chartered Accountants' Journal 1973 to 2011

In order to explain the upward trend in Figure 1 more comprehensively, I have taken a longer term, *history matters* approach to the matter, considering the activities usually associated with accounting in NZ universities and how they developed. The activities may be categorised into three areas: professional accounting education and examination; undergraduate and postgraduate accounting learning, assessment and teaching; and accounting research. These activities seem to have developed in the order listed rather than in tandem. 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 around the turn of the 20th Century, alongside similar professions for which there was much demand, including teachers, medical staff, engineers, veterinarians and lawyers. Out of this was born the present longstanding partnership between the University of New Zealand²⁴ and the New Zealand Society of Accountants (now CAANZ), with the university conducting professional examinations and its affiliated colleges providing courses (Gardner, Beardsley & Carter, 1973; Parton, 1979).

Although undergraduate and postgraduate degree courses were staged alongside the professional accounting courses, mostly students were content to restrict themselves to the professional examinations. This prevailed until about halfway into the 20th century, since when degrees were sought after increasingly. Moreover, although accounting study programmes were overseen by professorial staff, these staff 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, with their emphasis being on

²⁴ The University of New Zealand was founded in the 1870s and, by the 1930s, came to comprise four university colleges situated in the main centres of population and two agricultural colleges. 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 NZ-educated academics has been ascendant, although recruitment from other Five Eyes or Anglosphere countries has continued to be significant. In the early 1960s, the four university colleges emerged as universities in their own right, and their number has been added to since, so that there are now eight universities, two with obvious links to the two agricultural colleges.

professional accounting work and technical-oriented teaching. Although this began being challenged in the 1950s and 1960s, phasing out of the professional examinations only began in the 1970s and the present case of education requirements of the professional bodies being expressed in terms of bachelor degree study and completion did not arise until the 1980s²⁵ (Graham, 1960; Millen, 1985; Moores & MacGregor, 1992; Parton, 1979; Trow & Zeff, 2010; University Grants Committee Review Committee, 1982).

By the 1980s also, most teaching staff were full-time academics, albeit mainly professionally qualified and experienced, rather than academically qualified. They 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. Few accountants had the postgraduate qualifications on which higher position titles and pay rates depended. Most potential recruits had only professional qualifications, and the rates offered, as now, were lower than those available for professional work (Boyle, 2008; Coy & Pratt, 1998; Hay & Maltby, 1997; Moores & MacGregor, 1992; University Grants Committee Review Committee, 1982).

Accountants teaching part-time could obviously call on many participant-observations from their daily work to inform their teaching but they published little research in the sense we know it today, as is evident from the bibliographies published in Trow and Zeff (2010). Although these bibliographies include a smattering of articles in the *Accountants' Journal* since the 1920s, it is not until much further into the 20th century before the first few bibliographic units included in the bibliometrics used in this study. The first refereed journal article from NZ is Field (1960), and the first reporting the collection of empirical data in NZ is Wells (1966). The few authors of these comprised the first cohort of full-time academically qualified staff in accounting in NZ's universities and they also had begun supervising some of their newer colleagues in completing doctor of philosophy degrees by thesis. These and subsequent moves by individual academics and their accounting departments into research seem attributable to successive factors, including pressure from academics in other disciplines; changes in teaching arrangements and a new generation of accounting teachers/academics; force of law²⁶; and imperatives of funding arrangements²⁷.

Although academics in the various disciplines at universities in NZ have long been engaged in research as well as teaching, for quite some time research tended to have the lower priority and was not as universal as teaching. This was demonstrated from time to time in the university colleges of the mid-20th Century 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 stimulated by new and diverse knowledge (Gould, 1988). As this occurred, accounting was increasingly challenged over whether it was a credible academic discipline with a place at universities. An important related development was that university funding was increasingly diverted into research in the 1970s and 1980s (i.e., even before the

²⁵ The present situation for entry to both CAANZ 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 conducted by their chosen professional body alongside direct employment with and/or mentoring by its members.

²⁶ The effect of amendments in 1990 to the Education Act 1989 to establish the New Zealand Qualifications Authority was to make the engagement of academics in research a statutory condition of universities and other tertiary institutions being authorised to confer degrees.

²⁷ See Footnote 4.

University Grants Committee funding method was replaced in 1990, as described in Footnote 4). Evidence of subsequent changed priorities in this direction may be gleaned from strategic plans, &c. of ministers, public officials and university administrators; academic recruitment and promotion processes; and the allocation of resources and the availability of money for activities (see Liyanarachchi, 2012)

My participation dates from 1987, by when only 40 refereed journal articles among the bibliometrics had been published (i.e., the rate was barely three per year across all six of the extant university departments), class sizes and staff:student ratios were regarded as excessive, most academics were new and studying for postgraduate qualifications²⁸, pay rates were unfavourable compared with the market rates for accountants, and interdisciplinary pressure and accounting's credibility as a university discipline were very much issues. Since, during 15 years I have been present on and off, I have observed, participated in and heard anecdotal accounts of significant changes among accounting 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. Accounting academics have generally become more amenable to and enthusiastic about research and, to a lesser extent, research-inspired teaching, including because of pride, promotion and desire for mobility. They have become better qualified and better placed to perform research, notably through having become predominantly full-time, through having completed doctor of philosophy degrees and through having more resources to function as research-oriented accounting departments. There has been a steady increase in the number of research-active accounting academics, and they have outnumbered those merely professionally-oriented for a decade or more. Opportunities arose to participate in more conferences, seminars, etc. Easier access was afforded to an expanding catalogue of books, journals and other publications, notably electronically. Other research facilities and technology continue to improve. These trends have continued from one PBRF period to another.

Relating this discussion with the trend shown in Figure 1, the trend is consistent with the effect of giving research activity in accounting, along with all other disciplines, increasingly higher priority within and among universities for a few decades²⁹. Returning to the findings of Hendy (2010) related above about universities compared with Crown research institutes, the two types of governmental organisations in question share the circumstances over the past three decades or so of having been subject to ideological and consequential changes to politics, economics and society. The periods before and since these changes are covered by the bibliometrics. Known variously in NZ as Structural Adjustment, New Public Management, Rogernomics, Ruthanasia and Reforms, 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) (Boston, 1988, 1996; Boston, Martin, Pallot & Walsh, 1996; Broadbent & Guthrie, 2008; Chua, 2011; Coy et al., 1991; Dixon & Coy, 2007; Larner

²⁸ The university I joined was one of the two new ones established in 1963; and in accounting and finance, only two staff out of about 20 could be called academically qualified. The PhD programme 1988-90 included about 10 members of staff.

²⁹ Within accounting, the previous emphasis on professional accounting work and technical-oriented teaching 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).

& Le Heron, 2005; Nagy & Robb, 2008; Olssen, 2002; Patterson, 2001; Roberts, 2007; Shore, 2010, Strathdee, 2011). Among other things, the universities became much more part of the strategy of the Government in a corporate managerial sense (e.g., see Office of the Minister for Tertiary Education, 2009). Elaboration occurred of what Rose and Miller (1992) explain as control from a distance, and that Huber (2009) shows applies to universities elsewhere. Growth 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. These developments fall within an efficient management of university operations narrative.

A more recent narrative to which interest in article counts seems linked is what Chua (2011) observes as “the marketisation of tertiary education and research as a competitive good.” (p. 33). Increasingly, universities in NZ, as elsewhere, are led by people for whom maximisation of rankings in selected areas is vital to their strategies of brand enhancement (Parker, 2011b). This branding is linked with a desire to internationalize, or export tertiary education to increasingly affluent people from China, India and neighbouring countries in Asia, and elsewhere presumably. Chua opines that research quality and quantity in Australia are used by government agencies, private agents and universities alike as evidence of the quality of qualifications and teaching on offer. In NZ, 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) and the part research plays in that strategy.

Having persisted in NZ for nearly two decades before the PBRF’s introduction, it is undoubtedly the case that the ideas, principles, methods and behaviours encompassed in Rogernomics/Ruthanasia are incorporated in the PBRF. What the PBRF did in universities was to reinforce said ideas, principles, methods and behaviours, in particular clarifying the relationship between behaviour expected of university academics by ascendant politicians and public officials and the recognition and funding given to particular universities, academic departments and academics. In terms of research publications, the PBRF added fuel to the fire that had already driven the article count of universities and Crown research institutes upwards since the early 1990s—the Crown research institutes have had other methods of reinforcement pushing up their citation impact. The validity of this claim lies in comparing the publication dates of articles and of the period during which the empirical materials they contain were mostly collected and analysed. From even doing this roughly, one can discern 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. Whether the research would have been spread across so many articles, and so raise the article count, is not a question I can answer using the bibliometrics.

My participant-observation in the past half-dozen years at the discipline-department and individual academic levels suggests the article count has been pushed onward and upward by three matters or interrelated principles being emphasised in the name of the PBRF by the corporate managers who have ascended to the top of today’s universities and a good many from within the ranks of academics. That it is important to publish as many articles as possible out of each research project. That it is important to produce manuscripts and submit them to journals in order to get them published quickly, preferably within the present PBRF census period up to when one is likely to achieve an “A” grade (I am doubtful whether, thereafter, individuals academics privately choose to hold back submitting manuscripts so that articles do not appear until the next census period). That it is important to publish in refereed journals that are ranked as high as possible on the ERA (2010, 2012) and/or ABDC (2010, 2013a) lists, or whatever journal ranking lists one believes that the PBRF expert

panels will be using, and preferably in journals associated with the researchers' specialist discipline(s)³⁰. It is my impression that as a consequence article counts have become more important in themselves than the research they report and the benefit or favourable impact the research findings have.

4.4 Geographical Trends in Article Publication

The steep growth in article numbers since the 1980s has been achieved physically through the pages of various foreign-based journals of long- and short-standing, and of newly established NZ-based journals. To illustrate this further, the bibliometrics in Table 1 are used to construct Figure 3, essentially analysing the worldwide upward trend in the time series on the graph in Figure 1 by the five world regions into which journal editor locations were separated in Subsection 4.2 in conjunction with Table 3.

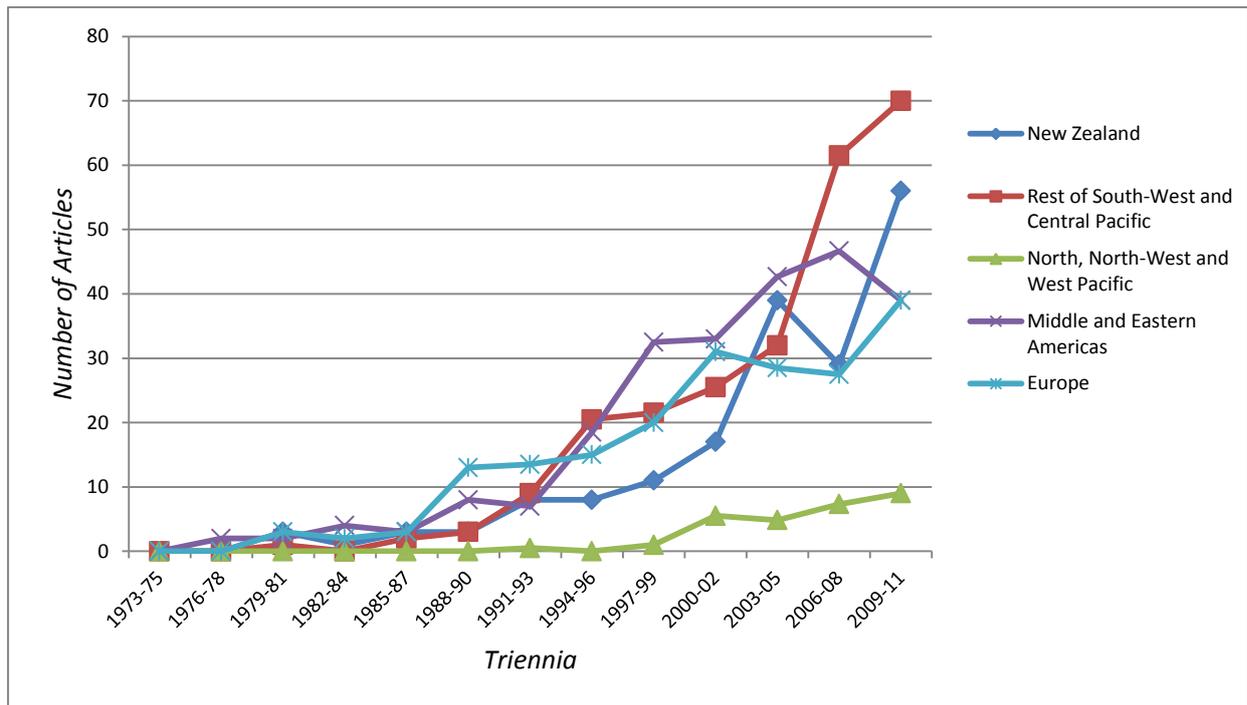


Figure 3: Distribution by triennia 1973 to 2011 of articles in the study by world-region location of editor(s)³¹

As is reflected in the series for the Middle and Eastern Americas and for Europe, the worldwide upward trend in the time series derived initially from publishing in journals edited either side of the North Atlantic, but predominantly in the UKGBNI and, to a lesser extent, the 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 in the Pacific

³⁰ Other than those present in the PBRF (and the AACSB's expectations about the proportion of people in academic positions who should be *academically-qualified* – see Footnote 6), researchers continue to have other incentives for making research their highest priority and considering at which refereed 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.

³¹ In reporting these findings, two qualifiers are needed: *Accounting Education: An International Journal* is included with other Australia based journals in the Rest of South-West and Central Pacific series despite having been UKGBNI-edited since its inception until 2011; and *Accounting and Finance* is included in the NZ series 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 on Figure 3 would be to move the Europe and NZ time series closer together but leave the Australia line more or less where it is. Incidentally, the further possibility of analysing the bibliometrics 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.

Hemisphere, including within NZ (see Figure 4, in which the bibliometrics are dichotomised by Atlantic and Pacific Hemispheres). In addition, articles published in journals edited in North America exceeded those in Europe and that has continued until 2009-11, when the two were about equal. In the past decade, the increase in publishing in Australian-edited journals (included in the Rest of South-West and Central Pacific series) has been steepest of all. Paralleling these trends has been a steady increase since the late 1980s in publishing opportunities, with the number of titles increasing in all the regions distinguished in Figure 3.

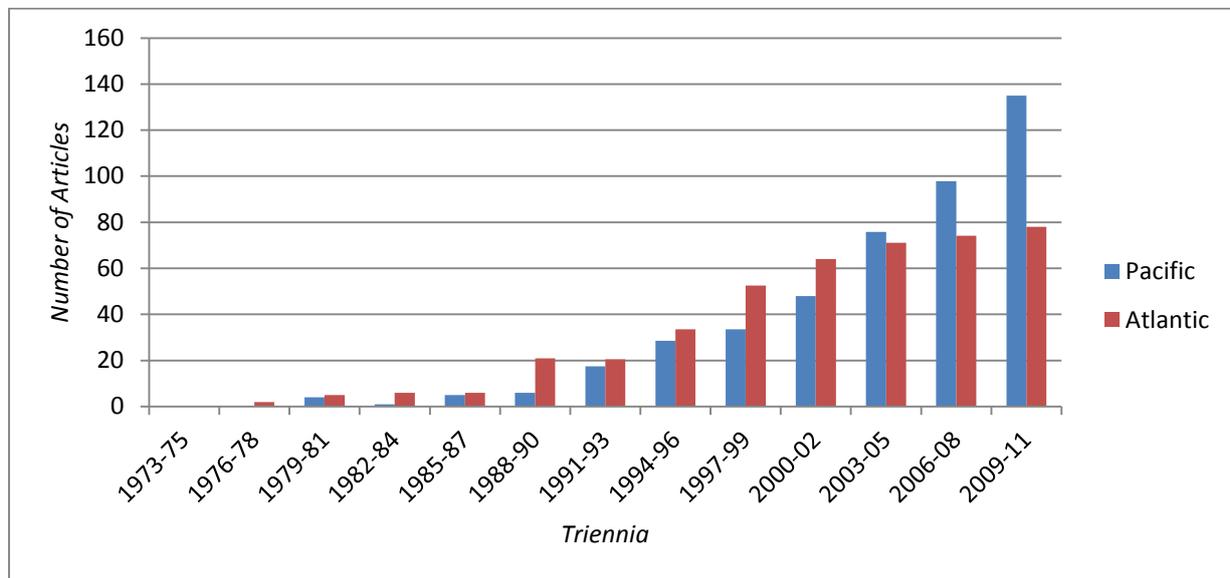


Figure 4: Distribution by triennia 1973 to 2011 of articles in the study by hemispherical location of editor(s)

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 1, with *Accounting and Finance* in second place; and the two other journals whose editorship has always been based in NZ being 3rd and 14th. The latter place has been attained by the relative newcomer, *Qualitative Research in Accounting and Management* after having been the fifth highest publisher of NZ articles in the most recent triennium.

The growth in article counts in Australian and NZ edited journals means that the top five journals in Table 1 are now edited on either side of the Tasman Sea, and below these five, half the journals are so edited, down to the 21st 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 not far adrift of the mainly Australian-based but presently NZ-based *Accounting and Finance*.

Regarding elsewhere, below the top five journals on Table 1, just over half the next 10 are edited in Britain. Up to 2004, this country's journals featured strongly in where NZ 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 time series in Figure 5; and fallen proportionately, as article counts in journals edited in NZ and Australia have risen. Another development is that the longer established *Journal of Business Finance and Accounting*, *Accounting and Business Research* and *British Accounting Review* are adrift of 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 editor or joint editor is located in the USA (i.e., 63.67 spread between Hawaii and Rhode Island, 14% of them west of the Rockies), the presence of NZ empirical materials in USA-edited journals was low in absolute terms up to the mid-1990s and has been low proportionately (or per journal) since (cf. Qu, Ding and Lukasewich (2009) re Canada and a discussion of UKGBNI authored articles). That is apart from a spurt of articles in *Accounting Review* in the 1960s, and a spray between 2000 and 2008 in several other journals. Indeed, one has to look quite some way down Table 1 before many journals edited in the USA appear: there is only one such journal in the top 20 and only a further six in the top 30. Furthermore, two of these seven (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 sourced from NZ 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. It is these types of study, particularly the former, that comprise the bulk of the articles examined for this study undertaken by researchers based outside NZ. Similar applies to the highest placed of the USA-edited journals, *Journal of Accounting and Public Policy*: 11 of its 18 articles are ones in which empirical materials are sourced from 11 or more countries. Meanwhile, the 22nd placed *Accounting Review* owes its high place on Table 1 to the aforementioned 1960s spurt³².

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 NZ to the readers of journals who are USA-oriented (for findings about knowledge derived from outside the USA generally, see Lukka and Kasanen, 1996; Hopwood, 2008); and to NZ-based researchers' lower personal affinity with the USA compared to their affinity with the UKGBNI (for reasons of ancestry and cultural subjection, now gradually waning) and Australia (for reasons of geographical and socio-cultural affinity)³³. The low rate is of concern because of the high

³² 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 sourced entirely or partly from NZ. 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 NZ and that it could be argued are theoretical but lack empirics, either from NZ or anywhere else.

³³ These difficulties are quite apart from the sheer and mounting shortage of space in refereed journals edited or part-edited from the USA. The total of 63.67 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 NZ and Australia, possibly for reasons that might be inferred from Burrowes, Karayan and Sage (2012) (i.e., élitism within accounting schools and its preservation through having a small number of high-ranked journals, which very few people read) (See also Qu et al. (2009) about the existence of a USA élite and its composition). 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 USA (NB I have not located any studies that address this question. However, 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, with only a few non-USA journals included).

The extent of the space shortage might be appreciated from the following calculations. The populations of NZ and Australia are respectively 1.5% and 7% of the USA population. However, they are the editor locations for 4.5 (7%) and 21 (33%) current refereed journal titles respectively, compared with the USA's 63.67 (100%) current titles. If NZ 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 NZ's 4.5; and California and Texas only 10.5 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 NZ's titles per capita, the USA should have about 300 accounting titles, nearly five times the present number.

placings accorded to these journals in journal rankings lists and how researchers might respond, as revisited in Section 4.5 in conjunction with the analysis by journal rankings.

Another interesting observation from Table 1 is the proportion of higher listed journal titles having at least one NZ-based member on their editorial boards; that is compared with the titles as one moves down the table, and ignoring those journals edited in NZ. The current journals in the table up to the 28th percentile have no NZ-based member on their editorial boards: the proportion among the rest exceeds 60%, with 80% of the 90th percentile in that position. A likely hypothesis regarding non-NZ journals is that the first time an article by a NZ-based academic is published in a journal may well lead to an editorial board position for an academic from NZ; and both events open the way for other NZ-based academics to submit manuscripts to the journal in question with greater prospects of acceptance.

4.5 Trends in Article Publication according to Journal Rankings

Another way to analyse the steep growth in article numbers since the 1980s is according to the rankings allotted to the various journals in which the articles appear. Thus, the bibliometrics in Table 1 are used to construct Figure 5, essentially analysing the worldwide upward trend in the time series on the graph in Figure 1 among the rankings A (including A*), B and C according to the journal lists. The ABDC (2013a) list has been used to construct Figure 5³⁴. This is notwithstanding that to consider how rankings affect researcher behaviour in choosing the journal in which to publish, I should analyse the articles according to the ranking of each journal when the researcher made the choice of which journal to submit their manuscript, or failing that when the article was published. Alternatively, I could have used the ERA (2010) or ABDC (2010) rankings on grounds that they would have been known to researchers making submission choices in the years since they were published. However, even that knowledge would barely have had any effect on submissions choices reflected in the 2012 PBRF census period, because virtually all manuscripts that were published would have been under review by the time these were published.

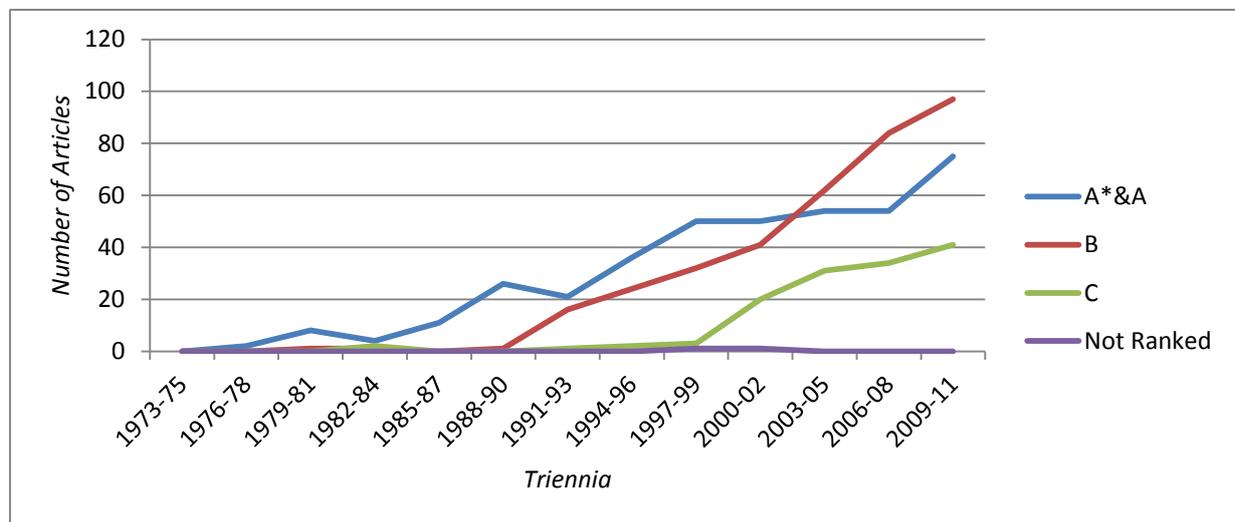


Figure 5: Distribution by triennia 1973 to 2011 of articles in the study by ABDC (2013a) rankings of journals

³⁴ The ERA (2010) ranking is used for any journal not listed and so not ranked on the ABDC (2013a) list; and failing that the ranks on the ABDC (2010 and ABDC (2009) lists are used. The category “Not ranked” comprises journals on the ERA (2012) list that were not on any other list with a ranking: they are insignificant to the study analysis.

Clear from Figure 5 is that the numbers of articles appearing in A (including A*) Journals have grown steadily during the past three decades. There appears to be a marked acceleration in the most recent PBRF census period but there is a caveat to this, as clarified below. Meanwhile, growth in B Journals did not commence until the early 1990s, but afterwards increased steeply, including a spurt after the PBRF was introduced; and the rate of publication in these more numerous journals now exceeds that in the A Journals. The growth rate of articles in C Journals paralleled that in B Journals for a while but has now slowed to a rate below both A and B Journals.

Two of the three journals whose editors have always been based in NZ are ranked B on the ABDC (2013a) list. They account for a significant proportion of the continuing steep growth in articles appearing in B Journals. The other reason for this growth rate is that many B Journals are so-called specialist journals, and particular journals among these fit with research issues that have been particularly popular among NZ-based researchers and among researchers researching NZ from overseas, as analysed in Section 4.6.

New Zealand Journal of Applied Business Research is the third of the journals whose editors have always been based in NZ. 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 NZ. 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 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)³⁵. 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.

As indicated in Column 4 of Table 2, there are 9 A* and 23 A Journals on the ABDC (2013a) list. These are the journals whose article counts are represented in the curve labelled "A* & A" on Figure 5. Of them, 24 are also rated A* or A on the ERA (2010) list, the rest being ranked B (6) and C (1), or being omitted (1). In the other direction, there are four journals ranked A on the ERA (2010) list that are ranked B on the ABDC (2013a) list. Thus, in the past few years researchers might have regarded up to 36 journals as A* or A Journals as they made decisions about which journals to aim their manuscripts (and the same may have applied before, if the rankings reflect the often conflicting opinions of researchers back in time³⁶ (e.g., see Lowe & Locke, 2005, 2006)). Complicating matters a little further, two

³⁵ The introduction to the ABDC (2013a) contains this "health warning": "Journal lists should be a starting point only for assessing publication quality". How much heed will be taken of this at my own university remains to be seen.

³⁶ In discussing choices of researchers about which journals to submit manuscripts in the recent past, it should be noted that of the 32 A (including A*) Journals on the ABDC (2013a) list, two were ranked B on the ABDC (2010) list and one was not listed, let alone ranked.

journals ranked A in ABDC (2013a) are ranked A* in ERA (2010), and so these same researchers might have regarded up to 11 journals as A* Journals. It is these 36 I take into account next. One purpose of doing this, and so departing from adhering strictly to the ABDC (2013a) list rankings, is for readers to appreciate the situation researchers face when two ranking lists prevail over a PBRF census periods. To ascertain which journals are among the 36, and which of these constitute the 11, Columns 2 and 3 of Table 1 should be read.

A few matters are noteworthy about the 36 journals in question. Twenty-one (56%) are edited or, in two instances, part-edited in North America, including 7 of the 11 that are A* in either or both the ABDC (2013a) and the ERA (2010) lists. Nine (25%) are edited or, in one instance, part-edited in the UKGBNI, of which two are A* in at least one list. These two percentages compare with about 35% (USA) and 10% (UKGBNI) of journals in the bibliometrics still current and ranked B, C or unranked. The corollary of this is that a greater proportion of journals edited in North America (26%) and the UKGBNI (34%) than elsewhere are ranked A (including A*). While obviously the greater proportions of A rankings in these two locations are at the expense of the rest of the world, Australia and NZ lose out only marginally. They are represented by six journals (17% of the 36), although only one is ranked A* and that only in the ERA (2010) list; and in the ERA (2010) list three are ranked not A but either B or C—it does seem that ranking of Australia-based journals has been more controversial between the two listing bodies than the ranking of journals from outside Australia has been. The only two other countries represented as A (including A*) Journal editor locations are The Netherlands, by *European Accounting Review*, and Malaysia, by one of three joint editors of *Journal of Contemporary Accounting and Economics* (the other two joint editors being in North America). These two countries are also the only two represented in which English is not the dominant language.

The graph in Figure 6 shows the growth in articles published in the 36 journals. The journals have been distinguished according to the higher ranking they are accorded in either the ABDC (2013a) or ERA (2010), thus there are 11 journals in the curve for A* Journals and 25 in the other curve. The graph shows how article counts in both A* and A Journals have increased steadily since about 1980; and once numbers became significant, that the higher counts have appeared in A rather than A* Journals. Although the A* curve shows a higher rate of article publication in the 2012 PBRF census period, several studies written outside NZ involving data from 11 or more countries play a significant part in this: mostly, they appear in the *Journal of Accounting Research*. This additional information brings out the care that must be taken with basic bibliometrics as collected for this study.

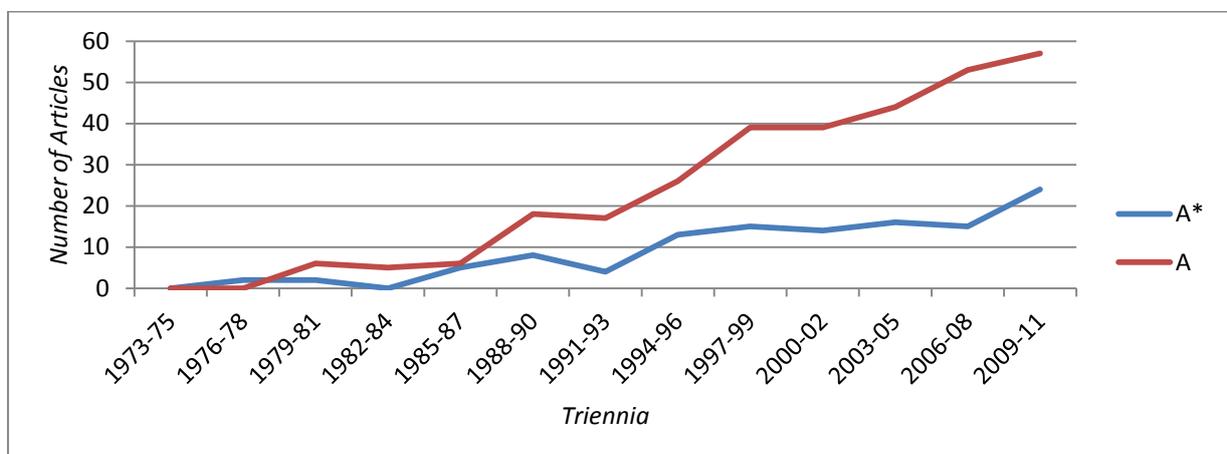


Figure 6: Distribution by triennia 1973 to 2011 of articles in journals ranked A* and A in ABDC (2013a) or ERA (2010) or both

Notwithstanding these sorts of caveats, research based on empirical materials sourced from NZ is represented amazingly well among A* and A Journals. Comprising 443 articles in all, this is no less than 49% of the total of 901 articles in the bibliometrics. Indeed, if the articles in the three journals of entirely NZ origin are excluded, then the proportion of the rest that have been published in A or A* Journals is a remarkable 57%. This is reflected in 19 of the 33 journals (58%) at the top of Table 1 being A* or A Journals, despite the entire table including less than 25% of such journals. Only the recently inaugurated *Foundations and Trends in Accounting*, which for unclear reasons went straight into the ABDC (2013a) as an A, has never published an article based on empirical materials sourced from NZ.

However, some caution needs to be exercised around trends in these particular bibliometrics. For example, the 49% owes something to articles published in the 1960s, 1970s and 1980s in A* Journals that have accepted hardly any or no articles since (e.g., the last article to appear in *Accounting Review* is Bradbury and Calderwood (1988)) and so the proportion of articles published in A (including A*) was much higher in these three decades. Even so, the proportion of articles published in A (including A*) Journals in the ten years up to 2011 was around 40% each year. Another example is that compared with 49% overall articles, the percentage of articles involving multi-country studies, both up to 10 countries and 11 or more, is 55%; whereas the percentage for articles based entirely on NZ is 46%.

The impressive rate of publication in A (including A*) Journals is despite the degree of difficulty of having manuscripts accepted for publication. As would be expected, because there are more A than A* Journals, more of the articles and a greater proportion of the articles, has been in the 25 A Journals (315, 35%) compared with the 11 A* Journals (128, 14%). Other reasons for A exceeding A* are to have a manuscript accepted by an A journal is only very difficult, compared with extremely difficult in the case of an A* Journal. The greater preponderance of A* Journal editors than of A Journal editors being located in USA and, to a lesser extent, Canada may also be a factor, constituting and reflecting the lesser showing of articles absolutely and proportionately in North American journals compared to British and other European ones, as analysed to some extent already in Section 4.

This juxtaposition of the highest rankings being accorded to journals edited in North America and perceived difficulties in manuscripts based on empirical materials sourced from NZ being accepted by A* or even A Journals edited in North America has implications, particularly if the ascendancy of rankings persist and researchers respond to them. For example, a desire among NZ-based researchers to improve the chance 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 New York stock and commodity markets), as well as limiting 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.

Regarding evidence of these possibilities, separate from the 901 articles analysed in Table 1 I identified a further 143 articles whose authors have NZ affiliations but that do not contain empirical materials from NZ. Although 86 (60%) are in A (including A*) Journals, virtually all arise from circumstances that would not suggest they were cases of NZ-based researchers shunning local empirical materials in order to improve chances of publication. For example, they include studies of elsewhere in the Pacific; studies whose authors include 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 are included; and articles co-authored by a mix of NZ-based and non-NZ-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 NZ-based researchers

to base some of their research in other places and to use methods suitable for research at a distance. NZ is a very open economy and occurrences in the Pacific Hemisphere and on money, stock and commodity markets in New York, Tokyo, London, Shanghai, Hong Kong, &c. are often significant.

4.6 Trends in Article Publication by Topic Areas and Sub-Disciplines

Accounting may be separated into broad topics, specialisms or sub-disciplines. In this section, an attempt is made to analyse the articles in the bibliometrics into suitable categories. The results are presented in Table 4.

I derived the categories forming the columns of the table from subjects of courses into which NZ 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. I included the category *Accounting and New Zealand Māori* to take account of an area that is idiosyncratic to bi-cultural NZ (i.e., in the extant treaty of annexation by the British Crown, the cultural and related rights of indigenous Māori and non-Māori settlers to coexist were recognised). Although I exercised more than a modicum of judgment in inducing the categories in the table, and in allocating each of the 901 articles to a single category, the results reported are, to say the least, not altogether satisfactory. Two fundamental issues are that it is impossible to devise an array of categories that are discrete; and many articles do not fit very neatly into only one 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, which are arranged in order of the columns of Table 4.

Accounting Education is particularly well represented, with 84 articles, and the publication rate is accelerating³⁸. Embarking on 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. These include students learning from research and learning through doing research and by inquiring. For a review, see Adler (2012).

Accounting Education: An International Journal, a B Journal, has taken the most articles (37 articles, 43%), which goes some way to explain the proportion of accounting education articles in A Journals being only 26%, compared with the overall average of 49%. These 26% are mostly in the two specialist accounting education journals edited in the USA, *Journal of Accounting Education* and *Issues in Accounting Education*, and in *Accounting and Finance*, mostly when it had an active section devoted to accounting education. Other B and C Journals to have included significant numbers of accounting education articles are *Pacific Accounting Review* and *New Zealand Journal of Applied Business Research*.

³⁷ Crafting and reflecting on these topic categories, I was encouraged when reading Prather-Kinsey and Rueschhoff (2004).

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

Table 4 Triennial Numbers of Articles (N = 901) 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	7	18	16	8	3	11	8	8	6	3	1	5	6	172
2003-2005	15	21	8	5	10	7	16	11	2	1	12	6	6	8	5	4	3	7	147
2000-2002	8	19	7	0	8	8	9	10	5	3	11	4	2	11	0	2	0	5	112
1997-1999	12	19	6	5	1	4	12	8	3	0	4	1	0	4	0	2	1	4	86
1994-1996	5	11	4	6	5	3	8	7	1	0	2	2	0	3	0	1	2	2	62
1991-1993	3	5	4	2	5	1	3	8	2	0	2	0	0	1	0	0	2	0	38
1988-1990	2	2	0	0	6	0	7	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	11
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	54	29	29	54	13	11	14	37	901

Of which the numbers and percentages in A (including A*) Journals are:

Articles	22	60	33	16	41	23	63	46	11	7	22	16	13	29	1	10	11	19	443
Percentage of Total in above	26%	62%	49%	36%	49%	49%	59%	49%	41%	70%	41%	55%	45%	54%	8%	91%	79%	51%	49%

Structural Adjustment and New Public Management are associated with events in NZ referred to above. The topic rose to prominence alongside the implementation of the policies in the 1980s and 1990s. The 97 articles 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 category, as many studies also resulted in publications in refereed journals 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 NZ as being a “world leader” in the field of “economic reform(s)”. This is reflected in the high proportion of article appearing in A Journals (62%). However, the article counts had peaked by 2005. The decline thereafter was for various reasons. For example, the “New” in New Public Management became dated and policies of the Government became less novel, and so the topicality and opportunity for studies focused on 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 since 2000, with a still impressive 49% in A Journals.

The A Journals taking most of the articles about Structural Adjustment and New Public Management, and the Public and Third Sectors have been *Financial Accountability and Management* (18, 9), *Accounting Auditing and Accountability Journal* (13, 5), *Public Money and Management* (6, 8), *Critical Perspectives on Accounting* (6, 3) and *Management Accounting Research* (7, 1). The journal editors of all except the second of these are, or were, based in the UKGBNI; and none in North America.

A most surprising thing about the extent of the research activity in New Public Management and in Public and Third Sectors is that it is in complete contrast to very few courses to specialise in public sector accounting being taught then or now; and very little public sector material 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 is some crossover between this research and the courses they teach in that area (see comments below on Private Sector Management Accounting research), possibly accounting for *Management Accounting Research* being prominent above.

The areas in the category Social and Environment Accounting and Reporting are of more recent origin than those dealt with already but are 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 NZ 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). Indeed, only 36% of the articles appear in A Journals, half of them in *Accounting Auditing and Accountability Journal*, and only three in a journal whose editor is located in the USA, all of which were studies of 11 or more countries.

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 NZ, 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 NZ studies are known to be appearing. The latter also applies to the topic areas Commercial Law (10 articles) and Finance and Economics (54 articles). Meanwhile, the Accounting Profession itself (29 articles) has been the subject of a small but steady flow of studies.

All of these categories feature at around the average proportion of 49% of all articles appearing in A Journals. The slight exception of any significance is Private Sector Financial Accounting (63 articles, 59%). Around half the articles in this category include NZ as one of at least 11 countries, and a third of the rest are also multi-country studies. No one journal is particularly prominent but five journals edited in the USA account for at least six each, and over half in total, being *International Journal of Accounting*, *Journal of Accounting Research*, *Journal of Accounting and Public Policy*, *Journal of Accounting and Economics*, and *Accounting Review*. Similar patterns of multi-country studies and journal location apply among the articles categorised as Capital Markets, but *Accounting and Finance* is far more prominent than is the case in the Private Sector Financial Accounting articles. *Accounting and Finance* is also prominent among the articles in the Finance and Economics category. The articles in the Accounting Profession category in A Journals are mostly among *Accounting Auditing and Accountability Journal*, *Critical Perspectives on Accounting* and *Accounting History*. No particular patterns are evident in the journals in which articles in the categories Auditing, Tax and Commercial Law appear, except they are quite widely spread.

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 NZ's lack of large, private, for-profit organisations, and the lack of specialist involvement of members of NZ'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, including the eight articles mentioned above that have appeared in *Management Accounting Research*. In contrast only five articles on Private Sector Management Accounting have appeared in that specialist A Journal, the most recent in 2003. Having said that, a slightly above average proportion (55%) of the articles about Private Sector Management Accounting have been in A Journals, but very few in ones edited in North America.

Perhaps one might regard the topic area *Corporate Governance* (29 articles) as an adjunct to management accounting, and as making up some of the deficit in the latter area, especially in the past decade. The proportion in A Journals (45%) is only slightly below the average across all articles. No particular patterns are evident in the journals in which articles on this topic have been published, except they are widely spread.

The lack of small, medium and agricultural enterprises research is concerning, given the preponderance of such enterprises in the NZ 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. This is borne out by only one of the articles on this topic appearing in an A Journal.

Similar may apply to research about Accounting and New Zealand Māori, 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 Māori but are in other columns of the table for more compelling reasons). Startling, however, is that all but one of the 11 appear in A Journals, mostly *Accounting Auditing and Accountability Journal*, *Critical Perspectives on Accounting* and *Accounting History*. Accounting History of New Zealand generally (14 articles) also seems neglected, despite a bit of a bubble between 2003 and 2008. The same A Journals apply together with Accounting History Review. 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 4, there are several studies in this category by NZ-based academics but which are theoretical rather than empirical, which is the reason for omitting them. The slight majority have appeared in a wide array of A Journals.

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 objectifiable they might suppose the world to be or how free of bias they imagine themselves as being. 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 NZ 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 refereed 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, among other things, in the light of consequences for teaching and the third mission of universities; 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 NZ 30 years ago in trying to convince the profession about the importance of 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, NZ'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 NZ in the 1980s and is now ascendant in NZ 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., department of accounting in NZ universities) deliver during specified periods; and, increasingly, it has been on such data as these, as embodied in the PBRF mechanism in NZ 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 refereed 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 opportunes 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 refereed journals specialising in accounting. It is true that no data are presented about refereed 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 Māori, 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 Māori 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 are the qualities that knowledge accumulated through research must possess for said knowledge to be applicable to NZ, not only as a geographical setting but also for its (local) people socially, culturally, politically, economically, environmentally, scholarly and so on (see argument at end of Section 3). Second are the consequences that arise for these qualities because of how the PBRF assessment is conducted; this includes consideration of the consequences stemming from the aphorism *what gets measured gets done* applying. 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 NZ legislation (see Section 161 of Education Act of 1989).

It is reported in Section 5 that I identified 143 articles written individually or jointly by researchers with a NZ affiliation but not containing empirical materials from NZ. As explained there, most or even all of these 143 articles arise from circumstances favourable to NZ or give rise to findings that are of benefit to NZ. Not only that but also the 143 articles represent a relatively small proportion of the total articles, and so the straightforward possibility of NZ-based researchers reducing their research about NZ 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 inadequacy will arise in the future. Nor is it yet clear whether these same incentives have had detrimental consequences that are less straightforward.

Turning to the latter point first, it is not clear whether the incentives have caused researchers once based in NZ to relocate. I raise this based on the following reasoning. Researchers living within jurisdictions dominated by performance funding regimes reflecting the geographical hegemony, and philosophical and cultural hegemonies, represented by *Accounting Review*,

Accounting, Organizations and Society and similar A Journals whose editor locations are clustered on the North Atlantic Rim, but who are remote from geographical settings favoured by this hegemony could respond to this disadvantage by relocating to a more favoured location, particularly on the North Atlantic Rim. 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 NZ 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, and these open up discussion of the point made above about not knowing whether the inadequacy of NZ-based researchers reducing their research about NZ will arise in the future. Either, these researchers could set their research in geographical settings that are more prominent in these journals and on topics compliant with what these journals accept as accounting research (see Bonner et al., 2006) by devising questions that they can research 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 NZ. 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 NZ, 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 NZ 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 1. 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 NZ 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 NZ should turn to areas where NZ is a world leader or has something special to offer the Five Eyes or Anglosphere countries and rest of the world’s English speakers. 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 under-researched if not ignored altogether.

Pursuing other possibilities of detrimental consequences that are not straightforward, it is one thing for research about NZ and relevant to NZ to be published but another for it to be available in ways suited specifically to the various NZ 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 NZ any other country or cohesive territory. Clear from the foregoing discussions are incentives that researchers have to publish research in journals whose editors are mostly located outside NZ, 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 NZ are Australia, the UKGBNI 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, NZ and the UKGBNI) and the former English colonies of New York, East Florida, &c, the knowledge about NZ has to be reported in ways to suit the home audiences of these titles, and other non-NZ audiences. This is in part because common knowledge about NZ and its current affairs are not widely disseminated outside NZ in popular ways (e.g., through movies, television, books, school curricula). Reporting knowledge of NZ to suit foreign audiences is likely to differ from how NZ’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 NZ and NZ universities that a foreign audience may find useful but which would contain much material that for a NZ audience could be taken for granted (e.g., see Footnotes 4, 8, 12, 24 and 26). Moreover, NZ 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 Māori iwi). While these exceptions almost all appear in A Journals (see Section 4.6), so suggesting that this would make the topic attractive to researchers acting ‘strategically’, there are substantial attitudinal impediments of longstanding blocking any rush into the area. In any case, the articles that journal editors have accepted largely reflect Pākehā (i.e., fair-skinned indigenes of Europe) concerns to stimulate counter-movements to repression. Criticising this critical strand in accounting literature, McNicholas and Barrett (2005) argue that researchers should take culturally sensitive and empathetic approaches, and aim to reveal both positive and negative outcomes for a community. They go on to suggest that while non-Māori researchers seem concerned often about Māori, among other indigenous peoples, and whenua (lands) being a past and present victim of exploitation, Māori researchers incorporate tangata whenua agency as a central theme in culture contact studies.

A further issue that must concern or disappoint the majority of people who make up the NZ 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 incited 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 making it available in (electronic) working paper or discussion paper form³⁹. 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 NZ audiences are concerned—out of date results, even if they are based on NZ materials, lack relevance.

One could reason that if the Government's policy really is that research is primarily about extending NZ'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 NZ as a business and as a 'global contributor' (see Ministry of Education and the Ministry of Business, Innovation and Employment, 2014). 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 and UKGBNI.

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 (by winter 2014) their intended A Journal portfolio assets as draft articles at conferences, symposia, seminars, workshops, &c., assuming that most manuscripts still go through this preliminary scrutiny 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 arises from the linguistic and cultural partiality of the journals ranked highly on the ERA (2010) and ABDC (2010, 2013a) lists. This matter is significant among NZ's population on two fronts. First, given the official status of NZ as *bi-cultural* (i.e., recognising the social distinctiveness between Māori and non-Māori), the virtual monopoly of refereed journals published only in the language of English (which is allied with a proportion only of the non-Māori cultural group, the rest being largely from various Pacific Hemisphere countries) raises issues of adequacy of the two lists culturally. Second, the cohort of accounting academics and postgraduate research students in NZ 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 refereed journals they should publish in, and so of which refereed journals they should not to publish in, must be galling, insulting, infuriating and demotivating for an increasing number of members of this cohort (cf. Messner, 2013).

Equivalents occur in most territories of the world of both aspects of this matter just outlined for NZ, 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

³⁹ A colleague suggested to me recently that this early publication can precipitate copyright issues were a refereed journal to accept a manuscript eventually.

dangers in lists such as ERA and ABDC being imposed by outside agencies or adopted by quasi-indigenous élites, but that is what has happened in NZ.

Returning now to the straightforward possibility of NZ-based researchers reducing their research about NZ 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 NZ who are now being incented, encouraged, pressed and coerced to publish more in refereed journals, the same is happening in many countries. Indeed, among the Five Eyes or Anglosphere countries, NZ 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 NZ. With the same happening in increasingly more of the other, larger Five Eyes or Anglosphere countries, or territories where English is among the expected languages of academics and other sections of the élite, it will be increasingly difficult for NZ 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 states and provinces and in Europe that are ranked equally with NZ’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.

The list of titles is short that are likely to provide NZ researchers with much future opportunity to disseminate NZ knowledge, let alone publish it in ways that suit NZ audiences. I regard this as a danger looming. One might suppose from the length of Table 1 that journals are plentiful, and will remain so if their number grows at the present rate (i.e., about one or two per year net). However, if one eliminates from the present list foreign-edited titles that experience to date indicates as being unlikely to accommodate the research in question, the list of titles is quite short. If then 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 NZ.

To counter this likely scenario, one wonders how more titles can be established to suit NZ’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, particularly for new academics (cf. Mathews (2007a, 2007b) re Australia). It seems unlikely that accounting is the only subject area facing these challenges. Thus, it seems the relevant

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. For example, the letter received in my own university of formal acceptance as an accredited member in 2014 included the following:

In the interest of continuous improvement, the University of Canterbury should closely monitor the following [item] . . . and incorporate [it] into ongoing strategic planning initiatives:

. . . .

The school should strengthen its AQ [academically qualified] definitions as appropriate for a doctoral granting research school by placing more weight on high quality peer reviewed publications and eliminating conference papers and proceedings as PRJ [peer reviewed journal] equivalents in the determination of AQ status. (Linda Livingstone, chair, AACSB board of directors, 25 August 2014)

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 NZ. Indeed, perhaps NZ 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 NZ, the now very much minority indigenous Māori supposedly have rights stemming from the Treaty of Waitangi *vis-à-vis* NZ’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 a wide variety of descendants of peoples from many Pacific Hemisphere countries and various other territories in Africa, Asia, North America, &c. Politically, NZ 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 did depend heavily in its trade on the UKGBNI and, more recently, on Australia and the other Five Eyes or Anglosphere countries, but since the 1980s 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 Five Eyes or Anglosphere countries, including for their English-language, international news, current affairs and social development, television and other entertainment, sporting contacts, education materials, military and intelligence alliances, &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, although it seems to lack the equivalent of *Te Tiriti* and the cultural obligations that accompany it.

On the question of the PBRF mechanism fostering colonialism, one might argue that NZ is already so “colonial” as to make no difference. However, a social struggle has been going on within NZ 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 NZ'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 NZ'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 NZ 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, in Section 5.2 I remark on the small amount of research by, for and about Māori, and the jeopardy researchers place themselves in by studying local topics in local ways that are unlikely to fit with the thinking and priorities of foreign-edited journals. And in Section 3 I touch 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, as enumerated in Section 3 (e.g., demography, 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 presenting potential threats to 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). This seems particularly incited by journals whose editors are based in the USA. Raffournier and Schatt (2010) describe the prestigious USA-edited journals as "monolithic" (p. 187). The virtual absence of articles in the categories Structural Adjustment and New Public Management, the Public and Third Sectors, Social and Environment Accounting and Reporting, Private Sector Management Accounting, and Accounting and New Zealand Māori bears out this one culture and even one paradigm circumstance.

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 other areas of university activities (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 refereed journal articles evident in the bibliometrics shows that more academics have become increasingly more productive in getting articles published in refereed 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 producing research outputs tailored to refereed journals and by additional administration associated with teaching, learning, assessment and academic control by managers.

A matter developing in parallel with these encroachments is that accounting academics were once recruited from accountants. It was rare for them to have a research degree or formal teaching qualifications; and, in response to the former, they were permitted to complete masterate and doctorate degrees through research while they taught and involved themselves in other academic pursuits. Now, before someone takes up an academic position, they are expected to get themselves doctorally qualified, and any university teaching work they are involved in is likely to be on a casual basis only. Thus, decreasingly fewer people in academic positions have ever qualified for membership of a professional accounting body or been practicing accountants. Academics in general are expected to produce a continuous stream of refereed journal articles and other research outputs. Their teaching activities are often regarded by their corporate managers as incidental to this, and the basis on which these activities 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; Malsch & Tessier, 2014; 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)⁴¹.

Another curriculum area in which further research might prove relevant is the extent to which the knowledge that is being acquired and repositied through conducting accounting research about NZ 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,

⁴¹ 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, 2014) associate 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 NZ (see points made above about "image marketing"). In contrast, said Office 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).

and practice? What nexûs exists between research and teaching, between research and learning, and between research, learning and practice? 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 901 in total (or $\approx 18\%$) (see Table 4). While the proportion of research in this area is still below the size of the public and third sectors in relation to the NZ economy as a whole ($\approx 40\%$), it far exceeds the numbers of courses focusing on and of 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 NZ 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. But more likely is that 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), not to mention the personal interests of politicians and public officials, particularly as much of that research has been critical.

5.5 Other Criticisms

This section deals briefly with the other four criticisms of the seven set out in Section 1. One can surmise there are grounds for the criticism 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; Wilkinson and Durden, 2014). This is based on 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 NZ 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 is that the PBRF mechanism is opportuning inequality and élitism (Strathdee, 2011). Various references are made above to élités, in NZ, Australia and the USA, and their connections with journal lists, journal editing and more besides. More research about NZ 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 is that the PBRF mechanism is having negative effects on academic identity, integrity and sanity (James, 2008; Malsch & Tessier, 2014; 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. For example, does the PBRF confine academics to virtual ivory towers? The notion arises from the unsatisfactory consequences for NZ audiences of the time academics are being incited to spend on discovery activities and to report their discoveries in inaccessible ways in inaccessible places, at the expense of, say, critic and conscience of Society activities, keeping an eye on, among others, élites, governments, imperialists and corpocracies, even if that amounts to biting the hand that feeds them.

The seventh possible criticism is that the PBRF mechanism 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. The bibliometrics might be analysed for such matters as trends in the numbers of authors per article and in the numbers of articles per study but there could be several good reasons for any such trends, apart from gaming and similar manipulation.

6 Conclusions

In this article, I have provided bibliometrics that tell much about the use of empirical materials from NZ in accounting research published in the accounting refereed journals edited from various countries in several parts of the world and listed by the two Australian agencies, ABDC and ERA. I chose to examine accounting research having been a participant-observer of longstanding in the discipline. However, my findings and conclusions may 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 NZ has been conducted by researchers who were based at universities in NZ. Thus, I have analysed and interpreted the bibliometrics in the context of the tertiary education strategy of the 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 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.

I show that for accounting academics, and the university communities they live in, the PBRF has had consequences, some good but many inadequate or questionable. 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 in NZ about accounting, and many of its sub-disciplines, has been increasing in volume over the past five decades. But how the results are being disseminated appears to be driven increasingly by individualised PBRF-related incentives, which are short term and probably set as much for dubious reasons as laudable ones. Thus, prestige, rankings, institutional mimicry, impression management and a paying

off mentality compete with desire for knowledge relevant to NZ audiences and the betterment of society and similar (see Craig, 2007) (cf. Gendron, 2013; Tourish & Willmott, 2014).

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 refereed journals, if those journals are published by publishers, gate kept by editors and aimed at audiences whose expectations differ from NZ societal audiences, then quality in the eyes of the latter is 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 NZ to precipitate other changes to make the best of these improvements, including having outlets for research that accepts NZ based work reported in forms to suit NZ 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 states of the USA and England's remaining colonies.

The bibliometrics generated for this study are extensive. Despite this, I have not been able to appraise fully the criticisms of PBRF and National Research Assessment Exercises listed at the opening of this article—the bibliometrics are necessary but insufficient mostly. 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 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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